

# **2017/18 Budget**

**May 25, 2017**

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## 2017/18 Budget Highlights

The operating budget for the Municipality of the County of Cumberland has increased by \$2,084,864 or 8.3% over last year for a total budget of \$27,119,404. 2017/18 is the first year to incorporate the operations of the former Town of Parrsboro.

### **Tax Rates**

No change in tax rates, with the exception of area rates levied within the former Town of Parrsboro. Area rates for residential and commercial property of \$0.46 and \$1.17 will be levied on all taxable property located within the boundary of the former Town of Parrsboro. (Appendix B contains a list of services funded by these rates.) In addition to the above noted area rates, a sewer rate of \$300/unit will be levied on all properties serviced by the sewage collection system in the former Town of Parrsboro.

### **Major Changes to Revenue**

#### **Taxes**

Property tax revenue has increased by \$1,329,000. Of this increase \$288,000 relates to annual increases in assessments, \$675,000 is due to the addition of assessments in Parrsboro and \$366,000 from the residential and commercial area rates levied on properties in the former Town of Parrsboro.

Sewer area rate revenues have increased by \$85,000 for the Parrsboro Sewer Collection System.

Deed Transfer Tax has increased by \$100,000

Wind Turbine tax has been increased by \$28,000 due to 2 new turbines commissioned in 2017.

#### **Grants in Lieu**

Federal grant in lieu has increased by \$13,000, \$10,000 due to the inclusion of Parrsboro with the balance from annual assessment increases

#### **Own Source Revenue**

Own source revenue has increased by \$168,000. Recreation programming fees have gone up by \$12,000 due to the addition of Parrsboro. \$72,000 has been included in the budget for campground fees which is a new revenue source for the municipality and \$32,000 has been included in the budget as a transfer from deferred revenue to offset work planned at Cape D'Or.

**2017/18 Budget Highlights**

**Provincial Unconditional and Conditional Grants**

Equalization has increased by \$366,000 as a result of Parrsboro's dissolution

An additional \$25,000 has been budgeted for the Municipal Physical Activities Leadership grant

\$139,500 increase in transition funding re :incremental post dissolution cost associated with Parrsboro

There is a reduction of \$207,000 in funding which represents amounts budgeted last year for cost associated with Parrsboro Dissolution

**Transfer from Own Funds**

**Reserve Transfers**

\$666,000 is included in this year's budget as a transfer from operating reserves. Last year we had budgeted a transfer from reserves in the amount of \$642,000

**Prior Year's deficit**

**Springhill**

2017/18 represents the last year to pay off the accumulated operating deficit of the former town of Springhill. The budgeted amount this year is \$131,000 as compared to \$744,000 in 16/17. This deficit repayment is included in the Springhill area rate.

**Parrsboro**

Staff are projecting an operating deficit for the former town of Parrsboro in the amount of \$116,000, which has been included in this year's budget and will be funded by the Parrsboro area rate.

## 2017/18 Budget Highlights

### Major Changes in expenditures

#### **General Government Services**

The General Government Services budget has increased by \$869,374 over 2016/17.

Council expense has increased by \$28,437 primarily as a result of an additional council seat.

Election cost have decreased by \$120,000

General Administration and Financial Management has increased by \$174,689. In addition to inflationary increases in ongoing operational expenses, this increase reflects the addition of municipal finance operations in Parrsboro.

The taxation budget has increased by \$26,000, which is primarily related to tax exemptions for low income earners and non-profit organizations

Assessment Service costs have increased by \$20,667 as a direct result of Parrsboro dissolution

Municipal Offices budget has increased by \$91,514. This budget line item includes the Upper Nappan offices as well as service centres in Springhill and Parrsboro. The Parrsboro Office was not included in the 2016/17 budget.

The budget for grants to non-profit organization has increased by \$15,000 over last year for a total budget of \$755,000. This increase represents a relocation of funds from amounts budget last year under recreational programming.

An additional \$90,000 budgeted for post dissolution costs related to the Town of Parrsboro. This amount is funded by the province and is reflected under provincial grants

Dissolution expenses of \$207,000 were included in last year's budget. This amount has been removed for 2017/18

A transfer to reserve in the amount of \$702,663 has been included in the budget from the Springhill Area Rate. This reserve is specifically restricted to future projects/programs for the community of Springhill.

#### **Protective services**

Protective services have increased by \$576,000. This change consists of increases in Policing in the amount of \$612,294, a reduction in the total fire protection budget of \$56,016 and an increase in provincial corrections of \$11,000.

#### **Transportation**

The transportation budget has increased by \$415,985. Main items contribution to this increase are the addition of Parrsboro Street Lights \$55,000 and Parrsboro Public Works and Transportation Service totalling \$381,000.

#### **Environmental Health Services**

Environmental Health Services have increased by \$70,000 over last year.

Solid waste cost have increase by \$153,000 primarily relating to Parrsboro

Sewage Collection cost for Parrsboro represent an increase of \$35,000

Sewer collection and treatment budgets for Rural Systems and Springhill have been reduced by \$87,000

The Dangerous and unsightly budget has been reduced by \$30,0000

**2017/18 Budget Highlights**

**Public Health**

Public health budget has increased by \$50,000 due to the addition of the Housing Authority deficit for Parrsboro

**Environmental Development**

The total environmental development budget has decreased by \$364,794.

Energy Authority budget has been reduced by \$309,000. this reduction relate mainly to project budgets that have been reallocated to the capital budget and funded through Gas Tax

The Community Economic Development budget has been increased by \$29,725.

**Recreation and Culture**

The total recreation an cultural budget has increased by \$374,564.

This increase includes:

Community Development Administration \$35,000

Inflationary increases in the Operations budget for the Community centre and arena \$88,000

Parrsboro Recreation Staff and programs/events \$45,000

Glooscap Campground \$103,222

Increase in Regional and Branch libraries as a result of Parrsboro Dissolution

**Education**

Mandatory Education contribution ahs increased by \$97,000

**Capital Budget**

The Municipality 2017/18 capital budget includes 29 projects totalling \$21,579,030. Main projects include the Parrsboro Waste Water collection and Treatment project totalling \$12.5 million and \$5.8 million to finish the Pugwash Water Supply project.

Funding for these capital projects is budgeted as follows:

Reserves	1,883,640
Gas Tax	1,272,500
Water Utility Depreciation	126,000
Provincial Grants	5,928,333
Federal Grant	6,293,333
Long term Debt	4,460,030
Capital Charges	1,450,194
Other	165,000
	<u>21,579,030</u>

**2017/18 Rates**

		<u>2016/17</u>	<u>2017/18</u>
<b>General Tax Rates</b>			
Residential	\$	1.040	\$ 1.040
Commercial	\$	2.630	\$ 2.630
<b>Area Rate Springhill (Within Boundaries of Former Town)</b>			
Residential	\$	0.860	\$ 0.860
Commercial	\$	2.180	\$ 2.180
<b>Area Rate Parrsboro (Within Boundaries of Former Town)</b>			
Residential	\$	-	\$ 0.460
Commercial	\$	-	\$ 1.170
<b>Forest Per Acres</b>			
Less Than 50,000 Acres	\$	0.250	\$ 0.250
Greater Than 50,000 Acres	\$	0.400	\$ 0.400
<b>Village Rates</b>			
Pugwash			
Residential	\$	0.300	\$ 0.300
Commercial	\$	0.370	\$ 0.370
River Hebert			
	\$	0.050	\$ 0.050
<b>Maintenance and Improvement of Private Roads By-Law(per account)</b>			
Jackson Point Road Association	\$	31.67	\$ 31.67
<b>Sewer Rates(per unit)</b>			
Springhill	\$	265.00	\$ 265.00
Amherst Marsh	\$	415.00	\$ 415.00
Biggs Drive	\$	415.00	\$ 415.00
Joggins	\$	415.00	\$ 415.00
Joggins Extension	\$	535.00	\$ 535.00
Maccan	\$	415.00	\$ 415.00
Pugwash	\$	415.00	\$ 415.00
River Hebert	\$	415.00	\$ 415.00
Wallace	\$	415.00	\$ 415.00
Parrsboro	\$	-	\$ 300.00

**2017/18 Rates**

		<u>2016/17</u>	<u>2017/18</u>
<b>Area Street Light Rates</b>			
Advocate	\$	42.54	\$ 42.54
Apple River	\$	61.05	\$ 61.05
Athol Road	\$	35.69	\$ 35.69
Biggs Drive	\$	50.62	\$ 50.62
Brookdale	\$	68.63	\$ 68.63
Cochrane Road	\$	48.86	\$ 48.86
Collingwood	\$	56.91	\$ 56.91
Crossroads	\$	56.88	\$ 56.88
Dorsay Road	\$	52.38	\$ 52.38
Fort Lawrence	\$	89.79	\$ 89.79
Fox River	\$	48.60	\$ 48.60
Greenville Station	\$	76.25	\$ 76.25
Hastings Road	\$	65.78	\$ 65.78
Hunter Road	\$	45.46	\$ 45.46
Joggins	\$	73.46	\$ 73.46
Leamington	\$	82.80	\$ 82.80
Maccan	\$	88.92	\$ 88.92
New Salem 1	\$	77.42	\$ 77.42
New Salem 2	\$	88.97	\$ 88.97
Oxford Junction	\$	55.23	\$ 55.23
Port Greville	\$	68.00	\$ 68.00
Port Howe	\$	51.82	\$ 51.82
Pugwash Centre	\$	41.19	\$ 41.19
River Hebert	\$	75.45	\$ 75.45
River Philip	\$	57.97	\$ 57.97
South Pugwash	\$	54.55	\$ 54.55
Spencer's Island	\$	81.00	\$ 81.00
Wallace	\$	47.66	\$ 47.66
Ward's Brook	\$	54.09	\$ 54.09
West Advocate	\$	48.46	\$ 48.46
West Amherst	\$	88.46	\$ 88.46
Westchester	\$	65.15	\$ 65.15



**2017/18 Budget  
General Operating Fund Summary**

	2016/17	2016/17	2017/18	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
<b>Revenue</b>					
Tax	\$ 19,205,016	\$ 19,195,688	\$ 20,770,211	\$ 1,574,523	8.2%
Grants in Lieu	2,212,100	2,209,319	2,223,600	14,281	0.6%
Sale of Service	49,306	44,783	46,083	1,300	2.9%
Own Source Revenue	849,884	868,980	1,037,415	168,435	19.4%
Unconditional Grants	1,478,897	1,472,817	1,851,027	378,210	25.7%
Conditional Grants	340,006	465,620	432,120	(33,500)	-7.2%
Transfers from Own Funds and Agencies	343,045	777,333	758,948	(18,385)	-2.4%
Parrsboro 2016-17 Accumulated Deficit	(160,000)	-	-	-	
<b>Total Revenue</b>	<b>\$ 24,318,254</b>	<b>\$ 25,034,540</b>	<b>\$ 27,119,404</b>	<b>\$ 2,084,864</b>	<b>8.3%</b>
<b>Expenditures</b>					
General Government	\$ 4,662,017	\$ 4,987,189	\$ 5,871,563	\$ 884,374	17.7%
Protective	6,930,308	7,173,665	7,749,875	576,210	8.0%
Transportation	1,775,405	1,745,003	2,160,988	415,985	23.8%
Environmental Health	3,174,286	3,425,033	3,495,957	70,924	2.1%
Public Health	604,954	604,954	650,262	45,308	7.5%
Environmental Development	484,345	1,150,659	785,865	(364,794)	-31.7%
Recreation and Culture	1,531,245	1,562,242	1,921,806	359,564	23.0%
Education	4,385,795	4,385,795	4,483,088	97,293	2.2%
<b>Total Expenditures</b>	<b>\$ 23,548,356</b>	<b>\$ 25,034,540</b>	<b>\$ 27,119,404</b>	<b>\$ 2,084,864</b>	<b>8.3%</b>
	<b>\$ 769,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Accumulated Surplus/(Deficit) March 31 2016	\$ (408,228)				
Accumulated Surplus/(Deficit) March 31 2017	\$ 361,671				

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17	2016/17	2017/18	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
<b>Taxes</b>					
<b>Residential</b>					
Residential General Rate	\$ 12,012,253	\$ 12,043,893	\$ 12,886,899	\$ 843,006	7.0%
Residential Parrsboro Area Rate	-	-	261,971	261,971	
Residential Springhill Area Rate	817,994	817,994	806,867	(11,127)	-1.4%
<b>Commercial</b>					
Commercial General Rate	3,191,347	3,186,575	3,345,486	158,911	5.0%
Commercial Parrsboro Area Rate	-	-	70,730	70,730	
Commercial Springhill Area Rate	183,022	183,021	195,842	12,821	7.0%
<b>Resource</b>					
Resource General Rate	393,925	394,849	425,543	30,694	7.8%
Resource Parrsboro Area Rate	-	-	3,443	3,443	
Resource Springhill Area Rate	1,539	1,539	1,594	55	3.6%
Forest	196,699	198,891	194,226	(4,665)	-2.3%
Street Light Area Rates	157,579	157,579	157,358	(221)	-0.1%
<b>Sewer Area Rates</b>					
Parrsboro Sewer System	-	-	85,900	85,900	
Rural Sewer Systems	614,222	599,586	600,570	984	0.2%
Springhill Sewer System	500,665	516,432	516,947	515	0.1%
Upper Nappan Water Area Rate	13,081	12,600	12,600	-	0.0%
<b>Aliant</b>					
NS Power	107,298	107,298	108,226	928	0.9%
HST Offset	15,031	15,031	20,209	5,178	34.4%
Wind Turbines	57,676	72,000	60,000	(12,000)	-16.7%
Heritage Gas	228,000	228,000	256,600	28,600	12.5%
Deed Transfer Tax	7,700	8,400	7,200	(1,200)	-14.3%
Change In Use	706,984	650,000	750,000	100,000	15.4%
	-	2,000	2,000	-	0.0%
<b>\$</b>	<b>19,205,016</b>	<b>\$ 19,195,688</b>	<b>\$ 20,770,211</b>	<b>\$ 1,574,523</b>	<b>8.2%</b>
<b>Grants In Lieu</b>					
Federal	\$ 1,991,359	\$ 1,987,211	\$ 2,001,000	\$ 13,789	0.7%
Canada Post	19,484	19,671	19,671	-	0.0%
Provincial	101,577	103,266	103,266	-	0.0%
Provincial Forest	82,180	82,171	82,180	9	0.0%
Fire Protection Grant	11,218	10,800	11,200	400	3.7%
Wind Turbines	6,283	6,200	6,283	83	1.3%
<b>\$</b>	<b>2,212,100</b>	<b>\$ 2,209,319</b>	<b>\$ 2,223,600</b>	<b>\$ 14,281</b>	<b>0.6%</b>

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17	2016/17	2017/18	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
<b>Sale Of Service</b>					
Regional Emo	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
Administration	2,783	2,783	2,783	-	0.0%
Building Inspection	7,000	7,000	7,000	-	0.0%
Other	4,523	-	1,300	1,300	
<b>\$</b>	<b>49,306</b>	<b>\$ 44,783</b>	<b>\$ 46,083</b>	<b>\$ 1,300</b>	
<b>Own Source Revenue</b>					
Skating	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
Ice Rentals	46,154	72,000	72,000	-	0.0%
Concession Revenue	40,883	59,150	67,150	8,000	13.5%
Licenses And Permits	39,586	39,250	34,620	(4,630)	-11.8%
Fines	14,495	15,800	15,000	(800)	-5.1%
Recreation Program Fees	12,010	10,000	22,000	12,000	120.0%
Rentals	35,709	59,780	91,930	32,150	53.8%
Campground	-	-	72,715	72,715	
Investment Income	21,218	8,000	-	(8,000)	-100.0%
Interest On Overdue	587,883	522,000	580,000	58,000	11.1%
Miscellaneous	51,947	82,500	82,000	(500)	-0.6%
<b>\$</b>	<b>849,884</b>	<b>\$ 868,980</b>	<b>\$ 1,037,415</b>	<b>\$ 168,435</b>	<b>19.4%</b>

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17		2017/18 Budget	Change in budget	
	Projected	Actual		Dollar	%
<b>Unconditional Grants</b>					
Equalization	\$ 1,182,204	\$ 1,182,204	\$ 1,548,105	\$ 365,901	31.0%
Farm Acreage	290,613	290,613	296,922	6,309	2.2%
Conservation	6,080	-	6,000	6,000	
<b>\$</b>	<b>1,478,897</b>	<b>\$ 1,472,817</b>	<b>\$ 1,851,027</b>	<b>\$ 378,210</b>	<b>25.7%</b>
<b>Conditional Grants</b>					
Employment Grants	\$ 46,354	\$ 53,500	\$ 78,500	\$ 25,000	46.7%
Transition & Dissolution					
Transition Springhill	205,120	205,120	205,120	-	0.0%
Transition Parrsboro	-	-	139,500	139,500	
Dissolution Parrsboro	88,532	207,000	-	(207,000)	-100.0%
Other	-	-	9,000	9,000	
<b>\$</b>	<b>340,006</b>	<b>\$ 465,620</b>	<b>\$ 432,120</b>	<b>\$ (33,500)</b>	<b>-7.2%</b>
<b>Transfers Form Own Funds And Agencies</b>					
Transfer From Op Reserves	\$ -	\$ 564,390	\$ 666,117	\$ 101,727	18.0%
Transfer From (To)/From Surplus-Springhill	\$ -	\$ (132,011)	\$ (131,000)	1,011	-0.8%
Transfer From (To)/From Surplus-Parrsboro			\$ (116,431)	(116,431)	
Sunset Debt Recovery	343,045	344,954	340,262	(4,692)	-1.4%
<b>\$</b>	<b>343,045</b>	<b>\$ 777,333</b>	<b>\$ 758,948</b>	<b>\$ (18,385)</b>	<b>-2.4%</b>
<b>Collection For Village Commissions</b>					
Villages Collections	\$ 180,969	\$ 182,693	\$ 181,983	\$ (710)	-0.4%
Villages Transmission Of Taxes	(180,969)	(182,693)	(181,983)	710	-0.4%
<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Town Of Parrsboro</b>					
2016-17 Accumulated Deficit	\$ (160,000)	\$ -	\$ -	\$ -	
<b>\$</b>	<b>(160,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17		2017/18	Change in budget	
	Projected	Actual	Budget	Dollar	%
<b>General Government</b>					
<b>Legislative</b>					
Council	\$ 383,335	\$ 400,067	\$ 428,504	\$ 28,437	7.1%
Election	83,677	120,000	-	(120,000.00)	-100.0%
Other Legislative Services	56,354	66,100	70,500	4,400.00	6.7%
<b>General Administrative/Finance &amp; Taxation</b>					
General Administration/Financial Management	1,772,748	1,826,954	2,001,643	174,689.00	9.6%
Taxation	538,299	523,924	550,000	26,076.00	5.0%
Transfer For Assessment Services	519,070	519,070	539,737	20,667.00	4.0%
Municipal Offices	281,869	265,454	356,968	91,514.00	34.5%
<b>Grants</b>					
Grants	711,441	740,500	755,500	15,000.00	2.0%
<b>Transition &amp; Dissolution</b>					
Springhill Transition	186,053	151,120	151,120	-	0.0%
Parrsboro Transition	-	-	90,000	90,000.00	
Parrsboro Dissolution	74,061	207,000	-	(207,000.00)	-100.0%
Other Municipal Property	55,110	167,000	224,928	57,928.00	34.7%
Reserve Transfer - Springhill Area Rate			702,663	702,663.00	
	<b>\$ 4,662,017</b>	<b>\$ 4,987,189</b>	<b>\$ 5,871,563</b>	<b>\$ 884,374</b>	<b>17.7%</b>

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17	2016/17	2017/18	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
<b>Protective</b>					
Building Inspection	\$ 409,514	\$ 407,880	\$ 415,474	\$ 7,594	1.9%
Bylaw Enforcement and Animal Control	166,154	167,481	168,705	1,224	0.7%
Provincial Corrections	312,164	312,164	323,309	11,145	3.6%
Crossing Guards	51,345	46,187	54,096	7,909	17.1%
Regional Emergency Measures	106,741	156,550	148,610	(7,940)	-5.1%
Fire Protection				-	
Fire Protection Administration	128,925	192,818	210,697	17,879	9.3%
Fire Protection Departments	1,847,783	2,091,617	2,017,722	(73,895)	-3.5%
Police Protection				-	
RCMP	3,907,684	3,798,968	4,411,262	612,294	16.1%
<b>\$</b>	<b>6,930,308</b>	<b>\$ 7,173,665</b>	<b>\$ 7,749,875</b>	<b>\$ 576,210</b>	<b>8.0%</b>
<b>Transportation</b>					
Engineering	\$ 311,620	\$ 312,307	\$ 361,912	\$ 49,605	15.9%
Occupational Health And Safety	11,729	10,000	10,000	-	0.0%
J Class Roads	213,416	213,416	216,000	2,584	1.2%
Rural Streets	5,997	7,000	7,000	-	0.0%
Springhill Public Works	688,756	605,828	552,155	(53,673)	-8.9%
Springhill Snow Removal	111,620	120,442	129,602	9,160	7.6%
Springhill Streets	102,162	103,413	72,461	(30,952)	-29.9%
Springhill Traffic Services	23,435	32,597	30,212	(2,385)	-7.3%
Parrsboro Public Works	-	-	279,606	279,606	
Parrsboro Snow Removal	-	-	43,000	43,000	
Parrsboro Streets	-	-	34,000	34,000	
Parrsboro Traffic Services	-	-	12,200	12,200	
Street Lighting	306,669	340,000	395,500	55,500	16.3%
Springhill Main Street Program	-	-	4,500	4,500	
Parrsboro Main Street Program	-	-	12,840	12,840	
<b>\$</b>	<b>1,775,405</b>	<b>\$ 1,745,003</b>	<b>\$ 2,160,988</b>	<b>\$ 415,985</b>	<b>23.8%</b>

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17	2016/17	2017/18	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
<b>Environmental Health</b>					
Other Environmental Health	\$ -	\$ 1,700	\$ 1,700	\$ -	0.0%
Rural Sewage Collection And Treatment	574,150	634,241	619,238	(15,003)	-2.4%
Solid Waste	1,967,118	1,978,345	2,132,062	153,717	7.8%
Springhill Sewage Collection And Treatment	385,312	491,420	462,013	(29,407)	-6.0%
Springhill Storm Sewer	10,713	34,464	13,445	(21,019)	-61.0%
Parrsboro Sewage Collection	-	-	35,400	35,400	
Septage Treatment Facility	84,460	105,175	83,031	(22,144)	-21.1%
Unightly	131,595	160,000	130,000	(30,000)	-18.8%
Upper Nappan Water	20,938	19,688	19,068	(620)	-3.1%
<b>\$</b>	<b>3,174,286</b>	<b>\$ 3,425,033</b>	<b>\$ 3,495,957</b>	<b>\$ 70,924</b>	<b>2.1%</b>
<b>Public Health</b>					
Sunset Residential Long-term Debt	\$ 344,954	\$ 344,954	\$ 340,262	\$ (4,692)	-1.4%
Regional Housing Authority Deficit	260,000	260,000	310,000	50,000	
<b>\$</b>	<b>604,954</b>	<b>\$ 604,954</b>	<b>\$ 650,262</b>	<b>\$ 45,308</b>	<b>7.5%</b>
<b>Environmental Development</b>					
Community Economic Development	\$ 121,134	\$ 298,383	\$ 328,108	\$ 29,725	10.0%
Energy Authority	165,766	556,125	246,535	(309,590)	-55.7%
Planning and Development	175,988	255,751	180,822	(74,929)	-29.3%
Springhill Geothermal	13,098	21,000	21,000	-	0.0%
Wellness	8,360	19,400	9,400	(10,000)	-51.5%
<b>\$</b>	<b>484,345</b>	<b>\$ 1,150,659</b>	<b>\$ 785,865</b>	<b>\$ (364,794)</b>	<b>-31.7%</b>

**2017/18 Budget  
General Operating Fund Schedules**

	2016/17		2017/18 Budget	Change in budget	
	Projected Actual	Budget		Dollar	%
<b>Recreation And Culture</b>					
Community Development Administration	\$ 157,710	\$ 165,725	\$ 200,752	\$ 35,027	21.1%
Recreation & Physical Activity Administration	416,725	440,741	506,393	65,652	14.9%
Springhill Community Centre/Arena	656,348	702,944	791,350	88,406	12.6%
Springhill Miner's Hall	4,078	3,750	6,954	3,204	85.4%
Branch Libraries	40,907	47,075	54,774	7,699	16.4%
Programs And Events	77,281	34,337	79,630	45,293	131.9%
Springhill Seniors Centre	8,515	10,550	11,501	951	9.0%
Parks	22,950	27,000	28,110	1,110	4.1%
Cenotaph Project	14,330	-	-	-	-
Regional Libraries	132,400	130,120	139,120	9,000	6.9%
Glooscap Park Campground	-	-	103,222	103,222	-
	<b>\$ 1,531,245</b>	<b>\$ 1,562,242</b>	<b>\$ 1,921,806</b>	<b>\$ 359,564</b>	<b>23.0%</b>
<b>Education</b>					
Mandatory Education Contribution	\$ 4,385,795	\$ 4,385,795	\$ 4,483,088	\$ 97,293	2.2%
	<b>\$ 4,385,795</b>	<b>\$ 4,385,795</b>	<b>\$ 4,483,088</b>	<b>\$ 97,293</b>	<b>2.2%</b>



2017/18 Capital Budget

Project	Estimated Cost	Funding					Debt	Capital Charge	Other	Total
		Reserves	Gas Tax	Water Depreciation	Provincial	Federal				
<b>General Government Services</b>										
Municipal Administrative Buildings										
Springhill Service Centre Roof	\$ 175,000	\$ 75,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
<b>Protective Services</b>										
<b>Fire Protection</b>										
Heavy Hydraulic Replacement - Parrsboro	45,000	45,000	-	-	-	-	-	-	-	45,000
Shinimicas Rescue Replacement	60,000	60,000	-	-	-	-	-	-	-	60,000
Wallace Rescue Replacement	150,000	70,000	-	-	-	-	-	80,000	-	150,000
Commercial Van Purchases	75,000	75,000	-	-	-	-	-	-	-	75,000
Leicester Fire Station	529,000	459,000	-	-	-	-	-	70,000	-	529,000
Collingwood Community Hall/Fire Station	32,500	32,500	-	-	-	-	-	-	-	32,500
Building Inspection	33,000	33,000	-	-	-	-	-	-	-	33,000
Inspection Vehicle										
<b>Transportation Services</b>										
Springhill Street Paving	325,000				325,000					325,000
Springhill Public Works Service Vehicle	100,000	100,000	-	-	-	-	-	-	-	100,000
<b>Environmental Health Services</b>										
Amherst Marsh Waste Water Lift Station	25,000	-	25,000	-	-	-	-	-	-	25,000
Parrsboro Waste Water Treatment and Collection System	12,533,030	217,000	-	61,000	3,495,000	4,300,000	4,460,030	-	-	12,533,030
Parrsboro Water Utility - Meters	225,000	-	225,000	-	-	-	-	-	-	225,000
Pugwash Municipal Water Supply	5,800,000	483,140	-	-	1,933,333	1,933,333	1,450,194	-	-	5,800,000
Seplage Facility Process Building	100,000		100,000							100,000
Springhill Waste Waster Collection Kennedy Avenue	50,000				50,000					50,000
Springhill Waste Water - SCADA Equipment	7,500		7,500							7,500
Springhill Waste Water Treatment Plant/Storm Grit Chamber	60,000		60,000							60,000
Springhill Water Utility - Meter/Stream Gauge	40,000			40,000						40,000
Springhill Water Utility - Alhol Rd Waterline Replacement	25,000			25,000						25,000
Wallace Waste Water Treatment Lagoon Upgrades	25,000		25,000							25,000
<b>Environmental Development Services</b>										
Cape d'Or Master Plan	50,000	25,000	-	-	25,000	-	-	-	-	50,000
Energy Authority Projects	735,000		735,000							735,000
Pugwash Waterfront Downlow Revitalization	125,000	50,000	-	-	-	60,000	-	15,000	-	125,000
Pugwash Waterfront Multi-purpose Centre	84,000	84,000	-	-	-	-	-	-	-	84,000
<b>Recreation and Cultural Services</b>										
Outdoor Recreational Multi Sport Facility Concept Plan	45,000		45,000							45,000
Springhill Ball Field Drainage Installation	40,000	40,000	-	-	-	-	-	-	-	40,000
Springhill Lions Park Outdoor Washroom	50,000		50,000							50,000
Springhill Miners Hall	35,000	35,000	-	-	-	-	-	-	-	35,000
<b>TOTAL</b>	<b>21,579,030</b>	<b>1,883,640</b>	<b>1,272,500</b>	<b>126,000</b>	<b>5,928,333</b>	<b>6,293,333</b>	<b>4,460,030</b>	<b>1,450,194</b>	<b>165,000</b>	<b>21,546,530</b>

**2017/18 Budget  
Springhill Water Utility**

	2016/17		2017/18 Budget	Change In Budget	
	Projected	Budget		Dollar	%
<b>Operating Revenues</b>					
Metered Sales	\$ 297,146	\$ 306,517	\$ 306,060		
Flat Rate Sales	866,655	862,235	892,655		
Public Fire Protection-Prescribed	439,335	439,335	478,611		
Other	6,850	4,800	6,000		
Interest on outstanding accounts	23,096	15,000	23,000		
Machine Hire	6,000	6,000	6,000		
	<b>\$ 1,639,082</b>	<b>\$ 1,633,887</b>	<b>\$ 1,712,326</b>	<b>78,439</b>	<b>4.8%</b>
<b>Expenditures</b>					
Wages and benefits	\$ 331,862	\$ 320,825	\$ 438,937		
Professional Development	7,831	11,500	9,000		
Office Supplies	1,887	6,100	3,600		
Advertising	401	1,350	650		
Telephone	7,878	11,500	8,200		
Insurance	4,884	16,500	5,000		
Electrical	115,328	127,550	127,550		
Building Maintenance	4,049	3,000	4,000		
Plant Maintenance	57,495	87,450	91,700		
Property Taxes	40,267	40,276	40,267		
Equipment Maintenance	10,465	32,275	24,225		
Asphalt	17,538	10,500	16,500		
Materials/Supplies	188,658	132,450	142,800		
Professional Services	15,083	14,000	10,750		
Testing	21,425	39,300	26,050		
Regulatory	1,115	3,800	3,500		
Interest on Debentures	80,141	83,193	74,147		
Principle on Debentures	189,150	186,650	186,650		
Depreciation	175,000	175,000	175,000		
	<b>\$ 1,270,457</b>	<b>\$ 1,303,219</b>	<b>\$ 1,388,526</b>	<b>85,307</b>	<b>6.5%</b>
Excess of Revenues Over Expenditures	368,625	330,668	323,800		
Surplus/(Deficit) Beginning of Year	15,987	15,987	384,612		
Surplus/(Deficit) End of Year	<b>\$ 384,612</b>	<b>\$ 346,655</b>	<b>\$ 708,412</b>		

**2017/18 Budget  
Springhill Water Utility**

<b>Water Rates</b>	<u>2016/17</u>	<u>2017/18</u>
<b>Unmetered Total Charge (Quarterly)</b>	\$ 148.82	\$ 153.21
Based on 60,000 imp gallons consumption OR 272 cubic meters consumption		
<b>Metered Base Charge (Quarterly)</b>		
Size of Meter		
5/8"	\$ 66.67	\$ 69.15
3/4"	\$ 98.31	\$ 101.98
1"	\$ 161.60	\$ 167.64
1.5"	\$ 319.80	\$ 331.78
2"	\$ 509.64	\$ 528.75
3"	\$ 1,015.90	\$ 1,054.01
4"	\$ 1,585.43	\$ 1,644.93
6"	\$ 3,167.47	\$ 3,286.36
8"	\$ 5,698.73	\$ 5,912.66
<b>Consumption Rate</b>		
Consumption Rate (per 1,000 imp. gallons)	\$ 5.48	\$ 5.60
Consumption Rate (per cubic metre)	\$ 1.21	\$ 1.23
<b>Hydrant rental</b>	\$439,335.00	\$478,611.00



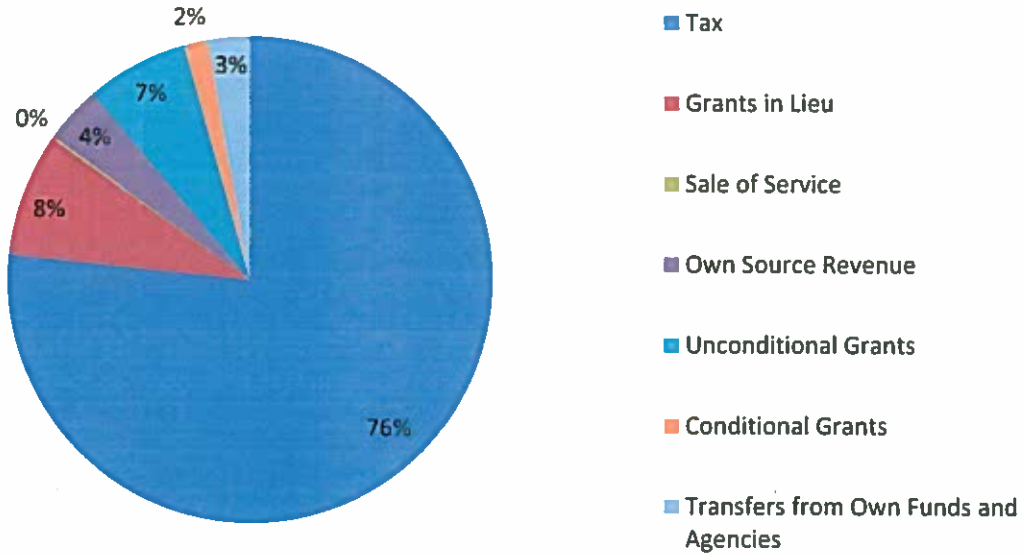
**2017/18 Budget  
Parrsboro Water Utility**

	<u>2016/17 Budget</u>	<u>2017/18 Budget</u>	<u>Change In Budget</u>	
			Dollar	%
<b>Operating Revenues</b>				
Metered Sales				
Flat Rate Sales	\$ 211,437	\$ 258,731		
Public Fire Protection-Prescribed	84,892	99,157		
Other	1,175	1,175		
	6,000	6,000		
	<u>\$ 303,504</u>	<u>\$ 365,063</u>	61,559	20.3%
<b>Expenditures</b>				
Source of Supply	4,497	4,598		
Power and Pumping	16,147	16,631		
Water Treatment	48,673	50,133		
Transmission and Distribution	76,512	78,807		
Administration and General	63,828	58,913		
Depreciation	62,247	96,830		
Taxes	11,600	11,832		
Debt Charge Interest	-	6,959		
Debt Charge Principal	-	15,360		
Capital From Revenue	20,000	25,000		
	<u>\$ 303,504</u>	<u>\$ 365,063</u>	61,559	20.3%
<b>Excess of Revenue over Expenditures</b>	<u>-</u>	<u>-</u>		

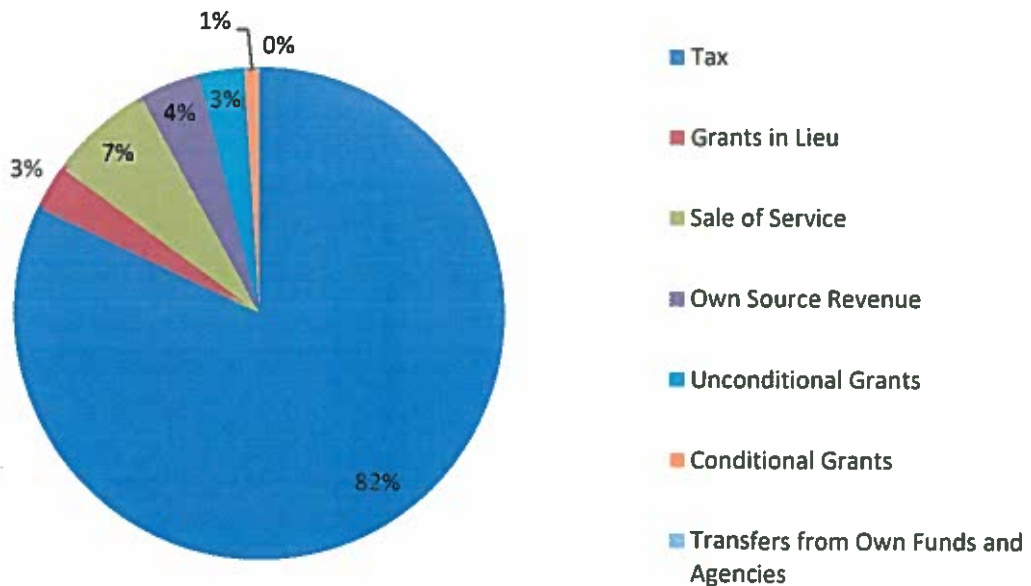
**2017/18 Budget  
Parrsboro Water Utility**

<b>Water Rates</b>	<u>2016/17</u>	<u>2017/18</u>
3/4 In	\$ 26.3400	\$ 36.8312
1 In	\$ 47.4100	\$ 66.2934
1.25 In	\$ 73.7600	\$103.1386
1.5 In	\$105.3700	\$147.3389
2.0 In	\$187.0200	\$261.5101
Elementary Schools	\$ 1.3000	\$ 1.8178
Basin,sill,cellar,set tubs,other	\$ 3.5000	\$ 4.8941
First Toilet or Urinal	\$ 8.3500	\$ 11.6758
Additional Toilets or Urinals	\$ 7.0000	\$ 9.7881
Bathtubs/showers	\$ 7.0000	\$ 9.7881
Residential Washers	\$ 6.1500	\$ 8.5995
Commercial Washers	\$ 18.4500	\$ 25.7986
Car/Auto Wash Unit	\$125.0000	\$174.7875
High Schools	\$ 1.3000	\$ 1.8178
 Parrsboro Sprinklers	 \$142.5000	 \$200.0000

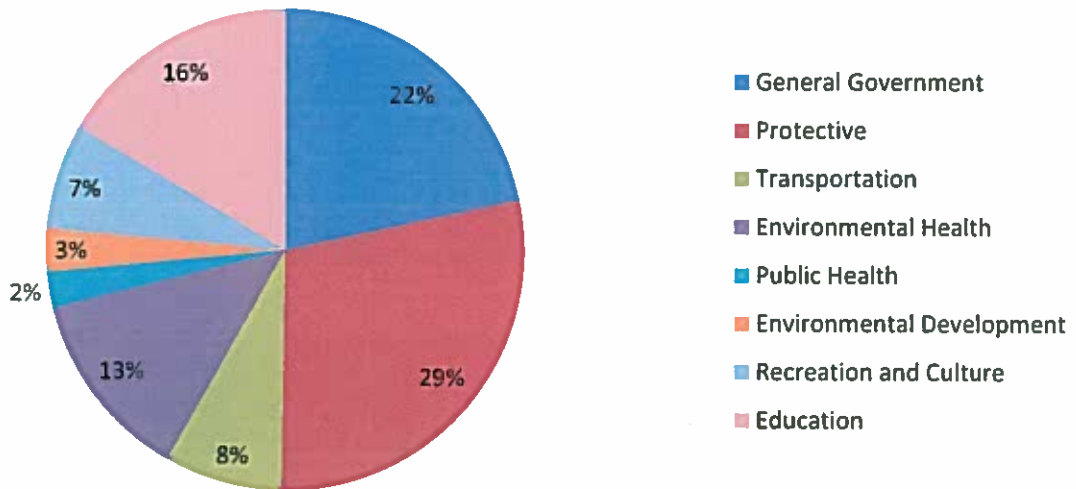
### Cumberland County 2017/18 Revenue Budget



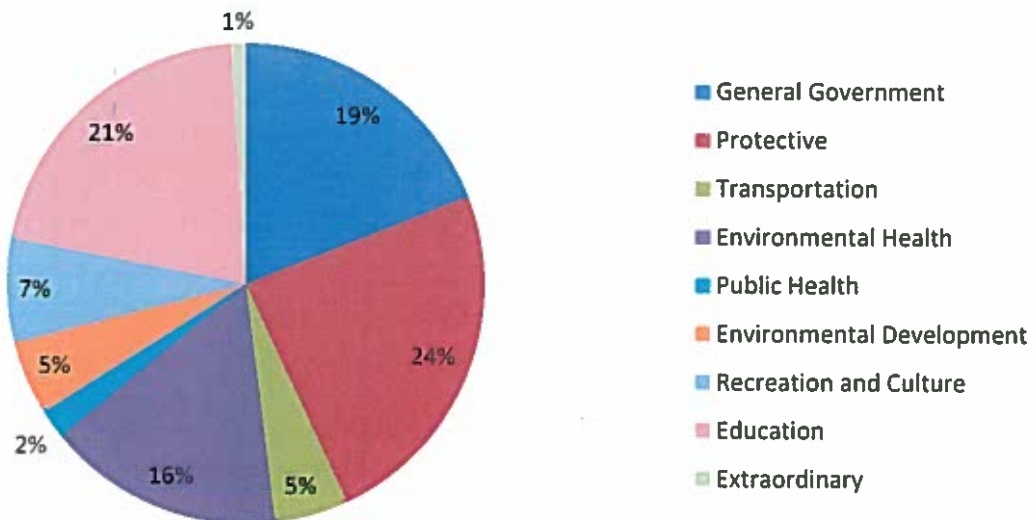
### 2015/16 Revenue Rural Average



### Cumberland County 2017/18 Expenditure Budget



### 2015/16 Expenditures Rural Average



**APPENDIX A**

**2017/18 Springhill Area Rate Calculation**

	<u>2017/18 Budget</u>
<b>Administrative, Finance</b>	
Principal and Interest Payments on Existing Debt	8,121
<b>Fire Protection</b>	
Principal and Interest Payments on Existing Debt	88,622
<b>Other Protective Services</b>	
Crossing Guards	54,096
<b>Roads, Streets &amp; Sidewalks Operations</b>	
Total Roads & Sidewalk Operating Budget for Springhill	857,749
Less: base amount included in General Rate 37.9 km x \$5,145	(195,033)
Less: conditional grant for roads	(54,000)
Street Lights	136,000
<b>Recreation</b>	
Principal and Interest Payments on Existing Debt	132,882
<b>Operating Deficit</b>	131,000
<b>Reserve Transfer</b>	702,663
<b>Total Area Rated Expenditures</b>	<u><u>1,862,100</u></u>
<b>Assessments</b>	
Residential & Resource Taxable Assessments	94,007,100
Commercial Taxable Assessments	8,983,600
Residential - Federal and Provincial Grantable Assessments	10,204,328
Commercial - Federal and Provincial Grantable Assessments	35,322,911
<b>Area Rates</b>	
Residential	0.86
Commercial	2.18
<b>Revenue</b>	
Residential & Resource Taxes	808,461
Commercial Taxes	195,842
Residential - Federal and Provincial Grant	87,757
Commercial - Federal and Provincial Grant	770,039
<b>Total Area Rate Revenue</b>	<u><u>1,862,100</u></u>



**APPENDIX B**

**2017/18 Parrsboro Area Rate Calculation**

	<b><u>2017/18 Budget</u></b>
<b>Roads, Streets &amp; Sidewalks Operations</b>	
Total Roads & Sidewalk Operating Budget for Springhill	367,078
Less: base amount included in General Rate 29.7 km x \$5,145	(152,865)
Less: conditional grant for roads	(49,500)
Street Lights	55,000
<b>Operating Deficit</b>	<b>116,431</b>
<b>Total</b>	<b><u><u>336,144</u></u></b>
<b>Assessments</b>	
Residential & Resource Taxable Assessments	57,698,700
Commercial Taxable Assessments	6,045,300
Residential	0.46
Commercial	1.17
<b>Revenue</b>	
Residential & Resource Taxes	265,414
Commercial Taxes	70,730
<b>Total Area Rate Revenue</b>	<b><u><u>336,144</u></u></b>

**APPENDIX C -2017/18 Budget Motions**

**1. Estimates of Revenues and Expenditures**

That Council accept the following estimate of sums totaling \$27,119,404, which are required by the Municipality of Cumberland for the fiscal period ending March 31, 2018, prepared in accordance to Section 72 of the Municipal Government Act:

	<b>2017/18</b>
	<b>Budget</b>
<b>Revenue</b>	
Tax	\$ 20,770,211
Grants in Lieu	2,223,600
Sale of Service	46,083
Own Source Revenue	1,037,415
Unconditional Grants	1,851,027
Conditional Grants	432,120
Transfers from Own Funds and Agencies	758,948
<b>Total Revenue</b>	<b>\$ 27,119,404</b>
<b>Expenditures</b>	
General Government	\$ 5,856,563
Protective	7,749,875
Transportation	2,160,988
Environmental Health	3,495,957
Public Health	650,262
Environmental Development	785,865
Recreation and Culture	1,936,806
Education	4,483,088
<b>Total Expenditures</b>	<b>\$ 27,119,404</b>



**APPENDIX C -2017/18 Budget Motions**

**2. Tax Rates**

**That the tax rates for the Municipality of Cumberland for the fiscal year ended March 31, 2018 be approved as follows:**

General tax rates

Residential	\$1.04 per \$100 of assessment
Commercial	\$2.63 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	\$0.46 per \$100 of assessment
Commercial	\$1.17 per \$100 of assessment

**3. Sewer Rates**

**That the unit rates for each of the sewage collection and treatment systems for the fiscal year ended March 31, 2018 be approved as follows:**

Springhill	\$265
Parrsboro	\$300
Amherst Marsh	\$415
Biggs Drive	\$415
Joggins	\$415
Joggins Extension	\$535
Maccan	\$415
Pugwash	\$415
River Hebert	\$415
Wallace	\$415

**APPENDIX C -2017/18 Budget Motions**

**4. Street Lights – County Systems**

That the flat rates per assessment account for street light systems for the fiscal year ending March 31, 2018 be approved as follows:

System	Rate	System	Rate
Advocate	42.54	Maccan	88.92
Apple River	61.05	New Salem 1	77.42
Athol Road	35.69	New Salem 2	88.97
Biggs Drive	50.62	Oxford Junction	55.23
Brookdale	68.63	Port Greville	68.00
Cochrane Road	48.86	Port Howe	51.82
Collingwood	56.91	Pugwash Centre	41.19
Crossroads	56.88	River Hebert	75.45
Dorsay Road	52.38	River Philip	57.97
Fort Lawrence	89.79	South Pugwash	54.55
Fox River	48.60	Spencer's Island	81.00
Greenville Station	76.25	Wallace	47.66
Hastings Road	65.78	Ward's Brook	54.09
Hunter Road	45.46	West Advocate	48.46
Joggins	73.46	West Amherst	88.46
Leamington	82.80	Westchester	65.15

**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	\$0.05 per \$100 of assessment
Pugwash	
Residential	\$0.30 per \$100 of assessment
Commercial	\$0.37 per \$100 of assessment

**6. Maintenance and Improvement of Private Road By-law**

That that 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	\$31.67 per assessment account
----------------------------------	--------------------------------

**7. Due Date**

That the due date for the 2017/18 tax levy be July 15, 2017 with interest to be charged on outstanding tax accounts on or after July 16, 2017 at the rate of 1.25% per month, 15% per annum.

**8. 2017/18 Budget – Springhill Water Utility**

That Council approve the 2017/18 Springhill Water Utility Operating Budget of \$1,388,526 as presented.

**9. 2017/18 Budget – Parrsboro Water Utility**

That Council approve the 2017/18 Parrsboro Water Utility Operating Budget of \$ 365,063 as presented.

**APPENDIX C -2017/18 Budget Motions**

**10. 2017/18 Capital Budget**

That Council approved the 2017/18 Capital Budget totaling \$ 21,579,030 as follows:

<b>Project</b>	<b>Estimated Cost</b>
<b>General Government Services</b>	
Municipal Administrative Buildings	
Springhill Service Centre Roof	\$ 175,000
<b>Protective Services</b>	
<b>Fire Protection</b>	
Heavy Hydraulic Replacement - Parrsboro	45,000
Shinimicas Rescue Replacement	60,000
Wallace Rescue Replacement	150,000
Commercial Van Purchases	75,000
Leicester Fire Station	529,000
Collingwood Community Hall/Fire Station	32,500
<b>Building Inspection</b>	
Inspection Vehicle	33,000
<b>Transportation Services</b>	
Springhill Street Paving	325,000
Springhill Public Works Service Vehicle	100,000
<b>Environmental Health Services</b>	
Amherst Marsh Waste Water Lift Station	25,000
Parrsboro Waste Water Treatment and Collection System	12,533,030
Parrsboro Water Utility - Meters	225,000
Pugwash Municipal Water Supply	5,800,000
Septage Facility Process Building	100,000
Springhill Waste Waster Collection Kennedy Avenue	50,000
Springhill Waste Water - SCADA Equipment	7,500
Springhill Waste Water Treantent PlantSurge Grit Chamber	60,000
Springhill Water Utility - Meter/Stream Gauge	40,000
Springhill Water Utility - Athol Rd Waterline Replacement	25,000
Wallace Waste Water Treatment Lagoon Upgrades	25,000
<b>Environmental Development Services</b>	
Cape d'Or Master Plan	50,000
Energy Authority Projects	735,000
Pugwash Waterfront Downtown Revitalization	125,000
Pugwash Waterfront Multi-purpose Centre	84,000
<b>Recreation and Cultural Services</b>	
Outdoor Recreational Multi Sport Facility Concept Plan	45,000
Springhill Ball Field Drainage Installation	40,000
Springhill Lions Park Outdoor Washroom	50,000
Springhill Miners Hall	35,000
	<b>21,579,030</b>
<b>Funding Sources</b>	
<b>Reserves</b>	1,883,640
<b>Gas Tax</b>	1,272,500
<b>Water Utility Depreciation</b>	126,000
<b>Provincial Grants</b>	5,928,333
<b>Federal Grant</b>	6,293,333
<b>Long term Debt</b>	4,460,030
<b>Capital Charges</b>	1,450,194
<b>Other</b>	165,000
	<b>21,579,030</b>

**11. 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, 2018.

**WHEREAS** it is necessary to borrow the sum of **\$8,000,000 (eight million 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 **\$8,000,000 (eight million 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 **\$8,000,000 (eight million 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 **\$8,000,000 (eight million dollars)** so to be borrowed shall be made payable on or before the 31st day of March, 2018, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31st day of March, 2018, 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, 2018; 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.

## APPENDIX D – 2017/18 Tax Rate Structure

### 2017/18 Tax Rate Structure

#### General Rates

Residential and commercial general rates will apply to all properties in the combined Municipality. These rates will fund services that are provided or available to all residents.

The difference or spread between residential and commercial rates will be maintained at the County's historical ratio (commercial rate = residential x 2.53)

All non-tax revenues that relate to general rated services will be netted against general rated expenditures when calculating the general rate.

#### Area Rates

In addition to these base rates, area rates to fund specify services will apply depending on the types of services and expenditures for the various areas of the Municipality. Any non-tax revenues that relate to an area rated service will be netted against the costs when calculating rates.

### Summary of Services to be funded through General versus Area Rates

#### **General Government Services**

##### **Governance and Administration**

All expenditures within general government services are to be included in the general tax rate. This consists of expenditures associated with Council, CAO's office, finance dept., IT, assessment services, grants to non-profit groups and municipal administration buildings.

##### **Outstanding Taxes**

Un-funded allowances for uncollectible taxes and writes off for outstanding tax balances shall be area-rated to the former Towns or County respectively. Likewise any collections or proceeds from tax sales shall be allocated on the same basis.

#### **Protective Services**

##### **Policing**

All costs associated with police protection will be included in the general rate. All fine revenue received shall be netted against this cost.

##### **Fire Protection**

All costs associated with fire protection, with the exception existing debt payments will be included in the general rate. Debt payments are to be included in an area rate for the former town of Springhill. Parrsboro and the Municipality do not have any debt related to fire protection services.

Fire fighter Honoraria paid to members of the former Towns are discontinued.

## APPENDIX D – 2017/18 Tax Rate Structure

### Protective Services

#### **Building Inspection, By-law Enforcement and Canine Control**

All building inspection and bylaw enforcement costs will be included in the general tax rate. Any fees for permits, licensing and fines will be netted against these costs.

#### **Regional Emergency Measures (REMO)**

All cost associated with REMO shall be included in the general rate. Any cost sharing received from other units will be netted against these costs.

#### **Provincial Corrections**

Mandatory payments for provincial corrections shall be included in the general tax rate.

### Transportation Services

#### **Street Lights**

Rural street light systems in the Municipality shall continue to be area rated in accordance to the County's Street Light Policy.

Street light costs in Springhill and Parrsboro will be included in an area rate in the area of the former towns.

#### **Street and Sidewalks**

Due to service level differences between rural roads and "town" roads, staff are recommending that the per kilometre charge levied by the Province on J class roads be used to calculate the amount to include in a general rate cost for the former s towns and rural county. Cost in excess of this amount be allocated to each area through an area rate. Based on this calculation the 2017/18 amount for roads in the general rate is \$561,313.

County	41.48kms	X	\$5,145	=	\$213,415
Springhill	37.90kms	X	\$5,145	=	\$195,033
Parrsboro	29.70kms	X	\$5,145	=	\$152,865

Existing debt payments associated with roads shall be area rated.



## APPENDIX D – 2017/18 Tax Rate Structure

### Environmental Health

#### **Engineering**

The cost associated with the Director of Engineering and staff shall be included in the general rate. To the extent possible, staff time may be allocated to specific capital projects.

#### **Waste Water Collection and Treatment**

Sewer systems in Springhill, Parrsboro and Rural Cumberland are governed by their respective by-laws. Full costs of these systems including operating, debt and reserve allocations are paid through unit rates assessed to the users. This shall continue in the merged municipality, therefore these rates will be adjusted to reflect a break even for each system.

#### **Storm Water**

Costs associated with storm water management shall be included in the area rates for Springhill and Parrsboro.

#### **Solid Waste**

All cost associated with solid waste shall be included in the general rate. This includes costs for curbside 3 stream collections, green cart replacement, tip fees paid to the CJSMA, special collections and transfer station operations. The flat rate for solid waste charged in the former towns has been removed.

#### **Water**

Operating costs of the Springhill and Parrsboro Water Utilities shall be funded through water rates paid by users of the system as determined by the Nova Scotia Utility and Review Board.

### Public Health and Welfare

Mandatory cost sharing for the deficit of the Regional Housing Authority shall be included in the general tax rate.

Principal and interest payments associated with Sunset Residential are the responsibility of the Municipality and any amounts not fully recovered from Sunset would be the responsibility of the former County tax payers.

### Environmental Development

#### **Planning and Zoning**

Planning and Zoning related cost shall be included in the general tax rate. Any fees related to planning activities are to be netted against these costs.

#### **Economic Development (Community, Business, Tourism)**

All economic development activities shall be included in the general tax rate. This includes regional and local strategies and projects.

#### **Energy Authority**

All cost associated with the Energy Authority shall be included in the general tax rate. Any cost recovery received will be netted against these costs.

## APPENDIX D – 2017/18 Tax Rate Structure

### Recreation and Culture

#### **Regional and Branch Libraries**

All payments to the Cumberland Regional Library Board and operating costs of branch libraries shall be included in the general tax rate.

#### **Recreation**

With the exception of existing debt payments related to the Springhill Community Centre, all costs associated with recreation administration, programs, facilities, parks, etc. shall be included in the general rate.

### Education

Mandatory education costs shall be included in the general rate.

### Financing and Transfers

#### **Long Term Debt**

All existing debt shall be area rated to the former town or county respectively.

Future debt shall be funded in accordance to the above noted tax structure based on the related service.

#### **Accumulated Deficits**

The amortization of the accumulated deficit of the former Town of Springhill and Town of Parrsboro shall be included in the respective area rates.

#### **Reserve Transfers**

Transfers to operating or capital reserves shall be funded in accordance to the above noted tax structure based on related service.

#### **Reserve Balances**

Current reserves shall remain segregated by municipal unit. Future general reserves, including gas tax shall be available to fund operations and projects of the combined municipality.

Reserves funded by area rates shall be used for purpose or benefit of the ratepayer.