



PUBLIC COUNCIL SESSION

AGENDA PACKAGE

For the meeting of

Date: Wednesday, February 3, 2021

Time: 6:00 p.m.

Place: Zoom Meeting

AGENDA PACKAGE

PUBLIC COUNCIL

Date: February 3, 2021

Time: 6:00 p.m.

ZOOM MEETING

1. **CALL TO ORDER**
 - 1.1 Roll Call
2. **ADMINISTRATIVE AND PROCEDURAL ISSUES**
 - 2.1 Approval of Agenda
 - 2.2 Approval of Minutes
Approval of the January 13th and January 27th, 2021 Meetings
 - 2.3 Business Arising
 - i) January 13, 2021 Council Session
 - 2.4 Delegations/ Presentations/ Petitions
 - i) *Cumberland County Trails Committee – Greg Nix*
Mr. Nix will provide information to Council regarding major upgrades to the trail system in Cumberland County.
 - ii) *N. S. Department of Transportation and Public Works – Adam Cameron*
Mr. Cameron will discuss DOTIR Issues with Council.
 - 2.5 Public Hearings
There are no Public Hearings scheduled for this evening's meeting.
3. **STRATEGIC PRIORITIES ISSUES**

There are no strategic Priority Issues for today's meeting.
4. **MAJOR ORGANIZATIONAL ITEMS**
 - 4.1 Proposed Gym Enhancement – New Springhill Elementary
Council should discuss the proposed gym enhancement for the New Springhill Elementary and funding of that enhancement.

Action: If Council is in agreement, provide a motion to approve the proposed gym enhancement for the New Springhill Elementary and where the sources of funding for such an enhancement would come from
 - 4.2 Revenue and Expenditure Report November 30, 2020 General Operating Fund
Staff have provided the Revenue and Expenditure Report for the period ending November 20, 2020 for the General Operating Fund.

Action: Discussion

5. **ORGANIZATIONAL POLICY/BYLAW ITEMS**

5.1 Reimbursement Policy for Members of Council and Chief Administrative Officer

At our January 13th Council session Council gave Notice of Intent to Consider Adoption of this Policy. Staff have amended the Policy to contain the words Mayor and Deputy Mayor and have removed any references to Warden and Deputy Warden.

Action: Motion to approve amended Reimbursement Policy for Members of Council and Chief Administration Officer.

5.2 Local Improvement Bylaw

The Municipality of the County of Cumberland's *Local Improvement By-Law* has been amended to include a third option of monthly payments on the Local Improvement Charge. The draft Bylaw is included in your package.

Action: Motion to approve Second Reading of the Local Improvement Bylaw

5.3 Amendment to Land use Bylaw to rezone PID 25394859, Fort Lawrence Road

Second Reading of this Amendment to the Land Use Bylaw will be held this evening following the Public Hearing of January 13th, 2021.

Action: Motion to Approve Second Reading

5.4 Amendment to Land Use Bylaw to rezone PID 25508177, 3815 Highway 302, Nappan

Second Reading of this Amendment to the Land Use Bylaw will be held this evening following the Public Hearing of January 13th, 2021.

Action: Motion to approve Second Reading

5.5 Occupational Health and Safety Policy

Mayor and Council are asked to review the Occupational Health & Safety Policy and make a motion to give Notice of Intent to adopt the updated policy.

Action: If Council is in agreement, a motion to give Council Notice of Intent to Consider Adoption of the OH&S Policy at the next Council meeting is in order.

6. **BUSINESS ISSUES**

6.1 Nominations Committee Report

Council should ratify the Citizen Appointments to Committees made in the Nominations Committee Meeting.

Action: Motion to approve Citizen Committee Appointments

6.2 Low Income Exemption Information

Staff have provided a memo to Council advising that income cut off levels and exemption values have increased by an amount equal to the annual average change in the Consumer Price Index. Staff have provided proposed income levels and exemptions for Council's approval or for further review.

Action: Motion to approve the Low Income Exemption income levels and exemption amounts as provided by staff.

6.3 Grant Requests
Staff have provided a memo outlining grant request(s).

Action: Motion to approve grant request(s)

6.4 Parrsboro Metered Sewer
Per the new Public Sewer By-Law Council can establish a metered sewer service charge in areas that have water meters. Staff have prepared recommendations on metered sewer rates and are seeking Council's direction.

Action: Direction to staff

6.5 Elevator Upgrades– Springhill Service Centre
Staff have received recommendations from engineers on the upgrades to the Springhill Service Centre elevator and are seeking Council's direction.

Action: Direction to staff

6.6 Overflow Parking at St Wesley Church – Salting and Plowing Contract
Councillor Joseph has requested Council discuss having a contract with the St. Wesley Church regarding plowing and salting of the overflow parking lot.

Action: Approve a motion to have staff move forward with a contract for salting and plowing of the St. Wesley Church Overflow Parking.

6.7 Tender – River Hebert Elementary
The Tender for the sale of the former River Hebert Elementary closed on January 19th. One Bid was received and the information on that bid is in a memo in your Council package.

Action: Motion to approve the purchase of the former River Hebert Elementary School in the amount of \$1000.00 by Yard Guys.

6.8 Tax Collection Information for up to and including December 31, 2020
Staff have provided a memo, updated tax collection reports and a receivable analysis for the period ending December 31, 2020.

Action: Discussion

6.9 Public Committee of the Whole Meetings
Mayor Scott would like the issue of holding public Committee of the Whole meetings once or twice a month, on a set day and time discussed.

Action: Discussion and direction on staff as to the implementation of a set day, time and frequency of Public Committee of the Whole Meetings

7. **INFORMATION ITEMS**

7.1 Learn to Lead Program Information

Staff have prepared a memo outlining what the Learn 2 Lead Program is and what workshops are currently being offered to the community.

7.2 Order of Nova Scotia

Staff have provided information on how to nominate citizens for the Order of Nova Scotia.

7.3 Northern Region Solid Waste Minutes

Staff have provided a copy of the minutes of the January 15 Northern Region Solid Waste Committee.

7.4 African Heritage Month

Mayor Scott has signed a proclamation proclaiming February as African Heritage Month. The Theme this year is LISTEN, LEARN, SHARE AND ACT BECAUSE BLACK HISTORY MATTERSTO ME AND TO YOU.

8. **ADJOURNMENT**

2.2

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

1. CALL TO ORDER

1.1 Roll Call

Mayor Scott called the January 13, 2021 Council session of the Municipality of the County of Cumberland to Order at 6:02 p.m.

Communications/Executive Assistant to the CAO, Shelley Hoeg called the roll with the following members of Council present: Mayor Murray Scott, Councillor Fred Goud; Councillor Rod Gilroy, Councillor Jennifer Houghtaling, Deputy Mayor Kathy Redmond, Councillor Angela McCormick, Councillor Mark Joseph, Councillor Dale Porter, Councillor Carrie Goodwin.

Staff present: Steve Ferguson, Director of Community Development; Andrew MacDonald, Director of Finance; Justin Waugh-Cress, Director of Operations and Public Works; Dannie Sampson, IT; Allie McCormick Manager of Organizational Development & Innovation; Amanda MacLeod, Sustainable Communities Marketing Officer; Will Balser, Junior Planner; and Shelley Hoeg, Communications/Executive Assistant to the CAO, who recorded the meeting.

Media present in the meeting:

Bill Martin, Six Rivers News; and Maurice Rees, Shoreline Journal

2. ADMINISTRATIVE AND PROCEDURAL ISSUES

2.1 Approval of Agenda

The agenda was approved with the following additions:

6.6 iii) Affordable Housing Committee

6.9 CAO Early Retirement Plan

2.2 Approval of the Minutes of the December 16, 2020 Council Session

IT WAS MOVED by Councillor Gilroy, second by Councillor Gould to approve the minutes of December 16, 2020 as presented.

**No Objections
MOTION CARRIED**

2.3 Business Arising

i) December 2, 2020 Council Session.

The action lists were reviewed. Staff will follow up on #7 which is ongoing and will also follow up with #15 on the Ongoing Business.

2.4 Delegations Presentations Petitions

i) Cumberland Forestry Advisory Committee

Mr. Jeff Black of the Cumberland Forestry Advisory Committee was on hand to provide Council with information regarding the history of the Committee and the work they have undertaken since its' inception. He discussed the Committee's newsletter and encouraged people to sign up.

ii) Cliffs of Fundy Geopark

Beth Peterkin, Executive Director, provided an update to Council regarding the accomplishments of the Cliffs of Fundy Geopark in the last few months. Ms. Peterkin also advised of the background information regarding the inception of the Cliffs of Fundy Geopark Committee and the governance that exists today.

iii) N.S. Department of Municipal Affairs and Housing

Jason Haughn, Municipal Advisor, Nick Barr, Acting Director, Municipal Affairs and Housing, Marilyn Hay, Municipal Advisor, Ross MacDonald, Municipal Advisor and Lorraine Boyd, REN Coordinator were present to go over Councillors Roles and Responsibilities. How to govern in the most efficient and effective way, while dealing with multiple view points and points of interest.

- 2.5 i) Local Improvement Bylaw
Mayor Scott opened the public hearing on this item at 7:17 p.m. Andrew MacDonald, Director of Finance, reviewed and summarized the proposed amendments for Council. These amendments had been provided to Councillors in the meeting material. The Mayor then asked if there were any written submissions or residents who wished to speak. Staff indicated there were neither. The Mayor then asked if there were any questions from Council. Staff addressed questions from Council.

The Mayor then closed the Public Hearing at 7:20 p.m.

IT WAS MOVED by Councillor Goodwin, seconded by Councillor Joseph to hold 2nd Reading of the Local Improvement Bylaw at our February 3, 2021 Council session.

MOTION CARRIED

- ii) Amendment to the Land Use Bylaw to rezone PID 25394859, Fort Lawrence Road

Mayor Scott opened the public hearing on this item at 7:21 p.m. Junior Planner, Will Balser reviewed and summarized the proposed amendments for Council. These amendments had been provided to Councillors in the meeting material. The Mayor then asked if there were any written submissions or residents who wished to speak. There were numerous letters regarding this item, which are attached and form part of these minutes. Also, 2 residents have registered to speak to Council.

The residents made their presentations to Council regarding the proposed rezoning.

The Mayor then asked if there were any questions from Council. Staff addressed questions from Council.

The Mayor then closed the Public Hearing at 7:46 p.m.

IT WAS MOVED by Councillor Gould, seconded by Councillor Gilroy to hold 2nd Reading of the Amendment to the Land Use Bylaw to rezone PID 25394859 at our February 3, 2021 Council session.

MOTION CARRIED

- iii) Amendment to the Land Use Bylaw to rezone PID 25508177, 3815 Highway 302, Nappan

Mayor Scott opened the public hearing on this item at 7:47 p.m. Junior Planner, Will Balser reviewed and summarized the proposed amendments for Council. These amendments had been provided to Councillors in the meeting material. The Mayor then asked if there were any written submissions or residents who wished to speak. There were none. The Mayor then asked if there were any questions from Council, of which there were none.

The Mayor then closed the Public Hearing at 7:50 p.m.

IT WAS MOVED by Councillor Porter, seconded by Councillor Gould to hold 2nd Reading of the Amendment to the Land Use Bylaw to rezone PID 25508177 at our February 3, 2021 Council session.

MOTION CARRIED

- iv) Development Agreement for PID 25074808, 324 Nappan Road, Upper Nappan

Mayor Scott opened the public hearing on this item at 7:50 p.m. Junior Planner, Will Balsler reviewed and summarized the proposed amendments for Council. These amendments had been provided to Councillors in the meeting material. The Mayor then asked if there were any written submissions or residents who wished to speak, of which, there were none. The Mayor then asked if there were any questions from Council, of which there were none.

The Mayor then closed the Public Hearing at 7:53 p.m.

IT WAS MOVED by Councillor Joseph, seconded by Councillor Gould to hold 2nd Reading of the Development Agreement for PID 25074808 at our March 3, 2021 Council session.

MOTION CARRIED

3. STRATEGIC PRIORITIES ISSUES

- 3.1 Financial Sustainability Strategy

Director of Finance, Andrew MacDonald presented this document to Council and answered any questions that Council had.

IT WAS AGREED by Council to refer the Financial Sustainability Document to the Audit Committee/Financial Sustainability Committee for review and comments.

4. MAJOR ORGANIZATIONAL ISSUES

- 4.1 Update on the 2021/2022 Budget

Our Director of Finance circulated a document pertaining to the process and guidelines for our budget preparation.

- 4.2 2021 Assessments

Director of Finance, Andrew MacDonald presented a summary of our 2021 Assessment Roll.

5. ORGANIZATIONAL POLICY/BYLAW ISSUES

- 5.1 Reimbursement Policy for Members of Council and Chief Administrative Officer

Council was advised that this Policy requires reaffirmation each year. Before approving this Policy staff have amended the Policy to remove the words Warden and Deputy Warden and replace those words with Mayor and Deputy Mayor. If Council agrees, staff would like a motion to approve a Notice of Intent to Consider for adoption at our next Council session.

IT WAS MOVED by Councillor Gilroy, seconded by Councillor McCormick to approve Notice of Intent to Consider adoption of the Reimbursement Policy for Members of Council and Chief Administrative Officer at our February 3, 2021 Council session.

MOTION CARRIED

- 5.2 First Reading of an amendment to Land Use Bylaw to rezone PID 25365511, 746 Miller Road

Will Balsler, Junior Planner provided the background information on this issue to Council along with supporting documentation.

IT WAS MOVED by Councillor Houghtaling, seconded by Deputy Mayor Redmond to approve first reading of an amendment to the Land Use Bylaw to rezone PID 25365511 and to hold a public hearing for this matter at the February 17th, 2021 Council session.

MOTION CARRIED

6. BUSINESS ISSUES**6.1 Territorial Acknowledgement**

Councillor Houghtaling advised Council of her desire to have Council do a Territorial Acknowledgement to serve as a reminder of our responsibility when making decisions regarding our natural resources. Staff also discussed having inclusivity training for our Council and the importance of our Council in being respectful and inclusive.

IT WAS MOVED by Councillor Houghtaling, seconded by Councillor Gould to direct staff to research wording for a Territorial Acknowledgement and also to have a presentation provided to Council regarding the indigenous history of Cumberland County.

MOTION CARRIED

6.2 Committee Reports

Mayor Scott advised Council that Councillors are requested to quarterly, provide an update/report to Council regarding the Committees they are sitting on and the undertakings of those Committees.

6.3 Grant Request

IT WAS MOVED by Councillor Joseph, seconded by Councillor Houghtaling to approve a grant for the Southampton Community Centre, for roof replacement in the amount of \$3450.

MOTION CARRIED

6.4 "Nova Scotia Starts Here" Campaign

Mayor Scott informed Council of a campaign that has been initiated by MLA Cumberland North, Elizabeth Smith-McCrossin. He will provide further information as it is received.

6.5 Election Financial Statements

Assistant Returning Officer, Shelley Hoeg, presented Council the financial statements from the 2020 Election. She advised of the savings due to having 8 polling stations within 4 physical locations.

6.6 Nominations Committee Housekeeping Items

IT WAS MOVED by Councillor Gould, seconded by Councillor McCormick to remove Deputy Mayor Redmond from the VON Committee and replacing her with Councillor Gould; adding Councillor Houghtaling to the Communications Committee and; removing Deputy Mayor Redmond from the Board of East Cumberland Lodge.

MOTION CARRIED

Staff were requested to look into an Affordable Housing Committee to determine if there is such a Committee in Cumberland or if there is a Committee of Council that this Committee could fall under the umbrella of.

6.7 Extended Producer Responsibility

IT WAS MOVED by Councillor Houghtaling, seconded by Councillor Gould to forward a letter to the Minister of Environment, copied to NSF, advising that:

WHEREAS municipalities have been abiding by the Solid Waste-Resource Management Regulations since 1995; and

WHEREAS these regulations hold municipalities solely accountable for proper separation of blue bag materials; and

WHEREAS municipalities must manage the risk of rising costs and fluctuating commodity markets for blue bag materials; and

WHEREAS municipalities' residential recycling programs cost over \$25 million per year and are paid for primarily by municipal taxpayers; and

WHEREAS 80% of Canadian consumers live in areas where producers fund PPP programs by incorporating program costs into their national product pricing; and

WHEREAS Nova Scotia consumers are already paying the national product prices that support PPP programs in other provinces, but receive none of the benefits because Nova Scotia has no EPR program; and

WHEREAS NSFM has developed a proposed model for EPR for PPP in cooperation with municipalities and businesses; and

WHEREAS EPR for PPP would significantly decrease both costs and risks associated with municipal curbside recycling programs;

THEREFORE, BE IT RESOLVED that NSFM request the Province develop legislation and regulations in support of a full EPR for PPP model as proposed by NSFM in consultation with municipalities and businesses; and

FURTHER BE IT RESOLVED that the province provide a transition program to assist those municipalities who are left with redundant facilities.

MOTION CARRIED

6.8 Correspondence re: Cumberland Recreational Facility

Council has received correspondence from a resident requesting a recreation facility in the Municipality of Cumberland that could be partnered with the Town of Amherst.

Staff were directed to contact the Town of Amherst to ascertain if there is any interest in discussing a shared recreation facility in the borders of the Municipality of Cumberland.

6.9 CAO Early Retirement Plan

Mayor Scott advised that after 25 years with the Municipality our CAO, Rennie Bugley, has requested an early retirement.

IT WAS MOVED by Deputy Mayor Redmond, seconded by Councillor Houghtaling to accept the request of CAO, Rennie Bugley and approve his early retirement.

MOTION CARRIED

IT WAS MOVED by Councillor Gould, seconded by Councillor Gilroy to establish a Hiring Committee comprised of: Mayor Scott, Deputy Mayor Redmond, Councillor Houghtaling, Councillor Gilroy and Councillor Joseph.

MOTION CARRIED

IT WAS MOVED by Councillor Gilroy, seconded by Councillor Houghtaling to approve the hiring of professional recruitment company to undertake the process to obtain and search for a new CAO.

MOTION CARRIED

7. INFORMATION ITEMS

7.1 2020 Employee Recommended Workplace Designation

Allie McCormick provided information to Council advising that The Municipality of the County of Cumberland has been recognized as a 2020 Employee Recommended Workplace. The Employee Recommended Workplace Awards is an award established by The Globe and Mail and Morneau Shepell which recognizes workplaces with proven success in creating a healthy environment and one that supports employee well-being. This award is the only one of its kind that is based entirely on employee feedback. This is the third year that the Municipality has been recognized as an Employee Recommended Workplace.

In addition to this recognition, the Municipality has also been recognized as category winner: Government – Small Organizations. We are proud to say this is the second time the Municipality has been awarded this distinction.

Mayor Scott extended his congratulations to staff for this achievement.

8. ADJOURNMENT

8.1 Adjournment

The meeting was adjourned at 9:10 p.m.

Mayor Murray Scott

Municipal Clerk Brenda Moore

DRAFT

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

1. CALL TO ORDER

1.1 Roll Call

Mayor Scott called the January 13, 2021 Council session of the Municipality of the County of Cumberland to Order at 5:03 p.m.

Brenda Moore, Municipal Clerk called the roll with the following members of Council present: Mayor Murray Scott, Councillor Fred Goud; Councillor Rod Gilroy, Councillor Jennifer Houghtaling, Deputy Mayor Kathy Redmond, Councillor Angela McCormick, Councillor Mark Joseph, Councillor Dale Porter, Councillor Carrie Goodwin.

Staff present: Steve Ferguson, Director of Community Development; Andrew MacDonald, Director of Finance; Justin Waugh-Cress, Director of Operations and Public Works Allie McCormick Manager of Organizational Development & Innovation; Amanda MacLeod, Sustainable Communities Marketing Officer; Shelley Hoeg, Communications/Executive Assistant to the CAO, and Brenda Moore, Municipal Clerk who recorded the meeting.

Media present in the meeting:

Bill Martin, Six Rivers News; and Maurice Rees, Shoreline Journal

2. ADMINISTRATIVE AND PROCEDURAL ISSUES

2.1 Approval of Agenda

The agenda was approved as presented.

3. STRATEGIC PRIORITIES ISSUES

There are no Strategic Priority Issues for this meeting,

4. MAJOR ORGANIZATIONAL ISSUES

4.1 Personnel Matter

IT WAS MOVED by Deputy Mayor Redmond seconded by Councillor Gould that Council appoint Allie McCormick to the position of acting CAO effective January 30, 2021.

MOTION CARRIED

IT WAS MOVED by Councillor Houghtaling seconded by Councillor Porter to give the Hiring Committee the authority to work with the Acting CAO to determine the Terms of Reference for the Acting CAO Position.

MOTION CARRIED

IT WAS MOVED by Councillor Gilroy seconded by Councillor Houghtaling to rescind the following motion made during the January 13, 2021 Council Meeting: *IT WAS MOVED* by Councillor Gilroy, seconded by Councillor Houghtaling to approve the hiring of professional recruitment company to undertake the process to obtain and search for a new CAO.

MOTION CARRIED

IT WAS MOVED by Councillor Gould seconded by Councillor Goodwin that the Municipality recruit a new CAO following the normal policies and practices of the Municipality.

MOTION CARRIED

5. ORGANIZATIONAL POLICY/BY-LAW ISSUES

There are no Organizational Policy/By-Law Issues for this meeting.

6. BUSINESS ISSUES

There are no Business Issues for this meeting.

7. INFORMATION ITEMS

There are no Information Items for this meeting

8. ADJOURNMENT

8.1 Adjournment

The meeting was adjourned at 5:09 p.m.

Mayor Murray Scott

Municipal Clerk Brenda Moore

DRAFT

ACTION LIST

Public Council Meeting
January 13, 2021

<u>Action List from The Wednesday, December 16, 2020</u> <u>Public Council Meeting</u>	<u>Responsibility</u>	<u>Completion</u>
1. Complete and distribute Action List.	Shelley	Completed
2. Complete Minutes.	Shelley	Completed
3. Letter of appreciation to the presenters for the evening: Jeff Black, Cumberland Forestry Advisory Committee Beth Peterkin, Cliffs of Fundy Geopark N.S. Department of Municipal Affairs and Housing Staff	Shelley	Completed
4. Hold Second Reading of the Local Improvement Bylaw at the February 3, 2021 Council session.	Allie Andrew	Completed
5. Hold Second Reading to the Land use Bylaw to rezone PID 25394859 at the February 3, 2021 Council session.	Will	Completed
6. Hold Second Reading of the Amendment to the Land Use Bylaw to rezone PID25508177 at the February 3, 2021 Council session.	Will	Completed
7. Hold Second Reading of the Development Agreement for PID 25074808 at the March 3, 2021 Council session.	Will	Ongoing
8. Refer the Financial Sustainability Strategy to the Audit/Financial Sustainability Committee.	Andrew	Completed
9. Follow up on Council's Notice of Intent to Consider Adoption of the Reimbursement Policy for Members of Council and Chief Administrative Officer at the February 3, 2021 Council session.	Andrew	Completed
10. Hold Public Hearing on an Amendment to the Land Use Bylaw to rezone PID 25365511 at the February 17 th , 2021 Council session.	Will Brenda	Ongoing

11. Follow up on the direction of staff to research wording for a Territorial Acknowledgement.	Shelley	Ongoing
12. Follow up on a presentation to Council regarding the indigenous history of Cumberland County.	Shelley	Ongoing
13. Process grant in the amount of \$3450 for the Southampton Community Centre.	Melanie Shelby	
14. Amend Committee Listing to include the changes of: Replacing DW Redmond on the VON Committee with Councillor Gould; Addition Councillor Houghtaling to the Communications Committee; Removing DM Redmond from the ECL Board	Shelley	Completed
15. Contact the Town of Amherst to see if we could work on the issue of affordable housing together with their Poverty Reduction advisory Committee.	Steve	Completed
16. Forward correspondence to Minister of Environment re: EPR Resolution. Copy to NSFM.	Shelley	Completed
17. Contact the Town of Amherst to determine interest in a shared recreational facility, within the Municipality of Cumberland.	Steve	Completed
18. Follow up on items for the CAO Early Retirement	Council Management Team	Ongoing

MUNICIPALITY OF THE COUNTY OF CUMBERLAND

ONGOING ACTION LIST
(Public Council Meetings)

<u>Ongoing Action Lists From Previous Public Council Meetings</u>	<u>Responsibility</u>	<u>Completion</u>
1. Follow up on the approval to authorize the Mayor and CAO to execute the Easement with Nova Scotia Power on property located at 540 Swallow Road, Wentworth. (December 2, 2020 meeting.	Mayor Rennie Michelle B	Completed

MEMORANDUM

TO: Mayor Scott and Members of Council

FROM: Andrew MacDonald & Deana Pike

DATE: **January 28, 2021**

RE: Revenue and Expenditure Report November 30, 2020 General Operating Fund

4.2

Attached is the general operating fund revenue and expenditure report for the period ending November 30, 2020. This report provides a comparison of our year to date actual results to the approved budget.

The first page of the report provides an overall summary of operations, with the following pages providing additional detail by major functional area.

Over-all our year to date surplus of \$8.64 million is \$2.04 million of 30.9% greater than budgeted. Revenue is \$1,254,457 or 4.6% over budget and our expenditures are \$786,191 under 3.8% under budget.

Detailed analysis of the revenue and expense variance will be provided to council before the Feb 3rd meeting.



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

Revenue	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Taxes	(23,463,780)	(22,996,298)	467,482	2.0%	(23,356,771)	107,009	0.5%
Grants in Lieu	(2,186,909)	(2,182,691)	4,217	0.2%	(2,435,153)	(248,244)	-10.2%
Own Source Revenue	(551,281)	(533,363)	17,918	3.4%	(984,086)	(432,805)	-44.0%
Sale of Service	365	(6,667)	(7,032)	-105.5%	(45,000)	(45,365)	-100.8%
Conditional Grants	(46,269)	(38,800)	7,469	19.2%	(310,000)	(263,731)	-85.1%
Unconditional Grants	(1,387,845)	(1,072,004)	315,841	29.5%	(1,456,047)	(68,202)	-4.7%
Transfers From Own Funds	(870,381)	(421,285)	449,096	106.6%	(1,011,285)	(140,904)	-13.9%
Collections for Other Governments	(207,194)	(207,728)	(534)	-0.3%	(207,728)	(534)	-0.3%
Revenue Total	(28,713,294)	(27,458,837)	1,254,457	4.6%	(29,806,070)	(1,092,776)	-3.7%

Expenditures	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	4,826,997	4,969,210	142,213	2.9%	6,341,419	1,514,421	23.9%
Protective	5,207,520	5,457,968	250,447	4.6%	8,194,471	2,986,950	36.5%
Transportation	1,442,299	1,342,828	(99,471)	-7.4%	2,095,291	652,992	31.2%
Environmental Health	2,959,543	3,112,281	152,738	4.9%	4,278,623	1,319,080	30.8%
Public Health	760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%
Environmental Development	662,214	813,642	151,428	18.6%	1,239,588	577,374	46.6%
Recreation & Culture	826,566	967,310	140,744	14.6%	1,456,532	629,965	43.3%
Education	3,225,040	3,225,039	(1)	0.0%	4,837,558	1,612,518	33.3%
Transmission of Taxes	165,755	103,864	(61,891)	-59.6%	207,728	41,973	20.2%
Expenditures Total	20,076,333	20,862,524	786,191	3.8%	29,806,070	9,729,737	32.6%

(8,636,961)	(6,596,313)	2,040,648	-30.9%	-	8,636,961
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**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Taxes							
Residential Taxes	(16,577,189)	(16,592,576)	(15,387)	-0.1%	(16,592,576)	(15,387)	-0.1%
Commercial Taxes	(3,380,586)	(3,335,642)	44,944	1.3%	(3,335,642)	44,944	1.3%
Res. Based On Assess	(537,066)	(536,535)	531	0.1%	(536,535)	531	0.1%
Residential Forest	(99,525)	(99,646)	(121)	-0.1%	(99,646)	(121)	-0.1%
Commerical Forest	(94,758)	(94,758)	0	0.0%	(94,758)	-	0.0%
Street Light Area Rates	(102,254)	(102,254)	0	0.0%	(102,254)	-	0.0%
Sewer Flat Charges	(1,103,231)	(1,171,970)	(68,739)	-5.9%	(1,216,565)	(113,334)	-9.3%
Upper Nappan Water Area Rates	(8,283)	(8,283)	0	0.0%	(8,283)	-	0.0%
Aliant Taxes	(97,668)	(97,668)	0	0.0%	(97,668)	-	0.0%
NS Power Corporation	(22,136)	(22,136)	0	0.0%	(22,136)	-	0.0%
NS Power HST Rebate	(129,662)	(80,000)	49,662	62.1%	(80,000)	49,662	62.1%
Wind Turbines Taxation	(277,374)	(237,540)	39,834	16.8%	(237,540)	39,834	16.8%
Heritage Gas Taxes	0	0	0	0.0%	(7,233)	(7,233)	-100.0%
Deed Transfer Tax	(1,034,048)	(520,000)	514,048	98.9%	(780,000)	254,048	32.6%
Jackson Pt Rd Assoc	0	0	0	0.0%	0	-	0.0%
Uniform Charge Sewage Treatment Plant	0	(97,290)	(97,290)	-100.0%	(145,935)	-145,935	-100.0%
TAXES PROC.EQUIP.	0	0	0	0.0%	0	0	0.0%
	(23,463,780)	(22,996,298)	467,482	2.0%	(23,356,771)	107,009	0.5%
Grants in Lieu							
Federal Government	(2,166,801)	(2,172,926)	(6,125)	-0.3%	(2,172,926)	(6,125)	-0.3%
Provincial - NS Liquor Commission	0	(9,209)	(9,209)	-100.0%	(10,231)	(10,231)	-100.0%
Canada Post Grant	(20,108)	0	20,108	0.0%	(26,356)	(6,248)	-23.7%
Crown Timber Lands	0	0	0	0.0%	(82,591)	(82,591)	-100.0%
Provincial Real Property	0	(557)	(557)	-100.0%	(123,170)	(123,170)	-100.0%
Wind Turbines Grants	0	0	0	0.0%	(6,538)	(6,538)	-100.0%
Fire Protection Grant	0	0	0	0.0%	(13,341)	(13,341)	-100.0%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
	(2,186,909)	(2,182,691)	4,217	0.2%	(2,435,153)	(248,244)	-10.2%
Own Source Revenue							
Advertising Revenue	(2,609)	(4,667)	(2,058)	-44.1%	(7,000)	(4,391)	-62.7%
Bar Revenue	0	(8,000)	(8,000)	-100.0%	(12,000)	(12,000)	-100.0%
Canteen Sales	0	(4,667)	(4,667)	-100.0%	(14,000)	(14,000)	-100.0%
Fines	(15,693)	(23,333)	(7,640)	-32.7%	(35,000)	(19,307)	-55.2%
Hockey Revenue	(3,239)	(2,400)	839	35.0%	(12,000)	(8,761)	-73.0%
Investment Income	(11,617)	(27,243)	(15,626)	-57.4%	(40,864)	(29,247)	-71.6%
Licenses	0	350	350	-100.0%	525	525	-100.0%
Permits	(17,157)	(23,333)	(6,176)	-26.5%	(35,000)	(17,843)	-51.0%
Program Fee Revenue	0	(2,933)	(2,933)	-100.0%	(4,400)	(4,400)	-100.0%
Miscellaneous Revenue	(19,623)	(88,259)	(68,636)	-77.8%	(241,163)	(221,540)	-91.9%
Inspection Confirmation Fees	(2,025)	(667)	1,358	203.7%	(1,000)	1,025	102.5%
Vending Machines	0	(313)	(313)	-100.0%	(469)	(469)	-100.0%
Tax Certificate Revenue	(8,220)	(3,333)	4,887	146.6%	(5,000)	3,220	64.4%
Other Community Centre Revenue	0	(2,667)	(2,667)	-100.0%	(4,000)	(4,000)	-100.0%
Recreation Facility Rental	(68)	(6,667)	(6,599)	-99.0%	(10,000)	(9,932)	-99.3%
Rental Land & Buildings	(75,810)	(46,077)	29,733	64.5%	(69,115)	6,695	9.7%
Camping Fees Trailers	(54,278)	(33,600)	20,678	61.5%	(33,600)	20,678	61.5%
Interest on Outstanding Taxes	(340,942)	(255,556)	85,387	33.4%	(460,000)	(119,058)	-25.9%
Interest on Miscellaneous Billings	0	0	0	0.0%	0	-	0.0%
	(551,281)	(533,363)	17,918	3.4%	(984,086)	(432,805)	-44.0%
Sale of Service							
Services Provided	365	(4,667)	(5,032)	-107.8%	(7,000)	(7,365)	-105.2%
Sale Of Admin Biggs	0	(2,000)	(2,000)	-100.0%	(3,000)	(3,000)	-100.0%
Sale Of Services EMO	0	0	0	0.0%	(35,000)	(35,000)	-100.0%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
	365	(6,667)	(7,032)	-105.5%	(45,000)	(45,365)	-100.8%
Conditional Grants							
Provincial Employment Grants	(24,000)	(13,300)	10,700	80.5%	(40,000)	(16,000)	-40.0%
Transition Funding	(22,269)	(25,500)	(3,231)	-12.7%	(270,000)	(247,731)	-91.8%
	(46,269)	(38,800)	7,469	19.2%	(310,000)	(263,731)	-85.1%
Unconditional Grants							
Provincial - Farm Acreage	(314,247)	(310,293)	3,954	1.3%	(310,293)	3,954	1.3%
Provincial Equalization	(1,032,072)	(761,711)	270,361	35.5%	(1,142,567)	(110,495)	-9.7%
Provincial Conservation	0	0	0	0.0%	(3,187)	(3,187)	-100.0%
Provincial Unconditional	(41,526)	0	41,526	0	0	41526	0
	(1,387,845)	(1,072,004)	315,841	29.5%	(1,456,047)	(68,202)	-4.7%
Transfers From Own Funds							
Debt Recovery Sunset	(870,381)	(280,381)	590,000	210.4%	(870,381)	-	0.0%
Transfer From Operatin Reserve	0	(140,904)	(140,904)	-100.0%	(140,904)	-140904.36	-100.0%
	(870,381)	(421,285)	449,096	106.6%	(1,011,285)	(140,904)	-13.9%
Collections for Other Governments							
Collections For Pugwash	(186,944)	(187,396)	(452)	-0.2%	(187,396)	(452)	-0.2%
Collections For River Hebert	(20,250)	(20,332)	(82)	-0.4%	(20,332)	(82)	-0.4%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	Assessment	372,659	372,659	0	0.0%	558,988	186,329	33.3%
	Buildings	266,781	218,536	-48,245	-22.1%	357,616	90,835	25.4%
	Financial Management	2,143,676	2,162,917	19,241	0.9%	2,462,725	319,049	13.0%
	General Administration	548,831	587,376	38,545	6.6%	826,093	277,262	33.6%
	Grants	456,470	446,746	-9,724	-2.2%	501,500	45,030	9.0%
	Information Technology	155,561	150,167	-5,395	-3.6%	222,583	67,021	30.1%
	Legislative	272,400	309,239	36,839	11.9%	424,510	152,110	35.8%
	Taxation	415,750	454,667	38,917	8.6%	658,000	242,250	36.8%
	Transition	106,272	116,000	9,728	8.4%	174,000	67,728	38.9%
	Wellness Program	2,861	9,000	6,139	68.2%	13,500	10,639	78.8%
	Elections	85,539	141,904	56,366	39.7%	141,904	56,366	39.7%
	Accessibility	198	0	-198	0.0%	0	(198)	0.0%
		4,826,997	4,969,210	142,213	2.9%	6,341,419	1,514,421	23.9%
Protective	Corrections	211,750	211,751	1	0.0%	317,627	105,877	33.3%
	Fire Administration	102,091	102,313	222	0.2%	148,680	46,588	31.3%
	Policing	3,044,915	3,052,962	8,047	0.3%	4,579,443	1,534,528	33.5%
	Building Inspection	284,635	343,022	58,387	17.0%	496,834	212,199	42.7%
	Bylaw Enforcement	117,998	133,895	15,897	11.9%	198,406	80,408	40.5%
	Emergency Measures	67,737	84,208	16,471	19.6%	122,705	54,968	44.8%
	Crossing Guards	21,100	27,767	6,667	24.0%	44,843	23,743	52.9%
	Animal & Pest Control	23,347	25,000	1,653	6.6%	25,000	1,653	6.6%
	Fire Departments	1,333,947	1,477,049	143,102	9.7%	2,260,933	926,986	41.0%
		5,207,520	5,457,968	250,447	4.6%	8,194,471	2,986,950	36.5%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Transportation	Engineering	242,391	172,257	-70,135	-40.7%	257,894	15,503	6.0%
	JOSH	663	3,933	3,270	83.1%	5,900	5,237	88.8%
	Lights	230,142	185,416	-44,726	-24.1%	278,124	47,982	17.3%
	Public Works	696,983	651,763	-45,220	-6.9%	921,925	224,943	24.4%
	Roads	272,121	329,460	57,339	17.4%	631,448	359,327	56.9%
		1,442,299	1,342,828	-99,471	-7.4%	2,095,291	652,992	31.2%
Environmental Health	Environmental Health	308,185	332,918	24,733	7.4%	359,731	51,546	14.3%
	Garbage	1,486,023	1,459,463	-26,560	-1.8%	2,192,562	706,539	32.2%
	Sewers	1,161,040	1,268,818	107,777	8.5%	1,666,771	505,730	30.3%
	Storm Sewer	4,295	51,083	46,788	91.6%	59,559	55,264	92.8%
		2,959,543	3,112,281	152,738	4.9%	4,278,623	1,319,080	30.8%
Public Health	Public Health	760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%
		760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Environmental Development	Community Development	495,092	631,654	136,562	21.6%	964,846	469,754	48.7%
	Industrial Parks	10,435	8,800	-1,635	-18.6%	17,439	7,004	40.2%
	Planning	156,358	144,855	-11,503	-7.9%	211,803	55,445	26.2%
	Environmental Other	329	28,333	28,004	98.8%	45,500	45,171	99.3%
		662,214	813,642	151,428	18.6%	1,239,588	577,374	46.6%
Recreation & Culture	Arenas	322,648	377,168	54,521	14.5%	607,653	285,005	46.9%
	Campground	69,153	59,558	-9,595	-16.1%	74,848	5,694	7.6%
	Halls	14,585	13,196	-1,389	-10.5%	19,790	5,205	26.3%
	Libraries	122,799	124,897	2,098	1.7%	192,998	70,199	36.4%
	Main Street	27,109	16,882	-10,226	-60.6%	21,602	(5,507)	-25.5%
	Museums	3,333	32,615	29,282	89.8%	45,948	42,615	92.7%
	Parks	15,177	25,838	10,660	41.3%	38,602	23,425	60.7%
	Programs	7,743	26,278	18,536	70.5%	38,335	30,593	79.8%
	Recreation Administration	244,020	290,878	46,858	16.1%	416,756	172,736	41.4%
	826,566	967,310	140,744	14.6%	1,456,532	629,965	43.3%	
Education	Education	3,225,040	3,225,039	-1	0.0%	4,837,558	1,612,518	33.3%
		3,225,040	3,225,039	-1	0.0%	4,837,558	1,612,518	33.3%
Transmission of Taxes	Transmission of Taxes	165,755	103,864	-61,891	-59.6%	207,728	41,973	20.2%
		165,755	103,864	-61,891	-59.6%	207,728	41,973	20.2%
Grand Total		20,076,333	20,862,524	786,191	3.8%	29,806,070	9,729,737	32.6%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
General Government	Legislative	Advertising	0	667	667	100.0%	1,000	1,000	100.0%	
		Insurance	33,602	47,640	14,038	29.5%	57,723	24,121	41.8%	
		Materials, goods, supplies	5,683	4,667	-1,016	-21.8%	7,000	1,317	18.8%	
		Other expenses	0	667	667	100.0%	1,000	1,000	100.0%	
		Salaries, wages, and benefits	227,678	231,236	3,558	1.5%	321,243	93,564	29.1%	
		Travel Professional Development	4,503	24,363	19,860	81.5%	36,544	32,041	87.7%	
		Utilities	934	0	-934	0.0%	0	(934)	0.0%	
			272,400	309,239	36,839	11.9%	424,510	152,110	35.8%	
		General Administration	Advertising	7,216	16,667	9,451	56.7%	25,000	17,784	71.1%
	Contracted services		25,192	28,667	3,475	12.1%	43,000	17,808	41.4%	
	Insurance		4,488	0	-4,488	0.0%	0	(4,488)	0.0%	
	Materials, goods, supplies		56,443	52,531	-3,912	-7.4%	65,800	9,357	14.2%	
	Other expenses		248	0	-248	0.0%	0	(248)	0.0%	
	Professional Services		22,303	27,333	5,030	18.4%	41,000	18,697	45.6%	
	Salaries, wages, and benefits		420,295	447,315	27,020	6.0%	628,998	208,703	33.2%	
	Travel Professional Development	9,870	13,400	3,530	26.3%	20,100	10,230	50.9%		
	Utilities	2,777	1,463	-1,314	-89.8%	2,195	(582)	-26.5%		
			548,831	587,376	38,545	6.6%	826,093	277,262	33.6%	
		Financial Management	Advertising	2,010	1,333	-677	-50.8%	2,000	(10)	-0.5%
	Contracted services		3,786	5,280	1,494	28.3%	7,920	4,134	52.2%	
	Interest on long-term debt		381	628	247	39.4%	628	247	39.4%	
	Interest on short-term debt		13,628	40,000	26,372	65.9%	60,000	46,372	77.3%	
	Leases		0	667	667	100.0%	1,000	1,000	100.0%	
	Materials, goods, supplies		8,228	5,600	-2,628	-46.9%	8,400	172	2.0%	
	Other expenses		7,303	7,937	635	8.0%	11,906	4,603	38.7%	
	Principal on long-term debt		6,981	6,981	0	0.0%	6,981	-	0.0%	
	Professional Services		60,260	31,128	-29,132	-93.6%	46,692	(13,568)	-29.1%	
	Salaries, wages, and benefits		528,484	550,913	22,428	4.1%	801,981	273,497	34.1%	
	Transfers To Own Funds		1,506,918	1,506,918	0	0.0%	1,506,918	-	0.0%	
	Travel Professional Development		3,627	5,533	1,907	34.5%	8,300	4,673	56.3%	
	Utilities	2,070	0	-2,070	0.0%	0	(2,070)	0.0%		
			2,143,676	2,162,917	19,241	0.9%	2,462,725	319,049	13.0%	

**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	Taxation	Allowance for uncollectables	0	0	0	0.0%	200,000	200,000	100.0%
		Contracted services	25,191	32,000	6,809	21.3%	32,000	6,809	21.3%
		Materials, goods, supplies	0	3,333	3,333	100.0%	5,000	5,000	100.0%
		Professional Services	5,896	3,333	-2,562	-76.9%	5,000	(896)	-17.9%
		Tax Exemptions	378,980	416,000	37,020	8.9%	416,000	37,020	8.9%
		Utilities	5,683	0	-5,683	0.0%	0	(5,683)	0.0%
			415,750	454,667	38,917	8.6%	658,000	242,250	36.8%
	Buildings	Contracted services	4,798	3,467	-1,332	-38.4%	5,200	402	7.7%
		Insurance	10,875	10,200	-675	-6.6%	10,200	(675)	-6.6%
		Interest on long-term debt	1,033	0	-1,033	0.0%	0	(1,033)	0.0%
		Materials, goods, supplies	53,355	44,087	-9,268	-21.0%	66,130	12,775	19.3%
		Principal on long-term debt	30,000	26,667	-3,333	-12.5%	40,000	10,000	25.0%
		Purchase of goods and services from the public sector	5,361	1,667	-3,695	-221.7%	2,500	(2,861)	-114.5%
		Salaries, wages, and benefits	74,407	46,423	-27,985	-60.3%	71,564	(2,843)	-4.0%
		Utilities	86,951	86,027	-924	-1.1%	162,022	75,071	46.3%
		266,781	218,536	-48,245	-22.1%	357,616	90,835	25.4%	
	Information Technology	Contracted services	29,574	32,000	2,426	7.6%	48,000	18,426	38.4%
		Leases	12,529	16,667	4,138	24.8%	25,000	12,471	49.9%
		Materials, goods, supplies	71,710	54,933	-16,777	-30.5%	82,000	10,290	12.5%
		Salaries, wages, and benefits	39,707	40,813	1,105	2.7%	58,952	19,244	32.6%
		Travel Professional Development	1,386	5,333	3,947	74.0%	8,000	6,614	82.7%
		Utilities	654	421	-234	-55.5%	631	(23)	-3.7%
		155,561	150,167	-5,395	-3.6%	222,583	67,021	30.1%	
	Assessment	Purchase of goods and services from the public sector	372,659	372,659	0	0.0%	558,988	186,329	33.3%
			372,659	372,659	0	0.0%	558,988	186,329	33.3%
	Wellness Program	Materials, goods, supplies	0	1,000	1,000	100.0%	1,500	1,500	100.0%
		Salaries, wages, and benefits	430	0	-430	0.0%	0	(430)	0.0%
Travel Professional Development		2,431	8,000	5,569	69.6%	12,000	9,569	79.7%	
	2,861	9,000	6,139	68.2%	13,500	10,639	78.8%		
Transition	Contracted services	0	0	0	0.0%	0	-	0.0%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	Transition	Materials, goods, supplies	319	0	-319	0.0%	0	(319)	0.0%
		Professional Services	68,350	116,000	47,650	41.1%	174,000	105,650	60.7%
		Salaries, wages, and benefits	37,603	0	-37,603	0.0%	0	(37,603)	0.0%
			106,272	116,000	9,728	8.4%	174,000	67,728	38.9%
	Grants	Grants and transfers to organizations	456,470	446,746	-9,724	-2.2%	501,500	45,030	9.0%
			456,470	446,746	-9,724	-2.2%	501,500	45,030	9.0%
	Elections	Advertising	3,474	10,000	6,526	65.3%	10,000	6,526	65.3%
		Materials, goods, supplies	40,586	66,899	26,313	39.3%	66,899	26,313	39.3%
		Salaries, wages, and benefits	39,437	56,505	17,069	30.2%	56,505	17,069	30.2%
		Travel Professional Development	2,042	8,500	6,458	76.0%	8,500	6,458	76.0%
			85,539	141,904	56,366	39.7%	141,904	56,366	39.7%
	Accessibility	Materials, goods, supplies	52	0	-52	0.0%	0	(52)	0.0%
		Travel Professional Development	146	0	-146	0.0%	0	(146)	0.0%
			198	0	-198	0.0%	0	(198)	0.0%
	General Government Total		4,826,997	4,969,210	142,213	2.9%	6,341,419	1,514,421	23.9%
Protective	Corrections	Purchase of goods and services from the public sector	211,750	211,751	1	0.0%	317,627	105,877	33.3%
			211,750	211,751	1	0.0%	317,627	105,877	33.3%
	Fire Administration	Materials, goods, supplies	6,049	11,433	5,384	47.1%	17,150	11,101	64.7%
		Professional Services	267	0	-267	0.0%	0	(267)	0.0%
		Salaries, wages, and benefits	89,924	86,220	-3,704	-4.3%	124,540	34,616	27.8%
		Travel Professional Development	4,595	3,333	-1,261	-37.8%	5,000	405	8.1%
		Utilities	1,257	1,327	69	5.2%	1,990	733	36.8%
			102,091	102,313	222	0.2%	148,680	46,588	31.3%
	Policing	Contracted services	8,811	10,000	1,189	11.9%	15,000	6,189	41.3%
		Professional Services	2,475	9,333	6,858	73.5%	14,000	11,525	82.3%
		Purchase of goods and services from the public sector	3,033,629	3,033,629	-1	0.0%	4,550,443	1,516,814	33.3%
		3,044,915	3,052,962	8,047	0.3%	4,579,443	1,534,528	33.5%	
	Building Inspection	Advertising	0	333	333	100.0%	500	500	100.0%
		Insurance	811	2,817	2,006	71.2%	2,817	2,006	71.2%



General Operating Revenue & Expenditure Report
As @ November 30, 2020

			YTD	YTD	Annual	Annual	Annual		
			Variance \$	Variance %	Budget	Variance \$	Variance %		
			YTD Actual	YTD Budget	YTD Actual	YTD Budget	YTD Actual		
Protective	Building Inspection	Materials, goods, supplies	23,387	30,041	6,654	22.1%	45,062	21,675	48.1%
		Professional Services	1,905	2,667	762	28.6%	4,000	2,095	52.4%
		Salaries, wages, and benefits	251,295	293,231	41,936	14.3%	423,555	172,261	40.7%
		Travel Professional Development	4,749	11,867	7,118	60.0%	17,800	13,051	73.3%
		Utilities	2,489	2,067	-422	-20.4%	3,100	611	19.7%
			284,635	343,022	58,387	17.0%	496,834	212,199	42.7%
	Bylaw Enforcement	Advertising	0	200	200	100.0%	300	300	100.0%
		Contracted services	0	0	0	0.0%	0	-	0.0%
		Insurance	1,809	1,859	50	2.7%	1,859	50	2.7%
		Materials, goods, supplies	8,405	9,867	1,463	14.8%	14,801	6,396	43.2%
		Salaries, wages, and benefits	105,188	120,217	15,029	12.5%	178,819	73,631	41.2%
		Travel Professional Development	1,343	500	-843	-168.6%	750	(593)	-79.1%
		Utilities	1,253	1,251	-2	-0.1%	1,877	624	33.2%
			117,998	133,895	15,897	11.9%	198,406	80,408	40.5%
	Emergency Measures	Advertising	0	1,667	1,667	100.0%	2,500	2,500	100.0%
		Contracted services	6,855	5,333	-1,522	-28.5%	8,000	1,145	14.3%
		Insurance	0	1,000	1,000	100.0%	1,000	1,000	100.0%
		Materials, goods, supplies	6,219	10,775	4,556	42.3%	16,162	9,943	61.5%
		Other expenses	0	2,000	2,000	100.0%	3,000	3,000	100.0%
		Salaries, wages, and benefits	50,538	55,938	5,400	9.7%	80,800	30,261	37.5%
		Travel Professional Development	1,435	4,533	3,098	68.3%	6,800	5,365	78.9%
		Utilities	2,689	2,962	273	9.2%	4,443	1,754	39.5%
			67,737	84,208	16,471	19.6%	122,705	54,968	44.8%
	Crossing Guards	Materials, goods, supplies	147	100	-47	-47.2%	150	3	1.9%
		Salaries, wages, and benefits	20,953	27,667	6,714	24.3%	44,693	23,740	53.1%
			21,100	27,767	6,667	24.0%	44,843	23,743	52.9%
	Animal & Pest Control	Contracted services	23,347	25,000	1,653	6.6%	25,000	1,653	6.6%
			23,347	25,000	1,653	6.6%	25,000	1,653	6.6%
	Fire Departments	Advertising	50	1,300	1,250	96.2%	1,950	1,900	97.4%
		Contracted services	207,266	215,560	8,294	3.8%	341,490	134,224	39.3%
		Grants and transfers to organizations	41,009	41,788	779	1.9%	55,717	14,708	26.4%
		Insurance	179,528	164,741	-14,787	-9.0%	164,741	(14,787)	-9.0%
		Interest on long-term debt	4,162	6,848	2,686	39.2%	6,848	2,686	39.2%
Materials, goods, supplies		207,223	317,402	110,178	34.7%	476,102	268,879	56.5%	
Other expenses		7,845	10,987	3,141	28.6%	36,080	28,235	78.3%	
Principal on long-term debt		76,175	76,175	0	0.0%	76,175	-	0.0%	
Purchase of goods and services from the public sector		139	4,214	4,075	96.7%	6,321	6,182	97.8%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
Protective	Fire Departments	Salaries, wages, and benefits	17,826	30,000	12,174	40.6%	59,000	41,174	69.8%	
		Transfers To Own Funds	11,072	0	-11,072	0.0%	80,000	68,929	86.2%	
		Transfers To/From Own Funds	465,257	466,334	1,077	0.2%	699,501	234,244	33.5%	
		Travel Professional Development	18,962	43,417	24,454	56.3%	65,125	46,163	70.9%	
		Utilities	97,433	98,284	851	0.9%	191,882	94,450	49.2%	
		1,333,947	1,477,049	143,102	9.7%	2,260,933	926,986	41.0%		
Protective Total		5,207,520	5,457,968	250,447	4.6%	8,194,471	2,986,950	36.5%		
Transportation	Engineering	Advertising	287	0	-287	0.0%	0	(287)	0.0%	
		Materials, goods, supplies	810	1,267	457	36.1%	1,900	1,090	57.4%	
		Other expenses	0	100	100	100.0%	150	150	100.0%	
		Professional Services	834	3,333	2,499	75.0%	5,000	4,166	83.3%	
		Salaries, wages, and benefits	237,832	158,551	-79,281	-50.0%	237,336	(495)	-0.2%	
		Travel Professional Development	864	7,667	6,802	88.7%	11,500	10,636	92.5%	
		Utilities	1,764	1,339	-425	-31.8%	2,008	244	12.1%	
		242,391	172,257	-70,135	-40.7%	257,894	15,503	6.0%		
		JOSH	Materials, goods, supplies	0	200	200	100.0%	300	300	100.0%
			Other expenses	50	200	150	75.0%	300	250	83.3%
		Professional Services	463	2,667	2,203	82.6%	4,000	3,537	88.4%	
		Travel Professional Development	150	867	717	82.7%	1,300	1,150	88.5%	
		663	3,933	3,270	83.1%	5,900	5,237	88.8%		
	Lights	Utilities	230,142	185,416	-44,726	-24.1%	278,124	47,982	17.3%	
		230,142	185,416	-44,726	-24.1%	278,124	47,982	17.3%		
	Public Works	Advertising	0	100	100	100.0%	150	150	100.0%	
		Contracted services	6,477	5,200	-1,277	-24.6%	7,800	1,323	17.0%	
		Insurance	40,191	28,070	-12,121	-43.2%	28,070	(12,121)	-43.2%	
		Interest on long-term debt	2,486	4,090	1,604	39.2%	4,090	1,604	39.2%	
		Materials, goods, supplies	86,388	124,433	38,045	30.6%	186,650	100,262	53.7%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
Transportation	Public Works	Principal on long-term debt	45,500	45,500	0	0.0%	45,500	-	0.0%	
		Professional Services	94	1,067	973	91.2%	1,600	1,506	94.1%	
		Purchase of goods and services from the public sector	462	0	-462	0.0%	0	(462)	0.0%	
		Salaries, wages, and benefits	444,471	366,051	-78,420	-21.4%	540,497	96,026	17.8%	
		Transfers To Own Funds	45,000	45,000	0	0.0%	45,000	-	0.0%	
		Travel Professional Development	5,352	4,500	-852	-18.9%	6,750	1,398	20.7%	
		Utilities	20,561	27,751	7,190	25.9%	55,818	35,257	63.2%	
			696,983	651,763	-45,220	-6.9%	921,925	224,943	24.4%	
		Roads	Advertising	0	130	130	100.0%	150	150	100.0%
	Contracted services		0	4,333	4,333	100.0%	6,500	6,500	100.0%	
	Materials, goods, supplies		64,166	96,568	32,402	33.6%	235,320	171,154	72.7%	
	Purchase of goods and services from the public sector		153,389	153,388	-1	0.0%	230,082	76,693	33.3%	
	Salaries, wages, and benefits		54,430	74,331	19,900	26.8%	158,491	104,060	65.7%	
	Travel Professional Development		0	607	607	100.0%	700	700	100.0%	
Utilities	135		103	-32	-30.7%	205	70	34.1%		
		272,121	329,460	57,339	17.4%	631,448	359,327	56.9%		
Transportation Total		1,442,299	1,342,828	-99,471	-7.4%	2,095,291	652,992	31.2%		
Environmental Health	Environmental Health	Contracted services	74,205	75,000	795	1.1%	100,000	25,795	25.8%	
		Insurance	178	136	-42	-30.9%	136	(42)	-30.9%	
		Interest on long-term debt	70,115	94,029	23,914	25.4%	94,029	23,914	25.4%	
		Materials, goods, supplies	379	200	-179	-89.3%	200	(179)	-89.3%	
		Principal on long-term debt	160,830	160,830	0	0.0%	160,830	-	0.0%	
		Salaries, wages, and benefits	201	0	-201	0.0%	0	(201)	0.0%	
		Utilities	2,278	2,722	444	16.3%	4,536	2,258	49.8%	
			308,185	332,918	24,733	7.4%	359,731	51,546	14.3%	
		Garbage	Contracted services	909,199	952,833	43,634	4.6%	1,429,250	520,051	36.4%
	Insurance		938	711	-227	-31.9%	711	(227)	-31.9%	
	Materials, goods, supplies		3,253	1,667	-1,586	-95.2%	2,500	(753)	-30.1%	
	Purchase of goods and services from the public sector		552,055	483,333	-68,722	-14.2%	725,000	172,945	23.9%	
	Salaries, wages, and benefits		19,206	19,667	460	2.3%	33,224	14,017	42.2%	
	Travel Professional Development		120	0	-120	0.0%	0	(120)	0.0%	
	Utilities		1,251	1,251	-0	0.0%	1,877	626	33.3%	
			1,486,023	1,459,463	-26,560	-1.8%	2,192,562	706,539	32.2%	
		Sewers	Contracted services	14,158	19,179	5,021	26.2%	28,769	14,611	50.8%
	Insurance		11,235	9,001	-2,234	-24.8%	9,001	(2,234)	-24.8%	
	Interest on long-term debt		83,760	142,628	58,868	41.3%	145,434	61,674	42.4%	
Materials, goods, supplies	155,707		178,441	22,734	12.7%	268,411	112,704	42.0%		



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
Environmental Health	Sewers	Principal on long-term debt	306,418	265,468	-40,950	-15.4%	265,468	(40,950)	-15.4%	
		Professional Services	2,974	5,333	2,359	44.2%	8,000	5,026	62.8%	
		Purchase of goods and services from the public sector	8,747	1,200	-7,547	-628.9%	1,800	(6,947)	-385.9%	
		Salaries, wages, and benefits	284,481	352,099	67,618	19.2%	518,520	234,039	45.1%	
		Transfers To Own Funds	153,123	153,123	0	0.0%	153,123	-	0.0%	
		Travel Professional Development	3,554	5,400	1,846	34.2%	8,100	4,546	56.1%	
		Utilities	136,884	136,946	61	0.0%	260,145	123,261	47.4%	
			1,161,040	1,268,818	107,777	8.5%	1,666,771	505,730	30.3%	
		Storm Sewer	Materials, goods, supplies	1,497	5,879	4,382	74.5%	7,400	5,903	79.8%
	Professional Services		125	433	309	71.2%	500	375	75.1%	
Salaries, wages, and benefits	2,674		44,771	42,097	94.0%	51,659	48,985	94.8%		
		4,295	51,083	46,788	91.6%	59,559	55,264	92.8%		
Environmental Health Total			2,959,543	3,112,281	152,738	4.9%	4,278,623	1,319,080	30.8%	
Public Health	Public Health	Interest on long-term debt	170,397	280,381	109,984	39.2%	280,381	109,984	39.2%	
		Principal on long-term debt	590,000	590,000	0	0.0%	590,000	-	0.0%	
		Purchase of goods and services from the public sector	0	0	0	0.0%	284,480	284,480	100.0%	
		760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%		
Public Health Total			760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%	
Environmental Development	Community Development	Advertising	10,028	41,000	30,972	75.5%	61,500	51,472	83.7%	
		Contracted services	95,107	143,333	48,226	33.6%	215,000	119,893	55.8%	
		Grants and transfers to organizations	51,232	55,000	3,768	6.9%	110,000	58,768	53.4%	
		Insurance	784	0	-784	0.0%	0	(784)	0.0%	
		Materials, goods, supplies	4,479	11,433	6,955	60.8%	17,150	12,671	73.9%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Environmental Development	Community Development	Other expenses	148	1,667	1,519	91.1%	2,500	2,352	94.1%
		Professional Services	20,177	16,667	-3,510	-21.1%	25,000	4,823	19.3%
		Salaries, wages, and benefits	302,380	334,446	32,065	9.6%	491,534	189,153	38.5%
		Travel Professional Development	7,464	25,033	17,570	70.2%	37,550	30,086	80.1%
		Utilities	3,295	3,075	-220	-7.1%	4,612	1,318	28.6%
			495,092	631,654	136,562	21.6%	964,846	469,754	48.7%
	Industrial Parks	Materials, goods, supplies	26	0	-26	0.0%	0	(26)	0.0%
Utilities		10,409	8,800	-1,609	-18.3%	17,439	7,030	40.3%	
		10,435	8,800	-1,635	-18.6%	17,439	7,004	40.2%	
	Planning	Advertising	5,411	2,667	-2,744	-102.9%	4,000	(1,411)	-35.3%
Contracted services		37	211	174	82.5%	316	279	88.3%	
Materials, goods, supplies		8,118	14,193	6,075	42.8%	21,290	13,172	61.9%	
Professional Services		965	1,333	369	27.7%	2,000	1,035	51.8%	
Salaries, wages, and benefits		139,502	123,214	-16,288	-13.2%	179,341	39,839	22.2%	
Travel Professional Development		960	2,923	1,963	67.2%	4,385	3,425	78.1%	
		Utilities	1,366	314	-1,052	-335.1%	471	(895)	-190.0%
			156,358	144,855	-11,503	-7.9%	211,803	55,445	26.2%
	Environmental Other	Advertising	0	333	333	100.0%	500	500	100.0%
Materials, goods, supplies		0	667	667	100.0%	1,000	1,000	100.0%	
Professional Services		0	9,333	9,333	100.0%	14,000	14,000	100.0%	
Salaries, wages, and benefits		329	18,000	17,671	98.2%	30,000	29,671	98.9%	
			329	28,333	28,004	98.8%	45,500	45,171	99.3%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Environmental Development Total			662,214	813,642	151,428	18.6%	1,239,588	577,374	46.6%
Recreation & Culture	Arenas	Advertising	1,173	0	-1,173	0.0%	0	(1,173)	0.0%
		Contracted services	7,943	8,000	57	0.7%	12,000	4,057	33.8%
		Insurance	11,909	14,798	2,889	19.5%	14,798	2,889	19.5%
		Materials, goods, supplies	38,068	70,027	31,958	45.6%	109,540	71,472	65.2%
		Purchase of goods and services from the public sector	430	467	37	8.0%	701	271	38.7%
		Salaries, wages, and benefits	200,133	203,269	3,136	1.5%	319,218	119,085	37.3%
		Travel Professional Development	948	2,767	1,818	65.7%	4,150	3,202	77.1%
		Utilities	62,044	77,840	15,797	20.3%	147,246	85,202	57.9%
			322,648	377,168	54,521	14.5%	607,653	285,005	46.9%
	Campground	Advertising	0	400	400	100.0%	600	600	100.0%
		Contracted services	1,806	2,667	860	32.3%	4,000	2,194	54.8%
		Insurance	1,550	1,259	-291	-23.1%	1,259	(291)	-23.1%
		Materials, goods, supplies	8,576	15,893	7,317	46.0%	23,839	15,263	64.0%
		Professional Services	1,271	2,000	729	36.4%	3,000	1,729	57.6%
		Salaries, wages, and benefits	47,732	31,330	-16,403	-52.4%	31,330	(16,403)	-52.4%
		Travel Professional Development	328	733	406	55.3%	1,100	772	70.2%
		Utilities	7,889	5,277	-2,612	-49.5%	9,720	1,831	18.8%
			69,153	59,558	-9,595	-16.1%	74,848	5,694	7.6%
	Halls	Contracted services	420	2,200	1,780	80.9%	3,300	2,880	87.3%
		Insurance	9,563	6,165	-3,398	-55.1%	6,165	(3,398)	-55.1%
		Materials, goods, supplies	2,654	1,900	-754	-39.7%	2,850	196	6.9%
		Purchase of goods and services from the public sector	139	0	-139	0.0%	0	(139)	0.0%
		Utilities	1,810	2,931	1,121	38.3%	7,475	5,665	75.8%
			14,585	13,196	-1,389	-10.5%	19,790	5,205	26.3%
	Libraries	Contracted services	3,206	3,000	-206	-6.9%	4,500	1,294	28.8%
		Grants and transfers to organizations	16,340	16,662	322	1.9%	24,993	8,653	34.6%
		Insurance	1,248	794	-454	-57.2%	794	(454)	-57.2%
		Materials, goods, supplies	1,146	3,225	2,079	64.5%	4,838	3,692	76.3%
		Purchase of goods and services from the public sector	92,966	93,027	61	0.1%	139,540	46,574	33.4%
		Salaries, wages, and benefits	-268	0	268	0.0%	0	268	0.0%



General Operating Revenue & Expenditure Report
As @ November 30, 2020

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Recreation & Culture	Libraries	Utilities	8,161	8,189	28	0.3%	18,333	10,172	55.5%
			122,799	124,897	2,098	1.7%	192,998	70,199	36.4%
	Main Street	Contracted services	1,191	2,200	1,009	45.9%	3,300	2,109	63.9%
		Materials, goods, supplies	3,855	3,633	-222	-6.1%	3,700	(155)	-4.2%
		Salaries, wages, and benefits	21,383	10,535	-10,848	-103.0%	13,583	(7,800)	-57.4%
		Utilities	680	514	-166	-32.3%	1,019	339	33.2%
			27,109	16,882	-10,226	-60.6%	21,602	(5,507)	-25.5%
	Museums	Contracted services	0	1,000	1,000	100.0%	1,000	1,000	100.0%
		Insurance	3,333	4,948	1,615	32.6%	4,948	1,615	32.6%
		Materials, goods, supplies	0	26,667	26,667	100.0%	40,000	40,000	100.0%
		3,333	32,615	29,282	89.8%	45,948	42,615	92.7%	
	Parks	Advertising	0	667	667	100.0%	1,000	1,000	100.0%
		Contracted services	0	3,333	3,333	100.0%	5,000	5,000	100.0%
		Insurance	1,539	1,088	-451	-41.5%	1,088	(451)	-41.5%
		Materials, goods, supplies	11,433	19,633	8,200	41.8%	29,450	18,017	61.2%
		Salaries, wages, and benefits	587	0	-587	0.0%	0	(587)	0.0%
		Utilities	1,619	1,116	-503	-45.0%	2,064	445	21.6%
		15,177	25,838	10,660	41.3%	38,602	23,425	60.7%	
	Programs	Grants and transfers to organizations	500	500	0	0.0%	500	-	0.0%
		Materials, goods, supplies	2,438	13,933	11,496	82.5%	16,400	13,962	85.1%
		Salaries, wages, and benefits	4,355	11,278	6,923	61.4%	20,585	16,230	78.8%
		Travel Professional Development	0	67	67	100.0%	100	100	100.0%
		Utilities	450	500	50	10.0%	750	300	40.0%
		7,743	26,278	18,536	70.5%	38,335	30,593	79.8%	
	Recreation Administration	Advertising	1,000	1,333	333	25.0%	2,000	1,000	50.0%
		Contracted services	983	1,333	350	26.3%	2,000	1,017	50.8%
		Materials, goods, supplies	20,380	49,633	29,253	58.9%	74,450	54,070	72.6%
		Salaries, wages, and benefits	203,535	213,474	9,939	4.7%	300,650	97,115	32.3%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

Expenditures by Object	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Advertising	30,649	78,797	48,148	61.1%	113,150	82,501	72.9%
Allowance for uncollectables	0	0	0	0.0%	200,000	200,000	100.0%
Contracted services	1,449,552	1,581,130	131,578	8.3%	2,348,345	898,793	38.3%
Grants and transfers to organizations	565,551	560,696	-4,855	-0.9%	692,710	127,159	18.4%
Insurance	313,580	295,227	-18,354	-6.2%	305,310	(8,271)	-2.7%
Interest on long-term debt	332,334	528,604	196,270	37.1%	531,410	199,076	37.5%
Interest on short-term debt	13,628	40,000	26,372	65.9%	60,000	46,372	77.3%
Leases	12,529	17,333	4,804	27.7%	26,000	13,471	51.8%
Materials, goods, supplies	901,178	1,252,160	350,982	28.0%	1,919,344	1,018,166	53.0%
Other expenses	15,593	23,557	7,964	33.8%	54,936	39,343	71.6%
Principal on long-term debt	1,215,904	1,171,621	-44,283	-3.8%	1,184,954	(30,950)	-2.6%
Professional Services	188,359	231,961	43,602	18.8%	347,792	159,433	45.8%
Purchase of goods and services from the public sector	7,656,765	7,580,373	-76,392	-1.0%	11,655,040	3,998,275	34.3%
Salaries, wages, and benefits	3,866,726	3,947,493	80,766	2.0%	5,776,616	1,909,890	33.1%
Tax Exemptions	378,980	416,000	37,020	8.9%	416,000	37,020	8.9%
Transfers To Own Funds	1,716,112	1,705,041	-11,072	-0.6%	1,785,041	68,929	3.9%
Transfers To/From Own Funds	465,257	466,334	1,077	0.2%	699,501	234,244	33.5%
Transmission of taxes Collected for Other Governments	165,755	103,864	-61,891	-59.6%	207,728	41,973	20.2%
Travel Professional Development	77,350	188,209	110,859	58.9%	277,854	200,504	72.2%
Utilities	710,528	674,123	-36,405	-5.4%	1,204,338	493,810	41.0%
Expenditures Total	20,076,333	20,862,524	786,191	3.8%	29,806,070	9,729,737	32.6%

Municipality of Cumberland Policy 20-01
Reimbursement Policy for Members of Council
and Chief Administrative Officer

Title

1. This Policy is entitled the “Reimbursement Policy for Members of Council and Chief Administrative Officer”.

Policy Statement

2. This Policy ensures the appropriate use of municipal funds through the establishment of uniform standards and procedures respecting reimbursement of expenses incurred by Council members and the CAO in relation to business of the Municipality.

Definitions

3. In this Policy, unless the context otherwise requires:
 - 1) “CAO” means the Chief Administrative Officer;
 - 2) “CAO designate” means an employee of the Municipality delegated any of the responsibilities or powers of the CAO pursuant to subsection 29(b) of the *Municipal Government Act*; and
 - 3) “Municipality” means the Municipality of the County of Cumberland.

Signing Authority

4. The following are the Signing Authorities for the positions referred to, and shall be responsible for administering the policy with respect to the individuals in those positions:

Position	Signing Authority
Council Members and Mayor	CAO or designate AND Audit Committee Chair or Vice-Chair
CAO	Warden Mayor or designate AND Audit Committee Chair or Vice-Chair

5. A Signing Authority may designate a second signing authority. The designation of a secondary signing authority shall be in writing and shall state the name and position of the designate.
6. A Signing Authority is prohibited from authorizing expenses incurred on their own behalf.

Individual Responsibilities

7. Everyone who incurs an expense in relation to municipal business is responsible for:
 - 1) Familiarizing themselves and complying with the provisions of this Policy;
 - 2) By April 1 each year signing an acknowledgement document certifying that they have reviewed this policy and sought all clarifications necessary for a complete understanding of its provisions and their responsibilities pursuant to it. Failure to sign this acknowledgement document annually will disqualify the individual from claiming expenses for reimbursement under this policy until the document has been signed for that year;
 - 3) Completing and submitting expense claims with necessary supporting documentation;
 - 4) Exercising reasonable diligence and care in incurring expenses prudently and responsibly; and
 - 5) With respect to travel, cancelling reservations as required, safeguarding travel advances and funds provided, and considering alternatives to travel such as teleconferencing and video conferencing.

Permitted Expenses

8. Subject to and in accordance with this Policy, the following expenses incurred by a member of Council or the CAO are eligible for reimbursement:
 - 1) Authorized travel within Nova Scotia, including transportation, accommodation, and meal costs;
 - 2) Pre-approved out-of-province travel, including transportation, accommodation, and meal costs; and
 - 3) Pre-approved training or continuing education costs.

Authorized Travel

9. Council members shall be reimbursed for the reasonable expenses incurred for attending:
 - 1) Meetings, conferences, or workshops at which the Council member's attendance is authorized or requested by Council;
 - 2) Any Council or Committee of Council meeting;
 - 3) A meeting of any Board, Commission or other organization to which the Council member has been appointed by Council, except that no reimbursement shall be provided by the Municipality if the Council member is entitled to reimbursement of expenses directly from the applicable organization;
 - 4) If the ~~Warden~~ Mayor or Deputy ~~Warden~~ Mayor are invited to attend a function, meeting or conference on behalf of the Municipality, and if reimbursable expenses are less than \$500, pre-approval by Council will not be required.
 - 5) If a Council member attends a function, meeting or conference on behalf of the Municipality, and if reimbursable expenses are less than \$500, pre-approval by Council will not be required if:
 - a) At the request of the ~~Warden~~ Mayor or Deputy ~~Warden~~ Mayor to attend on their behalf;
 - b) At the request of the ~~Warden~~ Mayor or Deputy ~~Warden~~ Mayor to attend as a Council member who has a special interest in, or connection with the subject of the meeting or conference or because of special knowledge and experience of the

- Council member relative to the subject of the meeting or conference; and
- 6) At a training or continuing education event in accordance with the provisions of this Policy concerning Council member training and education.
10. The CAO shall be reimbursed for the reasonable expenses pursuant to the CAO's employment agreement.

Out-of-Province Travel Authorization

11. All requests for out-of-province travel shall be made in writing and shall contain the following information:
 - 1) The purpose and duration of the trip;
 - 2) The location(s) to be visited;
 - 3) The dates and times of arrival and departure;
 - 4) Any pre-paid transportation, meals, and accommodation; and
 - 5) Any other anticipated expenses.
12. All requests for out-of-province travel by Council members shall be reviewed by the CAO and ~~Warden~~ Mayor, who shall consider the necessity for travel based on information provided.
13. When two or more out-of-province travel requests are made by Council members for the same purpose, Council shall determine the appropriate number of persons necessary to represent the Municipality.
14. All requests for out-of-province travel by the CAO shall be reviewed by the ~~Warden~~ Mayor, who shall follow the same guidelines established for Council members.
15. If a request for out-of-province travel is approved, and the Claimant pays all or some of the expenses for travel, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this Policy.

Training and Professional Development

16. If the Municipality has established a training and education budget expense item, a member of Council or the CAO may apply to the applicable Signing Authority in advance for approval to incur expenses out of this budget for training or professional development, provided that:
 - 1) The request is made in writing, and includes an estimate of all costs that will be incurred, including the course or enrolment fee and all required transportation, accommodation, and meals;
 - 2) The training or education course, meeting or conference, is related to municipal government;
 - 3) The course, meeting or conference is completed prior to the next municipal election date;
 - 4) the budget for Council member and CAO training and education for the year has not been exhausted and would not be exceeded by authorizing the request;
 - 5) the Council member and CAO shall reimburse the Municipality for the cost of all or, alternatively the pro-rated cost of a portion, of any enrollment fees in the event of failure to attend all, or alternatively some, of the event without reasonable justification;

and

- 6) A brief written summary is provided by the Claimant describing the nature and benefits of the training and education at the time of submitting an expense claim for reimbursement. If both applicable Signing Authorities approve an application to incur expenses in relation to training or education, and the Claimant (not the Municipality) pays all or some of the pre-approved expenses, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this Policy.

Per Diem Meal Allowances

17. For each day or part day that a Council member is travelling outside the Municipality for an authorized purpose, a Council member may claim a meal allowance for each meal for which a cost was incurred. Meals provided free of charge or included in registration fees paid directly by the Municipality are ineligible. The per diem meal allowance for Council members shall be the same as that for staff: \$20 for breakfast, \$20 for lunch, and \$35 for supper. This allowance includes gratuities and taxes. For purposes of this section, the Municipality will not pay breakfast allowance to Council members leaving home after 6:00 am or supper allowance to a Council member arriving home before 6:00 pm. Receipts are required for all meal expenses. Amounts reimbursed will be the lesser of the applicable meal allowance or cost shown on receipt.
18. If on any given day the Council member is attending more than one meeting within the Municipality, and the cost of paying kilometrage for the Council member to go home for a meal and return for a meeting being held later that same day is greater than the meal allowance, a Council member may claim a \$20.00 meal allowance. Receipts are required for all meal expenses.
19. Claimants whose religious beliefs or medical requirements prohibit them from consuming certain foods should be aware that appropriate meals can normally be obtained from caterers, provided that adequate notice of special requirement is given. Should these special dietary requirements negate the ability to participate in a meal that is provided free of cost, and as a result the Claimant must pay for a meal, the Claimant shall be paid a meal allowance for that meal.

Kilometrage

20. The kilometrage allowance reimbursed for Council members using personal vehicles for travel shall be at the rate stipulated from time to time by the Province of Nova Scotia as the maximum. Where several Council members or the CAO attend the same meeting, conference or function, each shall make reasonable efforts to share a vehicle.

Vehicle Rentals

21. The cost of rental of a vehicle shall be a reimbursable expense in instances where:
 - 1) Reasonable ground transportation services such as public transit, taxis, or hotel shuttles are unavailable; or
 - 2) Two or more Council members or the CAO are travelling together, and it is more

economical than the combined costs of other reasonable ground transportation.

23. Compact, economical vehicles must be used unless three or more persons are travelling together, the bulk or weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.

Limits on Reimbursable Expenses

Notwithstanding any other provision of this Policy, the following limits shall apply to reimbursement of expenses:

- 1) A Claimant shall only be reimbursed for the costs that they have incurred;
- 2) The expenses of a Council member for political activity associated with election or re-election is not reimbursable by the Municipality.
- 3) Airplane travel shall be booked by municipal staff or shall only be reimbursed at the lowest rate which would have been available if municipal staff had booked the airfare;
- 4) Hotel accommodations shall not exceed the cost of a standard room, double occupancy, except when hotel accommodation has been booked by municipal staff for out-of-province hotels. Hotel upgrades shall be at the personal expense of the Claimant unless there are ergonomic necessities attributable to physical requirements including, but not limited to, wheelchair accessibility;
- 5) If a Council member chooses to take their personal vehicle in lieu of airplane travel, reimbursement will be based on the lesser of the lowest airfare rate which would have been available had the flight been booked by municipal staff or the kilometrage reimbursement pursuant to section 20;
- 6) Reimbursement for meals shall not exceed the per diem meal amounts set out in this Policy, except in the case of out-of-province travel, in which event Council may authorize reimbursement of meal expenses to a comparable standard;
- 7) Fees, deposits, interest, and surcharges incurred on a personal credit card shall not be reimbursed;
- 8) When personal and municipal travel is combined, only documented expenses directly related to the Municipality's portion are reimbursable. Extended travel time and related expenses are the traveler's own expense;
- 9) Reimbursement shall not be provided for loss of personal effects; for medical and hospital treatment; for purchase of luggage, clothing, and other personal equipment; or for personal services such as shoeshines, valet services, dry-cleaning, laundry, haircuts, and other personal services.
- 10) Hotel accommodations shall be booked by municipal staff;
- 11) Hotel services including room service and video rentals shall not be charged to the room;
- 12) Reimbursement of one personal long-distance phone call, to a maximum of \$15 shall be permitted for each night of overnight travel;
- 13) The cost of any alcoholic beverages shall not be reimbursed;
- 14) A Council member shall not be reimbursed to travel to meetings within the Municipality with constituents, individual electors, and complainants. The expenses incurred in the discharge of these duties are deemed to be included in the Council member's remuneration.

Expense Claims

24. Authorized expense claims must be submitted on the form provided by the Municipality and shall be signed by the Claimant.
25. Receipts or other satisfactory documentary proof must be submitted with the reimbursement claim for all expenses except:
 - 1) bridge and highway tolls; and
 - 2) claims for personal vehicle kilometrage.
26. Expenses incurred by a Council member or the CAO on behalf of another individual are not eligible for reimbursement.
27. No expense claim shall be paid unless the claim is first approved for payment by the Signing Authorities who have authority to approve the claim. Before approving an expense claim, a Signing Authority must ensure that:
 - 1) The claim is consistent with this Policy;
 - 2) The expenses claimed were necessarily incurred in the performance of municipal business;
 - 3) Appropriate receipts are provided to support the claim, and the claim documentation is appropriately filed;
 - 4) All calculations are correct; and
28. In considering an expense claim for payment, a Signing Authority may request additional explanations, documentations, or justification from the Claimant, and may refuse to approve any claim or expense that the Signing Authority decides is unreasonable or not in compliance with this Policy.
29. The use of petty cash to pay an expense claim is prohibited.
30. If a form requires adjustments, the form will be returned to the Claimant and must be re-authorized prior to reimbursement.

Timeframe

31. Expense claims shall be submitted at a minimum on monthly basis.
32. Expenses must be submitted and charged to the year in which they occurred. Expenses cannot be carried forward to future years.
33. Claimants who charge for goods and services in a fiscal year must have received the goods or services from the vendor in that fiscal year.

Fraud, Misuse, or Misappropriation of Municipal Funds

34. Fraudulent irregularly, misuse, or misappropriation of municipal funds may result in disciplinary action up to and including termination of employment.
35. Suspicious activity and potential misuse of funds must be reported as per this Policy.

Municipal Reporting Requirements

36. Pursuant to section 65A of the *Municipal Government Act*, the CAO shall ensure that the Municipality does the following:
 - 1) Within 90 days of the end of each fiscal quarter, prepares and posts an expense report on the Municipality's website for the ~~Warden~~ Mayor, CAO (including an employee of the Municipality delegated any of the responsibilities or powers of the CAO pursuant to subsection 29(b) of the *Municipal Government Act*) and each member of Council on their expenses regarding the following:
 - a) Travel and travel related expenses, including transportation, accommodation, and incidentals;
 - b) Meals; and
 - c) Training and professional development.
 - 2) By September 30th of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the expense reports for the preceding fiscal year, that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the province's Financial Reporting and Accounting Manual.

Review Requirements

37. The Audit Committee shall review the expense annual summary report by October 31st of each year.
38. By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this Policy and, following a motion by Council, either re-adopt the Policy or amend the Policy and adopt the Policy as amended.
39. This Policy is effective upon adoption and replaces any previous Reimbursement for Members of Council Policies.

<u>Clerk's Annotation for Official Policy Book</u>	
Date of Notice to Council Members of Intent to consider (7 days minimum): _____	
Date of Passage of Current Policy: _____	
<i>I certify that this Reimbursement for Members of Council and Chief Administrative Officer Policy was adopted by Council as indicated above.</i>	
_____ Municipal Clerk	_____ Date

MEMORANDUM

TO: Council

FROM: Brenda

DATE: January 27, 2021

RE: Local Improvement By-Law

5.2

The Local Improvement By-Law was included in the meeting material for the January 13, 2021 Council Meeting at which time Council held a Public Hearing and made a motion to hold second reading at the February 3, 2021 Council Meeting prior to considering the by-law for adoption.

The Local Improvement By-Law is also included in the meeting material for February 3, 2021 meeting

ACTION:

If Council is in agreement a motion to adopt the Local Improvement By-Law is in order.

Municipality of Cumberland By-Law 21-XX

Local Improvement By-Law

WHEREAS section 81(1) of the Municipal Government Act provides that a municipality may make by-laws imposing, fixing, and providing methods of enforcing payment for charge for local improvements, and WHEREAS it is deemed expedient that such a by-law now be enacted:

TITLE AND APPLICATION

1. The By-Law is entitled the “Local Improvement By-Law” and shall apply to the local improvements identified in Schedule “A” of this By-Law, notwithstanding any other by-law of the Municipality that relates to local improvements.

PURPOSE

2. The Purpose of this By-Law is to establish the manner in which the Municipality shall impose, fix, and enforce payment of charges for local improvements. The local portion of capital costs associated with improvements will be funded through area rates or charges to be applied to defined properties that benefit from those improvements. The properties to be rated or charged shall be determined on a project by project basis and be included in, or added to, Schedule “A” of this By-law. The determination of the amount of the local portion of the capital costs, and the method of apportioning those costs between the properties affected, shall remain flexible to reflect the broader community interest in the projects.

DEFINITIONS

3. In this By-Law:
 - (a) “Council” means the Council of the Municipality;
 - (b) “Engineer” means the Municipal employee designated as Municipal Engineer pursuant to the Municipal Government Act;
 - (c) “Local Improvement” means and includes wastewater collection and treatment facilities, water systems, and roads and sidewalks and associated infrastructure installed, improved, constructed, or extended by, or on behalf of, the Municipality;
 - (d) “Municipality” means the Municipality of the County of Cumberland “Owner” has the same meaning as in the Municipal Government Act, except where the context requires otherwise;
 - (e) “Property” means a parcel or lot of property or land;

CHARGE IMPOSED

4. Where a local improvement has been carried out by or on behalf of the Municipality in an area identified in Schedule "A" as amended from time to time, a tax is hereby levied upon every owner of real property situated in whole or in part within the identified area, except to the extent that any lot or the owner thereof is totally or partially exempt from tax by the provisions in this By-Law, or the provisions of Schedule "A" of this By-Law.

AMOUNT OF CHARGE

5. The amount of tax levied pursuant to section 4 shall be determined in accordance with the provisions of this By-Law and of Schedule "A" of this By-Law and may be calculated based on:
 - (a) a uniform amount for each lot or parcel of land in existence or subsequently created by subdivision;
 - (b) the frontage of the lot on any street;
 - (c) the use of the lot;
 - (d) the area of the lot;
 - (e) the assessed value of property;
 - (f) any combination of two or more such methods outlined above or
 - (g) such other method as Council deems fit.

VARIATIONS IN CHARGES

6. The tax levied pursuant to this By-Law may be fixed at different rates for different classes or uses of properties and may be fixed at different rates for different areas or zones.

EXEMPTIONS FROM CHARGES

7. An owner of a property subject to a charge pursuant to Schedule "A" of this By-Law may request that Council grant an exemption from the charge on the grounds the property will not benefit from the Improvement. The only factor that Council may consider with regard to such a request is whether there are physical or legal impediments that will, now and in the future, prevent the improvement from benefitting the property in question. Even if the current owner does not intend to use the Improvement, if it can be used by a future owner, it shall be deemed to benefit the property. A request for an exemption shall be made by filing a written request with the Clerk of the Municipality. The request must include the reasons why the Improvement will not benefit the property. The Clerk shall inform the property owner of the date and approximate time Council will consider the request. The owner or their representative shall be given an opportunity to speak before Council decides whether to grant an exemption. The decision of Council shall be final.

APPROVAL OF PROJECTS

8. Council may proceed with a Local Improvement at its own discretion or in response to a petition that receives majority approval. Unless Council provides otherwise in Schedule "A" to this By-Law, majority approval means a positive response from the owners of more than 50% of the lots that would be subject to a charge pursuant to this By-Law, as identified by Municipal staff at the time the petition is being prepared.
9. Council may direct Municipal staff to initiate the petition process with or without a request from property owners that would be affected by a proposed local improvement. Municipal staff are responsible for preparing petition documents which will include a description of the Local Improvement, map of the proposed charge area, the estimated cost assigned to each property, and financing options, if any. The actual petition will be conducted by Municipal Staff who will send this information to owners representing each property by mail. The documents will include a letter explaining the process and will give owners an opportunity to vote YES or NO for the Local Improvement. The package will warn property owners that the figures provided are estimates only, and that the actual amount of the charge may vary from the figures provided. The package will also include a stamped return envelope and shall give owners at least 30 days to respond. In the event information relied upon by Council or staff when preparing or assessing a petition later proves to be wrong, the decision based on such information shall be as valid as if the information were correct.

LIEN and COLLECTION OF CHARGES

10.
 - (a) A charge imposed pursuant to this By-Law constitutes a first lien on the subject real property in the same manner and with the same effect as rates and taxes under the Assessment Act.
 - (b) A charge imposed pursuant to this By-Law is collectable in the same manner as rates and taxes and, at the option of the Treasurer, collectable at the same time and by the same proceedings, as rates and taxes.
 - (c) The liens against the real property become effective on the earliest of the date on which the interim charges are imposed or the Engineer files with the Treasurer a certificate that the cost of the improvement has been paid in full.
 - (d) Where a property subject to a lien is subdivided, the amount of the charge plus interest then unpaid shall be apportioned among the new lots according to the method set out for the relevant project in Schedule "A" to this By-Law.

INTEREST

11. Interest shall accrue on charges outstanding from the due date forward, at the same rate as for outstanding taxes.

INSTALLMENTS

12. If so provided in the relevant portion of Schedule "A" to this By-Law, the amount owing may be paid in equal annual installments, including interest, and the whole balance becomes due and payable without notice or demand in the event of default of payment of an installment.
13. The property owner shall have 30 days from the date their initial notice of amounts owing was mailed, to notify the Treasurer, in writing, whether or not an option to pay by installments has been selected. If the Treasurer does not receive written notification within the time allocated, the owner shall be deemed to have selected the annual installment payment option.

REPEAL OF PREVIOUS BY-LAWS

14. The "Local Improvement By-Law" adopted by Council on June 19, 2013 (By-Law 13-01), the "By-Law to amend schedule A of the Local Improvement By-law adopted by Council on September 3, 2014 (By-law 14.01), and the "Local Improvement By-Law" adopted by Council on January 24, 2018 (By-Law 18-01) are hereby repealed.
15. This Local Improvement By-Law replaces all previous Local Improvement By-Laws of the Municipality of the County of Cumberland.
16. All former Local Improvement By-laws of the Municipality are hereby repealed.

EFFECTIVE DATE

17. All former Local Improvement By-laws of the former Town of Springhill, former Town of Parrsboro and the Municipality of the County of Cumberland are repealed upon this By-Law coming into effect on the day of publication.

Clerk's Annotation for Official By-Law Book

Date of first reading: May 6, 2020
Date of advertisement of Notice of Intent to Consider: August 13, 2020
Date of Public Hearing: September 9, 2020
Date of second reading: September 16, 2019
*Date of advertisement of Passage of By-Law: September 21, 2020
Date of mailing to Minister a certified copy of By-Law: September 23, 2020

I certify that this By-Law was adopted by Council and published as indicated above.

Municipal Clerk

Date

*Effective Date of the By-Law unless otherwise specified in the text of the By-Law

Schedule "A"

1. MACCAN WATER MAIN EXTENSION

- (a) The project will involve the design and construction of a watermain from the current terminus of the Amherst Water Utility Watermain in Nappan to, and including, the community of Maccan. The project will include portions of Highway 302, the Trider Road and the Mines Road, as well as Riverside Drive, Station Street, Hillside Drive and Rink Street. The "identified area", for the purposes of section 4 of this By-law is comprised of the properties identified by the PIDs listed in subsection (j) below.
- (b) For the purpose of this project and the relevant charges created by this By-Law, "developed property" and "developed properties" mean those properties identified by Council in this Schedule, as properties which are residential, whether currently occupied or not, or which have been developed for any other purpose which does or would normally have a potable water supply, and which can reasonably be served by this project.
- (c) Upon completion of the project an equal charge per developed property shall be calculated based on the net cost of the local improvement and the number of developed properties identified in this Schedule at that time. Based on pre-design estimates and currently identified developed properties, the total charge is estimated to be \$2,332.40 per property, but the actual amount of the charge will depend upon a confirmed calculation based on the actual cost of the project and the number of developed properties at the time of completion.
- (d) Property owners shall be given the option of paying the charge, plus interest at 5%, in equal annual payments amortized over 10 years. Each annual payment shall constitute a charge and shall be collectable as provided in this By-Law. Based on pre-design estimates and currently identified developed properties, the annual charge is estimated to be \$302.06 per property for the 10 years, for a total cost of \$3,020.56, but the actual amount of the annual charge will depend upon a confirmed calculation based on the actual cost of the project and the number of developed lots at the time of completion.
- (e) Council shall, from time to time, add properties to this Schedule as developed properties to be charged, if Council determines they have become developed properties which can reasonably be served by this project. Properties added to this Schedule shall be subject to an annual charge in the same amount and on the same terms as the other properties identified in this Schedule would have been subject to if the annual payment option had been selected. This charge shall commence the taxation year following the property's addition to this Schedule and shall continue for the balance of the 10-year period applied to the initial properties identified in this Schedule. For example, if a property is added during the year the fourth annual payment is due, the owner must begin paying the charge the next taxation year and continue for the following four years, paying five charges in total.

- (f) If Council is satisfied a development has been destroyed or removed, and that the property cannot be redeveloped due to reasons beyond the control of the owner (such as the Land Use By-Law or Provincial regulation), the property may be removed from this Schedule. The change shall become effective for the taxation year following Council's decision.
- (g) If a property identified in this Schedule as a developed property is subdivided, Council shall determine which of the new lots shall be identified as developed lots.
- (h) All charges assessed are liens against the property regardless of whether the property is serviced by the local improvement or not.
- (i) Any costs associated with servicing properties beyond the end of the service laterals (generally considered to be where the road right of way ends) are the responsibility of the property owner, and that work must be carried out by the property owner in compliance with Amherst Water Utility Standards.
- (j) The following properties are hereby identified as developed properties for the purpose of this By-Law and Schedule and are subject to the charge created herein:

PID	Civic # and Road- for reference only
25068073	3005 Highway 302
25348202	3009 Highway 302
25348194	3011 Highway 302
25383076	3027 Highway 302
25067976	3031 Highway 302
25067968	3033 Highway 302
25067885	3069 Highway 302
25067950	3070 Highway 302
25067877	3074 Highway 302
25067844	3080 Highway 302
25067869	3083 Highway 302
25067836	3085 Highway 302
25067851	3086 Highway 302
25067828	3088 Highway 302
25067802	3095 & 3097 Highway 302
25067810	3099 Highway 302
25067794	3100 Highway 302
25064247	3106 Highway 302
25064254	3109 Highway 302
25064270	3114 Highway 302
25064288	3119 Highway 302
25064304	3120 Highway 302
25064312	3126 Highway 302
25064320	3129 Highway 302

25064684	3146	Highway 302
25064726	3152	Highway 302
25064742	3162	Highway 302
25064759	3166	Highway 302
25064775	3192	Highway 302
25064791	3194	Highway 302
25064809	3196	Highway 302
25064841	3253	Highway 302
25043043	3267	Highway 302
25064890	3304	Highway 302
25064908	3314	Highway 302
25064916	3324	Highway 302
25064924	3336	Highway 302
25064932	3341	Highway 302
25064940	3344	Highway 302
25367079	3356	Highway 302
25367061	3376	Highway 302
25376534	3389	Highway 302
25064965	3483	Highway 302
25064973	3524	Highway 302
25064981	3550	Highway 302
25065079	3583	Highway 302
25377581	3595	Highway 302
25064296	3611	Highway 302
25065152	3622	Highway 302
25065160	3656	Highway 302
25075094	3664	Highway 302
25065178	3705	Highway 302
25065178	3707	Highway 302
25384397	3713	Highway 302
25065202	3742	Highway 302
25065228	3776	Highway 302
25065210	3793	Highway 302
25065251	3822	Highway 302
25065277	3842	Highway 302
25340381	3856	Highway 302
25337627	3863	Highway 302
25065285	3866	Highway 302
25065335	3868	Highway 302
25065343	3882	Highway 302
25075136	3885	Highway 302
25065350	3902	Highway 302
25065368	3912	Highway 302
25366915	3936	Highway 302
25348244	20	Hillside Dr
25064429	28	Hillside Dr

25064411	30	Hillside Dr
25064437	33	Hillside Dr
25151002	38	Hillside Dr
25374679	44	Hillside Dr
25064361	63	Hillside Dr
25374687	64	Hillside Dr
25064346	69	Hillside Dr
25064338	75	Hillside Dr
25064395	78	Hillside Dr
25064783	81	Hillside Dr
25068099	1	Mines Branch Rd
25068107	5	Mines Branch Rd
25068115	17	Mines Branch Rd
25068123	19	Mines Branch Rd
25068131	21	Mines Branch Rd
25068016	30	Mines Branch Rd
25068149	10	Mines Rd
25477647	24	Mines Rd
25068164	54	Mines Rd
25229519	59	Mines Rd
25068180	64	Mines Rd
25068172	67	Mines Rd
25068198	77	Mines Rd
25358383	95	Mines Rd
25068222	119	Mines Rd
25343948	123	Mines Rd
25043142	133	Mines Rd
25068230	147	Mines Rd
25369828	152	Mines Rd
25067893	15	Rink St
25067901	21	Rink St
25067943	22	Rink St
25067935	30	Rink St
25064619	236	Riverside Dr
25064627	256	Riverside Dr
25064643	268	Riverside Dr
25064502	239	Station St
25064510	245	Station St
25064528	247	Station St
25064536	257	Station St
25064544	259	Station St
25064650	273	Station St
25047838	6	Trider Rd
25065087	7	Trider Rd
25065046	25	Trider Rd
25064601	200	Riverside Drive

25047838	6 Trider Road
25065087	7 Trider Road
25065046	25 Trider Road
25394008	63 Trider Road
25065020	64 Trider Road
25364704	78 Trider Road
25355017	81 Trider Road
25355025	107 Trider Road

DRAFT

2. PUGWASH WATER SYSTEM PROJECT

- (a) This Project relates to the design and installation of a Water System intended to serve the Village of Pugwash and some of the surrounding areas of the Municipality. The “area identified” for the purposes of section 4 of this By-Law is comprised of the developed properties that are accessed from the following highways, streets and roads, between and including the Civic Addresses indicated:

Ash Grove Lane	Entire road
Black Street	Entire road
Blue Heron Way	Entire road
Brickyard Road	Highway 6 to Civic Number 119
Church Street	Entire road
Crowley Road	Civic Numbers 2720 to 2866
Durham Street	Water Street to Highway 6
Freedom Lane	Entire road
Gulf Lane	Entire road
Gulf Shore Road	Church Street to Civic Number 599
Harbour View	Entire road
Highway 6	Civic Numbers 9711 to 11057
Howe Street	Entire road
Irishtown Road	Highway 6 to Civic Number 36
King Street	Entire road
Maple	Entire road
Mill Lane	Entire road
Miller Road	Civic Number 8
Murray Road	Civic Numbers 1139 to 1199, 1276, 1300, 1312, 1374 to 142
New Pugwash Road	Civic Numbers 1 and 49
Pleasure Cove Road	Entire road
Prince Albert Street	Entire road
Pugwash Point Road	Entire road
Pugwash River Road	Civic Numbers 1959 to 1983
Queen Street,	Entire road
Russell Street,	Entire road
Shea Island Road,	Civic 188
Sunset Lane,	Civic Number 140 (Sunset Home)
Victoria Street	Entire road
Walton Street	Entire road
Water Street	Entire road
Willow Lane	Entire road

- (b) In this section “Water System” means a water system consisting of the source, structures, pipes, flushing hydrants, meters, service laterals, devices, equipment or other things used, or intended, for the collection, transportation, pumping, treatment, or distribution of water.
- (c) For the purposes of the Pugwash Water System Project and the relevant tax created by this By-Law, “developed property” and “developed properties” mean those properties which are residential, commercial, institutional or industrial, whether currently occupied or not, or which have been developed for any other purpose which does or would normally have a potable water supply, and which can be served by the Project. Properties that have been developed solely for agricultural or forestry purposes, and which do not have a potable water supply, are not “developed properties” for the purposes of this section of this By-Law.
- (d) Upon completion of the Project, an equal tax per developed property, in the amount \$4,054.00 is hereby imposed pursuant to section 4 of this By-Law. Hereinafter this tax is referred to as a “Local Improvement Charge” or “LIC”.
- (e) A list of developed properties to be taxed pursuant to this By-Law shall be developed and maintained by the Engineer. The Engineer will notify by regular mail the owner, or owner’s representative, as identified in the current Tax Roll for the Municipality, of the imposition of the Local Improvement Charge upon completion of the Project. Lack of notification shall not invalidate any LIC imposed. Inclusion by the Engineer on the list of properties to be taxed, in the absence of an exemption or adjustment granted by Council pursuant to section 7, and subsection (f) of section 2 of Schedule “A”, of this By-Law, is conclusive of the validity of the LIC.
- (f) Property owners shall be given the option of paying the LIC, plus interest at 2.98% per annum, in equal annual payments amortized over 10 years. Each annual payment, including interest, shall constitute a charge and be collectable as provided in this By-Law. The annual charge shall be in the amount of \$ 461.03. The principal amount of any charge outstanding at any time may be paid without penalty or the accrual of additional interest.
- (g) Any property which becomes a developed property after the imposition of the initial charges pursuant to this By-Law shall be added to the list created pursuant to subsection (c) above, and a charge in the amount of \$4,054 shall be, and is, hereby imposed, and shall be paid and collected in accordance with the provisions of this By-Law, *mutatis mutandis*.
- (h) Any lot created by subdivision within the geographic area served by this project, and approved for any type of development that normally requires a potable water supply,

shall be added to the list created pursuant to subsection (e) above, and a charge in the amount of \$4,054 shall be, and is, hereby imposed, and shall be paid and collected in accordance with the provisions of this By-Law, *mutatis mutandis*.

3. PARRSBORO WASTEWATER COLLECTION SYSTEM EXPANSION AND TREATMENT PLANT PROJECT

- (a) This Project relates to the design and installation of a Wastewater System intended to serve the Community of Parrsboro and surrounding areas. The “area identified” for the purposes of section 4 of this By-Law is comprised of the developed properties that are accessed from the following highways, streets and roads, between and including the Civic Addresses indicated:

Western Ave.	Main St. to Civic 2054
Chambers Blvd	Civic 23
Maple Crt.	Entire road
King St.	Main St. to Civic 134 and Civic 189 to Western Ave.
Queen St.	Entire road
Sydney St.	Entire road
Stanley St.	Entire road
Stanley St. Extension	Entire road
Prince St.	Entire road
Victoria St.	Entire road
Howard Ave.	Entire road
Pleasant St.	Entire road
School St.	Entire road
Dominion St.	Entire road
Spring St.	Entire road
Main St.	Civic 18 to Civic 458
Chapel St.	Entire road
Church St.	Entire road
Moore St.	Entire road
Eastern Ave.	Civic 3842 to Main St.
Templar St.	From Eastern Ave. to Civic 79
Jenks Ave.	Entire road
Two Island Rd.	From Main St. to Civic 336
Pier Rd.	Entire Rd.
Eddy St.	From Pier Rd. to Civic 87
Skidmore Ln.	From Pier Rd. to Civic 94

- (b) In this section “Wastewater System” means a wastewater system consisting of the collection system, structures, pipes, pumping stations, plants, service laterals, devices, equipment or other things used, or intended, for the collection, transportation, pumping, or treatment of wastewater.
- (c) For the purposes of the Parrsboro Wastewater Collection System Expansion and Treatment Plant Project and the relevant tax created by this By-Law, “developed property” and “developed properties” mean those properties which are residential, commercial, institutional or industrial, whether currently occupied or not, or which have been developed for any other purpose which does or would normally have a sanitary sewer service, and which can be served by the Project. Properties that have been developed solely for agricultural or forestry purposes, and which do not generate wastewater, are not “developed properties” for the purposes of this section of this By-Law.
- (d) Upon completion of the Project, an equal tax per developed property, in the amount \$4,941.00 is hereby imposed pursuant to section 4 of this By-Law. Hereinafter this tax is referred to as a “Local Improvement Charge” or “LIC”.
- (e) A list of developed properties to be taxed pursuant to this By-Law shall be developed and maintained by the Engineer. The Engineer will notify by regular mail the owner, or owner’s representative, as identified in the current Tax Roll for the Municipality, of the imposition of the Local Improvement Charge upon completion of the Project. Lack of notification shall not invalidate any LIC imposed. Inclusion by the Engineer on the list of properties to be taxed, in the absence of an exemption or adjustment granted by Council pursuant to section 7, and subsection (f) of section 2 of Schedule “A”, of this By-Law, is conclusive of the validity of the LIC.
- (f) Property owners shall be given the option of paying the LIC, plus interest at 3.40% per annum:
- i. in equal annual payments amortized over 20 years. Each annual payment, including interest, shall constitute a charge and be collectable as provided in this By-Law. The annual charge shall be in the amount of \$345.00; or
 - ii. in equal monthly payments amortized over 20 years. Each monthly payment, including interest, shall constitute a charge and be collectable as provided in this By-Law. The monthly charge shall be in the amount of \$28.40.

The principal amount of any charge outstanding at any time may be paid without penalty or the accrual of additional interest.

- (g) Any property which becomes a developed property after the imposition of the initial charges pursuant to this By-Law shall be added to the list created pursuant to subsection (c) above, and a charge in the amount of \$4,941.00 shall be, and is, hereby imposed, and shall be paid and collected in accordance with the provisions of this By-Law, *mutatis mutandis*.
- (h) Any lot created by subdivision within the geographic area served by this project, and approved for any type of development that normally requires a connection to a wastewater system, shall be added to the list created pursuant to subsection (e) above, and a charge in the amount of \$4,941.00 shall be, and is, hereby imposed, and shall be paid and collected in accordance with the provisions of this By-Law, *mutatis mutandis*.

DRAFT

MEMORANDUM

TO: Mayor and Council

5.3

FROM: Will Balsler, Junior Planner, Development Officer

DATE: February 3, 2021

RE: Second Reading on amendment to Land Use Bylaw to rezone PID 25394859, Fort Lawrence Road.

Background: On December 7, 2020, Planning and Development staff received an application from Rajwinder Kaur Atwal, President of Sharp Light Logistics Inc. (the "applicant") regarding the property at PID 25394859, Fort Lawrence Road (the "subject property").

The subject property is owned by Sharp Light Logistics Inc. and is located along Fort Lawrence Road adjacent to the interchange at Exit 1 on the Trans Canada. The application is for a rezoning to permit the development of a Transportation Services Operation – principally a mobile office and parking for their trucks. From the Land Use Bylaw:

TRANSPORTATION SERVICES means a building, structure, land, or part thereof used for the purpose of transporting any kind of item or thing by truck or other vehicle, including, but not limited to, loading facilities, storage, and maintenance facilities, but does not include the transport of people.

Public Hearing:

Following a public participation process, there were 21 written submissions from residents of the area, 2 presentations at the public hearing, and an online petition with 289 signatures. The concerns included increased traffic, noise & light pollution, road safety, impacts on infrastructure, wildlife, and tourism.



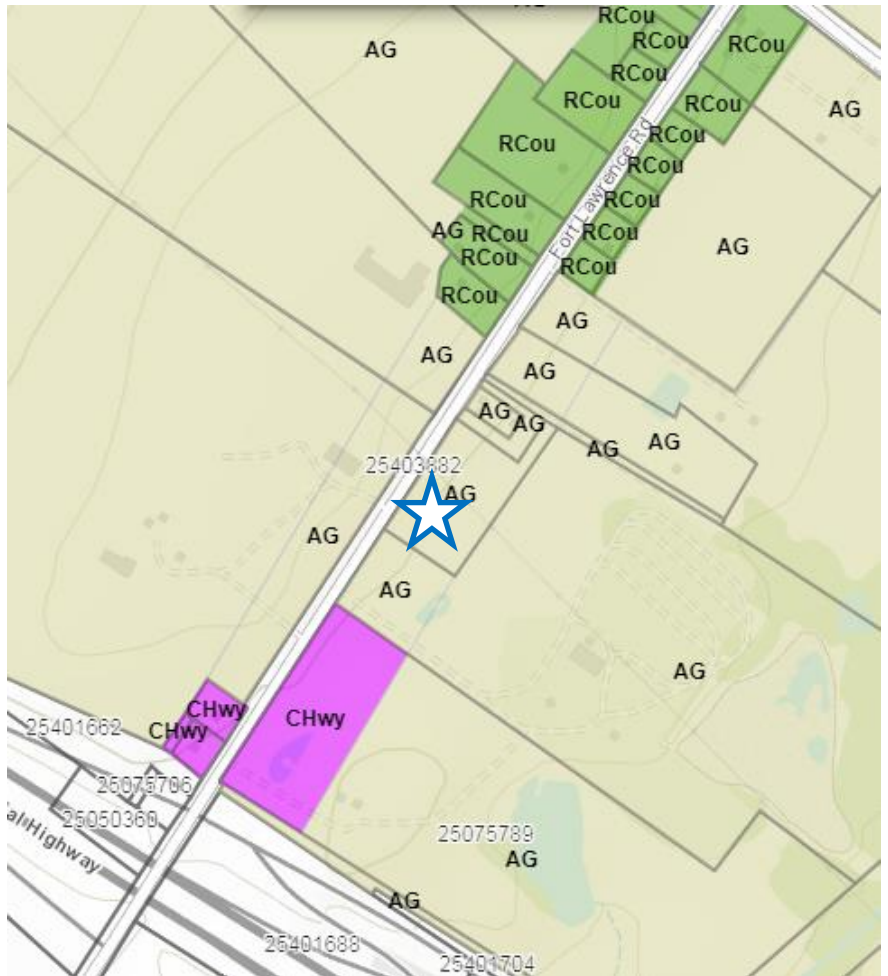
Land Use Context:

The neighboring properties are cleared fields and agriculture operations, zoned as Agriculture [AG]. It is located some 200m from the cluster of houses zoned as Country Residential [RCou] to the North East, and 300m from the highway exit. There is a dwelling adjacent as well. Trucking traffic would pass by 5 houses before reaching the subject property. One of these dwellings is on a commercial farm, and another has a salvage yard.

The subject property is approximately 2.5 acres in size, and would not be able to support a particularly large operation. For context, the Armour Transport Services operation on Lawrence St. in downtown Amherst is also on a 2.5 acre parcel.

Regulatory Context:

Current Zone: Agriculture
Proposed Zone: Highway Commercial



The subject property is designated as Resource on Schedule A of the Municipal Planning Strategy (MPS). The current Agriculture zoning of the property does not allow Transportation Services.

Rezoning the subject property to Highway Commercial would allow the development of a Transportation Services Operation, and is supported by Policy 4-39 of the Municipal Planning Strategy (MPS):

Policy 4-39: Council shall, in the Land Use By-law, establish the Highway Commercial Zone, intended to permit uses that serve the travelling public and uses that require quick access to major transportation routes. Permitted uses shall include emergency services, and a limited range of commercial services. Zone standards shall be flexible to accommodate the needs of different highway uses, and to recognize that some highway commercial areas have access to central services, while others do not.

From the MPS, Section 4.5.7:

"...highway interchanges are also a limited resource; as of 2017 there were only six interchanges on Highway 104 located within the Municipality of Cumberland proper. As such, Council believes these areas of land should be prioritized for uses that serve the travelling public, and uses that require direct and efficient access to the highway.."

And by MPS Policy 5-35:

Policy 5-35: Council shall consider proposals to rezone lands in the Resource Designation to any other zone permitted in that designation. Council shall not approve such a rezoning unless Council is satisfied:

(a) if the proposed zone is the Highway Commercial Zone, the lands are located at an interchange of Highway 104;

The subject property does not front directly on the Trans Canada Highway (Highway 104), however, it is located at similar distances from the interchange as other areas with Commercial Highway Zoning.

Recommendation: Whereas the Municipal Planning Strategy prioritizes the Highway Commercial Zone and uses, and the subject property could be reasonably seen as being located at the interchange, the application appears to meet these requirements.

Options: Council can decide to approve or refuse the proposed amendment, or request that further information be provided as per MPS Policy 6-20. These are the requirements for adopting an amendment from the Municipal Government Act, Section 219:

(2) A council may amend a land-use by-law in accordance with policies contained in the municipal planning strategy on a motion of council or on application.

(3) A council shall not adopt or amend a land-use by-law except to carry out the intent of a municipal planning strategy.

If Council approves the amendment, a notice will be placed in a local newspaper notifying residents of Council's decision and setting out the right of appeal. The appeal period lasts 14 days from the date of publication.

Under section 250 (1) of the MGA, Council's decision to amend or refuse to amend the Land Use Bylaw can be appealed to the Nova Scotia Utility And Review Board (NSUARB) by an aggrieved person or the applicant. This appeal must be made "...on the grounds that the decision of the council does not reasonably carry out the intent of the municipal planning strategy".

Next Steps: If the amendment passes second reading, staff will prepare advertisements for the approval of the amendment.

MEMORANDUM

TO: Mayor and Council

FROM: Will Balsler, Junior Planner, Development Officer

5.4

DATE: February 3, 2021

RE: Second Reading on amendment to Land Use Bylaw to rezone PID 25508177, 3815 Highway 302, Nappan

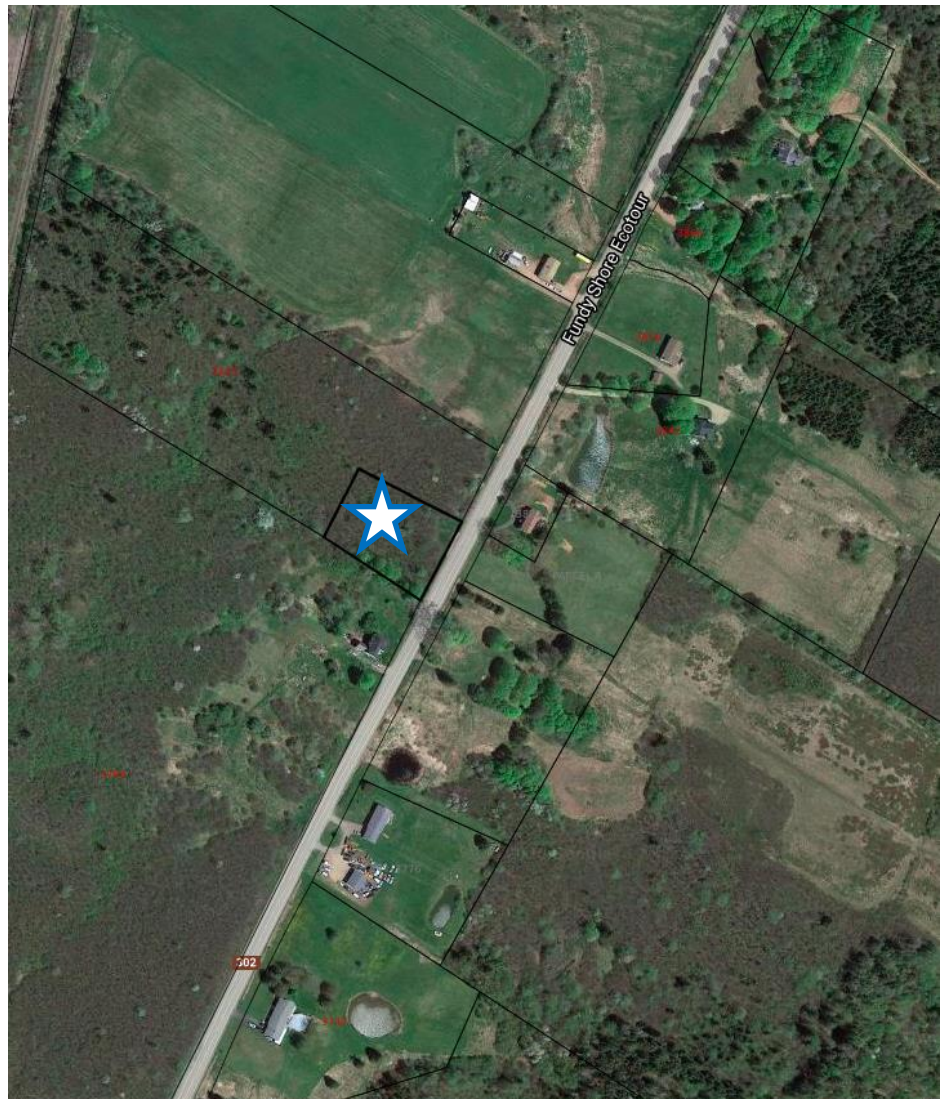
Background: On November 12, 2020, Planning and Development staff received an application from Gordon Mitchel (the "applicant") regarding the property at 3815 Highway 302, Nappan - PID 25508177 (the "subject property").

The subject property is owned by Gordon Mitchell and is located along Highway 302, before Maccan. The application is for a rezoning to permit the development of a Light Manufacturing Operation Under 500m², in a 40'x80' welding shop.

From the Land Use Bylaw:

MANUFACTURING means the production and/or packaging of goods and/or materials, including processed food and/or drink not intended for immediate consumption.

MANUFACTURING, LIGHT means manufacturing where the use is conducted entirely within an enclosed building and the use is not obnoxious.



Regulatory and Land Use Context:

Current Zone: Country Residential

Proposed Zone: Country Commercial

The subject property is designated as Resource on Schedule A of the Municipal Planning Strategy (MPS). The current Country Residential zoning of the property does not allow Light Manufacturing – Under 500m².

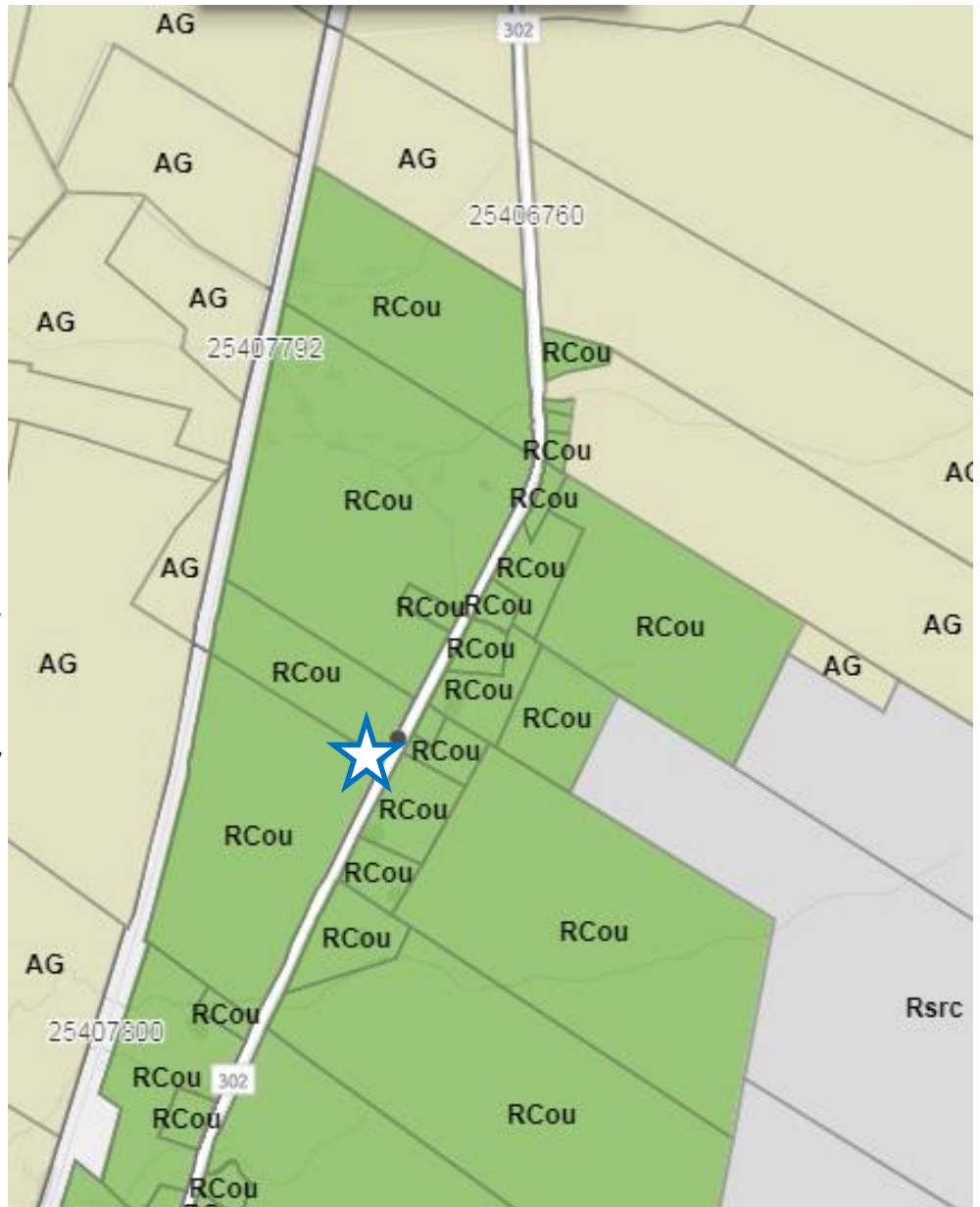
The neighboring properties are mixed forested lots and cleared fields, zoned as Agriculture [AG] and Country Residential [RCou]. There are several dwellings located around the property all zoned as Country Residential [RCou].

Rezoning the subject property to Country Commercial [CCou] would allow the development of a Light Manufacturing Operation, and is supported by Municipal Planning Strategy Policy 5-29(b):

Policy 5-29: Council shall establish the following zones in the Land Use By-law:

(b) The Country Commercial Zone, intended to permit lower density residential development and a limited range of local commercial service uses on unserviced lots in rural communities. Zone standards shall reflect the denser nature of these communities compared to surrounding areas, but also the need for onsite water and wastewater services.

Next Steps: If the amendment passes Second reading, staff will prepare advertisements for the approval of the amendment.



Recommendation: Give second reading to the proposed amendments to the Land Use Bylaw.

Alternative: Council can decide to reject the proposed amendment, or request that further information be provided.

MEMORANDUM

TO: Mayor and Council

FROM: Kellie Seaman

5.5

DATE: January 27, 2021

RE: Occupational Health & Safety Policy

Background:

In 2007 the Municipality of the County of Cumberland created an Occupational Health & Safety Policy along with striking an Occupational Health & Safety Committee. It was decided that Council would affirm this policy each year to show their dedication to health and safety in the workplace.

Proposed Changes:

The Occupational Health & Safety Policy has been reviewed and a few minor changes have been made. These changes include re-wording sentence structure, grammatical errors and re-organizing where the statements are in the policy.

Action:

If Council is in agreement, a motion to give Council notice of intent to consider the OH&S Policy for adoption at the next Council meeting is in order.

Municipality of Cumberland Policy 21-xx Health and Safety Policy

This policy will apply to the Municipality of the County of Cumberland (Municipality) and all of its employees, officers and agents. The term Management refers to the CAO, Directors, Managers and Supervisors.

1. The Municipality is committed to providing a healthy and safe work environment for its employees and preventing occupational illness and injury. To express that commitment, the Municipality has issued this policy on occupational health and safety.
2. As the employer, the Municipality is responsible for the health and safety of its employees, elected officials and the general public while on Municipal property. The Municipality will make every reasonable effort to provide a healthy and safe work environment. The Municipality is dedicated to the objective of minimizing the possibility of injury and illness.
3. Municipal Council and all employees of the Municipality are responsible for creating and maintaining a safe working environment.
4. Municipal Council will take all reasonable precautions to prevent harm to workers, elected officials and the general public.
5. Management will be trained and are responsible for ensuring that the employees under their supervision follow this policy. Management are held accountable for ensuring that employees use safe work practices and receive training to protect their health and safety.
6. Management have a general responsibility for ensuring the safety of equipment and facilities.
7. The Municipality, through all levels of management, will co-operate with the occupational health and safety committee and employees to create a healthy and safe work environment.
8. The employees of the Municipality will be required to support this organizations health and safety initiative and to co-operate with the occupational health and safety committee and with other exercising authority under applicable legislation and policy.
9. It is the duty of each employee to report to their supervisor, as soon as possible, any hazardous condition, injury, incident or illness related to the workplace. Employees must protect their health and safety by complying with applicable Acts and Regulations and by following policies, procedures, rules and instructions as prescribed by the Municipality.

10. The Municipality will, where possible, eliminate hazards.
11. When appropriate, employees will be required to use safety equipment, clothing, devices and materials for personal protection.
12. The Municipality will support and encourage employees to play an active role in identifying hazards and in offering suggestions or ideas to improve the health and safety program.
13. The Municipality acknowledges that violence in the workplace is an occupational health and safety hazard that can cause physical and emotional harm. Any acts of violence or threats of violence in the workplace will not be tolerated by the Municipality.
14. The Municipality is committed to working to prevent workplace violence and to responding appropriately if workplace violence does occur. Every effort will be made to identify possible sources of violence and implement procedures to eliminate or minimize the risk they create.
15. The Municipality's previous Health and Safety Policy, Policy 14-03 is hereby repealed.

Clerks 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 Occupational Health and Safety Policy 21-xx was adopted by Council as indicated above.

Clerk

Date

MEMORANDUM

TO: Council

FROM: Andrew MacDonald and Jennifer Moore

DATE: January 26, 2021

RE: Low income Exemption Information

6.2

In accordance with the policy the income cut off levels and exemption values have increased by an amount equal to the annual average change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada, which was 0.3%. Following this we would provide exemptions based on the thresholds below:

Year	Annual Income	Tax Exemption	CPI increase
2021 Proposed	Equal to or under \$20,362	451	0.3
	Between \$20,363 and \$31,161	226	0.3
2020	Equal to or under \$20,301	450	1.6
	Between \$20,302 and \$31,068	225	1.6
2019	Equal to or under \$18,790	321	2.27
	Between \$18,791 and \$21,275	222	2.27

In May 2020 Council reviewed both the threshold and exemption values a little deeper and decided to adjust to be more comparable to neighboring Municipal units and providing assistance to low income homeowners. Last year, 2020, a total of 322 low income applications were processed. The total exemptions provided was \$113,400. In the year 2019 a total of 250 low income applications were processed. The total exemption amounts provided were \$68,969.41.

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

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

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

Community size ⁴	Family size	2014	2015	2016	2017	2018
Population under 30,000	1 person	19,053	19,266	19,540	19,844	20,301
	2 persons	23,718	23,983	24,324	24,703	25,271
	3 persons	29,158	29,484	29,903	30,369	31,068
	4 persons	35,403	35,799	36,308	36,874	37,722

Community size ⁴	Family size	2014	2015	2016	2017	2018
	5 persons	40,153	40,602	41,180	41,821	42,783
	6 persons	45,287	45,793	46,444	47,168	48,253
	7 persons or more	50,420	50,984	51,709	52,514	53,722

Neighboring municipalities offer the following for low income:

Municipality	Tax Exemption	Family Size/ Family Income	Additional Information
Town of Amherst (2020)		\$450	\$28,000
Town of New Glasgow (2020)		\$350	\$20,867
Municipality of Colchester (2020)	1 Adult - \$321.00 2 Adults - \$427.00 3 Adults - \$533.00	1 Adult - \$26,406 or less 2 Adults - \$34,877 or less 3 Adults - \$41,852 or less	
Municipality of East Hants (2020)	min exemption of \$227 or 20% of annual tax bill		Base Exemption amounts
*East Hants uses line 260 taxable income and require cra notice and child tax benefit as proof		1 Adult - \$19,794 2 Adults - \$24,771 1 Adult + 1 Child - \$37,620 3 persons - \$46,302 4 persons - \$56,141 5 persons - \$63,665 6 + persons - \$71,768	Base - \$227 Enfield – USR \$251 Elmsdale – USR \$251 Lantz – USR \$251 Milford – USR \$279 Shubenacadie – USR \$297

Based on the above information Finance Department is recommending that the Annual Income thresholds be increased as follows:

Annual Income	Tax Exemption
Equal to or under \$20,362	\$451
Between \$20,363 and \$31,161	\$226

The policy states a deadline of December 31 each year for applications to be received. The Finance Department is recommending this deadline remain in place.

Applications will be mailed to those who applied for this exemption in 2020 and will be e-mailed to first contact at all three service centers. We will further post the new application on our website and advertise in the newspaper.

If Council is agreement with this recommendation, no further action is required, and staff will proceed on this basis.

However, if Council wishes to explore other options Council may direct staff to undertake additional research and bring back more information for Council's consideration.

MEMORANDUM

TO: Staff & Council
FROM: Melanie Prendergast
DATE: January 26, 2021
RE: Grant Request for Council Review

6.3

Organization	Project	Request	Staff Recommends
<p>Oxford Area Lions Club</p>	<p>The Oxford Area Lions Club recognized the need of the community to have the Oxford Arena re-opened and has recently done so. They have taken over since the Town of Oxford was unable to keep the arena opened this year. They are offering many sponsored free skates and are operating the arena on a volunteer basis to cut costs.</p> <p>The Club is seeking funds to make necessary renovations to the arena for it to continue operating in a safe manner. They have completed some items. What remains is renovations to the Zamboni room, the water heater room, replacement of deep roof gutters, replacement of I-Beam over condenser water tank, replacement of an obsolete compressor motor and rebuilding compressor # 2, which are all planned for this year.</p> <p>The cost of all these renovations is \$57,617. They are contributing \$32,250 of in-kind.</p>	<p>\$20,000</p>	<p>\$10,000 – \$20,000</p> <p>Including the additional funds Council approved recently for the Grants Program, the total amount available for the balance of fiscal 2020/21 is \$26,164.</p>

MEMORANDUM

TO: Council
FROM: Justin Waugh-Cress and Andrew MacDonald
DATE: January 27, 2021
RE: Parrsboro Metered Sewer Rate

6.4

The Public Sewer By-law allows Council to establish a metered sewer service charge in areas that have access to a metered water utility serving the majority of the sewer’s customers. The relevant sections of the bylaw are:

Metered Sewer Service Charge

14. *The Municipality may levy the Sewer Service Charge as a metered charged based on the total annual metered consumption of the water utility serving that area. Metered Sewer Service Charge may be established by Council in areas where more than 90% of the users have metered water service from a water utility operated by the Municipality.*

Calculation of Metered Sewer Service Charge

15. *The Municipality shall annually calculate the Metered Sewer Service Charge by dividing the total annual cost, or a portion thereof, of the sewer system, including capital repayment costs, by the estimated total annual metered consumption of the Water Utility.*

- (1) *Every owner of property who is a user of the Water Utility shall pay a Metered Sewer Service Charge based on the amount of water consumed on that property.*
- (2) *Every owner of property who is a user of a non-metered connection, shall pay a Sewer Service Charge based on a user unit value assigned per Section 12.*
- (3) *Every owner of property who is a non-user of the Water Utility but is a user of the sewer system shall pay a Sewer Service Charge on a user unit value assigned per Section 12.*
- (4) *There will be no exemption from the Sewer Service Charge for water metered and used in production premises, swimming pools, irrigation, or in any other manner, although such water is not discharged into wastewater facilities.*
- (5) *Vacant properties in the area levied a Metered Sewer Service Charge shall pay a flat rate sewer charge. This rate shall be established annually.*

Staff have completed the annual calculation of the metered sewer service charge for the Parrsboro sewer system.

Operating Budget	\$ 132,367
Less revenue from \$50 flat fee (Per section 15(5))	-\$ 13,650
Net amount to be funded from consumption rates	\$ 118,717
Annual consumption estimate (m ³)	44,744
Rate per cubic metre	\$ 2.65



Based on the metered water usage of sewer users in Parrsboro the following the rate of \$2.65/m³ equates to the following annual costs:

	Annual Bill
Median	\$ 317.52
Average	\$ 475.25
Maximum	\$3,875.01

The following breaks down the number of users in various billing levels based on the measured water usage:

Annual Bill	# of Occurrences
Less than \$200	71
\$200 To \$400	74
\$401 To \$600	48
\$601 To \$800	17
\$801 To \$1,000	7
\$1,001 To \$1,500	10
\$1,501 To \$2,000	3
\$2,001 To \$2,500	2
\$2,501 To \$3,000	1
\$3,001 To \$3,500	3
\$3,501 To \$4,000	2
	238

The current flat fee for vacant/unconnected lots fronting the wastewater collection system is \$50 per lot. Based on analysis of the water consumption of sewer customers, a rate of \$2.65/m³ would generate sufficient revenue to support the approved budget of \$132,367.00 for the wastewater collection system and treatment plant operations.

Correspondence was sent to sewer customers in Parrsboro October 7, 2020 informing them of the upcoming billing for the operation of the wastewater collection system based on their metered water consumption.

MEMORANDUM

TO: Rennie Bugley, CAO
FROM: Jon Eppell, P.Eng
DATE: January 8, 2021
RE: Elevator Modernization - Springhill Office Building, 43 Main Street

6.5

The Municipality was advised in 2019 that the hydraulic jack assembly must be replaced for the elevator in the Springhill Service Centre at 43 Main Street (required by NS Dept. of Labour Elevator Division). The 2020/21 capital budget included \$125,000 for elevator upgrades. NE/EES Corporation was retained to prepare the design for the elevator modernization. The design is expected to be completed in January 2021. The consultant has identified additional scope that they recommend be completed at the same time as work required by NS Dept. of Labour. The estimated cost of \$260,000 includes the following, which was recommended by the consultant:

1. Elevator jack assembly replacement and modernization \$220,000
 - Hydraulic jack assembly c/w PVC liner
 - Controller c/w hoistway positioning system
 - Machinery (hydraulic oil reservoir tank, pump unit and valve assembly)
 - Travelling cables and hoistway wiring
 - Door operator assembly/operator replacement
 - Top of car operating station
 - Hall stations and door jamb Braille plates
 - Car operating panel
 - Car improvements (car door sill, handrails)
2. Building system modifications \$11,200
 - Electrical
 - Fire Alarm System
3. Consulting fees \$28,800

The elevator modernization includes about \$20,000 of work which is not required but is recommended and would be more costly to do later.

- Elevator car modernization (replace ceiling, walls and floor, new ceiling fan)
- Elevating device equipment upgrades (hall position indicators at each landing, roller guides, pit flood sensors, retractable pit ladder, painting)

The original budget only addressed the requirement of the NS Dept. of Labour and did not include replacement of the elevator machinery. The additional scope is recommended by the consultant due to the age of the equipment (45 years) and potential savings of bundling the work as one project.

It is recommended that the elevator modernization budget be increased to \$260,000 plus HST from \$125,000, with \$244,750 plus HST in the budget for 2021/2022. There is sufficient budget in the Springhill area rate reserve to accommodate this increase.

The design phase estimate is \$260,100 plus HST, including design, construction and building system modifications. \$15,250 plus HST will be expended in consulting fees in 2020/2021 budget.

Alternatives are provided below, although they are not preferred or recommended. The recommendation is to conduct the complete scope of work due to increased separate costs and disruptions.

1. Only replace the hydraulic jack assembly – minimum required by NS Dept. of Labour Elevator Division requirements. Cost in the range of \$60,000 to \$90,000.

This alternative would retain the existing control system that parts are difficult to source now and will not be available in the next few years. The existing 45+ years old machinery would be retained, which is past its prime.

This alternative will have increased maintenance costs and possible repair delays versus the recommended full scope.

The cost to replace the control system and machinery in another year will be higher due to additional mobilization, synergies and attractiveness of one larger work package vs two.

It is considered prudent to replace the control system and machinery as part of the modernization.

2. Not modernize elevator car – Elevator is 1970s vintage, old and worn. Would result in about \$20,000 in reduced cost. The total cost of this option would be \$240,100 +HST.

MEMORANDUM

TO: Council 6.7
FROM: Justin Waugh-Cress
DATE: January 21, 2021
RE: Tender Closing – Sale of Property - Former River Hebert Elementary School

The tender T-MCC-2007 Sale of Property – Former River Hebert Elementary School closed on January 19, 2021. The objective of this tender was to divest of the property so that it can return to productive use.

The Municipality received one bid. The bid was submitted by Yard Guyz in the amount of \$1000. The bid was compliant with tender requirements.

Motion: Approve the purchase of the former River Hebert Elementary School in the amount of \$1000.00 by Yard Guys.

MEMORANDUM

TO: Council

FROM: Jennifer Moore

DATE: December 8 , 2020

RE: Tax Collection Memo for November 2020

6.8

Tax Collection Report

	Outstanding for 2020	Outstanding for 2019
October	4,138,544	4,194,932
November	3,899,516	3,791,930

The finance team collected \$239,029 in revenue during the month of November 2020. Overall collections continue to be positive.

A total of 2077 Quarterly statements were issued November 20, 2020.

A total of 1008 Preliminary tax sale letters were issued on November 24, 2020 advising delinquent taxpayers that they had until December 15th to pay off interest and arrears. Please note “arrears” refers to balances from 2019 property taxes and/or prior.

Tax Sale Update

Finance staff were able to meet to discuss the status of tax sale accounts and establish a plan to move forward. We are moving forward with a tender tax sale for the 28 Adjoined tax sale accounts which make up a total of \$210,293 of the outstanding receivables. These accounts were brought to council for the December 2, 2020 council session and a motion for a minimum bid amount of \$100 for each of the properties and to sell to the highest bidder was approved . The tender advertisement is being finalized and we are hopeful to have the tender sale scheduled for late January early February 2021.

As of now we have 24 accounts that were scheduled for Sale on April 28, 2020 that remain eligible for sale. These accounts total \$46,403 in outstanding receivables. This sale was postponed due to covid and due to the time that has lapsed we have requested a subsearch to be completed for these accounts. The deadline is December 10 to have the sub-searches returned to our office so that we may schedule the tax sale date for the middle of February 2021. To ensure we will not need to postpone this sale again, and giving that we are now entering the second wave of covid, we will move forward with a tender sale.

Legal advice was to re-start the tax sale process for the remaining 339 tax sale and preliminary tax sale accounts. Staff have also compiled the 2019 Preliminary tax sale list. We have combined all the accounts and as of November 24, 2020 preliminary tax sale letters were issued for a total of 1008 accounts. The accounts have a minimum of two years outstanding. These accounts will require title searches on a timely basis and I am hopeful that we will be able to have Tax Sales during the Spring of 2021, prior to year-end. I would like to see them done as a public auction but will play it by ear.

Municipality of the County of Cumberland
Tax Collection Report
31-Dec-20

6.8

	<u>31-Dec-20</u>	<u>31-Dec-19</u>
Tax Receivable		
Current	1,442,048	1,812,606
Arrears	1,765,178	1,937,462
Total Outstanding	<u>3,207,226</u>	<u>3,750,068</u>
Current Tax Levy	<u>22,290,873</u>	<u>22,780,009</u>
Arrears Balance March 31st	<u>2,722,633</u>	<u>2,877,996</u>
Percent of Current Tax Levy Collected	<u>93.53%</u>	<u>92.04%</u>
Percent of Arrears Collected	<u>35%</u>	<u>33%</u>
Total Outstanding Taxes as % of Levy	<u>14%</u>	<u>16%</u>

Age of Arrears		
One Year	614,427	909,118
Two Year	430,740	280,898
Three Years	172,984	205,051
Four Years & Older	547,027	542,395
	<u>1,765,178</u>	<u>1,937,462</u>

Taxes Receivable Analysis**31/12/2020**

	# Properties	\$ Outstanding
Current Taxes	4596	624,603
Adjorned tax sale - min bid accounts	28	206,472
April 28 2020 postponed sale	20	52,214
2019 Preliminary Tax Sale list	621	1,251,507
Payment Arrangements	82	213,129
Pre-authorized payment accounts	26	13,810
Inactive and B/O Accounts	40	-2,986
Owner Unknown	53	56,200
NS Farm Loan Board	6	3,601
Municipal Properties	23	164,127
Provincial Properties	12	49,836
Federal Properties	0	0
Title Problems/Issue Accounts	132	503,591
Survey req'd	19	71,121
Total Cumberland Receivables as of December 31, 2020	5658	3,207,226

District	\$ Outstanding	% Outstanding Per district
1	296,514.96	9.25%
2	170,342.03	5.31%
3	163,828.25	5.11%
4	277,683.75	8.66%
5	185,402.36	5.78%
6	260,787.07	8.13%
7	111,263.97	3.47%
8	236,814.37	7.38%
9	482,799.38	15.05%
10	297,788.40	9.28%
11	311,495.70	9.71%
12	321,359.00	10.02%
13	94,132.91	2.94%
No District	(2,985.69)	-0.09%
As of December 31, 2020	3,207,226.46	100.0%

MEMORANDUM

TO: Council
FROM: Vicki Weaver
DATE: January 26, 2021
RE: Learn 2 Lead

7.1

The purpose of this memo is to inform council of the Learn 2 program and what workshops are currently being offered to the community.

Learn 2 Lead was formed out of a desire to bring volunteer training opportunities to the residents of Cumberland County, rather than having them travel to Truro, Moncton, or Halifax for those same opportunities.

The Learn 2 Lead planning committee is a partnership formed with the Towns of Amherst and Oxford and it has been going strong since its inception in 2014.

Developing volunteer capacity in our local service organizations is a priority that we have set in our Recreation & Physical Activity Strategy. With that goal in mind, we aim to reach as many different sectors as possible with our workshop offerings.

We started the current workshop series in October and were able to offer a few workshops before Christmas. We kept it slow during December, but now that the holidays have passed, we are in full gear and have many upcoming workshops. In fact, we have over 30 workshops being offered in this 2020-21 series, and they are focused on the following topics:

- Gardening (3 part series);
- Technology & seniors;
- Home Alone (7 locations);
- Return to Sport & Anxiety Reduction Techniques;
- Creating Work-Life Balance;
- "How to get your family outside" (winter and spring);
- Fundraising;
- Surviving and Thriving during the COVID era;
- Board governance;
- Babysitting course (3 locations);
- Diversity & Inclusion in the Workplace;
- Mental Health (teens);
- Volunteer appreciation;
- Personality types in the workplace;





Outdoor Leadership training for youth (6 locations);
Emergency First Aid;
Fundamental Movement Skills and Long Term Athlete Development.

We plan our workshops based on community feedback, and we also try to make sure that multiple sectors and demographics are reached. In this 2020-21 workshop series we have made a focus on youth while continuing to focus on capacity building and supporting goal success for our local organizations.

Not only will we be reaching the youth population, but we will also be reaching seniors, non-profit organizations, local businesses, sports community, families, and the general public.

Last spring we made changes to our program delivery due to COVID-19. We put a lot of focus on things that people could do at home for their mental and physical wellness. For this fall/winter series we are back on track and focusing on developing our community volunteers. The majority of our workshops are free of charge and they are accessible from anywhere you can get internet access. We do also have a few workshops and courses that we subsidize but still charge a small fee for. By making the workshop offerings affordable, timely, and useful we have been able to reach even more residents than before.

We typically have at least 10 people in attendance and sometimes as high as 35. We have found that offering the workshops online for viewing on your own time has increased our numbers significantly, with some videos being viewed hundreds of times. We expect to reach a large number of residents, and we chose our course offerings accordingly. With the pandemic we have been able to shift our focus and use new platforms with sessions being offered online. This has offered us a much wider audience and it allows people to "attend" the workshops on their own time as well.

Our main source of advertising these workshops this season has been through Facebook, as we cannot leave brochures anywhere for people to pick up. We are advertising through Facebook events and a direct link to TicketPro is available there for each of these workshops.

Please find our Facebook link here: <https://www.facebook.com/L2LCumberland>

Order of Nova Scotia

7.2



What is the Order of Nova Scotia?

The Order of Nova Scotia is the highest honour awarded by the province. It recognizes Nova Scotians for outstanding contributions or achievements.

Members of the Order of Nova Scotia have distinguished themselves in many fields and have brought honour and prestige to themselves and to Nova Scotia.

Who is eligible for the Order?

Any Canadian citizen who is a present or former long-term resident of Nova Scotia is eligible for nomination. Public officials may not be nominated while in office — members of the Senate, members of a municipal council, MPs, MLAs, judges. The Order may be awarded posthumously, if the person is nominated within one year of their death. Organizations, groups, or couples may not be nominated; the Order is for individuals only.

At a formal ceremony, the Lieutenant Governor of Nova Scotia, in the name of the Crown, presents each recipient with an insignia.

Northern Region Solid Waste-Resource Committee Meeting Minutes January 15, 2021

The regular meeting of the Northern Region Waste-Resource Committee was called to order at 10:00 am on Friday, January 15, 2021 – Virtual Zoom Meeting – Darlyne Proctor Regional Coordinator

Present – Elected Officials

Tom Taggart, Colchester County
Eldon Hebb, District of East Hants
Mary Commo, Town of Stewiacke
Brenton Colborne, Town of Oxford
George Baker, Town of Amherst
George Lloy, Town of Stewiacke
Jim Flemming, Town of Truro
Jennifer Houghtaling, Cumberland County

Present – Staff

Jason MacDonald, Amherst
Darlyne Proctor, Colchester
Scott Fraser, Colchester
Jessica Rushton, Colchester
Ishamar Senior Gentles, Colchester
Brenda Rioux, Cumberland Joint Services Management Authority
Stephen Rayworth, Cumberland Joint Services Management Authority
Andrea Trask, East Hants
Jesse Hulsman, East Hants
Dale Bogle, Stewiacke
Andrew MacKinnon, Truro

- 1. Call to Order**
- 2. Welcome and Introductions**
- 3. Powerpoint Presentation about Committee and Structure – Circulated to Members**
- 4. Discussion on voting procedures - Nomination of Chairperson and Vice Chairperson**

Voting if required would be done by a show of hands on the monitor. Call for nomination for Chairperson. Eldon Hebb nominated Councillor Tom Taggart. Councillor Taggart accepted the nomination. No other nominations were received. Congratulations Councillor Taggart as Chairman of Northern Region.

Call for nomination of Vice Chair. Jennifer Houghtaling offered. No other nominations or offers were received. Congratulations Jennifer as Vice Chair of Northern Region.

Councillor Taggart shared some words prior to the beginning of the business meeting. Northern Region is very fortunate to have long serving staff members who are the backbone of support of the committee – Darlyne Proctor, Andrea Trask. and Brenda Rioux.

EPR is the biggest focus and driver of the solid waste management committees across the Province. A lot of work has been put into it during the past four years. On February 6 there will be a new leader of liberal party where we need to continue pursuing the process.

Welcome to the new councillors to the committee. It is very important to make sure that the rest of your councils are educated on solid waste matters. Solid Waste operations are very environmentally important and expensive.

Tom has previously chaired the Provincial Regional Chairs Committee and participated in the regional subcommittee “Priorities Committee” on the Provincial Efficiency Study. The study showed that the solid waste system in the Province is full of silos and competition against each other. He would like Northern Region to work as a team so that costs can be controlled better.

5. Approval of Agenda

Addition to the Agenda – Under section 11. Other Business

11 a. Letter to support EPR Jennifer Houghtaling 11 b. Reforming subcommittee Tom Taggart.

Motion for the approval of January 15 Agenda as amended - Moved by George Baker, seconded by Jennifer Houghtaling **Motion Carried.**

6. Approval of September 25, 2020 Minutes

Motion for the approval of September 25, 2020 Minutes - Moved by Eldon Hebb Seconded by Mary Commo. **Motion Carried**

Business Arising from the Minutes

ACTION: Please contact Darlyne Proctor if you are interested in having your Municipality use the Nova Scotia Solid Waste Resource Management PowerPoint presentation during orientations. **Complete**

New Business

7. Northern Region Intermunicipal Agreement Update and Discussion

The changes and updates were reviewed by Darlyne Proctor.

ACTION: Darlyne Proctor to circulate edited version to elected officials.

ACTION: Elected Members to bring to their respective councils for review and discussion.

Forward any comments concerns to Darlyne Proctor to compile for Northern Region Committee.

8. Regional Coordinator Committee Update – Darlyne Proctor

Regional Chairs Member Update –

Region 1 Cape Breton – New Cyril MacDonald

Region 2a – Antigonish/Guysborough Not confirmed

Region 2b – Pictou County New Robert Parker
Region 3 – Tom Taggart
Region 4 – HRM Tony Manicini (was past chair – prior term)
Region 5 – Valley – New Martha Armstrong
Region 6 – South Shore – New Wayne Thorburn
Region 7 – Yarmouth/Digby New Linda Gregory

Review Provincial Sorting Guide – subcommittee to continue to determine and promote the commonalities of the blue bag program.

Electronics Producers Recycling Association EPRA – had a national meeting on December 3. PEI – is looking to expand their program to be like British Columbia where items have a cord can be recycled.

UOMA – Used Oil Management Association – new contact – Luc Gagnon.

DivertNS Updates – Kathryn Brenner

- Clean Foundation student intern program – application deadline Monday January 18
- Enforcement staff training to take place in January and February – Four online courses. Difficult Phone Calls, Deescalating Potentially Violent Situations, Mental Health Awareness and Support and Dealing with Difficult People.
- Litter Audit to be performed this year – the last time was in 2008.
- Online education to be developed on preventing food waste.
- Scholarships will be launch the first week of March
- Education meeting will be held in February
- HHW funding deadline March 1

NSE Updates – Ashley David

- Plastics Bag Ban – October 30 – not many questions now. Currently writing regulations to enable enforcement officers to write Summary Offence Tickets vs long form. Some clarity in the definition to also be added to include seafood vs just fish (lobsters) and to prevent items from leaking.
- Datacall – the numbers should be Divert by the end of the month. Coordinators asked to have the numbers for review prior to submission.
- Reviewing Flyer Litter – The stewardship agreement to be reviewed. Guysborough sent a letter to the minister on the litter problem.
- The C&D regulations have been forwarded to legal for review. We don't know what was sent or included.
- Minister Wilson maybe retiring.

Discussion on the Construction and Demolition Regulations has gone to legal for review prior to any solid waste operators knowing what exactly is being presented. There were consultations done with Municipal operators which had a lot of questions. There is frustration on the process where there is no open dialogue on content prior to submission.

Andrea Trask did reach out to Chuck MacKenna, NSE regarding the situation. In an email response it was stated that the regulations were going forward, and it cannot be discussed until it is through the approval stages.

MOTION by George Baker and seconded by Jennifer Houghtaling that a letter be drafted to go to the Provincial Regional Chairs cc: Chuck MacKenna and Andrew Murphy regarding the process and that it is more beneficial to work together and to engage and consult Municipal stakeholders that are directly impacted as service providers. **Motion Carried.**

9. NS Managers/Directors Committee Update – Andrea Trask

This committee started in 2014. It is comprised of Municipal solid waste operations staff at the manager and director level. They typically meet a few times per year. They have not met since the fall of 2019 due to Covid. It is an opportunity to share best practices, market information, tenders, operation challenges etc. The members have a variety of experience levels. During Covid facilities shared by email how they have implemented safeguards and covid protection for staff and the public. Two of the committee members Stephen Rayworth and Gus Green represented the Committee on the Priorities Committee.

The committee is primarily for the public sector. Some Municipalities do have private sector providing services, but they can also be a direct competitor with the public sector.

The next topic looks like it will be focused on the C&D Regulation and its potential impacts.

10. Regional Partners Education & Operational Programs

a. Colchester – Ishamar Senior Gentles – See Attachment

Question – How do you reach apartment residents. The first approach is through the landlord or property owner. Sometimes educational materials are left with the landlord and it is shared and distributed to the tenants.

b. CJSMA- Brenda Rioux

Education

- Education continues to be difficult for us during this time as we do not have the technology or stable internet access to do online videos, etc.

- Staff are in contact with schools to see if they require any signs for the classrooms now that students are mainly eating in their rooms. We have been informed that some schools are now sending all waste materials home with the students to minimize waste in the classes.
- Our fall HHW Events were successful and we served nearly 250 residents.
- Our Shred It Event had a great turn out and we saw over 60 vehicles.
- All schools were visited to conduct audits of their outside bins. A report was done and emailed to the Custodial Foreman.
- Staff are working on the upcoming collection schedules for both Amherst and the Municipality of Cumberland.
- Staff are in the process of hand delivering sort guides and information to our Cobequid Housing Apartments.

Administration

- The Steering Committee is negotiating the Divestiture of the Cumberland Central Landfill Assets.
- Our last load of recyclable containers was shipped on April 2, 2020 which has resulted in us having a very large pile of recyclables outside.
- Staff have applied for a variance to bury the backlog of recyclable materials and are awaiting a response from NSE.

Enforcement

- The Enforcement Officer continues to conduct audits onsite and curbside as required.

c. East Hants – Andrea Trask – See Attachment

Question does East Hants have a bylaw regarding containers for garbage and compost being left curbside. Answer – East Hants has a very detailed bylaw and this area is addressed.

11. Other Business

- a. Letter to the Minister of Environment supporting the NSFMR resolution on EPR for Printed Paper and Packaging – Jennifer Houghtaling.

MOTION by Jennifer Houghtaling and seconded by George Baker that a letter be written by the Northern Committee supporting the NSFMR resolution on Extended Producer Responsibility to the Minister of Environment and the new Premier. **Motion Carried**

ACTION – Elected Officials are all encouraged to have the discussion with their respective Councils, and it is suggested that each Municipality pen a letter in support as well.

East Hants has written a letter last Fall, but it may be a good opportunity to have the discussion again with the new council.

Two of the three delegates running for the liberal leadership position had previously been Ministers of the Environment.

12. Correspondence – No correspondence received.

13. Next Meeting – Meeting dates will be discussed following the Regional Chairs meeting schedule. Northern Region Committee will determine dates at a future meeting. The next meeting will be done by doodle or email to select.

Tom Taggart – Thanks to Eldon for his nomination as chair. He intends to pursue the Regional Chairs Chair position. Congratulations to all of the newly elected and to those returning to office.

14. Meeting Adjourned MOTION by Eldon Hebb 12:11 pm.

DRAFT

MEMORANDUM

TO: Mayor Scott and Members of Council

FROM: Andrew MacDonald & Deana Pike

DATE: **January 28, 2021**

RE: Revenue and Expenditure Report November 30, 2020 General Operating Fund

4.2

Attached is the general operating fund revenue and expenditure report for the period ending November 30, 2020. This report provides a comparison of our year to date actual results to the approved budget.

The first page of the report provides an overall summary of operations, with the following pages providing additional detail by major functional area.

Over-all our year to date surplus of \$8.64 million is \$2.04 million of 30.9% greater than budgeted. Revenue is \$1,254,457 or 4.6% over budget and our expenditures are \$786,191 under 3.8% under budget.

Detailed analysis of the revenue and expense variance will be provided to council before the Feb 3rd meeting.



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

Revenue	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Taxes	(23,463,780)	(22,996,298)	467,482	2.0%	(23,356,771)	107,009	0.5%
Grants in Lieu	(2,186,909)	(2,182,691)	4,217	0.2%	(2,435,153)	(248,244)	-10.2%
Own Source Revenue	(551,281)	(533,363)	17,918	3.4%	(984,086)	(432,805)	-44.0%
Sale of Service	365	(6,667)	(7,032)	-105.5%	(45,000)	(45,365)	-100.8%
Conditional Grants	(46,269)	(38,800)	7,469	19.2%	(310,000)	(263,731)	-85.1%
Unconditional Grants	(1,387,845)	(1,072,004)	315,841	29.5%	(1,456,047)	(68,202)	-4.7%
Transfers From Own Funds	(870,381)	(421,285)	449,096	106.6%	(1,011,285)	(140,904)	-13.9%
Collections for Other Governments	(207,194)	(207,728)	(534)	-0.3%	(207,728)	(534)	-0.3%
Revenue Total	(28,713,294)	(27,458,837)	1,254,457	4.6%	(29,806,070)	(1,092,776)	-3.7%

Expenditures	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	4,826,997	4,969,210	142,213	2.9%	6,341,419	1,514,421	23.9%
Protective	5,207,520	5,457,968	250,447	4.6%	8,194,471	2,986,950	36.5%
Transportation	1,442,299	1,342,828	(99,471)	-7.4%	2,095,291	652,992	31.2%
Environmental Health	2,959,543	3,112,281	152,738	4.9%	4,278,623	1,319,080	30.8%
Public Health	760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%
Environmental Development	662,214	813,642	151,428	18.6%	1,239,588	577,374	46.6%
Recreation & Culture	826,566	967,310	140,744	14.6%	1,456,532	629,965	43.3%
Education	3,225,040	3,225,039	(1)	0.0%	4,837,558	1,612,518	33.3%
Transmission of Taxes	165,755	103,864	(61,891)	-59.6%	207,728	41,973	20.2%
Expenditures Total	20,076,333	20,862,524	786,191	3.8%	29,806,070	9,729,737	32.6%

(8,636,961)	(6,596,313)	2,040,648	-30.9%	-	8,636,961
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**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Taxes							
Residential Taxes	(16,577,189)	(16,592,576)	(15,387)	-0.1%	(16,592,576)	(15,387)	-0.1%
Commercial Taxes	(3,380,586)	(3,335,642)	44,944	1.3%	(3,335,642)	44,944	1.3%
Res. Based On Assess	(537,066)	(536,535)	531	0.1%	(536,535)	531	0.1%
Residential Forest	(99,525)	(99,646)	(121)	-0.1%	(99,646)	(121)	-0.1%
Commerical Forest	(94,758)	(94,758)	0	0.0%	(94,758)	-	0.0%
Street Light Area Rates	(102,254)	(102,254)	0	0.0%	(102,254)	-	0.0%
Sewer Flat Charges	(1,103,231)	(1,171,970)	(68,739)	-5.9%	(1,216,565)	(113,334)	-9.3%
Upper Nappan Water Area Rates	(8,283)	(8,283)	0	0.0%	(8,283)	-	0.0%
Aliant Taxes	(97,668)	(97,668)	0	0.0%	(97,668)	-	0.0%
NS Power Corporation	(22,136)	(22,136)	0	0.0%	(22,136)	-	0.0%
NS Power HST Rebate	(129,662)	(80,000)	49,662	62.1%	(80,000)	49,662	62.1%
Wind Turbines Taxation	(277,374)	(237,540)	39,834	16.8%	(237,540)	39,834	16.8%
Heritage Gas Taxes	0	0	0	0.0%	(7,233)	(7,233)	-100.0%
Deed Transfer Tax	(1,034,048)	(520,000)	514,048	98.9%	(780,000)	254,048	32.6%
Jackson Pt Rd Assoc	0	0	0	0.0%	0	-	0.0%
Uniform Charge Sewage Treatment Plant	0	(97,290)	(97,290)	-100.0%	(145,935)	-145,935	-100.0%
TAXES PROC.EQUIP.	0	0	0	0.0%	0	0	0.0%
	(23,463,780)	(22,996,298)	467,482	2.0%	(23,356,771)	107,009	0.5%
Grants in Lieu							
Federal Government	(2,166,801)	(2,172,926)	(6,125)	-0.3%	(2,172,926)	(6,125)	-0.3%
Provincial - NS Liquor Commission	0	(9,209)	(9,209)	-100.0%	(10,231)	(10,231)	-100.0%
Canada Post Grant	(20,108)	0	20,108	0.0%	(26,356)	(6,248)	-23.7%
Crown Timber Lands	0	0	0	0.0%	(82,591)	(82,591)	-100.0%
Provincial Real Property	0	(557)	(557)	-100.0%	(123,170)	(123,170)	-100.0%
Wind Turbines Grants	0	0	0	0.0%	(6,538)	(6,538)	-100.0%
Fire Protection Grant	0	0	0	0.0%	(13,341)	(13,341)	-100.0%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
	(2,186,909)	(2,182,691)	4,217	0.2%	(2,435,153)	(248,244)	-10.2%
Own Source Revenue							
Advertising Revenue	(2,609)	(4,667)	(2,058)	-44.1%	(7,000)	(4,391)	-62.7%
Bar Revenue	0	(8,000)	(8,000)	-100.0%	(12,000)	(12,000)	-100.0%
Canteen Sales	0	(4,667)	(4,667)	-100.0%	(14,000)	(14,000)	-100.0%
Fines	(15,693)	(23,333)	(7,640)	-32.7%	(35,000)	(19,307)	-55.2%
Hockey Revenue	(3,239)	(2,400)	839	35.0%	(12,000)	(8,761)	-73.0%
Investment Income	(11,617)	(27,243)	(15,626)	-57.4%	(40,864)	(29,247)	-71.6%
Licenses	0	350	350	-100.0%	525	525	-100.0%
Permits	(17,157)	(23,333)	(6,176)	-26.5%	(35,000)	(17,843)	-51.0%
Program Fee Revenue	0	(2,933)	(2,933)	-100.0%	(4,400)	(4,400)	-100.0%
Miscellaneous Revenue	(19,623)	(88,259)	(68,636)	-77.8%	(241,163)	(221,540)	-91.9%
Inspection Confirmation Fees	(2,025)	(667)	1,358	203.7%	(1,000)	1,025	102.5%
Vending Machines	0	(313)	(313)	-100.0%	(469)	(469)	-100.0%
Tax Certificate Revenue	(8,220)	(3,333)	4,887	146.6%	(5,000)	3,220	64.4%
Other Community Centre Revenue	0	(2,667)	(2,667)	-100.0%	(4,000)	(4,000)	-100.0%
Recreation Facility Rental	(68)	(6,667)	(6,599)	-99.0%	(10,000)	(9,932)	-99.3%
Rental Land & Buildings	(75,810)	(46,077)	29,733	64.5%	(69,115)	6,695	9.7%
Camping Fees Trailers	(54,278)	(33,600)	20,678	61.5%	(33,600)	20,678	61.5%
Interest on Outstanding Taxes	(340,942)	(255,556)	85,387	33.4%	(460,000)	(119,058)	-25.9%
Interest on Miscellaneous Billings	0	0	0	0.0%	0	-	0.0%
	(551,281)	(533,363)	17,918	3.4%	(984,086)	(432,805)	-44.0%
Sale of Service							
Services Provided	365	(4,667)	(5,032)	-107.8%	(7,000)	(7,365)	-105.2%
Sale Of Admin Biggs	0	(2,000)	(2,000)	-100.0%	(3,000)	(3,000)	-100.0%
Sale Of Services EMO	0	0	0	0.0%	(35,000)	(35,000)	-100.0%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
	365	(6,667)	(7,032)	-105.5%	(45,000)	(45,365)	-100.8%
Conditional Grants							
Provincial Employment Grants	(24,000)	(13,300)	10,700	80.5%	(40,000)	(16,000)	-40.0%
Transition Funding	(22,269)	(25,500)	(3,231)	-12.7%	(270,000)	(247,731)	-91.8%
	(46,269)	(38,800)	7,469	19.2%	(310,000)	(263,731)	-85.1%
Unconditional Grants							
Provincial - Farm Acreage	(314,247)	(310,293)	3,954	1.3%	(310,293)	3,954	1.3%
Provincial Equalization	(1,032,072)	(761,711)	270,361	35.5%	(1,142,567)	(110,495)	-9.7%
Provincial Conservation	0	0	0	0.0%	(3,187)	(3,187)	-100.0%
Provincial Unconditional	(41,526)	0	41,526	0	0	41526	0
	(1,387,845)	(1,072,004)	315,841	29.5%	(1,456,047)	(68,202)	-4.7%
Transfers From Own Funds							
Debt Recovery Sunset	(870,381)	(280,381)	590,000	210.4%	(870,381)	-	0.0%
Transfer From Operatin Reserve	0	(140,904)	(140,904)	-100.0%	(140,904)	-140904.36	-100.0%
	(870,381)	(421,285)	449,096	106.6%	(1,011,285)	(140,904)	-13.9%
Collections for Other Governments							
Collections For Pugwash	(186,944)	(187,396)	(452)	-0.2%	(187,396)	(452)	-0.2%
Collections For River Hebert	(20,250)	(20,332)	(82)	-0.4%	(20,332)	(82)	-0.4%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	Assessment	372,659	372,659	0	0.0%	558,988	186,329	33.3%
	Buildings	266,781	218,536	-48,245	-22.1%	357,616	90,835	25.4%
	Financial Management	2,143,676	2,162,917	19,241	0.9%	2,462,725	319,049	13.0%
	General Administration	548,831	587,376	38,545	6.6%	826,093	277,262	33.6%
	Grants	456,470	446,746	-9,724	-2.2%	501,500	45,030	9.0%
	Information Technology	155,561	150,167	-5,395	-3.6%	222,583	67,021	30.1%
	Legislative	272,400	309,239	36,839	11.9%	424,510	152,110	35.8%
	Taxation	415,750	454,667	38,917	8.6%	658,000	242,250	36.8%
	Transition	106,272	116,000	9,728	8.4%	174,000	67,728	38.9%
	Wellness Program	2,861	9,000	6,139	68.2%	13,500	10,639	78.8%
	Elections	85,539	141,904	56,366	39.7%	141,904	56,366	39.7%
	Accessibility	198	0	-198	0.0%	0	(198)	0.0%
		4,826,997	4,969,210	142,213	2.9%	6,341,419	1,514,421	23.9%
Protective	Corrections	211,750	211,751	1	0.0%	317,627	105,877	33.3%
	Fire Administration	102,091	102,313	222	0.2%	148,680	46,588	31.3%
	Policing	3,044,915	3,052,962	8,047	0.3%	4,579,443	1,534,528	33.5%
	Building Inspection	284,635	343,022	58,387	17.0%	496,834	212,199	42.7%
	Bylaw Enforcement	117,998	133,895	15,897	11.9%	198,406	80,408	40.5%
	Emergency Measures	67,737	84,208	16,471	19.6%	122,705	54,968	44.8%
	Crossing Guards	21,100	27,767	6,667	24.0%	44,843	23,743	52.9%
	Animal & Pest Control	23,347	25,000	1,653	6.6%	25,000	1,653	6.6%
	Fire Departments	1,333,947	1,477,049	143,102	9.7%	2,260,933	926,986	41.0%
		5,207,520	5,457,968	250,447	4.6%	8,194,471	2,986,950	36.5%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Transportation	Engineering	242,391	172,257	-70,135	-40.7%	257,894	15,503	6.0%
	JOSH	663	3,933	3,270	83.1%	5,900	5,237	88.8%
	Lights	230,142	185,416	-44,726	-24.1%	278,124	47,982	17.3%
	Public Works	696,983	651,763	-45,220	-6.9%	921,925	224,943	24.4%
	Roads	272,121	329,460	57,339	17.4%	631,448	359,327	56.9%
		1,442,299	1,342,828	-99,471	-7.4%	2,095,291	652,992	31.2%
Environmental Health	Environmental Health	308,185	332,918	24,733	7.4%	359,731	51,546	14.3%
	Garbage	1,486,023	1,459,463	-26,560	-1.8%	2,192,562	706,539	32.2%
	Sewers	1,161,040	1,268,818	107,777	8.5%	1,666,771	505,730	30.3%
	Storm Sewer	4,295	51,083	46,788	91.6%	59,559	55,264	92.8%
		2,959,543	3,112,281	152,738	4.9%	4,278,623	1,319,080	30.8%
Public Health	Public Health	760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%
		760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Environmental Development	Community Development	495,092	631,654	136,562	21.6%	964,846	469,754	48.7%
	Industrial Parks	10,435	8,800	-1,635	-18.6%	17,439	7,004	40.2%
	Planning	156,358	144,855	-11,503	-7.9%	211,803	55,445	26.2%
	Environmental Other	329	28,333	28,004	98.8%	45,500	45,171	99.3%
		662,214	813,642	151,428	18.6%	1,239,588	577,374	46.6%
Recreation & Culture	Arenas	322,648	377,168	54,521	14.5%	607,653	285,005	46.9%
	Campground	69,153	59,558	-9,595	-16.1%	74,848	5,694	7.6%
	Halls	14,585	13,196	-1,389	-10.5%	19,790	5,205	26.3%
	Libraries	122,799	124,897	2,098	1.7%	192,998	70,199	36.4%
	Main Street	27,109	16,882	-10,226	-60.6%	21,602	(5,507)	-25.5%
	Museums	3,333	32,615	29,282	89.8%	45,948	42,615	92.7%
	Parks	15,177	25,838	10,660	41.3%	38,602	23,425	60.7%
	Programs	7,743	26,278	18,536	70.5%	38,335	30,593	79.8%
	Recreation Administration	244,020	290,878	46,858	16.1%	416,756	172,736	41.4%
	826,566	967,310	140,744	14.6%	1,456,532	629,965	43.3%	
Education	Education	3,225,040	3,225,039	-1	0.0%	4,837,558	1,612,518	33.3%
		3,225,040	3,225,039	-1	0.0%	4,837,558	1,612,518	33.3%
Transmission of Taxes	Transmission of Taxes	165,755	103,864	-61,891	-59.6%	207,728	41,973	20.2%
		165,755	103,864	-61,891	-59.6%	207,728	41,973	20.2%
Grand Total		20,076,333	20,862,524	786,191	3.8%	29,806,070	9,729,737	32.6%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD	YTD	Annual	Annual	Annual		
			Variance \$	Variance %	Budget	Variance \$	Variance %		
YTD Actual	YTD Budget								
General Government	Legislative	Advertising	0	667	667	100.0%	1,000	1,000	100.0%
		Insurance	33,602	47,640	14,038	29.5%	57,723	24,121	41.8%
		Materials, goods, supplies	5,683	4,667	-1,016	-21.8%	7,000	1,317	18.8%
		Other expenses	0	667	667	100.0%	1,000	1,000	100.0%
		Salaries, wages, and benefits	227,678	231,236	3,558	1.5%	321,243	93,564	29.1%
		Travel Professional Development	4,503	24,363	19,860	81.5%	36,544	32,041	87.7%
		Utilities	934	0	-934	0.0%	0	(934)	0.0%
			272,400	309,239	36,839	11.9%	424,510	152,110	35.8%
	General Administration	Advertising	7,216	16,667	9,451	56.7%	25,000	17,784	71.1%
		Contracted services	25,192	28,667	3,475	12.1%	43,000	17,808	41.4%
		Insurance	4,488	0	-4,488	0.0%	0	(4,488)	0.0%
		Materials, goods, supplies	56,443	52,531	-3,912	-7.4%	65,800	9,357	14.2%
		Other expenses	248	0	-248	0.0%	0	(248)	0.0%
		Professional Services	22,303	27,333	5,030	18.4%	41,000	18,697	45.6%
		Salaries, wages, and benefits	420,295	447,315	27,020	6.0%	628,998	208,703	33.2%
		Travel Professional Development	9,870	13,400	3,530	26.3%	20,100	10,230	50.9%
		Utilities	2,777	1,463	-1,314	-89.8%	2,195	(582)	-26.5%
			548,831	587,376	38,545	6.6%	826,093	277,262	33.6%
	Financial Management	Advertising	2,010	1,333	-677	-50.8%	2,000	(10)	-0.5%
		Contracted services	3,786	5,280	1,494	28.3%	7,920	4,134	52.2%
		Interest on long-term debt	381	628	247	39.4%	628	247	39.4%
		Interest on short-term debt	13,628	40,000	26,372	65.9%	60,000	46,372	77.3%
		Leases	0	667	667	100.0%	1,000	1,000	100.0%
		Materials, goods, supplies	8,228	5,600	-2,628	-46.9%	8,400	172	2.0%
		Other expenses	7,303	7,937	635	8.0%	11,906	4,603	38.7%
		Principal on long-term debt	6,981	6,981	0	0.0%	6,981	-	0.0%
		Professional Services	60,260	31,128	-29,132	-93.6%	46,692	(13,568)	-29.1%
		Salaries, wages, and benefits	528,484	550,913	22,428	4.1%	801,981	273,497	34.1%
		Transfers To Own Funds	1,506,918	1,506,918	0	0.0%	1,506,918	-	0.0%
		Travel Professional Development	3,627	5,533	1,907	34.5%	8,300	4,673	56.3%
		Utilities	2,070	0	-2,070	0.0%	0	(2,070)	0.0%
			2,143,676	2,162,917	19,241	0.9%	2,462,725	319,049	13.0%

**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	Taxation	Allowance for uncollectables	0	0	0	0.0%	200,000	200,000	100.0%
		Contracted services	25,191	32,000	6,809	21.3%	32,000	6,809	21.3%
		Materials, goods, supplies	0	3,333	3,333	100.0%	5,000	5,000	100.0%
		Professional Services	5,896	3,333	-2,562	-76.9%	5,000	(896)	-17.9%
		Tax Exemptions	378,980	416,000	37,020	8.9%	416,000	37,020	8.9%
		Utilities	5,683	0	-5,683	0.0%	0	(5,683)	0.0%
			415,750	454,667	38,917	8.6%	658,000	242,250	36.8%
	Buildings	Contracted services	4,798	3,467	-1,332	-38.4%	5,200	402	7.7%
		Insurance	10,875	10,200	-675	-6.6%	10,200	(675)	-6.6%
		Interest on long-term debt	1,033	0	-1,033	0.0%	0	(1,033)	0.0%
		Materials, goods, supplies	53,355	44,087	-9,268	-21.0%	66,130	12,775	19.3%
		Principal on long-term debt	30,000	26,667	-3,333	-12.5%	40,000	10,000	25.0%
		Purchase of goods and services from the public sector	5,361	1,667	-3,695	-221.7%	2,500	(2,861)	-114.5%
		Salaries, wages, and benefits	74,407	46,423	-27,985	-60.3%	71,564	(2,843)	-4.0%
		Utilities	86,951	86,027	-924	-1.1%	162,022	75,071	46.3%
		266,781	218,536	-48,245	-22.1%	357,616	90,835	25.4%	
	Information Technology	Contracted services	29,574	32,000	2,426	7.6%	48,000	18,426	38.4%
		Leases	12,529	16,667	4,138	24.8%	25,000	12,471	49.9%
		Materials, goods, supplies	71,710	54,933	-16,777	-30.5%	82,000	10,290	12.5%
		Salaries, wages, and benefits	39,707	40,813	1,105	2.7%	58,952	19,244	32.6%
		Travel Professional Development	1,386	5,333	3,947	74.0%	8,000	6,614	82.7%
		Utilities	654	421	-234	-55.5%	631	(23)	-3.7%
		155,561	150,167	-5,395	-3.6%	222,583	67,021	30.1%	
	Assessment	Purchase of goods and services from the public sector	372,659	372,659	0	0.0%	558,988	186,329	33.3%
			372,659	372,659	0	0.0%	558,988	186,329	33.3%
	Wellness Program	Materials, goods, supplies	0	1,000	1,000	100.0%	1,500	1,500	100.0%
Salaries, wages, and benefits		430	0	-430	0.0%	0	(430)	0.0%	
Travel Professional Development		2,431	8,000	5,569	69.6%	12,000	9,569	79.7%	
	2,861	9,000	6,139	68.2%	13,500	10,639	78.8%		
Transition	Contracted services	0	0	0	0.0%	0	-	0.0%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
General Government	Transition	Materials, goods, supplies	319	0	-319	0.0%	0	(319)	0.0%
		Professional Services	68,350	116,000	47,650	41.1%	174,000	105,650	60.7%
		Salaries, wages, and benefits	37,603	0	-37,603	0.0%	0	(37,603)	0.0%
			106,272	116,000	9,728	8.4%	174,000	67,728	38.9%
	Grants	Grants and transfers to organizations	456,470	446,746	-9,724	-2.2%	501,500	45,030	9.0%
			456,470	446,746	-9,724	-2.2%	501,500	45,030	9.0%
	Elections	Advertising	3,474	10,000	6,526	65.3%	10,000	6,526	65.3%
		Materials, goods, supplies	40,586	66,899	26,313	39.3%	66,899	26,313	39.3%
		Salaries, wages, and benefits	39,437	56,505	17,069	30.2%	56,505	17,069	30.2%
		Travel Professional Development	2,042	8,500	6,458	76.0%	8,500	6,458	76.0%
			85,539	141,904	56,366	39.7%	141,904	56,366	39.7%
	Accessibility	Materials, goods, supplies	52	0	-52	0.0%	0	(52)	0.0%
		Travel Professional Development	146	0	-146	0.0%	0	(146)	0.0%
			198	0	-198	0.0%	0	(198)	0.0%
	General Government Total		4,826,997	4,969,210	142,213	2.9%	6,341,419	1,514,421	23.9%
Protective	Corrections	Purchase of goods and services from the public sector	211,750	211,751	1	0.0%	317,627	105,877	33.3%
			211,750	211,751	1	0.0%	317,627	105,877	33.3%
	Fire Administration	Materials, goods, supplies	6,049	11,433	5,384	47.1%	17,150	11,101	64.7%
		Professional Services	267	0	-267	0.0%	0	(267)	0.0%
		Salaries, wages, and benefits	89,924	86,220	-3,704	-4.3%	124,540	34,616	27.8%
		Travel Professional Development	4,595	3,333	-1,261	-37.8%	5,000	405	8.1%
		Utilities	1,257	1,327	69	5.2%	1,990	733	36.8%
			102,091	102,313	222	0.2%	148,680	46,588	31.3%
	Policing	Contracted services	8,811	10,000	1,189	11.9%	15,000	6,189	41.3%
		Professional Services	2,475	9,333	6,858	73.5%	14,000	11,525	82.3%
		Purchase of goods and services from the public sector	3,033,629	3,033,629	-1	0.0%	4,550,443	1,516,814	33.3%
		3,044,915	3,052,962	8,047	0.3%	4,579,443	1,534,528	33.5%	
	Building Inspection	Advertising	0	333	333	100.0%	500	500	100.0%
		Insurance	811	2,817	2,006	71.2%	2,817	2,006	71.2%

General Operating Revenue & Expenditure Report
As @ November 30, 2020

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Protective	Building Inspection	Materials, goods, supplies	23,387	30,041	6,654	22.1%	45,062	21,675	48.1%
		Professional Services	1,905	2,667	762	28.6%	4,000	2,095	52.4%
		Salaries, wages, and benefits	251,295	293,231	41,936	14.3%	423,555	172,261	40.7%
		Travel Professional Development	4,749	11,867	7,118	60.0%	17,800	13,051	73.3%
		Utilities	2,489	2,067	-422	-20.4%	3,100	611	19.7%
			284,635	343,022	58,387	17.0%	496,834	212,199	42.7%
	Bylaw Enforcement	Advertising	0	200	200	100.0%	300	300	100.0%
		Contracted services	0	0	0	0.0%	0	-	0.0%
		Insurance	1,809	1,859	50	2.7%	1,859	50	2.7%
		Materials, goods, supplies	8,405	9,867	1,463	14.8%	14,801	6,396	43.2%
		Salaries, wages, and benefits	105,188	120,217	15,029	12.5%	178,819	73,631	41.2%
		Travel Professional Development	1,343	500	-843	-168.6%	750	(593)	-79.1%
		Utilities	1,253	1,251	-2	-0.1%	1,877	624	33.2%
			117,998	133,895	15,897	11.9%	198,406	80,408	40.5%
	Emergency Measures	Advertising	0	1,667	1,667	100.0%	2,500	2,500	100.0%
		Contracted services	6,855	5,333	-1,522	-28.5%	8,000	1,145	14.3%
		Insurance	0	1,000	1,000	100.0%	1,000	1,000	100.0%
		Materials, goods, supplies	6,219	10,775	4,556	42.3%	16,162	9,943	61.5%
		Other expenses	0	2,000	2,000	100.0%	3,000	3,000	100.0%
		Salaries, wages, and benefits	50,538	55,938	5,400	9.7%	80,800	30,261	37.5%
		Travel Professional Development	1,435	4,533	3,098	68.3%	6,800	5,365	78.9%
		Utilities	2,689	2,962	273	9.2%	4,443	1,754	39.5%
			67,737	84,208	16,471	19.6%	122,705	54,968	44.8%
	Crossing Guards	Materials, goods, supplies	147	100	-47	-47.2%	150	3	1.9%
		Salaries, wages, and benefits	20,953	27,667	6,714	24.3%	44,693	23,740	53.1%
			21,100	27,767	6,667	24.0%	44,843	23,743	52.9%
	Animal & Pest Control	Contracted services	23,347	25,000	1,653	6.6%	25,000	1,653	6.6%
			23,347	25,000	1,653	6.6%	25,000	1,653	6.6%
	Fire Departments	Advertising	50	1,300	1,250	96.2%	1,950	1,900	97.4%
		Contracted services	207,266	215,560	8,294	3.8%	341,490	134,224	39.3%
		Grants and transfers to organizations	41,009	41,788	779	1.9%	55,717	14,708	26.4%
		Insurance	179,528	164,741	-14,787	-9.0%	164,741	(14,787)	-9.0%
		Interest on long-term debt	4,162	6,848	2,686	39.2%	6,848	2,686	39.2%
Materials, goods, supplies		207,223	317,402	110,178	34.7%	476,102	268,879	56.5%	
Other expenses		7,845	10,987	3,141	28.6%	36,080	28,235	78.3%	
Principal on long-term debt		76,175	76,175	0	0.0%	76,175	-	0.0%	
Purchase of goods and services from the public sector		139	4,214	4,075	96.7%	6,321	6,182	97.8%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
Protective	Fire Departments	Salaries, wages, and benefits	17,826	30,000	12,174	40.6%	59,000	41,174	69.8%	
		Transfers To Own Funds	11,072	0	-11,072	0.0%	80,000	68,929	86.2%	
		Transfers To/From Own Funds	465,257	466,334	1,077	0.2%	699,501	234,244	33.5%	
		Travel Professional Development	18,962	43,417	24,454	56.3%	65,125	46,163	70.9%	
		Utilities	97,433	98,284	851	0.9%	191,882	94,450	49.2%	
			1,333,947	1,477,049	143,102	9.7%	2,260,933	926,986	41.0%	
Protective Total			5,207,520	5,457,968	250,447	4.6%	8,194,471	2,986,950	36.5%	
Transportation	Engineering	Advertising	287	0	-287	0.0%	0	(287)	0.0%	
		Materials, goods, supplies	810	1,267	457	36.1%	1,900	1,090	57.4%	
		Other expenses	0	100	100	100.0%	150	150	100.0%	
		Professional Services	834	3,333	2,499	75.0%	5,000	4,166	83.3%	
		Salaries, wages, and benefits	237,832	158,551	-79,281	-50.0%	237,336	(495)	-0.2%	
		Travel Professional Development	864	7,667	6,802	88.7%	11,500	10,636	92.5%	
		Utilities	1,764	1,339	-425	-31.8%	2,008	244	12.1%	
				242,391	172,257	-70,135	-40.7%	257,894	15,503	6.0%
		JOSH	Materials, goods, supplies	0	200	200	100.0%	300	300	100.0%
			Other expenses	50	200	150	75.0%	300	250	83.3%
		Professional Services	463	2,667	2,203	82.6%	4,000	3,537	88.4%	
		Travel Professional Development	150	867	717	82.7%	1,300	1,150	88.5%	
			663	3,933	3,270	83.1%	5,900	5,237	88.8%	
	Lights	Utilities	230,142	185,416	-44,726	-24.1%	278,124	47,982	17.3%	
			230,142	185,416	-44,726	-24.1%	278,124	47,982	17.3%	
	Public Works	Advertising	0	100	100	100.0%	150	150	100.0%	
		Contracted services	6,477	5,200	-1,277	-24.6%	7,800	1,323	17.0%	
		Insurance	40,191	28,070	-12,121	-43.2%	28,070	(12,121)	-43.2%	
		Interest on long-term debt	2,486	4,090	1,604	39.2%	4,090	1,604	39.2%	
		Materials, goods, supplies	86,388	124,433	38,045	30.6%	186,650	100,262	53.7%	



General Operating Revenue & Expenditure Report
As @ November 30, 2020

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
Transportation	Public Works	Principal on long-term debt	45,500	45,500	0	0.0%	45,500	-	0.0%	
		Professional Services	94	1,067	973	91.2%	1,600	1,506	94.1%	
		Purchase of goods and services from the public sector	462	0	-462	0.0%	0	(462)	0.0%	
		Salaries, wages, and benefits	444,471	366,051	-78,420	-21.4%	540,497	96,026	17.8%	
		Transfers To Own Funds	45,000	45,000	0	0.0%	45,000	-	0.0%	
		Travel Professional Development	5,352	4,500	-852	-18.9%	6,750	1,398	20.7%	
		Utilities	20,561	27,751	7,190	25.9%	55,818	35,257	63.2%	
			696,983	651,763	-45,220	-6.9%	921,925	224,943	24.4%	
		Roads	Advertising	0	130	130	100.0%	150	150	100.0%
	Contracted services		0	4,333	4,333	100.0%	6,500	6,500	100.0%	
	Materials, goods, supplies		64,166	96,568	32,402	33.6%	235,320	171,154	72.7%	
	Purchase of goods and services from the public sector		153,389	153,388	-1	0.0%	230,082	76,693	33.3%	
	Salaries, wages, and benefits		54,430	74,331	19,900	26.8%	158,491	104,060	65.7%	
	Travel Professional Development		0	607	607	100.0%	700	700	100.0%	
Utilities	135		103	-32	-30.7%	205	70	34.1%		
		272,121	329,460	57,339	17.4%	631,448	359,327	56.9%		
Transportation Total		1,442,299	1,342,828	-99,471	-7.4%	2,095,291	652,992	31.2%		
Environmental Health	Environmental Health	Contracted services	74,205	75,000	795	1.1%	100,000	25,795	25.8%	
		Insurance	178	136	-42	-30.9%	136	(42)	-30.9%	
		Interest on long-term debt	70,115	94,029	23,914	25.4%	94,029	23,914	25.4%	
		Materials, goods, supplies	379	200	-179	-89.3%	200	(179)	-89.3%	
		Principal on long-term debt	160,830	160,830	0	0.0%	160,830	-	0.0%	
		Salaries, wages, and benefits	201	0	-201	0.0%	0	(201)	0.0%	
		Utilities	2,278	2,722	444	16.3%	4,536	2,258	49.8%	
			308,185	332,918	24,733	7.4%	359,731	51,546	14.3%	
		Garbage	Contracted services	909,199	952,833	43,634	4.6%	1,429,250	520,051	36.4%
	Insurance		938	711	-227	-31.9%	711	(227)	-31.9%	
	Materials, goods, supplies		3,253	1,667	-1,586	-95.2%	2,500	(753)	-30.1%	
	Purchase of goods and services from the public sector		552,055	483,333	-68,722	-14.2%	725,000	172,945	23.9%	
	Salaries, wages, and benefits		19,206	19,667	460	2.3%	33,224	14,017	42.2%	
	Travel Professional Development		120	0	-120	0.0%	0	(120)	0.0%	
	Utilities		1,251	1,251	-0	0.0%	1,877	626	33.3%	
			1,486,023	1,459,463	-26,560	-1.8%	2,192,562	706,539	32.2%	
		Sewers	Contracted services	14,158	19,179	5,021	26.2%	28,769	14,611	50.8%
	Insurance		11,235	9,001	-2,234	-24.8%	9,001	(2,234)	-24.8%	
	Interest on long-term debt		83,760	142,628	58,868	41.3%	145,434	61,674	42.4%	
Materials, goods, supplies	155,707		178,441	22,734	12.7%	268,411	112,704	42.0%		



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %	
Environmental Health	Sewers	Principal on long-term debt	306,418	265,468	-40,950	-15.4%	265,468	(40,950)	-15.4%	
		Professional Services	2,974	5,333	2,359	44.2%	8,000	5,026	62.8%	
		Purchase of goods and services from the public sector	8,747	1,200	-7,547	-628.9%	1,800	(6,947)	-385.9%	
		Salaries, wages, and benefits	284,481	352,099	67,618	19.2%	518,520	234,039	45.1%	
		Transfers To Own Funds	153,123	153,123	0	0.0%	153,123	-	0.0%	
		Travel Professional Development	3,554	5,400	1,846	34.2%	8,100	4,546	56.1%	
		Utilities	136,884	136,946	61	0.0%	260,145	123,261	47.4%	
			1,161,040	1,268,818	107,777	8.5%	1,666,771	505,730	30.3%	
		Storm Sewer	Materials, goods, supplies	1,497	5,879	4,382	74.5%	7,400	5,903	79.8%
	Professional Services		125	433	309	71.2%	500	375	75.1%	
Salaries, wages, and benefits	2,674		44,771	42,097	94.0%	51,659	48,985	94.8%		
		4,295	51,083	46,788	91.6%	59,559	55,264	92.8%		
Environmental Health Total			2,959,543	3,112,281	152,738	4.9%	4,278,623	1,319,080	30.8%	
Public Health	Public Health	Interest on long-term debt	170,397	280,381	109,984	39.2%	280,381	109,984	39.2%	
		Principal on long-term debt	590,000	590,000	0	0.0%	590,000	-	0.0%	
		Purchase of goods and services from the public sector	0	0	0	0.0%	284,480	284,480	100.0%	
		760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%		
Public Health Total			760,397	870,381	109,984	12.6%	1,154,861	394,464	34.2%	
Environmental Development	Community Development	Advertising	10,028	41,000	30,972	75.5%	61,500	51,472	83.7%	
		Contracted services	95,107	143,333	48,226	33.6%	215,000	119,893	55.8%	
		Grants and transfers to organizations	51,232	55,000	3,768	6.9%	110,000	58,768	53.4%	
		Insurance	784	0	-784	0.0%	0	(784)	0.0%	
		Materials, goods, supplies	4,479	11,433	6,955	60.8%	17,150	12,671	73.9%	



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Environmental Development	Community Development	Other expenses	148	1,667	1,519	91.1%	2,500	2,352	94.1%
		Professional Services	20,177	16,667	-3,510	-21.1%	25,000	4,823	19.3%
		Salaries, wages, and benefits	302,380	334,446	32,065	9.6%	491,534	189,153	38.5%
		Travel Professional Development	7,464	25,033	17,570	70.2%	37,550	30,086	80.1%
		Utilities	3,295	3,075	-220	-7.1%	4,612	1,318	28.6%
			495,092	631,654	136,562	21.6%	964,846	469,754	48.7%
	Industrial Parks	Materials, goods, supplies	26	0	-26	0.0%	0	(26)	0.0%
Utilities		10,409	8,800	-1,609	-18.3%	17,439	7,030	40.3%	
			10,435	8,800	-1,635	-18.6%	17,439	7,004	40.2%
	Planning	Advertising	5,411	2,667	-2,744	-102.9%	4,000	(1,411)	-35.3%
Contracted services		37	211	174	82.5%	316	279	88.3%	
Materials, goods, supplies		8,118	14,193	6,075	42.8%	21,290	13,172	61.9%	
Professional Services		965	1,333	369	27.7%	2,000	1,035	51.8%	
Salaries, wages, and benefits		139,502	123,214	-16,288	-13.2%	179,341	39,839	22.2%	
		Travel Professional Development	960	2,923	1,963	67.2%	4,385	3,425	78.1%
		Utilities	1,366	314	-1,052	-335.1%	471	(895)	-190.0%
			156,358	144,855	-11,503	-7.9%	211,803	55,445	26.2%
	Environmental Other	Advertising	0	333	333	100.0%	500	500	100.0%
Materials, goods, supplies		0	667	667	100.0%	1,000	1,000	100.0%	
Professional Services		0	9,333	9,333	100.0%	14,000	14,000	100.0%	
Salaries, wages, and benefits		329	18,000	17,671	98.2%	30,000	29,671	98.9%	
			329	28,333	28,004	98.8%	45,500	45,171	99.3%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

		YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Environmental Development Total		662,214	813,642	151,428	18.6%	1,239,588	577,374	46.6%
Recreation & Culture								
	Arenas							
	Advertising	1,173	0	-1,173	0.0%	0	(1,173)	0.0%
	Contracted services	7,943	8,000	57	0.7%	12,000	4,057	33.8%
	Insurance	11,909	14,798	2,889	19.5%	14,798	2,889	19.5%
	Materials, goods, supplies	38,068	70,027	31,958	45.6%	109,540	71,472	65.2%
	Purchase of goods and services from the public sector	430	467	37	8.0%	701	271	38.7%
	Salaries, wages, and benefits	200,133	203,269	3,136	1.5%	319,218	119,085	37.3%
	Travel Professional Development	948	2,767	1,818	65.7%	4,150	3,202	77.1%
	Utilities	62,044	77,840	15,797	20.3%	147,246	85,202	57.9%
		322,648	377,168	54,521	14.5%	607,653	285,005	46.9%
	Campground							
	Advertising	0	400	400	100.0%	600	600	100.0%
	Contracted services	1,806	2,667	860	32.3%	4,000	2,194	54.8%
	Insurance	1,550	1,259	-291	-23.1%	1,259	(291)	-23.1%
	Materials, goods, supplies	8,576	15,893	7,317	46.0%	23,839	15,263	64.0%
	Professional Services	1,271	2,000	729	36.4%	3,000	1,729	57.6%
	Salaries, wages, and benefits	47,732	31,330	-16,403	-52.4%	31,330	(16,403)	-52.4%
	Travel Professional Development	328	733	406	55.3%	1,100	772	70.2%
	Utilities	7,889	5,277	-2,612	-49.5%	9,720	1,831	18.8%
		69,153	59,558	-9,595	-16.1%	74,848	5,694	7.6%
	Halls							
	Contracted services	420	2,200	1,780	80.9%	3,300	2,880	87.3%
	Insurance	9,563	6,165	-3,398	-55.1%	6,165	(3,398)	-55.1%
	Materials, goods, supplies	2,654	1,900	-754	-39.7%	2,850	196	6.9%
	Purchase of goods and services from the public sector	139	0	-139	0.0%	0	(139)	0.0%
	Utilities	1,810	2,931	1,121	38.3%	7,475	5,665	75.8%
		14,585	13,196	-1,389	-10.5%	19,790	5,205	26.3%
	Libraries							
	Contracted services	3,206	3,000	-206	-6.9%	4,500	1,294	28.8%
	Grants and transfers to organizations	16,340	16,662	322	1.9%	24,993	8,653	34.6%
	Insurance	1,248	794	-454	-57.2%	794	(454)	-57.2%
	Materials, goods, supplies	1,146	3,225	2,079	64.5%	4,838	3,692	76.3%
	Purchase of goods and services from the public sector	92,966	93,027	61	0.1%	139,540	46,574	33.4%
	Salaries, wages, and benefits	-268	0	268	0.0%	0	268	0.0%



General Operating Revenue & Expenditure Report
As @ November 30, 2020

			YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Recreation & Culture	Libraries	Utilities	8,161	8,189	28	0.3%	18,333	10,172	55.5%
			122,799	124,897	2,098	1.7%	192,998	70,199	36.4%
	Main Street	Contracted services	1,191	2,200	1,009	45.9%	3,300	2,109	63.9%
		Materials, goods, supplies	3,855	3,633	-222	-6.1%	3,700	(155)	-4.2%
		Salaries, wages, and benefits	21,383	10,535	-10,848	-103.0%	13,583	(7,800)	-57.4%
		Utilities	680	514	-166	-32.3%	1,019	339	33.2%
			27,109	16,882	-10,226	-60.6%	21,602	(5,507)	-25.5%
	Museums	Contracted services	0	1,000	1,000	100.0%	1,000	1,000	100.0%
		Insurance	3,333	4,948	1,615	32.6%	4,948	1,615	32.6%
		Materials, goods, supplies	0	26,667	26,667	100.0%	40,000	40,000	100.0%
		3,333	32,615	29,282	89.8%	45,948	42,615	92.7%	
	Parks	Advertising	0	667	667	100.0%	1,000	1,000	100.0%
		Contracted services	0	3,333	3,333	100.0%	5,000	5,000	100.0%
		Insurance	1,539	1,088	-451	-41.5%	1,088	(451)	-41.5%
		Materials, goods, supplies	11,433	19,633	8,200	41.8%	29,450	18,017	61.2%
		Salaries, wages, and benefits	587	0	-587	0.0%	0	(587)	0.0%
		Utilities	1,619	1,116	-503	-45.0%	2,064	445	21.6%
		15,177	25,838	10,660	41.3%	38,602	23,425	60.7%	
	Programs	Grants and transfers to organizations	500	500	0	0.0%	500	-	0.0%
		Materials, goods, supplies	2,438	13,933	11,496	82.5%	16,400	13,962	85.1%
		Salaries, wages, and benefits	4,355	11,278	6,923	61.4%	20,585	16,230	78.8%
		Travel Professional Development	0	67	67	100.0%	100	100	100.0%
		Utilities	450	500	50	10.0%	750	300	40.0%
		7,743	26,278	18,536	70.5%	38,335	30,593	79.8%	
	Recreation Administration	Advertising	1,000	1,333	333	25.0%	2,000	1,000	50.0%
		Contracted services	983	1,333	350	26.3%	2,000	1,017	50.8%
		Materials, goods, supplies	20,380	49,633	29,253	58.9%	74,450	54,070	72.6%
		Salaries, wages, and benefits	203,535	213,474	9,939	4.7%	300,650	97,115	32.3%



**General Operating Revenue & Expenditure Report
As @ November 30, 2020**

Expenditures by Object	YTD Actual	YTD Budget	YTD Variance \$	YTD Variance %	Annual Budget	Annual Variance \$	Annual Variance %
Advertising	30,649	78,797	48,148	61.1%	113,150	82,501	72.9%
Allowance for uncollectables	0	0	0	0.0%	200,000	200,000	100.0%
Contracted services	1,449,552	1,581,130	131,578	8.3%	2,348,345	898,793	38.3%
Grants and transfers to organizations	565,551	560,696	-4,855	-0.9%	692,710	127,159	18.4%
Insurance	313,580	295,227	-18,354	-6.2%	305,310	(8,271)	-2.7%
Interest on long-term debt	332,334	528,604	196,270	37.1%	531,410	199,076	37.5%
Interest on short-term debt	13,628	40,000	26,372	65.9%	60,000	46,372	77.3%
Leases	12,529	17,333	4,804	27.7%	26,000	13,471	51.8%
Materials, goods, supplies	901,178	1,252,160	350,982	28.0%	1,919,344	1,018,166	53.0%
Other expenses	15,593	23,557	7,964	33.8%	54,936	39,343	71.6%
Principal on long-term debt	1,215,904	1,171,621	-44,283	-3.8%	1,184,954	(30,950)	-2.6%
Professional Services	188,359	231,961	43,602	18.8%	347,792	159,433	45.8%
Purchase of goods and services from the public sector	7,656,765	7,580,373	-76,392	-1.0%	11,655,040	3,998,275	34.3%
Salaries, wages, and benefits	3,866,726	3,947,493	80,766	2.0%	5,776,616	1,909,890	33.1%
Tax Exemptions	378,980	416,000	37,020	8.9%	416,000	37,020	8.9%
Transfers To Own Funds	1,716,112	1,705,041	-11,072	-0.6%	1,785,041	68,929	3.9%
Transfers To/From Own Funds	465,257	466,334	1,077	0.2%	699,501	234,244	33.5%
Transmission of taxes Collected for Other Governments	165,755	103,864	-61,891	-59.6%	207,728	41,973	20.2%
Travel Professional Development	77,350	188,209	110,859	58.9%	277,854	200,504	72.2%
Utilities	710,528	674,123	-36,405	-5.4%	1,204,338	493,810	41.0%
Expenditures Total	20,076,333	20,862,524	786,191	3.8%	29,806,070	9,729,737	32.6%