



**Municipality of the County of Cumberland
2020/2021 Budget**

**Approved
May 20, 2020**

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2020/21 Rates

		<u>2019/2020</u>	<u>2020/21</u>
General Tax Rates			
Residential	\$	1.190	\$ 1.190
Commercial	\$	2.780	\$ 2.780
Area Rate Springhill (Within Boundaries of Former Town)			
Residential	\$	0.860	\$ 0.860
Commercial	\$	2.180	\$ 2.180
Area Rate Parrsboro (Within Boundaries of Former Town)			
Residential	\$	0.480	\$ 0.480
Commercial	\$	1.190	\$ 1.190
Forest Per Acres			
Less Than 50,000 Acres	\$	0.250	\$ 0.250
Greater Than 50,000 Acres	\$	0.400	\$ 0.400
Village Rates			
Pugwash			
Residential	\$	0.320	\$ 0.320
Commercial	\$	0.390	\$ 0.390
River Hebert	\$	0.100	\$ 0.100
Maintenance and Improvement of Private Roads By-Law(per account)			
Jackson Point Road Association	\$	31.67	\$ 37.22
Sewer Rates(per unit)			
Springhill	\$	265.00	\$ 265.00
Athol Road	\$	265.00	\$ 265.00
Amherst Marsh	\$	439.00	\$ 439.00
Biggs Drive	\$	439.00	\$ 439.00
Joggins	\$	439.00	\$ 439.00
Joggins Extension	\$	559.00	\$ 559.00
Maccan	\$	439.00	\$ 439.00
Pugwash	\$	439.00	\$ 439.00
River Hebert	\$	439.00	\$ 439.00
Wallace	\$	439.00	\$ 439.00
Parrsboro vacant land and non-connected properties	\$	50.00	\$ 50.00

2020/21 Rates

		<u>2019/2020</u>	<u>2020/21</u>
Area Street Light Rates			
Advocate	\$	51.81	\$ 41.00
Apple River	\$	75.86	\$ 41.00
Athol Road	\$	41.21	\$ 41.00
Biggs Drive	\$	61.27	\$ 41.00
Brookdale	\$	85.92	\$ 41.00
Cochrane Road	\$	59.37	\$ 41.00
Collingwood	\$	70.62	\$ 41.00
Crossroads	\$	68.51	\$ 41.00
Dorsay Road	\$	62.97	\$ 41.00
Fort Lawrence	\$	107.62	\$ 41.00
Fox River	\$	55.15	\$ 41.00
Greenville Station	\$	91.74	\$ 41.00
Hastings Road	\$	78.89	\$ 41.00
Hunter Road	\$	54.41	\$ 41.00
Joggins	\$	90.49	\$ 41.00
Leamington	\$	99.69	\$ 41.00
Maccan	\$	119.42	\$ 41.00
New Salem 1	\$	94.27	\$ 41.00
New Salem 2	\$	106.43	\$ 41.00
Oxford Junction	\$	68.35	\$ 41.00
Port Greville	\$	85.21	\$ 41.00
Port Howe	\$	62.22	\$ 41.00
Pugwash Centre	\$	50.52	\$ 41.00
River Hebert	\$	91.80	\$ 41.00
River Philip	\$	66.04	\$ 41.00
South Pugwash	\$	65.49	\$ 41.00
Spencer's Island	\$	100.71	\$ 41.00
Wallace	\$	59.25	\$ 41.00
Ward's Brook	\$	63.78	\$ 41.00
West Advocate	\$	62.42	\$ 41.00
West Amherst	\$	107.79	\$ 41.00
Westchester	\$	78.79	\$ 41.00



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Summary					
Revenue					
Taxes	23,698,582	23,717,321	23,356,771	(360,550)	(1.5%)
Grants in Lieu	2,434,371	2,441,861	2,435,153	(6,708)	(0.3%)
Own Source Revenue	1,014,439	1,050,848	984,086	(66,762)	(6.4%)
Sale of Service	46,053	46,083	45,000	(1,083)	(2.4%)
Conditional Grants	654,397	412,608	310,000	(102,608)	(24.9%)
Unconditional Grants	1,858,929	1,859,032	1,456,047	(402,985)	(21.7%)
Transfers From Own Funds	878,308	883,424	870,381	(13,043)	(1.5%)
Collections for Other Governments	204,455	204,606	207,728	3,122	1.5%
Transfer From Operating Reserve	0	0	140,904	140,904	0.0%
Revenue Total	30,789,534	30,615,784	29,806,070	(809,714)	(2.6%)
Expenditures					
Education	4,746,995	4,746,999	4,837,558	90,559	1.9%
Environmental Development	1,032,063	1,169,922	1,239,588	69,666	6.0%
Environmental Health	4,318,135	4,513,033	4,278,623	(234,410)	(5.2%)
General Government	6,412,549	6,481,254	6,341,419	(139,835)	(2.2%)
Protective	7,938,783	8,185,297	8,194,471	9,174	0.1%
Public Health	1,170,290	1,163,424	1,154,861	(8,563)	(0.7%)
Recreation & Culture	1,692,826	1,842,870	1,456,532	(386,338)	(21.0%)
Transmission of Taxes	204,455	204,606	207,728	3,122	1.5%
Transportation	2,372,991	2,308,379	2,095,291	(213,088)	(9.2%)
Expenditures Total	29,889,085	30,615,784	29,806,070	(809,714)	(2.6%)
Surplus	900,448	0	0	0	



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Revenue Detail					
Taxes					
Residential Taxes	16,240,599	16,287,265	16,592,576	305,311	1.9%
Commercial Taxes	3,645,899	3,593,464	3,335,642	(257,822)	(7.2%)
Res. Based On Assess	509,798	511,110	536,535	25,425	5.0%
Residential Forest	99,557	99,590	99,646	56	0.1%
Commercial Forest	94,758	94,758	94,758	0	0.0%
Street Light Area Rates	195,161	195,236	102,254	(92,982)	(47.6%)
Sewer Flat Charges	1,300,367	1,677,375	1,216,565	(460,810)	(27.5%)
Upper Nappan Water Area Rates	8,571	8,571	8,283	(288)	(3.4%)
Aliant Taxes	102,456	102,456	97,668	(4,788)	(4.7%)
NS Power Corporation	21,419	20,505	22,136	1,631	8.0%
NS Power HST Rebate	125,851	80,000	80,000	0	0.0%
Wind Turbines Taxation	276,648	261,758	237,540	(24,218)	(9.3%)
Heritage Gas Taxes	11,621	7,233	7,233	0	0.0%
Deed Transfer Tax	1,065,876	778,000	780,000	2,000	0.3%
Uniform Charge Sewage Treatment Plant	0	0	145,935	145,935	0.0%
	23,698,582	23,717,321	23,356,771	(360,550)	(1.5%)



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Grants in Lieu					
Federal Government	2,172,925	2,185,749	2,172,926	(12,823)	(0.6%)
Provincial - NS Liquor Commission	10,564	10,565	10,231	(334)	(3.2%)
Canada Post Grant	25,826	25,826	26,356	530	2.1%
Crown Timber Lands	82,288	82,526	82,591	65	0.1%
Provincial Real Property	123,220	117,661	123,170	5,510	4.7%
Wind Turbines Grants	6,473	6,473	6,538	65	1.0%
Fire Protection Grant	13,075	13,063	13,341	278	2.1%
	2,434,371	2,441,861	2,435,153	(6,708)	(0.3%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Own Source Revenue					
Advertising Revenue	7,304	11,050	7,000	(4,050)	(36.7%)
Bar Revenue	11,029	12,000	12,000	0	0.0%
Canteen Sales	10,860	22,000	14,000	(8,000)	(36.4%)
Fines	42,779	30,000	35,000	5,000	16.7%
Hockey Revenue	55,369	50,000	12,000	(38,000)	(76.0%)
Ice Rentals Revenue	0	0	0	0	0.0%
Investment Income	60,879	53,864	40,864	(13,000)	(24.1%)
Licenses	450	250	(525)	(775)	(310.0%)
Permits	38,894	35,000	35,000	0	0.0%
Program Fee Revenue	16,198	24,247	4,400	(19,847)	(81.9%)
Miscellaneous Revenue	102,783	75,669	241,163	165,494	218.7%
Inspection Confirmation Fees	2,630	500	1,000	500	100.0%
Vending Machines	469	1,000	469	(531)	(53.1%)
Tax Certificate Revenue	6,245	1,500	5,000	3,500	233.3%
Other Community Centre Revenue	7,981	6,100	4,000	(2,100)	(34.4%)
Recreation Facility Rental	12,001	12,000	10,000	(2,000)	(16.7%)
Rental Land & Buildings	68,087	69,400	69,115	(285)	(0.4%)
Camping Fees Trailers	80,302	81,268	33,600	(47,668)	(58.7%)
Interest on Outstanding Taxes	474,526	565,000	460,000	(105,000)	(18.6%)
Interest on Miscellaneous Billings	15,652	0	0	0	0.0%
	1,014,439	1,050,848	984,086	(66,762)	(6.4%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Sale of Service					
Services Provided	13,000	7,000	7,000	0	0.0%
Internal Recovery -Other	1,460	0	0	0	0.0%
Sale Of Admin Biggs	0	2,783	3,000	217	7.8%
Sale Of Services	1,593	1,300	0	(1,300)	(100.0%)
Sale Of Services EMO	30,000	35,000	35,000	0	0.0%
	<u>46,053</u>	<u>46,083</u>	<u>45,000</u>	<u>(1,083)</u>	<u>(2.4%)</u>
Conditional Grants					
Prov. Cond. Grants	582,498	366,008	270,000	(96,008)	(26.2%)
Provincial Employment Grants	61,490	29,680	40,000	10,320	34.8%
Federal Employment Grants	10,410	16,920	0	(16,920)	(100.0%)
	<u>654,397</u>	<u>412,608</u>	<u>310,000</u>	<u>(102,608)</u>	<u>(24.9%)</u>
Unconditional Grants					
Provincial - Farm Acreage	306,980	307,740	310,293	2,553	0.8%
Provincial Equalization	1,548,105	1,548,105	1,142,567	(405,538)	(26.2%)
Provincial Conservation	3,844	3,187	3,187	0	0.0%
	<u>1,858,929</u>	<u>1,859,032</u>	<u>1,456,047</u>	<u>(402,985)</u>	<u>(21.7%)</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Transfers From Own Funds					
Debt Recovery Sunset	878,308	883,424	870,381	(13,043)	(1.5%)
	<u>878,308</u>	<u>883,424</u>	<u>870,381</u>	<u>(13,043)</u>	<u>(1.5%)</u>
Collections for Other Governments					
Collections For Pugwash	183,840	183,990	187,396	3,406	1.9%
Collections For River Hebert	20,614	20,616	20,332	(284)	(1.4%)
	<u>204,455</u>	<u>204,606</u>	<u>207,728</u>	<u>3,122</u>	<u>1.5%</u>
Transfer From Operating Reserve					
Transfer From Operating Reserve	0	0	140,904	140,904	0.0%
	<u>0</u>	<u>0</u>	<u>140,904</u>	<u>140,904</u>	<u>0.0%</u>
Grand Total	<u>30,789,534</u>	<u>30,615,784</u>	<u>29,806,070</u>	<u>(809,714)</u>	<u>(3.1%)</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Expenditures					
General Government					
Assessment	556,244	556,244	558,988	2,744	0.5%
Buildings	391,002	366,688	357,616	(9,072)	(2.5%)
Financial Management	2,612,214	2,563,934	2,462,725	(101,209)	(3.9%)
General Administration	813,940	847,161	826,093	(21,068)	(2.5%)
Grants	532,333	550,000	501,500	(48,500)	(8.8%)
Information Technology	233,323	227,758	222,583	(5,175)	(2.3%)
Legislative	482,882	504,349	424,510	(79,839)	(15.8%)
Taxation	696,453	608,000	658,000	50,000	8.2%
Transition	86,378	241,120	174,000	(67,120)	(27.8%)
Wellness Program	7,247	16,000	13,500	(2,500)	(15.6%)
Elections	0	0	141,904	141,904	0.0%
Accessibility	533	0	0	0	0.0%
	6,412,549	6,481,254	6,341,419	(139,835)	(2.2%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Protective					
Corrections	321,444	321,442	317,627	(3,815)	(1.2%)
Fire Administration	155,616	194,948	148,680	(46,268)	(23.7%)
Policing	4,369,334	4,500,593	4,579,443	78,850	1.8%
Building Inspection	498,318	506,503	496,834	(9,669)	(1.9%)
Bylaw Enforcement	211,037	209,795	198,406	(11,389)	(5.4%)
Emergency Measures	122,174	136,316	122,705	(13,611)	(10.0%)
Crossing Guards	59,852	59,620	44,843	(14,777)	(24.8%)
Animal & Pest Control	23,662	25,000	25,000	0	0.0%
Fire Departments	2,177,345	2,231,080	2,260,933	29,853	1.3%
	7,938,783	8,185,297	8,194,471	9,174	0.1%



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Transportation					
Engineering	336,059	319,627	257,894	(61,733)	(19.3%)
JOSH	13,422	15,100	5,900	(9,200)	(60.9%)
Lights	352,092	369,495	278,124	(91,371)	(24.7%)
Public Works	1,064,836	992,061	921,925	(70,136)	(7.1%)
Roads	606,581	612,096	631,448	19,352	3.2%
	<u>2,372,991</u>	<u>2,308,379</u>	<u>2,095,291</u>	<u>(213,088)</u>	<u>(9.2%)</u>
Environmental Health					
Environmental Health Other	311,200	412,108	359,731	(52,377)	(12.7%)
Garbage	2,310,624	2,321,086	2,192,562	(128,524)	(5.5%)
Sewers	1,639,272	1,772,968	1,666,771	(106,197)	(6.0%)
Storm Sewer	57,039	6,871	59,559	52,688	766.8%
	<u>4,318,135</u>	<u>4,513,033</u>	<u>4,278,623</u>	<u>(234,410)</u>	<u>(5.2%)</u>
Public Health					
Public Health	1,170,290	1,163,424	1,154,861	(8,563)	(0.7%)
	<u>1,170,290</u>	<u>1,163,424</u>	<u>1,154,861</u>	<u>(8,563)</u>	<u>(0.7%)</u>
Environmental Development					
Community Development	758,437	910,325	964,846	54,521	6.0%
Industrial Parks	17,777	17,000	17,439	439	2.6%
Planning	254,437	242,598	211,803	(30,795)	(12.7%)
Environmental Other	1,412	0	45,500	45,500	0.0%
	<u>1,032,063</u>	<u>1,169,922</u>	<u>1,239,588</u>	<u>69,666</u>	<u>6.0%</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Recreation & Culture					
Arenas	650,793	645,976	595,653	(50,323)	(7.8%)
Campground	93,206	98,040	74,848	(23,192)	(23.7%)
Halls	26,000	30,716	19,790	(10,926)	(35.6%)
Libraries	202,669	195,841	192,998	(2,843)	(1.5%)
Main Street	27,757	18,849	21,602	2,753	14.6%
Museums	20,981	45,069	45,948	879	2.0%
Parks	29,019	74,805	38,602	(36,203)	(48.4%)
Programs	102,754	122,489	38,335	(84,154)	(68.7%)
Recreation Administration	539,645	611,086	428,756	(182,330)	(29.8%)
	<u>1,692,826</u>	<u>1,842,870</u>	<u>1,456,532</u>	<u>(386,338)</u>	<u>(21.0%)</u>
Education					
Education	4,746,995	4,746,999	4,837,558	90,559	1.9%
	<u>4,746,995</u>	<u>4,746,999</u>	<u>4,837,558</u>	<u>90,559</u>	<u>1.9%</u>
Transmission of Taxes					
Transmission of Taxes	204,455	204,606	207,728	3,122	1.5%
	<u>204,455</u>	<u>204,606</u>	<u>207,728</u>	<u>3,122</u>	<u>1.5%</u>
Grand Total	<u>29,889,085</u>	<u>30,615,784</u>	<u>29,806,070</u>	<u>(809,714)</u>	<u>(2.6%)</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Expenditure Detail					
General Government					
Legislative					
Advertising	3,514	0	1,000	1,000	0.0%
Insurance	59,013	55,458	57,723	2,265	4.1%
Materials, goods, supplies	8,903	6,000	7,000	1,000	16.7%
Other expenses	1,043	3,000	1,000	(2,000)	(66.7%)
Salaries, wages, and benefits	360,052	358,747	321,243	(37,504)	(10.5%)
Travel Professional Development	50,357	81,144	36,544	(44,600)	(55.0%)
	<u>482,882</u>	<u>504,349</u>	<u>424,510</u>	<u>(79,839)</u>	<u>(15.8%)</u>
General Administration					
Advertising	20,264	22,500	25,000	2,500	11.1%
Contracted services	51,955	75,000	43,000	(32,000)	(42.7%)
Materials, goods, supplies	68,592	76,000	65,800	(10,200)	(13.4%)
Other expenses	847	0	0	0	0.0%
Professional Services	41,186	41,000	41,000	0	0.0%
Salaries, wages, and benefits	600,741	604,661	628,998	24,337	4.0%
Travel Professional Development	27,243	28,000	20,100	(7,900)	(28.2%)
Utilities	3,113	0	2,195	2,195	0.0%
	<u>813,940</u>	<u>847,161</u>	<u>826,093</u>	<u>(21,068)</u>	<u>(2.5%)</u>
Assessment					
Purchase of goods and services from the public sector	556,244	556,244	558,988	2,744	0.5%
	<u>556,244</u>	<u>556,244</u>	<u>558,988</u>	<u>2,744</u>	<u>0.5%</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Financial Management					
Advertising	2,148	0	2,000	2,000	0.0%
Contracted services	9,255	9,000	7,920	(1,080)	(12.0%)
Interest on long-term debt	742	813	628	(185)	(22.8%)
Interest on short-term debt	87,604	30,000	60,000	30,000	100.0%
Leases	485	2,000	1,000	(1,000)	(50.0%)
Materials, goods, supplies	11,218	9,000	8,400	(600)	(6.7%)
Other expenses	10,287	5,000	11,906	6,906	138.1%
Principal on long-term debt	6,981	6,981	6,981	0	0.0%
Professional Services	47,882	40,000	46,692	6,692	16.7%
Salaries, wages, and benefits	898,751	920,600	801,981	(118,619)	(12.9%)
Transfers To Own Funds	1,515,841	1,515,841	1,506,918	(8,923)	(0.6%)
Travel Professional Development	20,967	24,700	8,300	(16,400)	(66.4%)
Utilities	53	0	0	0	0.0%
	2,612,214	2,563,934	2,462,725	(101,209)	(3.9%)
Taxation					
Allowance for uncollectables	300,000	200,000	200,000	0	0.0%
Contracted services	23,322	32,000	32,000	0	0.0%
Materials, goods, supplies	0	5,000	5,000	0	0.0%
Professional Services	2,089	5,000	5,000	0	0.0%
Tax Exemptions	371,041	366,000	416,000	50,000	13.7%
	696,453	608,000	658,000	50,000	8.2%



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Buildings					
Contracted services	8,568	6,810	7,700	890	13.1%
Insurance	10,095	10,396	10,200	(196)	(1.9%)
Materials, goods, supplies	93,285	71,730	66,130	(5,600)	(7.8%)
Principal on long-term debt	40,000	40,000	40,000	0	0.0%
Salaries, wages, and benefits	95,421	78,021	71,564	(6,457)	(8.3%)
Travel Professional Development	0	66	0	(66)	(100.0%)
Utilities	143,633	159,665	162,022	2,357	1.5%
	<hr/> 391,002	<hr/> 366,688	<hr/> 357,616	<hr/> (9,072)	<hr/> (2.5%)
Information Technology					
Contracted services	51,303	45,000	48,000	3,000	6.7%
Leases	26,917	30,000	25,000	(5,000)	(16.7%)
Materials, goods, supplies	92,710	92,000	82,000	(10,000)	(10.9%)
Salaries, wages, and benefits	58,626	58,418	58,952	534	0.9%
Travel Professional Development	3,135	2,000	8,000	6,000	300.0%
Utilities	633	340	631	291	85.6%
	<hr/> 233,323	<hr/> 227,758	<hr/> 222,583	<hr/> (5,175)	<hr/> (2.3%)
Wellness Program					
Materials, goods, supplies	884	2,000	1,500	(500)	(25.0%)
Salaries, wages, and benefits	537	0	0	0	0.0%
Travel Professional Development	5,826	14,000	12,000	(2,000)	(14.3%)
	<hr/> 7,247	<hr/> 16,000	<hr/> 13,500	<hr/> (2,500)	<hr/> (15.6%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Transition					
Contracted services	939	0	0	0	0.0%
Materials, goods, supplies	106	0	0	0	0.0%
Professional Services	85,333	241,120	174,000	(67,120)	(27.8%)
	<u>86,378</u>	<u>241,120</u>	<u>174,000</u>	<u>(67,120)</u>	<u>(27.8%)</u>
Grants					
Grants and transfers to organizations	532,333	550,000	501,500	(48,500)	(8.8%)
	<u>532,333</u>	<u>550,000</u>	<u>501,500</u>	<u>(48,500)</u>	<u>(8.8%)</u>
Elections					
Advertising	0	0	10,000	10,000	0.0%
Materials, goods, supplies	0	0	66,899	66,899	0.0%
Salaries, wages, and benefits	0	0	56,505	56,505	0.0%
Travel Professional Development	0	0	8,500	8,500	0.0%
	<u>0</u>	<u>0</u>	<u>141,904</u>	<u>141,904</u>	<u>0.0%</u>
Accessibility					
Advertising	533	0	0	0	0.0%
	<u>533</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
General Government Total	<u><u>6,412,549</u></u>	<u><u>6,481,254</u></u>	<u><u>6,341,419</u></u>	<u><u>(139,835)</u></u>	<u><u>(2.2%)</u></u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Protective					
Corrections					
Purchase of goods and services from the public sector	321,444	321,442	317,627	(3,815)	(1.2%)
	<u>321,444</u>	<u>321,442</u>	<u>317,627</u>	<u>(3,815)</u>	<u>(1.2%)</u>
Fire Administration					
Insurance	0	550	0	(550)	(100.0%)
Materials, goods, supplies	18,381	16,650	17,150	500	3.0%
Salaries, wages, and benefits	124,873	160,648	124,540	(36,108)	(22.5%)
Travel Professional Development	10,390	15,000	5,000	(10,000)	(66.7%)
Utilities	1,972	2,100	1,990	(110)	(5.2%)
	<u>155,616</u>	<u>194,948</u>	<u>148,680</u>	<u>(46,268)</u>	<u>(23.7%)</u>
Policing					
Contracted services	13,324	3,500	15,000	11,500	328.6%
Professional Services	15,189	15,000	14,000	(1,000)	(6.7%)
Purchase of goods and services from the public sector	4,340,821	4,482,093	4,550,443	68,350	1.5%
	<u>4,369,334</u>	<u>4,500,593</u>	<u>4,579,443</u>	<u>78,850</u>	<u>1.8%</u>
Building Inspection					
Advertising	0	1,000	500	(500)	(50.0%)
Insurance	2,817	2,886	2,817	(69)	(2.4%)
Materials, goods, supplies	48,300	39,590	45,062	5,472	13.8%
Professional Services	12,706	6,500	4,000	(2,500)	(38.5%)
Salaries, wages, and benefits	406,998	422,227	423,555	1,328	0.3%
Travel Professional Development	24,073	32,000	17,800	(14,200)	(44.4%)
Utilities	3,423	2,300	3,100	800	34.8%
	<u>498,318</u>	<u>506,503</u>	<u>496,834</u>	<u>(9,669)</u>	<u>(1.9%)</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Bylaw Enforcement					
Advertising	0	300	300	0	0.0%
Insurance	1,859	1,904	1,859	(45)	(2.4%)
Materials, goods, supplies	12,957	13,550	14,801	1,251	9.2%
Salaries, wages, and benefits	189,055	189,291	178,819	(10,472)	(5.5%)
Travel Professional Development	4,976	3,000	750	(2,250)	(75.0%)
Utilities	2,191	1,750	1,877	127	7.3%
	<hr/> 211,037	<hr/> 209,795	<hr/> 198,406	<hr/> (11,389)	<hr/> (5.4%)
Emergency Measures					
Advertising	3,289	3,000	2,500	(500)	(16.7%)
Contracted services	8,400	13,000	8,000	(5,000)	(38.5%)
Insurance	0	1,000	1,000	0	0.0%
Materials, goods, supplies	16,072	21,800	16,162	(5,638)	(25.9%)
Other expenses	1,804	0	3,000	3,000	0.0%
Salaries, wages, and benefits	81,650	80,116	80,800	684	0.9%
Travel Professional Development	6,555	13,300	6,800	(6,500)	(48.9%)
Utilities	4,404	4,100	4,443	343	8.4%
	<hr/> 122,174	<hr/> 136,316	<hr/> 122,705	<hr/> (13,611)	<hr/> (10.0%)
Crossing Guards					
Materials, goods, supplies	110	250	150	(100)	(40.0%)
Salaries, wages, and benefits	59,742	59,370	44,693	(14,677)	(24.7%)
	<hr/> 59,852	<hr/> 59,620	<hr/> 44,843	<hr/> (14,777)	<hr/> (24.8%)
Animal & Pest Control					
Contracted services	23,367	25,000	25,000	0	0.0%
Professional Services	295	0	0	0	0.0%
	<hr/> 23,662	<hr/> 25,000	<hr/> 25,000	<hr/> 0	<hr/> 0.0%



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Fire Departments					
Advertising	152	4,558	2,750	(1,808)	(39.7%)
Contracted services	331,739	339,719	353,911	14,192	4.2%
Grants and transfers to organizations	10,344	0	0	0	0.0%
Insurance	164,741	165,000	164,741	(259)	(0.2%)
Interest on long-term debt	8,075	8,867	6,848	(2,019)	(22.8%)
Materials, goods, supplies	351,163	412,207	502,319	90,112	21.9%
Other expenses	19,145	40,332	42,130	1,798	4.5%
Principal on long-term debt	76,175	76,175	76,175	0	0.0%
Salaries, wages, and benefits	45,896	55,730	61,000	5,270	9.5%
Transfers To Own Funds	200,340	127,000	80,000	(47,000)	(37.0%)
Transfers To/From Own Funds	699,443	694,000	699,501	5,501	0.8%
Travel Professional Development	41,786	92,963	76,925	(16,038)	(17.3%)
Utilities	228,347	214,529	194,632	(19,897)	(9.3%)
	<u>2,177,345</u>	<u>2,231,080</u>	<u>2,260,933</u>	<u>29,853</u>	<u>1.3%</u>
Protective Total	<u>7,938,783</u>	<u>8,185,297</u>	<u>8,194,471</u>	<u>9,174</u>	<u>0.1%</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Transportation					
Engineering					
Materials, goods, supplies	5,788	1,500	1,900	400	26.7%
Other expenses	23	150	150	0	0.0%
Professional Services	8,433	5,000	5,000	0	0.0%
Salaries, wages, and benefits	307,060	298,477	237,336	(61,141)	(20.5%)
Travel Professional Development	12,694	13,000	11,500	(1,500)	(11.5%)
Utilities	2,061	1,500	2,008	508	33.9%
	<u>336,059</u>	<u>319,627</u>	<u>257,894</u>	<u>(61,733)</u>	<u>(19.3%)</u>
JOSH					
Materials, goods, supplies	427	600	300	(300)	(50.0%)
Other expenses	573	0	300	300	0.0%
Professional Services	9,410	5,000	4,000	(1,000)	(20.0%)
Salaries, wages, and benefits	898	0	0	0	0.0%
Travel Professional Development	2,114	9,500	1,300	(8,200)	(86.3%)
	<u>13,422</u>	<u>15,100</u>	<u>5,900</u>	<u>(9,200)</u>	<u>(60.9%)</u>
Street Lights					
Utilities	352,092	369,495	278,124	(91,371)	(24.7%)
	<u>352,092</u>	<u>369,495</u>	<u>278,124</u>	<u>(91,371)</u>	<u>(24.7%)</u>



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Public Works					
Advertising	0	150	150	0	0.0%
Contracted services	15,866	6,600	7,800	1,200	18.2%
Insurance	27,402	28,070	28,070	0	0.0%
Interest on long-term debt	5,275	5,296	4,090	(1,206)	(22.8%)
Materials, goods, supplies	209,861	212,900	186,650	(26,250)	(12.3%)
Other expenses	117	0	0	0	0.0%
Principal on long-term debt	45,500	45,500	45,500	0	0.0%
Professional Services	2,208	1,600	1,600	0	0.0%
Salaries, wages, and benefits	645,909	572,345	540,497	(31,848)	(5.6%)
Transfers To Own Funds	45,000	45,000	45,000	0	0.0%
Travel Professional Development	5,865	14,600	6,750	(7,850)	(53.8%)
Utilities	61,832	60,000	55,818	(4,182)	(7.0%)
	<hr/> 1,064,836	<hr/> 992,061	<hr/> 921,925	<hr/> (70,136)	<hr/> (7.1%)
Roads					
Advertising	429	0	150	150	0.0%
Contracted services	6,289	7,000	6,500	(500)	(7.1%)
Materials, goods, supplies	215,860	238,220	235,320	(2,900)	(1.2%)
Professional Services	639	0	0	0	0.0%
Purchase of goods and services from the public sector	225,129	225,129	230,082	4,953	2.2%
Salaries, wages, and benefits	157,311	141,497	158,491	16,994	12.0%
Travel Professional Development	699	0	700	700	0.0%
Utilities	226	250	205	(45)	(18.0%)
	<hr/> 606,581	<hr/> 612,096	<hr/> 631,448	<hr/> 19,352	<hr/> 3.2%
Transportation Total	<hr/> <hr/> 2,372,991	<hr/> <hr/> 2,308,379	<hr/> <hr/> 2,095,291	<hr/> <hr/> (213,088)	<hr/> <hr/> (9.2%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Environmental Health					
Environmental Health Other					
Contracted services	48,527	150,000	100,000	(50,000)	(33.3%)
Insurance	136	139	136	(3)	(2.2%)
Interest on long-term debt	95,862	98,144	94,029	(4,115)	(4.2%)
Materials, goods, supplies	1,059	395	200	(195)	(49.4%)
Principal on long-term debt	160,830	160,830	160,830	0	0.0%
Utilities	4,787	2,600	4,536	1,936	74.5%
	<u>311,200</u>	<u>412,108</u>	<u>359,731</u>	<u>(52,377)</u>	<u>(12.7%)</u>
Garbage					
Contracted services	2,248,734	2,273,800	2,154,250	(119,550)	(5.3%)
Insurance	711	728	711	(17)	(2.3%)
Materials, goods, supplies	2,901	1,500	2,500	1,000	66.7%
Professional Services	12,484	0	0	0	0.0%
Salaries, wages, and benefits	43,917	44,058	33,224	(10,834)	(24.6%)
Utilities	1,877	1,000	1,877	877	87.7%
	<u>2,310,624</u>	<u>2,321,086</u>	<u>2,192,562</u>	<u>(128,524)</u>	<u>(5.5%)</u>



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Sewers					
Contracted services	61,725	27,547	30,569	3,022	11.0%
Insurance	8,993	9,212	9,001	(211)	(2.3%)
Interest on long-term debt	150,047	152,594	145,434	(7,160)	(4.7%)
Materials, goods, supplies	247,326	296,700	268,411	(28,289)	(9.5%)
Other expenses	72	0	0	0	0.0%
Principal on long-term debt	265,468	265,468	265,468	0	0.0%
Professional Services	6,238	13,665	8,000	(5,665)	(41.5%)
Salaries, wages, and benefits	466,961	579,231	518,520	(60,712)	(10.5%)
Transfers To Own Funds	155,955	155,955	153,123	(2,832)	(1.8%)
Travel Professional Development	8,775	11,900	8,100	(3,800)	(31.9%)
Utilities	267,712	260,695	260,145	(550)	(0.2%)
	<u>1,639,272</u>	<u>1,772,968</u>	<u>1,666,771</u>	<u>(106,197)</u>	<u>(6.0%)</u>
Storm Sewer					
Contracted services	4,903	0	0	0	0.0%
Materials, goods, supplies	14,024	1,000	7,400	6,400	640.0%
Professional Services	19,735	0	500	500	0.0%
Salaries, wages, and benefits	18,377	5,871	51,659	45,788	779.9%
	<u>57,039</u>	<u>6,871</u>	<u>59,559</u>	<u>52,688</u>	<u>766.8%</u>
Environmental Health Total	<u>4,318,135</u>	<u>4,513,033</u>	<u>4,278,623</u>	<u>(234,410)</u>	<u>(5.2%)</u>



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Public Health					
Interest on long-term debt	288,308	293,424	280,381	(13,043)	(4.4%)
Principal on long-term debt	590,000	590,000	590,000	0	0.0%
Purchase of goods and services from the public sector	291,982	280,000	284,480	4,480	1.6%
Public Health Total	1,170,290	1,163,424	1,154,861	(8,563)	(0.7%)
Environmental Development					
Community Development					
Advertising	25,842	71,750	61,500	(10,250)	(14.3%)
Contracted services	43,203	100,000	215,000	115,000	115.0%
Grants and transfers to organizations	102,464	110,000	110,000	0	0.0%
Materials, goods, supplies	4,265	14,700	17,150	2,450	16.7%
Other expenses	1,685	4,000	2,500	(1,500)	(37.5%)
Professional Services	25,310	31,500	25,000	(6,500)	(20.6%)
Salaries, wages, and benefits	499,657	520,875	491,534	(29,341)	(5.6%)
Travel Professional Development	51,613	55,000	37,550	(17,450)	(31.7%)
Utilities	4,398	2,500	4,612	2,112	84.5%
	758,437	910,325	964,846	54,521	6.0%
Industrial Parks					
Salaries, wages, and benefits	148	0	0	0	0.0%
Utilities	17,629	17,000	17,439	439	2.6%
	17,777	17,000	17,439	439	2.6%



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Planning					
Advertising	1,363	3,000	4,000	1,000	33.3%
Contracted services	324	0	316	316	0.0%
Materials, goods, supplies	26,937	11,500	21,290	9,790	85.1%
Professional Services	422	5,000	2,000	(3,000)	(60.0%)
Salaries, wages, and benefits	222,241	218,498	179,341	(39,157)	(17.9%)
Travel Professional Development	2,703	4,600	4,385	(215)	(4.7%)
Utilities	446	0	471	471	0.0%
	<hr/> 254,437	<hr/> 242,598	<hr/> 211,803	<hr/> (30,795)	<hr/> (12.7%)
Environmental Other					
Advertising	0	0	500	500	0.0%
Materials, goods, supplies	0	0	1,000	1,000	0.0%
Professional Services	1,412	0	14,000	14,000	0.0%
Salaries, wages, and benefits	0	0	30,000	30,000	0.0%
	<hr/> 1,412	<hr/> 0	<hr/> 45,500	<hr/> 45,500	<hr/> 0.0%
Environmental Development Total	<hr/> <hr/> 1,032,063	<hr/> <hr/> 1,169,922	<hr/> <hr/> 1,239,588	<hr/> <hr/> 69,666	<hr/> <hr/> 6.0%



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Recreation & Culture					
Arenas					
Contracted services	701	0	701	701	0.0%
Insurance	14,798	15,159	14,798	(361)	(2.4%)
Materials, goods, supplies	118,317	109,850	109,540	(310)	(0.3%)
Salaries, wages, and benefits	352,663	361,967	319,218	(42,749)	(11.8%)
Travel Professional Development	8,448	9,000	4,150	(4,850)	(53.9%)
Utilities	155,866	150,000	147,246	(2,754)	(1.8%)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	650,793	645,976	595,653	(50,323)	(7.8%)
Campground					
Advertising	0	1,000	600	(400)	(40.0%)
Contracted services	3,068	4,000	4,000	0	0.0%
Insurance	1,259	1,290	1,259	(31)	(2.4%)
Materials, goods, supplies	20,536	18,200	23,839	5,639	31.0%
Professional Services	0	5,000	3,000	(2,000)	(40.0%)
Salaries, wages, and benefits	53,843	53,375	31,330	(22,045)	(41.3%)
Travel Professional Development	536	2,000	1,100	(900)	(45.0%)
Utilities	13,964	13,175	9,720	(3,455)	(26.2%)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	93,206	98,040	74,848	(23,192)	(23.7%)
Halls					
Contracted services	3,348	3,300	3,300	0	0.0%
Insurance	6,166	6,316	6,165	(151)	(2.4%)
Materials, goods, supplies	1,123	4,600	2,850	(1,750)	(38.0%)
Utilities	15,364	16,500	7,475	(9,025)	(54.7%)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	26,000	30,716	19,790	(10,926)	(35.6%)



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Libraries					
Contracted services	6,055	5,846	4,800	(1,046)	(17.9%)
Grants and transfers to organizations	24,600	24,600	24,993	393	1.6%
Insurance	794	845	794	(51)	(6.0%)
Materials, goods, supplies	9,780	5,610	4,838	(772)	(13.8%)
Purchase of goods and services from the public sector	139,240	139,240	139,240	0	0.0%
Salaries, wages, and benefits	3,988	0	0	0	0.0%
Utilities	18,213	19,700	18,333	(1,367)	(6.9%)
	<hr/> 202,669	<hr/> 195,841	<hr/> 192,998	<hr/> (2,843)	<hr/> (1.5%)
Main Street					
Contracted services	1,879	2,000	3,300	1,300	65.0%
Materials, goods, supplies	3,351	4,000	3,700	(300)	(7.5%)
Professional Services	417	0	0	0	0.0%
Salaries, wages, and benefits	20,608	12,349	13,583	1,234	10.0%
Utilities	1,502	500	1,019	519	103.8%
	<hr/> 27,757	<hr/> 18,849	<hr/> 21,602	<hr/> 2,753	<hr/> 14.6%
Museums					
Contracted services	2,346	0	1,000	1,000	0.0%
Insurance	4,948	5,069	4,948	(121)	(2.4%)
Materials, goods, supplies	13,687	40,000	40,000	0	0.0%
	<hr/> 20,981	<hr/> 45,069	<hr/> 45,948	<hr/> 879	<hr/> 2.0%



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Parks					
Advertising	0	2,000	1,000	(1,000)	(50.0%)
Contracted services	0	10,000	5,000	(5,000)	(50.0%)
Insurance	1,088	1,160	1,088	(72)	(6.2%)
Materials, goods, supplies	13,564	46,750	29,450	(17,300)	(37.0%)
Salaries, wages, and benefits	12,177	12,595	0	(12,595)	(100.0%)
Utilities	2,190	2,300	2,064	(236)	(10.3%)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	29,019	74,805	38,602	(36,203)	(48.4%)
Programs					
Contracted services	57	1,850	0	(1,850)	(100.0%)
Grants and transfers to organizations	500	500	500	0	0.0%
Materials, goods, supplies	25,499	28,159	16,400	(11,759)	(41.8%)
Salaries, wages, and benefits	74,473	86,430	20,585	(65,845)	(76.2%)
Travel Professional Development	1,515	3,150	100	(3,050)	(96.8%)
Utilities	711	2,400	750	(1,650)	(68.8%)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	102,754	122,489	38,335	(84,154)	(68.7%)
Recreation Administration					
Advertising	69	4,000	2,000	(2,000)	(50.0%)
Contracted services	1,206	0	2,000	2,000	0.0%
Materials, goods, supplies	123,958	118,790	86,450	(32,340)	(27.2%)
Salaries, wages, and benefits	376,251	442,396	300,650	(141,746)	(32.0%)
Travel Professional Development	13,461	21,900	13,300	(8,600)	(39.3%)
Utilities	24,700	24,000	24,356	356	1.5%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	539,645	611,086	428,756	(182,330)	(29.8%)
Recreation & Culture Total	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,692,826	1,842,870	1,456,532	(386,338)	(21.0%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Education	4,746,995	4,746,999	4,837,558	90,559	1.9%
Education Total	4,746,995	4,746,999	4,837,558	90,559	1.9%
Transmission of Taxes	204,455	204,606	207,728	3,122	1.5%
Transmission of Taxes Total	204,455	204,606	207,728	3,122	1.5%
Grand Total	29,889,085	30,615,784	29,806,070	(809,714)	(2.6%)



2020/21 General Operating Budget

	<u>2019/2020</u> <u>Projected Actual</u>	<u>2019/2020</u> <u>Budget</u>	<u>2020/21</u> <u>Budget</u>	<u>Change in</u> <u>Budget \$</u>	<u>Change in</u> <u>Budget %</u>
Expenditures by Object					
Advertising	57,603	113,258	113,950	692	0.6%
Allowance for uncollectables	300,000	200,000	200,000	0	0.0%
Contracted services	2,970,401	3,140,972	3,079,067	(61,905)	(2.0%)
Grants and transfers to organizations	670,241	685,100	636,993	(48,107)	(7.0%)
Insurance	304,820	305,182	305,310	128	0.0%
Interest on long-term debt	548,309	559,138	531,410	(27,727)	(5.0%)
Interest on short-term debt	87,604	30,000	60,000	30,000	100.0%
Leases	27,402	32,000	26,000	(6,000)	(18.8%)
Materials, goods, supplies	1,780,944	1,920,751	1,957,561	36,810	1.9%
Other expenses	35,596	52,482	60,986	8,504	16.2%
Principal on long-term debt	1,184,954	1,184,954	1,184,954	0	0.0%
Professional Services	291,391	415,385	347,792	(67,593)	(16.3%)
Purchase of goods and services from the public sector	10,621,855	10,751,147	10,918,418	167,271	1.6%
Salaries, wages, and benefits	6,178,824	6,337,791	5,778,616	(559,175)	(8.8%)
Tax Exemptions	371,041	366,000	416,000	50,000	13.7%
Transfers To Own Funds	1,917,136	1,843,796	1,785,041	(58,755)	(3.2%)
Transfers To/From Own Funds	699,443	694,000	699,501	5,501	0.8%
Transmission of taxes Collected for Other Governments	204,455	204,606	207,728	3,122	1.5%
Travel Professional Development	303,729	450,823	289,654	(161,169)	(35.7%)
Utilities	1,333,336	1,328,399	1,207,088	(121,311)	(9.1%)
Expenditures Total	29,889,085	30,615,784	29,806,070	(809,714)	(2.6%)



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
General Rate					
Revenue					
Taxes	20,905,126	20,546,456	20,622,635	76,179	0.4%
Grants in Lieu	1,528,552	1,522,785	1,525,307	2,522	0.2%
Own Source Revenue	1,014,439	1,048,848	944,086	(104,762)	(10.0%)
Sale of Service	46,053	46,083	45,000	(1,083)	(2.4%)
Conditional Grants	105,874	67,988	86,500	18,512	27.2%
Unconditional Grants	1,858,929	1,859,032	1,456,047	(402,985)	(21.7%)
Collections for Other Governments	204,455	204,606	207,728	3,122	1.5%
Transfer From Operating Reserve	0	0	140,904	140,904	0.0%
Revenue Total	25,663,428	25,295,798	25,028,207	(267,590)	(1.1%)
Expenditures					
Education	4,746,995	4,746,999	4,837,558	90,559	1.9%
Environmental Development	1,032,063	1,169,922	1,239,588	69,666	6.0%
Environmental Health	2,724,917	2,826,786	2,857,087	30,300	1.1%
General Government	5,316,301	5,230,193	5,148,336	(81,857)	(1.6%)
Protective	7,794,681	8,040,635	8,066,604	25,969	0.3%
Public Health	291,982	280,000	284,480	4,480	1.6%
Recreation & Culture	1,692,831	1,842,870	1,456,532	(386,338)	(21.0%)
Transmission of Taxes	204,455	204,606	207,728	3,122	1.5%
Transportation	964,748	961,352	902,728	(58,624)	(6.1%)
Expenditures Total	24,768,974	25,303,364	25,000,641	(302,723)	(1.2%)
Surplus/Deficit	894,454	(7,566)	27,566	35,132	



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Springhill Area Rate					
Revenue					
Taxes	946,738	948,101	914,423	(33,678)	(3.6%)
Grants in Lieu	903,185	913,116	903,938	(9,178)	(1.0%)
Conditional Grants	54,000	54,000	0	(54,000)	(100.0%)
Revenue Total	1,903,923	1,915,217	1,818,361	(96,856)	(5.1%)
Expenditures					
Crossing Guards	59,852	59,620	44,843	(14,777)	(24.8%)
Financial Management	1,009,870	1,009,941	925,580	(84,360)	(8.4%)
Fire Departments	84,250	85,042	83,023	(2,019)	(2.4%)
Lights	100,728	99,536	100,596	1,060	1.1%
Public Works	738,368	634,808	658,407	23,599	3.7%
Roads	200,378	217,299	200,206	(17,093)	(7.9%)
Storm Sewer	29,555	6,871	13,898	7,027	102.3%
Expenditures Total	2,223,001	2,113,117	2,026,555	(86,562)	(4.1%)
Add Equivalent to J Class Roads	205,704	205,704	210,230	4,525	2.2%
Surplus/Deficit	(113,374)	7,804	2,036	(5,768)	



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Parrsboro Area Rate					
Revenue					
Taxes	351,014	350,153	354,959	4,806	1.4%
Grants in Lieu	2,634	5,961	5,908	(53)	(0.9%)
Conditional Grants	49,500	49,500	49,500	0	0.0%
Revenue Total	403,147	405,614	410,367	4,753	1.2%
Expenditures					
Financial Management	0	0	15,047	15,047	0.0%
Lights	37,948	37,344	37,896	552	1.5%
Public Works	326,468	357,253	263,518	(93,735)	(26.2%)
Roads	174,785	162,668	194,659	31,991	19.7%
Storm Sewer	27,484	0	45,661	45,661	0.0%
Expenditures Total	566,685	557,265	556,781	(484)	(0.1%)
Add Equivalent to J Class Roads	151,413	151,413	154,744	3,331	2.2%
Surplus/Deficit	(12,124)	(238)	8,330	8,568	



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Parrsboro Sewage Collection and Treatment					
Revenue					
Taxes	186,400	556,893	279,720	(277,173)	(49.8%)
Conditional Grants	361,372	0	0	0	0.0%
	547,772	556,893	279,720	(277,173)	(49.8%)
Expenditures					
Contracted services	5,769	0	0	0	0.0%
Interest on long-term debt	139,891	141,372	135,894	(5,478)	(3.9%)
Materials, goods, supplies	27,447	27,845	32,000	4,155	14.9%
Principal on long-term debt	220,000	220,000	220,000	0	0.0%
Salaries, wages, and benefits	54,035	121,761	66,240	(55,521)	(45.6%)
Travel Professional Development	1,122	1,500	1,900	400	26.7%
Utilities	27,175	36,750	28,227	(8,523)	(23.2%)
Professional Services	3,312	7,665	4,000	(3,665)	(47.8%)
	478,751	556,893	488,261	(68,632)	(12.3%)
Surplus/(Deficit)	69,021	0	(208,541)	(208,541)	



2020/21 General Operating Budget

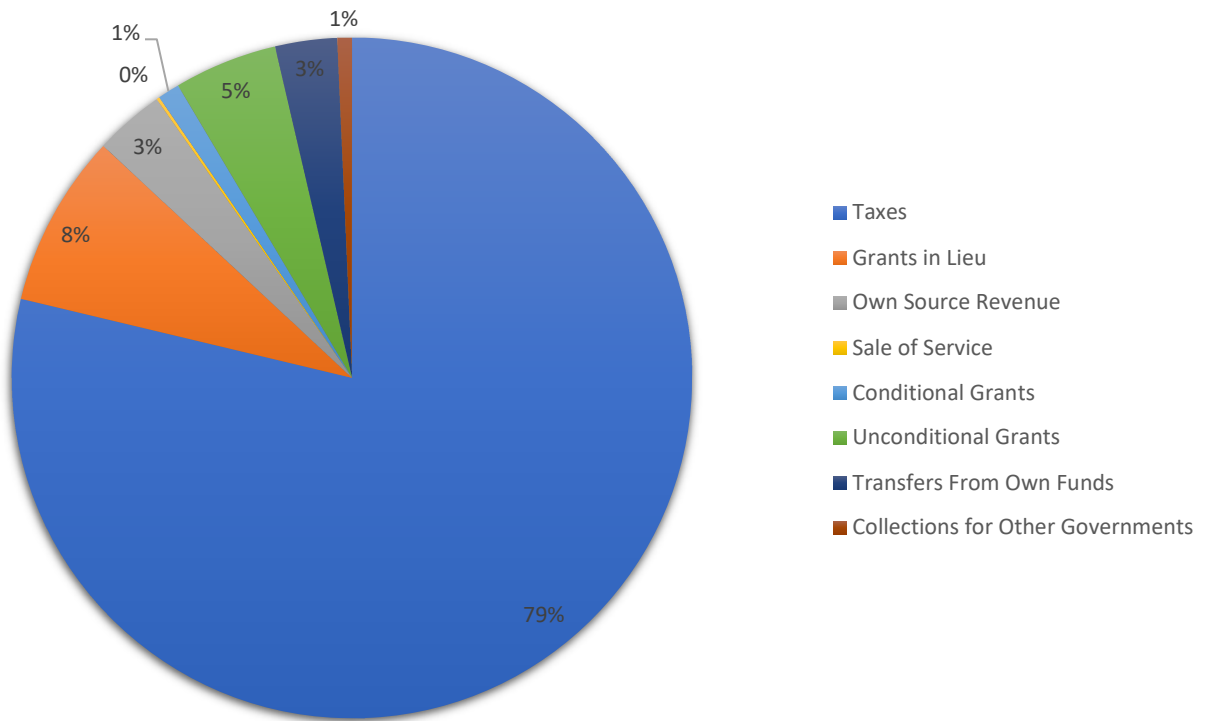
	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Rural Sewage Collection & Treatment					
Revenue					
Taxes	622,789	627,184	606,601	(20,583)	(3.3%)
Own Source Revenue	5,000	2,000	2,000	0	0.0%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	627,789	629,184	608,601	(20,583)	(3.3%)
Expenditures					
Contracted services	20,667	16,447	17,269	822	5.0%
Insurance	8,555	8,764	8,556	(208)	(2.4%)
Interest on long-term debt	8,608	9,025	7,843	(1,182)	(13.1%)
Materials, goods, supplies	117,436	107,495	81,926	(25,569)	(23.8%)
Other expenses	72	0	0	0	0.0%
Principal on long-term debt	26,595	26,595	26,595	0	0.0%
Salaries, wages, and benefits	270,307	266,726	249,122	(17,604)	(6.6%)
Transfers To Own Funds	81,187	81,187	98,013	16,826	20.7%
Travel Professional Development	4,770	6,000	4,200	(1,800)	(30.0%)
Utilities	117,383	106,945	114,285	7,340	6.9%
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	655,580	629,184	607,809	(21,375)	(3.4%)
Surplus/(Deficit)					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(27,790)	(0)	792	792	



2020/21 General Operating Budget

	<u>2019/2020 Projected Actual</u>	<u>2019/2020 Budget</u>	<u>2020/21 Budget</u>	<u>Change in Budget \$</u>	<u>Change in Budget %</u>
Springhill Sewage Collection and Treatment					
Revenue					
Taxes	491,178	493,298	476,179	(17,119)	(3.5%)
Expenditures					
Interest on long-term debt	1,548	2,197	1,697	(500)	(22.8%)
Materials, goods, supplies	73,271	118,560	111,610	(6,950)	(5.9%)
Own Source Revenue	(70)	0	0	0	#DIV/0!
Principal on long-term debt	18,873	18,873	18,873	0	0.0%
Professional Services	2,926	6,000	4,000	(2,000)	(33.3%)
Salaries, wages, and benefits	103,366	151,595	163,382	11,787	7.8%
Travel Professional Development	2,883	4,400	2,000	(2,400)	(54.5%)
Utilities	114,269	108,600	109,889	1,289	1.2%
Contracted services	9,646	8,000	9,000	1,000	12.5%
Insurance	298	305	305	0	0.0%
Transfers To Own Funds	74,768	74,768	55,110	(19,658)	(26.3%)
	401,777	493,298	475,866	(17,433)	(3.5%)
Surplus/(Deficit)	89,400	(0)	313	314	

Cumberland County 2020/21 Revenue Budget



Cumberland County 2020/21 Expenditure Budget

