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**Municipality of the County of Cumberland
2019/2020 Budget**

**Approved
May 15, 2019**

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2019/20 Budget Highlights

The Municipality of the County of Cumberland has approved its 2019/2020 Operations budget in the amount of \$30.41 million and its 2019/2020 Capital Budget in the amount of \$7.6 million. Council's approved 5 Year Capital Investment Plan totals approximately \$16.4 million.

Council approved a 2 cent tax rate increase for all property owners, residential and commercial. Residents of Parrsboro will see an additional 2 cent increase to cover costs of streets and sidewalk maintenance. Sewer rates for rural users increased to cover operations and Parrsboro sewer rates increased to cover operations and for costs associated with the new system.

"The 2019/2020 Operations budget now includes approximately \$550,000 from general taxes to increase our reserve funds moving them toward the standard recommended by the Province. Reserve funds are an important component of achieving financial sustainability," stated the Warden.

The current budget maintains all existing programs and services. "Council has done considerable work on its financial sustainability including a review of solid waste management, police services, fire protection services, the size of Council, conversion to LED streetlights and other programs with the objective of reducing costs and being financially sustainable well into the future," said Gillis.

2019/20 Rates

		<u>2018/19</u>	<u>2019/2020</u>
General Tax Rates			
Residential	\$	1.170	\$ 1.190
Commercial	\$	2.760	\$ 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	\$	0.460	\$ 0.480
Commercial	\$	1.170	\$ 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	\$ 31.67
Sewer Rates(per unit)			
Springhill	\$	265.00	\$ 265.00
Athol Road	\$	265.00	\$ 265.00
Amherst Marsh	\$	415.00	\$ 439.00
Biggs Drive	\$	415.00	\$ 439.00
Joggins	\$	415.00	\$ 439.00
Joggins Extension	\$	535.00	\$ 559.00
Maccan	\$	415.00	\$ 439.00
Pugwash	\$	415.00	\$ 439.00
River Hebert	\$	415.00	\$ 439.00
Wallace	\$	415.00	\$ 439.00
Parrsboro	\$	300.00	\$ 957.00

2019/20 Rates

		<u>2018/19</u>	<u>2019/2020</u>
Area Street Light Rates			
Advocate	\$	42.54	\$ 51.81
Apple River	\$	61.05	\$ 75.86
Athol Road	\$	35.69	\$ 41.21
Biggs Drive	\$	50.62	\$ 61.27
Brookdale	\$	68.63	\$ 85.92
Cochrane Road	\$	48.86	\$ 59.37
Collingwood	\$	56.91	\$ 70.62
Crossroads	\$	56.88	\$ 68.51
Dorsay Road	\$	52.38	\$ 62.97
Fort Lawrence	\$	89.79	\$ 107.62
Fox River	\$	48.60	\$ 55.15
Greenville Station	\$	76.25	\$ 91.74
Hastings Road	\$	65.78	\$ 78.89
Hunter Road	\$	45.46	\$ 54.41
Joggins	\$	73.46	\$ 90.49
Leamington	\$	82.80	\$ 99.69
Maccan	\$	88.92	\$ 119.42
New Salem 1	\$	77.42	\$ 94.27
New Salem 2	\$	88.97	\$ 106.43
Oxford Junction	\$	55.23	\$ 68.35
Port Greville	\$	68.00	\$ 85.21
Port Howe	\$	51.82	\$ 62.22
Pugwash Centre	\$	41.19	\$ 50.52
River Hebert	\$	75.45	\$ 91.80
River Philip	\$	57.97	\$ 66.04
South Pugwash	\$	54.55	\$ 65.49
Spencer's Island	\$	81.00	\$ 100.71
Wallace	\$	47.66	\$ 59.25
Ward's Brook	\$	54.09	\$ 63.78
West Advocate	\$	48.46	\$ 62.42
West Amherst	\$	88.46	\$ 107.79
Westchester	\$	65.15	\$ 78.79

**2019/20 Budget
General Operating Fund Summary**

	2018/19		2019/20 Budget	Change in budget	
	Projected	Actual		Dollar	%
Revenue					
Tax	\$ 22,685,921	\$ 22,914,382	\$ 23,717,321	\$ 802,939	3.50%
Grants in Lieu	2,429,973	2,344,793	2,441,861	97,068	4.14%
Sale of Service	46,459	46,083	46,083	-	0.00%
Own Source Revenue	1,212,133	1,027,421	1,050,848	23,427	2.28%
Unconditional Grants	1,853,794	1,852,998	1,859,032	6,034	0.33%
Conditional Grants	75,008	395,870	412,608	16,738	4.23%
Transfers from Own Funds and Agencies	890,642	895,301	883,424	(11,877)	(1.33%)
Collections for Villages	203,236	183,169	204,606	21,437	11.70%
Transmission of Taxes to Villages	(203,868)	(183,169)	(204,606)	(21,437)	11.70%
Total Revenue	\$ 29,193,298	\$ 29,476,848	\$ 30,411,178	\$ 934,330	3.17%
Expenditures					
General Government	6,063,423	6,209,590	6,481,254	271,664	4.37%
Protective	8,140,050	8,081,170	8,185,297	104,127	1.29%
Transportation	2,166,966	2,373,610	2,308,379	(65,231)	(2.75%)
Environmental Health	3,935,666	3,911,938	4,513,032	601,094	15.37%
Public Health	1,170,642	1,175,301	1,163,424	(11,877)	(1.01%)
Environmental Development	951,710	1,096,905	1,169,923	73,018	6.66%
Recreation and Culture	1,772,818	1,999,218	1,842,870	(156,348)	(7.82%)
Education	4,629,116	4,629,116	4,746,999	117,883	2.55%
Total Expenditures	\$ 28,830,391	\$ 29,476,848	\$ 30,411,178	\$ 934,330	3.17%
	\$ 362,906	\$ -	(0)	\$ (0)	

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Taxes					
Residential	15,676,476	15,738,816	16,287,265	548,449	3.48%
Commercial	3,701,376	3,731,007	3,593,464	(137,543)	(3.69%)
Resource	483,895	489,357	511,110	21,753	4.45%
Forest less than 50,000 acres	99,610	99,452	99,590	138	0.14%
Forest greater than 50,000 acres	94,830	94,830	94,758	(72)	(0.08%)
Street Light Area Rates	156,976	157,180	195,236	38,056	24.21%
Sewer Area Rates	1,189,268	1,312,402	1,677,375	364,973	27.81%
Upper Nappan Water Area Rates	9,722	12,313	8,571	(3,742)	(30.39%)
Alliant	115,121	115,121	102,456	(12,665)	(11.00%)
Power Corporation	20,505	20,505	20,505	-	0.00%
HST Offset	83,005	80,000	80,000	-	0.00%
Wind Turbines	269,889	259,166	261,758	2,592	1.00%
Heritage Gas	7,683	7,233	7,233	-	0.00%
Deed Transfer	777,564	795,000	778,000	(17,000)	(2.14%)
Change In Use	-	2,000	-	(2,000)	(100.00%)
	22,685,921	22,914,382	23,717,321	802,939	3.50%
Grants In Lieu					
Federal Properties	2,174,667	2,105,069	2,185,749	80,680	3.83%
Canada Post	25,711	24,856	25,826	970	3.90%
Provincial Properties	116,467	113,110	117,661	4,551	4.02%
Provincial Forest	82,588	82,286	82,526	240	0.29%
Fire Protection Grant	13,076	13,063	13,063	-	0.00%
Wind Turbines	6,409	6,409	6,473	64	1.00%
NS Liquor Commission	11,055	-	10,565	10,565	100.00%
	2,429,973	2,344,793	2,441,861	97,068	4.14%
Sale Of Service					
EMO	35,000	35,000	35,000	-	0.00%
Financial Management	2,783	2,783	2,783	-	0.00%
Building Inspection	7,000	7,000	7,000	-	0.00%
Other	1,676	1,300	1,300	-	0.00%
	46,459	46,083	46,083	-	0.00%

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Revenue From Own Sources					
Ice Rentals	1,628	2,000	-	(2,000)	(100.00%)
Hockey Revenue	47,383	46,000	50,000	4,000	8.70%
Advertising	11,050	11,000	11,050	50	0.45%
Vending Machines	392	1,000	1,000	-	0.00%
Canteen	11,892	34,826	22,000	(12,826)	(36.83%)
Bar	11,504	12,000	12,000	-	0.00%
Other Community Centre Revenue	6,117	5,000	6,100	1,100	22.00%
Zoning Confirmation Fees	300	800	500	(300)	(37.50%)
Tax Certificates	2,085	1,200	1,500	300	25.00%
Program Fees	15,247	10,000	24,247	14,247	142.47%
Dog Licenses	-	100	-	(100)	(100.00%)
Permits	37,903	32,000	35,000	3,000	9.38%
Other Licenses	450	250	250	-	0.00%
Fines	31,289	17,000	30,000	13,000	76.47%
Building Rentals	64,271	58,400	69,400	11,000	18.84%
Community Centre Rentals	13,936	12,000	12,000	-	0.00%
Campground Fees - Trailers/Tents	80,993	66,330	81,268	14,938	22.52%
Campground Fees - Showers	-	490	-	(490)	(100.00%)
Campground Fees -Other	-	25	-	(25)	(100.00%)
Interest On Investments	60,690	20,000	53,864	33,864	169.32%
Interest On Outstanding Taxes	548,700	625,000	565,000	(60,000)	(9.60%)
Miscellaneous	266,303	72,000	75,669	3,669	5.10%
	1,212,133	1,027,421	1,050,848	23,427	2.28%
Unconditional Grants					
Equalization	1,548,105	1,548,105	1,548,105	-	0.00%
Farm Acreage	301,706	301,706	307,740	6,034	2.00%
Conservation Property	3,983	3,187	3,187	-	0.00%
	1,853,794	1,852,998	1,859,032	6,034	0.33%
Conditional Grants					
Provincial Employment Grants	32,220	25,000	29,680	4,680	18.72%
Provincial Grants Other	34,538	362,620	366,008	3,388	0.93%
Federal Employment Grants	8,250	8,250	16,920	8,670	105.09%
	75,008	395,870	412,608	16,738	4.23%
Transfers From Own Agencies					
Debt Recovery Sunset	890,642	895,301	883,424	(11,877)	(1.33%)
Village Commissions					
Collections For Other Governments -Villages	203,236	183,169	204,606	21,437	11.70%
Transmission Of Taxes Collected - Villages	(203,868)	(183,169)	(204,606)	(21,437)	(11.70%)
	(632)	-	-	-	0.00%
Total	29,193,298	29,476,848	30,411,178	934,330	3.17%

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
General Government					
Legislative	471,282	475,802	504,349	28,547	6.00%
General Administration	840,483	828,402	847,161	18,759	2.26%
Financial Management	2,394,957	2,370,206	2,563,934	193,728	8.17%
Taxation	693,743	616,000	608,000	(8,000)	(1.30%)
Municipal Administrative Buildings	331,107	362,133	366,688	4,555	1.26%
Information Technology	235,979	212,235	227,758	15,523	7.31%
Assessment Services	545,278	547,105	556,244	9,139	1.67%
Wellness Initiatives	13,014	16,000	16,000	-	0.00%
Transition	10,184	241,120	241,120	-	0.00%
Grant Programs	527,398	540,587	550,000	9,413	1.74%
	<u>6,063,423</u>	<u>6,209,590</u>	<u>6,481,254</u>	<u>271,664</u>	<u>4.37%</u>
Protective					
Corrections	322,652	322,652	321,442	(1,210)	(0.38%)
Police Protection	4,460,263	4,461,509	4,500,593	39,084	0.88%
Fire Protection	2,477,361	2,449,054	2,426,028	(23,026)	(0.94%)
Emergency Measures	114,296	133,617	136,316	2,699	2.02%
Crossing Guards	56,450	53,670	59,620	5,950	11.09%
Bylaw Enforcement	185,793	196,309	209,795	13,486	6.87%
Building Inspection	499,547	439,359	506,503	67,144	15.28%
Animal & Pest Control	23,688	25,000	25,000	-	0.00%
	<u>8,140,050</u>	<u>8,081,170</u>	<u>8,185,297</u>	<u>104,127</u>	<u>1.29%</u>
Transportation					
Engineering Services	261,190	284,791	319,627	34,836	12.23%
Joint Occupational Health And Safety	1,997	15,400	15,100	(300)	(1.95%)
Parrsboro Public Works and Streets	533,375	516,558	519,921	3,363	0.65%
Springhill Public Works and Streets	793,882	933,637	852,107	(81,530)	(8.73%)
Rural Streets	226,920	227,724	232,129	4,405	1.93%
Street Lighting	349,601	395,500	369,495	(26,005)	(6.58%)
	<u>2,166,966</u>	<u>2,373,610</u>	<u>2,308,379</u>	<u>(65,231)</u>	<u>(2.75%)</u>
Environmental Health					
Solid Waste	2,399,755	2,313,502	2,321,086	7,584	0.33%
Sewage Collections and Treatment	1,271,191	1,403,827	1,772,967	369,140	26.30%
Storm Sewer	8,850	14,000	6,871	(7,129)	(50.92%)
Other Environmental Health	255,870	180,609	412,108	231,499	128.18%
	<u>3,935,666</u>	<u>3,911,938</u>	<u>4,513,032</u>	<u>601,094</u>	<u>15.37%</u>
Public Health And Welfare					
Sunset Residential	890,642	895,301	883,424	(11,877)	(1.33%)
Regional Housing Authority	280,000	280,000	280,000	-	0.00%
	<u>1,170,642</u>	<u>1,175,301</u>	<u>1,163,424</u>	<u>(11,877)</u>	<u>(1.01%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Environmental Development					
Environmental Planning & Zoning	214,950	208,152	242,597	34,445	16.55%
Energy Authority	232,265	284,159	280,661	(3,498)	(1.23%)
Community Development Administration	187,338	185,119	190,245	5,126	2.77%
Community Economic Development	300,606	400,975	439,420	38,445	9.59%
Industrial Parks Springhill	16,551	18,500	17,000	(1,500)	(8.11%)
	<u>951,710</u>	<u>1,096,905</u>	<u>1,169,923</u>	<u>73,018</u>	<u>6.66%</u>
Recreation And Culture					
Recreation Administration	535,532	612,862	611,085	(1,777)	(0.29%)
Programs and Events	90,350	90,237	122,489	32,252	35.74%
Springhill Arena	692,633	708,856	645,976	(62,880)	(8.87%)
Community Centres & Halls	26,234	33,362	30,716	(2,646)	(7.93%)
Glooscap Campground	104,116	106,414	98,041	(8,373)	(7.87%)
Parks & Playgrounds	45,400	81,635	74,804	(6,831)	(8.37%)
Main Street Beautification	19,352	17,243	18,849	1,606	9.31%
Museums and Historic Sites	64,959	154,101	45,069	(109,032)	(70.75%)
Branch Libraries	53,354	55,388	56,601	1,213	2.19%
Regional Library Board	139,240	139,120	139,240	120	0.09%
Other Recreation	1,648	-	-	-	0.00%
	<u>1,772,818</u>	<u>1,999,218</u>	<u>1,842,870</u>	<u>(156,348)</u>	<u>(7.82%)</u>
Regional School Board	<u>4,629,116</u>	<u>4,629,116</u>	<u>4,746,999</u>	<u>117,883</u>	<u>2.55%</u>
Total Expenditures	<u>28,830,391</u>	<u>29,476,848</u>	<u>30,411,178</u>	<u>934,330</u>	<u>3.17%</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Legislative					
Salaries and Benefits	340,534	338,302	358,747	20,445	6.04%
Travel and Professional Development	81,132	82,000	81,144	(856)	(1.04%)
Material, Goods and Supplies	5,443	20,000	6,000	(14,000)	(70.00%)
Advertising and Promotion	224	-	-	-	0.00%
Insurance	40,609	35,500	55,458	19,958	56.22%
Other expenses	2,840	-	3,000	3,000	100.00%
Grants and Transfer to Organizations	500	-	-	-	0.00%
	<u>471,282</u>	<u>475,802</u>	<u>504,349</u>	<u>28,547</u>	<u>6.00%</u>
General Administration					
Salaries and Benefits	585,516	540,702	604,661	63,959	11.83%
Travel and Professional Development	33,560	66,500	28,000	(38,500)	(57.89%)
Material, Goods and Supplies	87,658	65,000	76,000	11,000	16.92%
Contracted Services	43,085	65,000	75,000	10,000	15.38%
Professional Services	43,046	41,000	41,000	-	0.00%
Advertising and Promotion	19,558	13,000	22,500	9,500	73.08%
Utilities	40,552	37,200	-	(37,200)	(100.00%)
Other expenses	(12,492)	-	-	-	0.00%
	<u>840,483</u>	<u>828,402</u>	<u>847,161</u>	<u>18,759</u>	<u>2.26%</u>
Financial Management					
Salaries and Benefits	801,035	783,454	920,599	137,145	17.51%
Travel and Professional Development	11,173	30,000	24,700	(5,300)	(17.67%)
Material, Goods and Supplies	6,322	23,700	9,000	(14,700)	(62.03%)
Contracted Services	8,341	-	9,000	9,000	100.00%
Professional Services	50,478	50,000	40,000	(10,000)	(20.00%)
Advertising and Promotion	2,545	5,500	-	(5,500)	(100.00%)
Utilities	16,663	31,650	-	(31,650)	(100.00%)
Other expenses	4,235	4,000	5,000	1,000	25.00%
Leases	1,996	-	2,000	2,000	100.00%
Interest on Short Term Debt	69,704	20,000	30,000	10,000	50.00%
Interest on Long Term Debt	916	984	813	(172)	(17.43%)
Principal on Long Term Debt	6,981	6,981	6,981	-	0.00%
Transfers to Own Funds	1,414,567	1,413,937	1,515,841	101,904	7.21%
	<u>2,394,957</u>	<u>2,370,206</u>	<u>2,563,934</u>	<u>193,728</u>	<u>8.17%</u>
Taxation					
Material, Goods and Supplies	-	5,000	5,000	-	0.00%
Contracted Services	26,131	32,000	32,000	-	0.00%
Professional Services	177	13,000	5,000	(8,000)	(61.54%)
Utilities	4,930	-	-	-	0.00%
Tax Exemptions	362,504	366,000	366,000	-	0.00%
Allowance for Doubtful Accounts	300,000	200,000	200,000	-	0.00%
	<u>693,743</u>	<u>616,000</u>	<u>608,000</u>	<u>(8,000)</u>	<u>(1.30%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	<u>2018/19 Projected Actual</u>	<u>2018/19 Budget</u>	<u>2019/2020 Budget</u>	<u>Change in budget</u>	
				<u>Dollar</u>	<u>%</u>
Administrative Buildings					
Parrsboro Service Centre Building					
Salaries and Benefits	1,393	-	-	-	0.00%
Material, Goods and Supplies	21,829	5,500	11,300	5,800	105.45%
Contracted Services	4,811	7,000	4,810	(2,190)	(31.29%)
Insurance	2,085	2,085	2,140	55	2.64%
Utilities	24,596	15,700	13,950	(1,750)	(11.15%)
	<u>54,713</u>	<u>30,285</u>	<u>32,200</u>	1,915	6.32%
Springhill Service Centre Building					
Salaries and Benefits	30,459	63,124	29,658	(33,466)	(53.02%)
Travel and Professional Development	66	1,500	66	(1,434)	(95.60%)
Material, Goods and Supplies	32,364	33,700	24,700	(9,000)	(26.71%)
Contracted Services	313	-	400	400	100.00%
Insurance	4,266	3,425	3,425	-	0.00%
Utilities	53,642	60,200	70,115	9,915	16.47%
Principal on Long Term Debt	40,000	40,000	40,000	-	0.00%
	<u>161,110</u>	<u>201,949</u>	<u>168,364</u>	(33,585)	(16.63%)
E.D. Fullerton Building					
Salaries and Benefits	45,145	43,888	48,363	4,475	10.20%
Travel and Professional Development	-	1,000	-	(1,000)	(100.00%)
Material, Goods and Supplies	29,604	40,980	35,330	(5,650)	(13.79%)
Contracted Services	31	-	-	-	0.00%
Goods and Service From Public Sector	2,027	2,000	2,000	-	0.00%
Insurance	3,809	4,831	4,831	-	0.00%
Utilities	34,668	37,200	75,600	38,400	103.23%
	<u>115,284</u>	<u>129,899</u>	<u>166,124</u>	36,225	27.89%
Total Administrative Buildings	<u>331,107</u>	<u>362,133</u>	<u>366,688</u>	4,555	1.26%

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Information technology					
Salaries and Benefits	52,920	45,235	58,418	13,183	29.14%
Travel and Professional Development	1,594	-	2,000	2,000	100.00%
Material, Goods and Supplies	107,997	87,000	92,000	5,000	5.75%
Contracted Services	44,821	50,000	45,000	(5,000)	(10.00%)
Utilities	187	-	340	340	100.00%
Leases	28,461	30,000	30,000	-	0.00%
	<u>235,979</u>	<u>212,235</u>	<u>227,758</u>	<u>15,523</u>	<u>7.31%</u>
Assessment Services					
Goods and Service From Public Sector	545,278	547,105	556,244	9,139	1.67%
	<u>545,278</u>	<u>547,105</u>	<u>556,244</u>	<u>9,139</u>	<u>1.67%</u>
Wellness					
Travel and Professional Development	12,326	11,000	14,000	3,000	27.27%
Material, Goods and Supplies	688	5,000	2,000	(3,000)	(60.00%)
	<u>13,014</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>0.00%</u>
Transition					
Material, Goods and Supplies	(39)	-	-	-	0.00%
Professional Services	7,282	241,120	241,120	-	0.00%
Advertising and Promotion	2,941	-	-	-	0.00%
	<u>10,184</u>	<u>241,120</u>	<u>241,120</u>	<u>-</u>	<u>0.00%</u>
Grants and Transfer to Organizations					
Annual Grants	230,773	234,083	164,764	(69,319)	(29.61%)
District #1	2,134	3,000	3,000	-	0.00%
District #2	1,134	3,000	3,000	-	0.00%
District #3	1,719	3,000	3,000	-	0.00%
District #4	1,816	3,000	3,000	-	0.00%
District #5	1,601	3,000	3,000	-	0.00%
District #6	1,633	3,000	3,000	-	0.00%
District #7	1,633	3,000	3,000	-	0.00%
District #8	2,978	3,000	3,000	-	0.00%
District #9	2,811	3,000	3,000	-	0.00%
District #10	1,227	3,000	3,000	-	0.00%
District #11	1,051	3,000	3,000	-	0.00%
District #12	1,051	3,000	3,000	-	0.00%
District #13	3,000	3,000	3,000	-	0.00%
Local Development Associations	20,000	21,000	21,000	-	0.00%
Regional Grants	250,339	243,004	321,736	78,732	32.40%
High School Scholarships	2,500	3,500	3,500	-	0.00%
Grants and Transfer to Organizations	<u>527,398</u>	<u>540,587</u>	<u>550,000</u>	<u>9,413</u>	<u>1.74%</u>
Total General Government	<u>6,063,423</u>	<u>6,209,590</u>	<u>6,481,254</u>	<u>271,664</u>	<u>4.37%</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Corrections					
Goods and Service From Public Sector	322,652	322,652	321,442	(1,210)	(0.38%)
	<u>322,652</u>	<u>322,652</u>	<u>321,442</u>	<u>(1,210)</u>	<u>(0.38%)</u>
Police Protection					
Contracted Services	8,280	3,500	3,500	-	0.00%
Professional Services	13,975	20,000	15,000	(5,000)	(25.00%)
Goods and Service From Public Sector	4,438,008	4,438,009	4,482,093	44,084	0.99%
	<u>4,460,263</u>	<u>4,461,509</u>	<u>4,500,593</u>	<u>39,084</u>	<u>0.88%</u>
Fire Protection					
Fire Coordinator and Mechanic					
Salaries and Benefits	159,262	153,271	160,648	7,377	4.81%
Travel and Professional Development	10,129	14,000	15,000	1,000	7.14%
Material, Goods and Supplies	11,369	18,300	16,650	(1,650)	(9.02%)
Insurance	495	580	550	(30)	(5.17%)
Utilities	2,135	3,500	2,100	(1,400)	(40.00%)
	<u>183,390</u>	<u>189,651</u>	<u>194,948</u>	<u>5,297</u>	<u>2.79%</u>
Fire Departments					
Salaries and Benefits	38,544	42,000	55,730	13,730	32.69%
Travel and Professional Development	49,597	61,760	92,963	31,203	50.52%
Material, Goods and Supplies	327,682	298,100	419,054	120,954	40.57%
Contracted Services	291,364	271,609	339,719	68,110	25.08%
Professional Services	4,326	-	-	-	0.00%
Advertising and Promotion	350	2,500	4,558	2,058	82.32%
Insurance	165,997	165,408	165,000	(408)	(0.25%)
Utilities	905,654	868,600	901,682	33,082	3.81%
Other expenses	-	-	10,952	10,952	100.00%
Grants and Transfer to Organizations	233,488	282,206	29,380	(252,826)	(89.59%)
Interest on Long Term Debt	10,001	10,733	8,867	(1,866)	(17.39%)
Principal on Long Term Debt	76,175	76,175	76,175	-	0.00%
Transfers to Own Funds	190,792	180,312	127,000	(53,312)	(29.57%)
	<u>2,293,971</u>	<u>2,259,403</u>	<u>2,231,080</u>	<u>(28,323)</u>	<u>(1.25%)</u>
Total Fire Protection	<u>2,477,361</u>	<u>2,449,054</u>	<u>2,426,028</u>	<u>(23,026)</u>	<u>(0.94%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Emergency Measures					
Salaries and Benefits	77,630	74,517	80,116	5,599	7.51%
Travel and Professional Development	8,643	14,300	13,300	(1,000)	(6.99%)
Material, Goods and Supplies	15,042	21,800	21,800	-	0.00%
Contracted Services	6,206	15,000	13,000	(2,000)	(13.33%)
Advertising and Promotion	1,213	3,000	3,000	-	0.00%
Insurance	1,740	1,000	1,000	-	0.00%
Utilities	3,821	4,000	4,100	100	2.50%
	114,296	133,617	136,316	2,699	2.02%
Crossing Guards					
Salaries and Benefits	56,450	53,420	59,370	5,950	11.14%
Material, Goods and Supplies	-	250	250	-	0.00%
	56,450	53,670	59,620	5,950	11.09%
Bylaw Enforcement					
Salaries and Benefits	166,807	171,151	189,291	18,140	10.60%
Travel and Professional Development	1,853	2,700	3,000	300	11.11%
Material, Goods and Supplies	14,122	16,550	13,550	(3,000)	(18.13%)
Advertising and Promotion	235	500	300	(200)	(40.00%)
Insurance	1,108	1,108	1,904	796	71.84%
Utilities	1,668	4,300	1,750	(2,550)	(59.30%)
	185,793	196,309	209,795	13,486	6.87%
Building Inspection					
Salaries and Benefits	411,541	357,708	422,227	64,519	18.04%
Travel and Professional Development	32,851	25,000	32,000	7,000	28.00%
Material, Goods and Supplies	39,295	47,700	39,590	(8,110)	(17.00%)
Professional Services	9,585	-	6,500	6,500	#DIV/0!
Advertising and Promotion	907	2,000	1,000	(1,000)	(50.00%)
Insurance	3,151	3,151	2,886	(265)	(8.41%)
Utilities	2,216	3,800	2,300	(1,500)	(39.47%)
	499,547	439,359	506,503	67,144	15.28%
Animal Control					
Material, Goods and Supplies	609	-	-	-	0.00%
Contracted Services	23,079	25,000	25,000	-	0.00%
	23,688	25,000	25,000	-	0.00%
Total Protective	8,140,050	8,081,170	8,185,297	104,127	1.29%

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Engineering				-	
Salaries and Benefits	237,485	260,191	298,477	38,286	14.71%
Travel and Professional Development	16,210	15,500	13,000	(2,500)	(16.13%)
Material, Goods and Supplies	1,333	3,000	1,500	(1,500)	(50.00%)
Professional Services	4,981	-	5,000	5,000	100.00%
Advertising and Promotion	-	500	-	(500)	(100.00%)
Utilities	1,093	4,100	1,500	(2,600)	(63.41%)
Other expenses	89	500	150	(350)	(70.00%)
Grants and Transfer to Organizations	-	1,000	-	(1,000)	
	<u>261,190</u>	<u>284,791</u>	<u>319,627</u>	34,836	12.23%
Joint Occupational Health and Safety					
Travel and Professional Development	1,432	8,700	9,500	800	9.20%
Material, Goods and Supplies	565	-	600	600	100.00%
Contracted Services	-	6,700	-	(6,700)	(100.00%)
Professional Services	-	-	5,000	5,000	100.00%
	<u>1,997</u>	<u>15,400</u>	<u>15,100</u>	(300)	(1.95%)



**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Parrsboro Public Works and Streets					
Parrsboro Public Works Common Cost					
Salaries and Benefits	250,754	231,673	230,565	(1,108)	(0.48%)
Travel and Professional Development	11,068	10,200	11,100	900	8.82%
Material, Goods and Supplies	95,129	87,750	90,250	2,500	2.85%
Contracted Services	4,868	1,200	4,800	3,600	300.00%
Professional Services	-	1,500	-	(1,500)	(100.00%)
Insurance	10,854	11,154	11,688	534	4.79%
Utilities	9,132	13,172	8,850	(4,322)	(32.81%)
	<u>381,807</u>	<u>356,649</u>	<u>357,253</u>	604	0.17%
Parrsboro Streets, Sidewalks and Snow Removal					
Salaries and Benefits	75,570	66,162	64,218	(1,944)	(2.94%)
Material, Goods and Supplies	65,649	77,150	86,450	9,300	12.05%
Professional Services	-	500	-	(500)	(100.00%)
	<u>141,219</u>	<u>143,812</u>	<u>150,668</u>	6,856	4.77%
Parrsboro Traffic Services					
Salaries and Benefits	-	1,247	-	(1,247)	(100.00%)
Material, Goods and Supplies	10,350	14,850	12,000	(2,850)	(19.19%)
	<u>10,350</u>	<u>16,097</u>	<u>12,000</u>	(4,097)	(25.45%)
Total Parrsboro Public Works and Streets	<u>533,375</u>	<u>516,558</u>	<u>519,921</u>	3,363	0.65%

**2019/2020 Budget
General Operating Fund Schedules**

	<u>2018/19 Projected Actual</u>	<u>2018/19 Budget</u>	<u>2019/2020 Budget</u>	<u>Change in budget</u>	
				<u>Dollar</u>	<u>%</u>
Springhill Public Works and Streets					
Springhill Public Works Common Costs					
Salaries and Benefits	340,128	334,651	341,780	7,129	2.13%
Travel and Professional Development	3,004	5,500	3,500	(2,000)	(36.36%)
Material, Goods and Supplies	117,560	224,100	122,200	(101,900)	(45.47%)
Contracted Services	1,886	1,500	2,250	750	50.00%
Professional Services	5,391	-	1,600	1,600	100.00%
Advertising and Promotion	124	-	150	150	100.00%
Insurance	20,869	20,872	16,382	(4,490)	(21.51%)
Utilities	48,095	41,500	51,150	9,650	23.25%
Leases	-	5,349	-	(5,349)	(100.00%)
Interest on Long Term Debt	6,069	6,411	5,296	(1,115)	(17.39%)
Principal on Long Term Debt	45,500	45,500	45,500	-	0.00%
Transfers to Own Funds	-	-	45,000	45,000	100.00%
	<u>588,626</u>	<u>685,383</u>	<u>634,808</u>	<u>(50,575)</u>	<u>(7.38%)</u>
Springhill Streets, Sidewalks and Snow Removal					
Salaries and Benefits	65,961	82,454	64,259	(18,195)	(22.07%)
Material, Goods and Supplies	118,342	142,100	130,770	(11,330)	(7.97%)
Advertising and Promotion	-	550	-	(550)	(100.00%)
Utilities	244	-	250	250	100.00%
	<u>184,548</u>	<u>225,104</u>	<u>195,279</u>	<u>(29,825)</u>	<u>(13.25%)</u>
Springhill Traffic services					
Salaries and Benefits	13,797	11,550	13,020	1,470	12.73%
Travel and Professional Development	(7)	-	-	-	0.00%
Material, Goods and Supplies	6,919	11,600	9,000	(2,600)	(22.41%)
	<u>20,709</u>	<u>23,150</u>	<u>22,020</u>	<u>(1,130)</u>	<u>(4.88%)</u>
Total Springhill Public Works and Streets	<u>793,882</u>	<u>933,637</u>	<u>852,107</u>	<u>(81,530)</u>	<u>(8.73%)</u>



**2019/2020 Budget
General Operating Fund Schedules**

	<u>2018/19</u>	<u>2018/19</u>	<u>2019/2020</u>	<u>Change in budget</u>	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
J Class Roads and Rural Roads					
Contracted Services	6,196	7,000	7,000	-	0.00%
Goods and Service From Public Sector	220,724	220,724	225,129	4,405	2.00%
	<u>226,920</u>	<u>227,724</u>	<u>232,129</u>	<u>4,405</u>	<u>1.93%</u>
Street Lights					
Parrsboro					
Utilities	37,344	55,500	37,344	(18,156)	(32.71%)
Rural					
Utilities	180,683	190,000	195,237	5,237	2.76%
Safety					
Utilities	31,766	50,000	37,378	(12,622)	(25.24%)
Springhill					
Utilities	99,809	100,000	99,536	(464)	(0.46%)
	<u>349,601</u>	<u>395,500</u>	<u>369,495</u>	<u>(26,005)</u>	<u>(6.58%)</u>
Total Transportation	<u>2,166,966</u>	<u>2,373,610</u>	<u>2,308,379</u>	<u>(65,231)</u>	<u>(2.75%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	<u>2018/19 Projected Actual</u>	<u>2018/19 Budget</u>	<u>2019/2020 Budget</u>	<u>Change in budget</u>	
				<u>Dollar</u>	<u>%</u>
Solid Waste					
Solid Waste Administration					
Salaries and Benefits					
Material, Goods and Supplies	-	1,000	-	(1,000)	(100.00%)
Contracted Services	1,372	3,000	3,000	-	0.00%
Advertising and Promotion	-	1,000	-	(1,000)	(100.00%)
	<u>1,372</u>	<u>5,000</u>	<u>3,000</u>	<u>(2,000)</u>	<u>(40.00%)</u>
Transfer Stations					
Salaries and Benefits	46,457	57,774	44,058	(13,716)	(23.74%)
Material, Goods and Supplies	9,028	1,000	1,500	500	50.00%
Contracted Services	202,666	102,000	102,000	-	0.00%
Insurance	728	728	728	-	0.00%
Utilities	961	-	1,000	1,000	100.00%
	<u>259,841</u>	<u>161,502</u>	<u>149,286</u>	<u>(12,216)</u>	<u>(7.56%)</u>
Solid Waste Collection					
Material, Goods and Supplies	272	-	-		
Contracted Services	1,358,835	1,354,000	1,418,800	64,800	4.79%
Insurance	151	-	-	-	0.00%
	<u>1,359,259</u>	<u>1,354,000</u>	<u>1,418,800</u>	<u>64,800</u>	<u>4.79%</u>
Landfill-Tipping Fees					
Goods and Service From Public Sector	779,283	793,000	750,000	(43,000)	(5.42%)
	<u>779,283</u>	<u>793,000</u>	<u>750,000</u>	<u>(43,000)</u>	<u>(5.42%)</u>
Total Solid Waste	<u><u>2,399,755</u></u>	<u><u>2,313,502</u></u>	<u><u>2,321,086</u></u>	<u><u>7,584</u></u>	<u><u>0.33%</u></u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Sewage Collection and Treatment					
Rural Sewage Collection and Treatment					
Salaries and Benefits	266,691	247,876	266,726	18,850	7.60%
Travel and Professional Development	5,824	10,000	6,000	(4,000)	(40.00%)
Material, Goods and Supplies	129,547	93,474	107,495	14,021	15.00%
Contracted Services	15,006	16,477	16,447	(30)	(0.18%)
Insurance	7,582	10,160	8,764	(1,396)	(13.74%)
Utilities	106,787	90,700	106,945	16,245	17.91%
Interest on Long Term Debt	10,076	10,995	9,025	(1,970)	(17.92%)
Principal on Long Term Debt	52,670	52,670	26,595	(26,075)	(49.51%)
Transfers to Own Funds	80,459	80,459	81,187	728	0.90%
	<u>674,641</u>	<u>612,811</u>	<u>629,184</u>	<u>16,373</u>	<u>2.67%</u>
Septage Treatment Facility					
Salaries and Benefits	38,276	38,281	39,149	868	2.27%
Material, Goods and Supplies	71,752	42,000	42,800	800	1.90%
Contracted Services	3,014	3,500	3,100	(400)	(11.43%)
Goods and Service From Public Sector	143	143	143	-	0.00%
Insurance	8,358	7,500	8,400	900	12.00%
	<u>121,543</u>	<u>91,424</u>	<u>93,592</u>	<u>2,168</u>	<u>2.37%</u>
Parrsboro Sewage Collection and Treatment					
Salaries and Benefits	31,125	54,300	121,761	67,461	124.24%
Travel and Professional Development	1,237	1,500	1,500	-	0.00%
Material, Goods and Supplies	17,631	58,525	27,845	(30,680)	(52.42%)
Contracted Services	215	-	-	-	0.00%
Professional Services	-	5,000	7,665	2,665	53.30%
Utilities	27,296	80,000	36,750	(43,250)	(54.06%)
Interest on Long Term Debt	38,226	-	141,372	141,372	100.00%
Principal on Long Term Debt	-	-	220,000	220,000	100.00%
	<u>115,730</u>	<u>199,325</u>	<u>556,893</u>	<u>357,568</u>	<u>179.39%</u>
Springhill Sewage Collection and Treatment					
Salaries and Benefits	134,149	187,756	151,595	(36,161)	(19.26%)
Travel and Professional Development	3,233	2,500	4,400	1,900	76.00%
Material, Goods and Supplies	83,330	192,610	118,560	(74,050)	(38.45%)
Contracted Services	7,919	-	8,000	8,000	100.00%
Professional Services	626	-	6,000	6,000	100.00%
Insurance	305	305	305	-	0.00%
Utilities	108,459	95,500	108,600	13,100	13.72%
Interest on Long Term Debt	2,383	2,660	2,197	(463)	(17.41%)
Principal on Long Term Debt	18,873	18,873	18,873	-	0.00%
Transfers to Own Funds	-	63	74,768	74,705	100.00%
	<u>359,278</u>	<u>500,267</u>	<u>493,298</u>	<u>(6,969)</u>	<u>(1.39%)</u>
Total Sewage Collection and Treatment	<u>1,271,191</u>	<u>1,403,827</u>	<u>1,772,967</u>	<u>369,140</u>	<u>26.30%</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Springhill Storm Sewer					
Salaries and Benefits	7,926	10,400	5,871	(4,529)	(43.55%)
Material, Goods and Supplies	923	3,600	1,000	(2,600)	(72.22%)
	<u>8,850</u>	<u>14,000</u>	<u>6,871</u>	<u>(7,129)</u>	<u>(50.92%)</u>
Other Environmental Health					
Public Water Fountain					
Material, Goods and Supplies	388	200	395	195	97.50%
Insurance	139	139	139	-	0.00%
Utilities	2,602	1,500	2,600	1,100	73.33%
	<u>3,129</u>	<u>1,839</u>	<u>3,134</u>	<u>1,295</u>	<u>70.42%</u>
Unightly Premises					
Contracted Services	147,289	130,000	150,000	20,000	15.38%
	<u>147,289</u>	<u>130,000</u>	<u>150,000</u>	<u>20,000</u>	<u>15.38%</u>
Upper Nappan Water					
Utilities	2,086	-	-	-	0.00%
Interest on Long Term Debt	1,232	2,090	694	(1,396)	(66.79%)
Principal on Long Term Debt	46,680	46,680	9,180	(37,500)	(80.33%)
	<u>49,998</u>	<u>48,770</u>	<u>9,874</u>	<u>(38,896)</u>	<u>(79.75%)</u>
Pugwash Water supply					
Interest on Long Term Debt	55,455	-	97,450	97,450	100.00%
Principal on Long Term Debt	-	-	151,650	151,650	100.00%
	<u>55,455</u>	<u>-</u>	<u>249,100</u>	<u>249,100</u>	<u>100.00%</u>
Total Other Environmental Health	<u>255,870</u>	<u>180,609</u>	<u>412,108</u>	<u>231,499</u>	<u>128.18%</u>
Total Environmental Health	<u>3,935,666</u>	<u>3,911,938</u>	<u>4,513,032</u>	<u>601,094</u>	<u>15.37%</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Sunset Residential					
Interest on Long Term Debt	300,642	305,301	293,424	(11,877)	(3.89%)
Principal on Long Term Debt	590,000	590,000	590,000	-	0.00%
	<u>890,642</u>	<u>895,301</u>	<u>883,424</u>	<u>(11,877)</u>	<u>(1.33%)</u>
Regional Housing					
Goods and Service From Public Sector	280,000	280,000	280,000	-	0.00%
	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>	<u>-</u>	<u>0.00%</u>
Total Public Health	<u>1,170,642</u>	<u>1,175,301</u>	<u>1,163,424</u>	<u>(11,877)</u>	<u>(1.01%)</u>



**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Planning and Zoning					
Planning					
Salaries and Benefits	120,355	173,052	127,217	(45,835)	(26.49%)
Travel and Professional Development	2,086	8,600	2,500	(6,100)	(70.93%)
Material, Goods and Supplies	640	4,500	500	(4,000)	(88.89%)
Contracted Services	-	2,000	-	(2,000)	(100.00%)
Professional Services	2,659	5,000	5,000	-	0.00%
Advertising and Promotion	2,809	8,000	3,000	(5,000)	(62.50%)
	<u>128,549</u>	<u>201,152</u>	<u>138,217</u>	<u>(62,935)</u>	<u>(31.29%)</u>
GIS					
Salaries and Benefits	73,971	-	91,280	91,280	100.00%
Travel and Professional Development	926	-	2,100	2,100	100.00%
Material, Goods and Supplies	11,503	7,000	11,000	4,000	57.14%
	<u>86,400</u>	<u>7,000</u>	<u>104,380</u>	<u>(28,490)</u>	<u>(407.00%)</u>
Total Planning and Zoning	<u>214,950</u>	<u>208,152</u>	<u>242,597</u>	<u>34,445</u>	<u>16.55%</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Energy Authority					
Salaries and Benefits	191,561	195,159	181,161	(13,998)	(7.17%)
Travel and Professional Development	24,321	19,000	23,000	4,000	21.05%
Material, Goods and Supplies	1,230	10,000	8,500	(1,500)	(15.00%)
Contracted Services	2,346	-	-	-	0.00%
Professional Services	-	5,000	5,000	-	0.00%
Advertising and Promotion	11,432	46,000	60,000	14,000	30.43%
Utilities	637	1,000	1,000	-	0.00%
Other expenses	738	8,000	2,000	(6,000)	(75.00%)
	<u>232,265</u>	<u>284,159</u>	<u>280,661</u>	<u>(3,498)</u>	<u>(1.23%)</u>
Community Development Administration					
Salaries and Benefits	180,958	178,619	185,745	7,126	3.99%
Travel and Professional Development	3,640	6,500	3,500	(3,000)	(46.15%)
Material, Goods and Supplies	2,438	-	500	500	100.00%
Advertising and Promotion	303	-	500	500	100.00%
	<u>187,338</u>	<u>185,119</u>	<u>190,245</u>	<u>5,126</u>	<u>2.77%</u>
Community Economic Development					
Salaries and Benefits	145,993	139,805	153,970	14,165	10.13%
Travel and Professional Development	15,096	28,800	28,500	(300)	(1.04%)
Material, Goods and Supplies	5,474	6,910	5,700	(1,210)	(17.51%)
Contracted Services	40,265	65,210	100,000	34,790	53.35%
Professional Services	1,622	5,000	26,500	21,500	430.00%
Advertising and Promotion	7,454	40,750	11,250	(29,500)	(72.39%)
Utilities	2,315	2,000	1,500	(500)	(25.00%)
Other expenses	415	2,500	2,000	(500)	(20.00%)
Grants and Transfer to Organizations	81,971	110,000	110,000	-	0.00%
	<u>300,606</u>	<u>400,975</u>	<u>439,420</u>	<u>38,445</u>	<u>9.59%</u>
Industrial Park- Geothermal Pump					
Material, Goods and Supplies	-	3,000	-	(3,000)	(100.00%)
Utilities	16,551	15,500	17,000	1,500	9.68%
	<u>16,551</u>	<u>18,500</u>	<u>17,000</u>	<u>(1,500)</u>	<u>(8.11%)</u>
Total Environmental Development	<u>951,710</u>	<u>1,096,905</u>	<u>1,169,923</u>	<u>73,018</u>	<u>6.66%</u>



**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Recreation Administration					
Parrsboro Recreation Administration					
Salaries and Benefits	85,334	85,453	95,527	10,074	11.79%
Travel and Professional Development	6,156	8,000	5,400	(2,600)	(32.50%)
Material, Goods and Supplies	21,793	9,000	31,290	22,290	247.67%
Utilities	555	1,500	1,500	-	0.00%
	<u>113,840</u>	<u>103,953</u>	<u>133,717</u>	<u>29,764</u>	<u>28.63%</u>
Springhill Recreation Administration					
Salaries and Benefits	241,550	267,118	260,722	(6,396)	(2.39%)
Travel and Professional Development	4,698	14,200	9,000	(5,200)	(36.62%)
Material, Goods and Supplies	40,327	71,500	43,900	(27,600)	(38.60%)
Advertising and Promotion	1,396	7,000	4,000	(3,000)	(42.86%)
Utilities	21,429	21,500	21,500	-	0.00%
	<u>309,401</u>	<u>381,318</u>	<u>339,122</u>	<u>(42,196)</u>	<u>(11.07%)</u>
Rural Recreation Administration					
Salaries and Benefits	81,128	80,541	86,146	5,605	6.96%
Travel and Professional Development	5,361	11,500	7,500	(4,000)	(34.78%)
Material, Goods and Supplies	25,373	35,550	43,600	8,050	22.64%
Utilities	429	-	1,000	1,000	100.00%
	<u>112,292</u>	<u>127,591</u>	<u>138,246</u>	<u>10,655</u>	<u>8.35%</u>
Total Recreation Administration	<u>535,532</u>	<u>612,862</u>	<u>611,085</u>	<u>(1,777)</u>	<u>(0.29%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Events and Programs					
Parrsboro Events					
Material, Goods and Supplies	-	400	400	-	0.00%
Utilities	584	2,400	2,400	-	0.00%
	<u>584</u>	<u>2,800</u>	<u>2,800</u>	-	0.00%
Springhill Youth Programs					
Salaries and Benefits	38,782	33,943	59,137	25,194	74.22%
Travel and Professional Development	2,612	7,000	2,400	(4,600)	(65.71%)
Material, Goods and Supplies	7,204	14,000	13,519	(481)	(3.44%)
	<u>48,598</u>	<u>54,943</u>	<u>75,056</u>	20,113	36.61%
Teen Centre					
Salaries and Benefits	29,113	19,494	27,293	7,799	40.01%
Travel and Professional Development	275	2,000	750	(1,250)	(62.50%)
Material, Goods and Supplies	8,550	7,500	9,240	1,740	23.20%
Contracted Services	-	-	1,850	1,850	100.00%
Grants and Transfer to Organizations	-	500	500	-	0.00%
	<u>37,939</u>	<u>29,494</u>	<u>39,633</u>	10,139	34.38%
Volunteer Recognition					
Material, Goods and Supplies	3,229	3,000	5,000	2,000	66.67%
	<u>3,229</u>	<u>3,000</u>	<u>5,000</u>	2,000	66.67%
Total Events and Programs	<u>90,350</u>	<u>90,237</u>	<u>122,489</u>	32,252	35.74%

**2019/2020 Budget
General Operating Fund Schedules**

	<u>2018/19 Projected Actual</u>	<u>2018/19 Budget</u>	<u>2019/2020 Budget</u>	<u>Change in budget</u>	
				<u>Dollar</u>	<u>%</u>
Arena					
Arena					
Salaries and Benefits	329,816	330,800	343,767	12,967	3.92%
Travel and Professional Development	9,805	7,000	9,000	2,000	28.57%
Material, Goods and Supplies	74,162	75,200	78,850	3,650	4.85%
Contracted Services	300	-	300	300	100.00%
Insurance	15,034	15,003	15,159	156	1.04%
Utilities	149,564	159,000	150,000	(9,000)	(5.66%)
Interest on Long Term Debt	730	730	-	(730)	(100.00%)
Principal on Long Term Debt	66,126	66,126	-	(66,126)	(100.00%)
	<u>645,537</u>	<u>653,859</u>	<u>597,076</u>	<u>(56,783)</u>	<u>(8.68%)</u>
Arena Bar					
Salaries and Benefits	3,710	4,974	3,925	(1,049)	(21.09%)
Material, Goods and Supplies	8,028	6,000	6,200	200	3.33%
	<u>11,738</u>	<u>10,974</u>	<u>10,125</u>	<u>(849)</u>	<u>(7.74%)</u>
Arena Canteen					
Salaries and Benefits	13,753	15,023	14,275	(748)	(4.98%)
Material, Goods and Supplies	12,923	21,000	16,000	(5,000)	(23.81%)
	<u>26,676</u>	<u>36,023</u>	<u>30,275</u>	<u>(5,748)</u>	<u>(15.96%)</u>
Arena Catering					
Material, Goods and Supplies	8,682	8,000	8,500	500	6.25%
	<u>8,682</u>	<u>8,000</u>	<u>8,500</u>	<u>500</u>	<u>6.25%</u>
Total Arena	<u>692,633</u>	<u>708,856</u>	<u>645,976</u>	<u>(62,880)</u>	<u>(8.87%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Community Halls					
Joggins Log Building					
Material, Goods and Supplies	-	9,000	2,000	(7,000)	(77.78%)
Insurance	1,416	1,416	1,416	-	0.00%
	<u>1,416</u>	<u>10,416</u>	<u>3,416</u>	<u>(7,000)</u>	<u>(67.20%)</u>
Springhill Miners Hall					
Salaries and Benefits	313	-	-	-	0.00%
Material, Goods and Supplies	3,325	3,500	600	(2,900)	(82.86%)
Contracted Services	-	2,250	3,300	1,050	46.67%
Insurance	1,496	1,496	1,496	-	0.00%
	<u>5,134</u>	<u>7,246</u>	<u>5,396</u>	<u>(1,850)</u>	<u>(25.53%)</u>
Springhill Seniors Hall					
Material, Goods and Supplies	389	1,000	1,000	-	0.00%
Insurance	3,386	-	3,404	3,404	100.00%
Utilities	8,398	9,700	9,500	(200)	(2.06%)
	<u>12,173</u>	<u>10,700</u>	<u>13,904</u>	<u>3,204</u>	<u>29.94%</u>
Former Schools					
Material, Goods and Supplies	939	2,500	1,000	(1,500)	(60.00%)
Utilities	6,572	2,500	7,000	4,500	180.00%
	<u>7,511</u>	<u>5,000</u>	<u>8,000</u>	<u>3,000</u>	<u>60.00%</u>
Total Community Halls	<u>26,234</u>	<u>33,362</u>	<u>30,716</u>	<u>(2,646)</u>	<u>(7.93%)</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Glooscap Campground					
Salaries and Benefits	49,031	49,806	53,376	3,570	7.17%
Travel and Professional Development	609	3,700	2,000	(1,700)	(45.95%)
Material, Goods and Supplies	27,445	14,550	18,200	3,650	25.09%
Contracted Services	3,485	-	4,000	4,000	100.00%
Professional Services	5,870	22,000	5,000	(17,000)	(77.27%)
Advertising and Promotion	773	1,000	1,000	-	0.00%
Insurance	1,202	1,202	1,290	88	7.32%
Utilities	15,701	14,156	13,175	(981)	(6.93%)
	<u>104,116</u>	<u>106,414</u>	<u>98,041</u>	<u>(8,373)</u>	<u>(7.87%)</u>



**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Parks and Playgrounds					
Parrsboro Parks					
Material, Goods and Supplies	618	5,000	2,000	(3,000)	(60.00%)
Insurance	698	698	743	45	6.45%
Utilities	44	-	-	-	0.00%
	<u>1,360</u>	<u>5,698</u>	<u>2,743</u>	<u>(2,955)</u>	<u>(51.86%)</u>
Springhill Parks					
Salaries and Benefits	10,986	11,220	12,594	1,374	12.25%
Material, Goods and Supplies	26,683	28,000	30,750	2,750	9.82%
Insurance	466	417	417	-	0.00%
Utilities	1,799	2,300	2,300	-	0.00%
	<u>39,934</u>	<u>41,937</u>	<u>46,061</u>	<u>4,124</u>	<u>9.83%</u>
Border Entrance Park					
Material, Goods and Supplies	1,981	18,000	12,000	(6,000)	(33.33%)
Contracted Services	-	10,000	10,000	-	0.00%
Advertising and Promotion	-	2,000	2,000	-	0.00%
Other expenses	-	2,000	-	(2,000)	(100.00%)
	<u>1,981</u>	<u>32,000</u>	<u>24,000</u>	<u>(8,000)</u>	<u>(25.00%)</u>
Newville Lake Park					
Material, Goods and Supplies	913	2,000	2,000	-	0.00%
	<u>913</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>0.00%</u>
Spencer Island Boat Launch					
Material, Goods and Supplies	1,211	-	-	-	0.00%
	<u>1,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Parks and Playgrounds	<u>45,400</u>	<u>81,635</u>	<u>74,804</u>	<u>(6,831)</u>	<u>(8.37%)</u>



**2019/2020 Budget
General Operating Fund Schedules**

	<u>2018/19</u>	<u>2018/19</u>	<u>2019/2020</u>	<u>Change in budget</u>	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Main Street Beautification					
Parrsboro Main Street and Gardener					
Salaries and Benefits	13,571	12,743	12,349	(394)	(3.09%)
Material, Goods and Supplies	1,344	4,000	4,000	-	0.00%
Contracted Services	1,981	-	2,000	2,000	100.00%
	<u>16,896</u>	<u>16,743</u>	<u>18,349</u>	<u>1,606</u>	<u>9.59%</u>
Springhill Main Street					
Salaries and Benefits	710	-	-	-	0.00%
Material, Goods and Supplies	139	-	-	-	0.00%
Contracted Services	574	-	-	-	0.00%
Utilities	1,033	500	500	-	0.00%
	<u>2,456</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>0.00%</u>
Total Main Street Beautification	<u>19,352</u>	<u>17,243</u>	<u>18,849</u>	<u>1,606</u>	<u>9.31%</u>

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Other Cultural Buildings					
Cape d'or					
Material, Goods and Supplies	2,246	32,000	-	(32,000)	(100.00%)
Contracted Services	417	-	-	-	0.00%
Insurance	284	284	284	-	0.00%
	<u>2,948</u>	<u>32,284</u>	<u>284</u>	<u>(32,000)</u>	<u>(99.12%)</u>
Joggins Fossil Institute					
Material, Goods and Supplies	1,152	66,000	40,000	(26,000)	(39.39%)
Contracted Services	54,971	50,000	-	(50,000)	(100.00%)
Insurance	5,817	5,817	4,785	(1,032)	(17.74%)
Utilities	72	-	-	-	0.00%
	<u>62,011</u>	<u>121,817</u>	<u>44,785</u>	<u>(77,032)</u>	<u>(63.24%)</u>
Total Other Cultural Buildings	<u>64,959</u>	<u>154,101</u>	<u>45,069</u>	<u>(109,032)</u>	<u>(70.75%)</u>



**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Branch Libraries					
Advocate Branch Library					
Grants and Transfer to Organizations	8,181	8,125	8,200	75	0.92%
	<u>8,181</u>	<u>8,125</u>	<u>8,200</u>	75	0.92%
Parrsboro Branch Library					
Material, Goods and Supplies	1,790	1,300	1,800	500	38.46%
Contracted Services	2,606	-	2,606	2,606	100.00%
Insurance	269	269	280	11	4.09%
Utilities	3,412	4,700	3,200	(1,500)	(31.91%)
	<u>8,077</u>	<u>6,269</u>	<u>7,886</u>	1,617	25.79%
Pugwash Branch Library					
Grants and Transfer to Organizations	8,181	8,125	8,200	75	0.92%
	<u>8,181</u>	<u>8,125</u>	<u>8,200</u>	75	0.92%
River Hebert Branch Library					
Grants and Transfer to Organizations	8,181	8,125	8,200	75	0.92%
	<u>8,181</u>	<u>8,125</u>	<u>8,200</u>	75	0.92%
Springhill Branch Library					
Material, Goods and Supplies	5,806	7,800	3,810	(3,990)	(51.15%)
Contracted Services	-	-	3,240	3,240	100.00%
Insurance	547	544	565	21	3.86%
Utilities	14,381	16,400	16,500	100	0.61%
	<u>20,734</u>	<u>24,744</u>	<u>24,115</u>	(629)	(2.54%)
Total Branch Libraries	<u>53,354</u>	<u>55,388</u>	<u>56,601</u>	1,213	2.19%
Regional Library					
Goods and Service From Public Sector	139,240	139,120	139,240	120	0.09%
	<u>139,240</u>	<u>139,120</u>	<u>139,240</u>	120	0.09%

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Other recreation					
Material, Goods and Supplies	1,648	-	-	-	0.00%
	1,648	-	-	-	0.00%
Total Recreation	1,772,818	1,999,218	1,842,870	(156,348)	(7.82%)

**2019/2020 Budget
General Operating Fund Schedules**

	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Mandatory Education Contribution					
Goods and Service From Public Sector	4,629,116	4,629,116	4,746,999	117,883	2.55%
	<u>4,629,116</u>	<u>4,629,116</u>	<u>4,746,999</u>	<u>117,883</u>	<u>2.55%</u>
Total Expenditures	<u>28,830,391</u>	<u>29,476,848</u>	<u>30,411,178</u>	<u>934,330</u>	<u>3.17%</u>

**2019/2020 Budget
General Operating Fund Schedules**

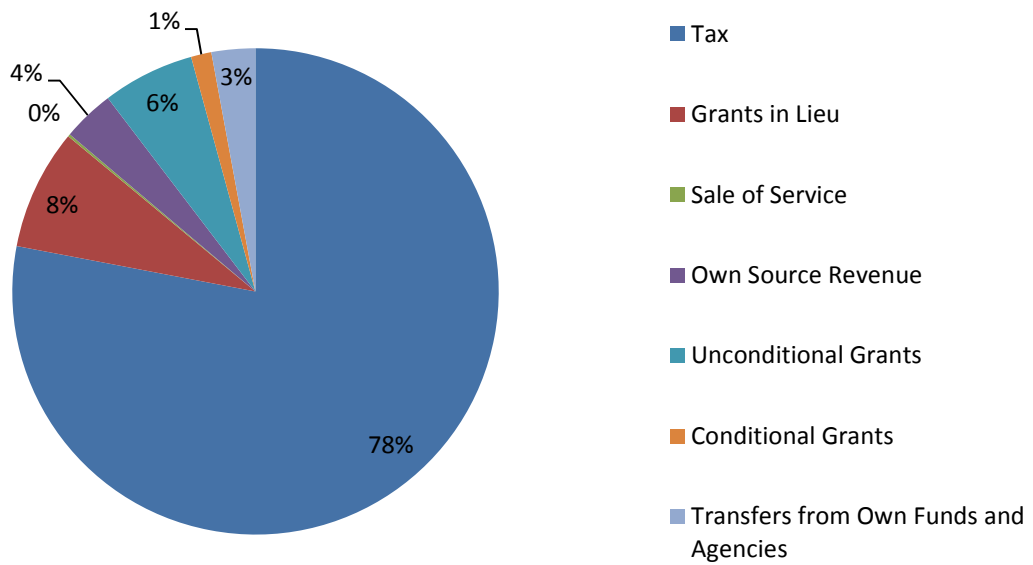
	2018/19	2018/19	2019/2020	Change in budget	
	<u>Projected Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Dollar</u>	<u>%</u>
Expenditures By Function					
Advertising and Promotion	52,264	133,300	113,258	(20,042)	(15.04%)
Allowance for Doubtful Accounts	300,000	200,000	200,000	-	0.00%
Contracted Services	2,312,675	2,223,946	2,390,122	166,176	7.47%
Goods and Service From Public Sector	11,356,471	11,371,869	11,503,290	131,421	1.16%
Grants and Transfer to Organizations	867,900	958,668	714,480	(244,188)	(25.47%)
Insurance	302,861	295,092	313,439	18,347	6.22%
Interest on Long Term Debt	425,730	339,904	559,138	219,234	64.50%
Interest on Short Term Debt	69,704	20,000	30,000	10,000	50.00%
Leases	30,457	35,349	32,000	(3,349)	(9.47%)
Material, Goods and Supplies	1,737,891	2,118,749	1,926,448	(192,301)	(9.08%)
Other expenses	(4,176)	17,000	23,102	6,102	35.89%
Principal on Long Term Debt	943,005	943,005	1,184,954	241,949	25.66%
Professional Services	150,019	409,120	415,385	6,265	1.53%
Salaries and Benefits	5,886,192	5,848,837	6,337,791	488,954	8.36%
Tax Exemptions	362,504	366,000	366,000	-	0.00%
Transfers to Own Funds	1,685,818	1,674,771	1,843,796	169,025	10.09%
Travel and Professional Development	360,510	479,960	450,823	(29,137)	(6.07%)
Utilities	1,990,565	2,041,278	2,007,152	(34,126)	(1.67%)
	<u>28,830,391</u>	<u>29,476,848</u>	<u>30,411,178</u>	<u>934,330</u>	<u>3.17%</u>



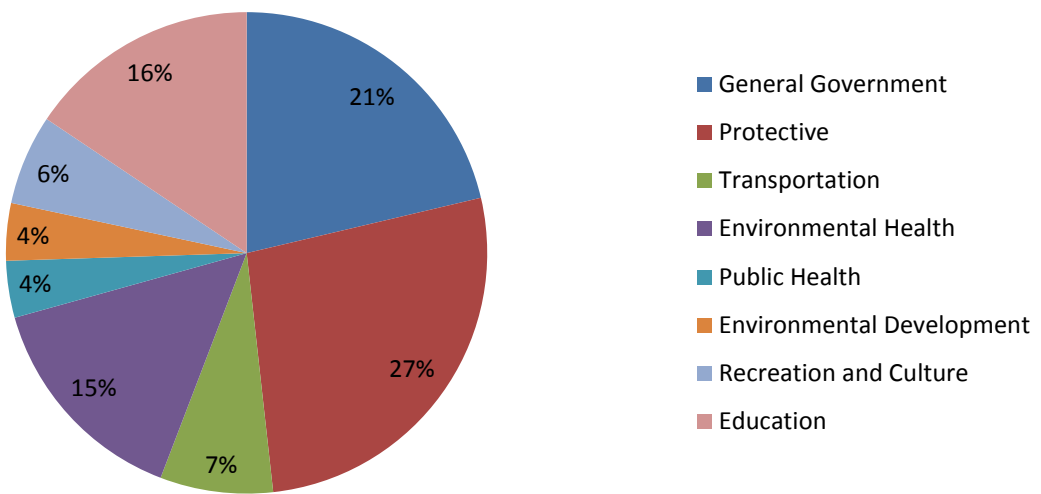
2019/20 Capital Budget

Project	Estimated Cost	Funding								
		General Revenue	Reserves	Gas Tax	Water Depreciation	Provincial	Federal	Other	Long-term Debt	Total
General Government Services										
Springhill Service Centre - Third Floor Renovations	\$ 250,000	\$ -	\$ 189,000	\$ -	\$ -	\$ 61,000	\$ -	\$ -	\$ -	\$ 250,000
Springhill Service Centre - Window Replacement	217,000	-	-	-	-	217,000	-	-	-	217,000
Protective Services										
Fire Service - Compressor	50,000	25,000	-	-	-	-	-	25,000	-	50,000
Fire Service - Communications Equipment	55,750	27,875	-	-	-	27,875	-	-	-	55,750
Fire Service - Hose Replacement	48,250	24,125	-	-	-	24,125	-	-	-	48,250
Transportation Services										
LED Street Lights	1,700,000	-	-	1,700,000	-	-	-	-	-	1,700,000
McGee Street Culvert Replacement	144,650	-	-	-	-	144,650	-	-	-	144,650
Parrsboro Public Works - Dump Truck	200,000	-	200,000	-	-	-	-	-	-	200,000
Springhill/Parrsboro Streets Paving	450,000	-	-	-	-	450,000	-	-	-	450,000
Environmental Health Services										
Athol Road Water Line Replacement and Extension	1,500,000	-	-	-	405,000	345,000	750,000	-	-	1,500,000
Hawkes Road Water	190,000	-	-	190,000	-	-	-	-	-	190,000
Parrsboro Storm Sewer Separation - Final Design	25,000	-	-	25,000	-	-	-	-	-	25,000
Parrsboro Water Utility Supply Well - Final Design	40,000	-	-	-	-	40,000	-	-	-	40,000
Parrsboro Waterline Replacement	155,000	-	-	-	155,000	-	-	-	-	155,000
Springhill Community Main Street Reconstruction - Pre-Design	40,000	-	-	40,000	-	-	-	-	-	40,000
Springhill Waste Water Treatment-Surge/Grit Chamber	100,000	-	-	100,000	-	-	-	-	-	100,000
Upper Nappan Public Works Service Truck	100,000	-	100,000	-	-	-	-	-	-	100,000
Wallace Waste Water Treatment Upgrades - Final Design	25,000	-	-	25,000	-	-	-	-	-	25,000
Solid Waste Transfer Station Buildings	45,000	-	-	45,000	-	-	-	-	-	45,000
Springhill Waste Water Collection - Lift Station	25,000	-	-	25,000	-	-	-	-	-	25,000
Springhill Waste Water Treatment - Lagoon Blower	15,000	-	-	15,000	-	-	-	-	-	15,000
Environmental Development Services										
Cape d'or Master Plan	300,000	-	-	100,000	-	100,000	100,000	-	-	300,000
Large Scale Solar Investigation - Pre-Design	50,000	-	-	25,000	-	-	25,000	-	-	50,000
Pugwash Waterfront Development - Final Design	15,000	15,000	-	-	-	-	-	-	-	15,000
Rural High Speed Internet	500,000	-	-	-	-	-	-	-	500,000	500,000
Springhill Geothermal Business Park - Pre-design	250,000	-	-	125,000	-	-	125,000	-	-	250,000
Tidal Infrastructure Study - Pre-design	100,000	-	-	50,000	-	-	50,000	-	-	100,000
Recreation and Cultural Services										
Blair Lake Walking Trail - Pre-design	5,000	5,000	-	-	-	-	-	-	-	5,000
Mechanic Street Park/Playground	321,000	-	54,309	106,191	-	160,500	-	-	-	321,000
Municipal Waste Receptacles	100,000	-	-	100,000	-	-	-	-	-	100,000
Parrsboro Aboiteau Walking Trail Pre-Design	5,000	5,000	-	-	-	-	-	-	-	5,000
Pugwash Multipurpose Centre - Business Plan and Final Design	185,000	-	-	55,500	-	18,500	111,000	-	-	185,000
Pugwash Stage - Capital Grant to Village Commission	100,000	-	-	100,000	-	-	-	-	-	100,000
Springhill Community Centre Solar Installation	261,315	-	-	261,315	-	-	-	-	-	261,315
Springhill Seniors Rec Centre Roof Replacement	50,000	-	50,000	-	-	-	-	-	-	50,000
	\$ 7,617,965	\$ 102,000	\$ 593,309	\$ 3,088,006	\$ 560,000	\$ 1,588,650	\$ 1,161,000	\$ 25,000	\$ 500,000	\$ 7,617,965

Cumberland County 2019/20 Revenue Budget



Cumberland County 2019/20 Expenditure Budget



APPENDIX A

2019/20 Springhill Area Rate Calculation

	<u>Budget</u>
Administrative, Finance	
Principal and Interest Payments on Existing Debt	\$ 7,794
Fire Protection	
Principal and Interest Payments on Existing Debt	85,042
Other Protective Services	
Crossing Guards	59,620
Roads, Streets & Sidewalks Operations	
Total Roads & Sidewalk Operating Budget	852,107
Less: base amount included in General Rate	(197,914)
Street Lights	99,536
Storm Sewer	6,871
Reserve Transfer	1,002,147
Total Area Rated Expenditures	<u><u>\$ 1,915,203</u></u>
Area Rates	
Residential	0.86
Commercial	2.18
Revenue	
Residential and Commercial	\$ 948,101
Grant in Lieu of Taxes	913,116
Provincial Letter of Intent Grant - Roads	54,000
Total Revenue	<u><u>\$ 1,915,217</u></u>

APPENDIX B

2019/20 Parrsboro Area Rate Calculation

	<u>Budget</u>
Roads, Streets & Sidewalks Operations	
Total Roads & Sidewalk Operating Budget	\$ 519,921
Less: base amount included in General Rate	(152,865)
Street Lights	37,344
Total	<u>\$ 404,400</u>
Area Rates	
Residential	0.48
Commercial	1.19
Revenue	
Residential and Commercial	\$ 350,153
Grant in Lieu of Taxes	5,961
Provincial Letter of Intent Grant - Roads	49,500
Total Revenue	<u>\$ 405,614</u>

**APPENDIX C
Parrsboro Sewer System**

	2018/19	2018/19	2019/20	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
Parrsboro					
Revenue					
Taxes	\$ 84,300	\$ 199,324	\$ 556,893	\$ 357,569	179.39%
Total Revenue	\$ 84,300	\$ 199,324	\$ 556,893	\$ 357,569	179.39%
Expenditures					
Salaries and Benefits	\$ 31,125	\$ 54,300	\$ 121,761	\$ 67,461	124.24%
Travel and Professional Dev	1,237	1,500	1,500	-	0.00%
Material, Goods and Supplies	17,631	58,525	27,845	(30,680)	(52.42%)
Contracted Services	215	-	-	-	0.00%
Professional Services	-	5,000	7,665	2,665	53.30%
Utilities	27,296	80,000	36,750	(43,250)	(54.06%)
Interest on Long Term Debt	38,226	-	141,372	141,372	100.00%
Principal on Long Term Debt	-	-	220,000	220,000	100.00%
Total Expenditures	\$ 115,730	\$ 199,325	\$ 556,893	\$ 357,568	179.39%
Surplus/(Deficit) Parrsboro	\$ (31,430)	\$ (1)	\$ -	\$ 1	0.00%

**APPENDIX D
Springhill Sewer System**

	2018/19		2019/20		Change in budget				
	Projected	Actual	Budget	Budget	Dollar	%			
Springhill									
Revenue									
Taxes	\$	498,280	\$	500,267	\$	493,298	\$	(6,969)	(1.39%)
Own Source Revenue		435		-		-		-	0.00%
Total Revenue	\$	498,715	\$	500,267	\$	493,298	\$	(6,969)	(1.39%)
Expenditures									
Salaries and Benefits	\$	134,149	\$	187,756	\$	151,595	\$	(36,161)	(19.26%)
Travel and Professional Dev		3,233		2,500		4,400		1,900	76.00%
Material, Goods and Supplies		83,330		192,610		118,560		(74,050)	(38.45%)
Contracted Services		7,919		-		8,000		8,000	100.00%
Professional Services		626		-		6,000		6,000	100.00%
Insurance		305		305		305		-	0.00%
Utilities		108,459		95,500		108,600		13,100	13.72%
Interest on Long Term Debt		2,383		2,660		2,197		(463)	(17.41%)
Principal on Long Term Debt		18,873		18,873		18,873		-	0.00%
Transfers to Own Funds		-		63		74,768		74,705	100.00%
Total Expenditures	\$	359,278	\$	500,267	\$	493,298	\$	(6,969)	(1.39%)
Surplus/(Deficit) Springhill	\$	139,437	\$	-	\$	-	\$	-	0.00%

**APPENDIX E
Rural Sewer Systems**

	2018/19		2019/20	Change in budget					
	Projected	Actual	Budget	Dollar	%				
Rural Systems									
Revenue									
Taxes	\$	606,689	\$	612,811	\$	627,184	\$	14,373	2.35%
Own Source Revenue		2,010		-		2,000		2,000	100.00%
Total Revenue	\$	608,699	\$	612,811	\$	629,184	\$	16,373	2.67%
Expenditures									
Salaries and Benefits	\$	266,691	\$	247,876	\$	266,726	\$	18,850	7.60%
Travel and Professional Dev		5,824		10,000		6,000		(4,000)	(40.00%)
Material, Goods and Supplies		129,547		93,474		107,495		14,021	15.00%
Contracted Services		15,006		16,477		16,447		(30)	(0.18%)
Insurance		7,582		10,160		8,764		(1,396)	(13.74%)
Utilities		106,787		90,700		106,945		16,245	17.91%
Interest on Long Term Debt		10,076		10,995		9,025		(1,970)	(17.92%)
Principal on Long Term Debt		52,670		52,670		26,595		(26,075)	(49.51%)
Transfers to Own Funds		80,459		80,459		81,187		728	0.90%
Total Expenditures	\$	674,641	\$	612,811	\$	629,184	\$	16,373	2.67%
Surplus/(Deficit) Rural Systems	\$	(65,942)	\$	-	\$	(0)	\$	(0)	0.00%

