

2016/17 Budget

May 31, 2016

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2016/17 Rates

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

2016/17 Rates

Area Street Light Rates

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

2016/17 Rates

Water Rates

Unmetered Total Charge (Quarterly) Based on 60,000 imp gallons consumption OR 272 cubic meters consumption	\$	148.82
Metered Base Charge (Quarterly)		
Size of Meter		
5/8"	\$	66.67
3/4"	\$	98.31
1"	\$	161.60
1.5"	\$	319.80
2"	\$	509.64
3"	\$	1,015.90
4"	\$	1,585.43
6"	\$	3,167.47
8"	\$	5,698.73
Consumption Rate		
Consumption Rate (per 1,000 imp. gallons)	\$	5.48
Consumption Rate (per cubic metre)	\$	1.21

2016/17 Budget
General Operating Fund Summary

	Projected 2015/16	Budget 2015/16	Budget 2016/17	Change In Budget Dollar	%
Revenue					
Assessable Property Taxes	\$ 19,098,202	\$ 19,102,583	\$ 19,195,687	\$ 93,104	0.5%
Grants in Lieu of Taxes	2,193,203	2,221,846	2,203,119	(18,727)	-0.8%
Services Provided to Other Government:	44,783	51,798	44,783	(7,015)	-13.5%
Other Revenue From Own Sources	849,340	838,216	868,980	30,764	3.7%
Unconditional Transfers	1,477,177	1,477,156	1,479,017	1,861	0.1%
Conditional Transfers	426,149	259,750	465,620	205,870	79.3%
Other Transfers From Own Funds	1,072,789	1,069,222	1,551,899	482,677	45.1%
Total Revenue	25,161,643	25,020,571	25,809,105	788,534	3.2%
Expenditures					
General Government Services	\$ 4,245,221	\$ 4,313,415	\$ 4,481,467	\$ 168,052	3.9%
Protective Services	7,505,939	8,041,596	7,333,665	(707,931)	-8.8%
Transportation Services	1,403,542	1,440,664	1,452,484	11,820	0.8%
Environmental Health Services	3,377,941	3,506,256	3,552,876	46,620	1.3%
Public Health & Welfare Services	607,567	603,140	604,954	1,814	0.3%
Environmental Development Services	414,200	716,744	1,463,985	747,241	104.3%
Recreational & Culture Services	1,371,286	1,359,404	1,401,193	41,789	3.1%
Education	4,172,604	4,172,605	4,385,795	213,190	5.1%
Deficit Amortization	715,627	715,627	774,566	58,939	8.2%
Post Transitional	168,157	151,120	151,120	-	0.0%
Dissolution	171,601	-	207,000	207,000	
Total Expenditures	24,153,685	25,020,571	25,809,105	788,534	3.2%
Surplus/Deficit	\$ 1,007,958	\$ -	\$ -	\$ -	

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Taxes					
Assessable Property Taxes					
Residential	\$ 12,692,745	\$ 12,748,631	\$ 12,861,887		
Commercial	3,454,592	3,420,183	3,369,596		
Resource	384,703	386,989	396,388		
Forest Property Tax (Less Than 50,000 Acres)	192,591	99,680	99,590		
Forest Property Tax (50,000 Acres Or More)	-	94,421	99,301		
Area Rates					
Street Lights	159,802	161,643	157,579		
Sewer Systems - Rural	601,493	618,739	599,586		
Sewer Systems - Springhill	517,735	518,739	516,432		
Capital Improvement Charges - Water Mains	12,889	12,601	12,600		
Business Property					
Bell Aliant	109,379	111,357	107,298		
Nova Scotia Power Inc.	15,200	15,200	15,031		
Nova Scotia Power Inc. - HST Rebate	72,221	80,000	72,000		
Wind Turbine Taxation	226,000	226,000	228,000		
Gas Distribution Tax - Heritage Gas	8,400	8,400	8,400		
Deed Transfer	650,453	598,000	650,000		
Change of Use Tax	-	2,000	2,000		
Total Taxes	19,098,202	19,102,583	19,195,687	93,104	0.5%

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Grants In Lieu Of Taxes					
Federal Government	1,979,511	1,991,017	1,987,211		
Federal Government Agencies	20,943	19,389	19,671		
Provincial Government					
Provincial Property	99,724	113,877	103,266		
Crown Timber Lands	82,171	82,171	82,171		
Fire Protection	10,853	15,392	10,800		
	<u>2,193,203</u>	<u>2,221,846</u>	<u>2,203,119</u>	<u>(18,727)</u>	<u>-0.8%</u>
Services Provided To Other Governments					
Other Local Governments					
Regional EMO	35,000	42,015	35,000		
Administration	2,783	2,783	2,783		
Building Inspection	7,000	7,000	7,000		
Total Services Provided To Other Governments	<u>44,783</u>	<u>51,798</u>	<u>44,783</u>	<u>(7,015)</u>	<u>-13.5%</u>

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Own source Revenue					
Licenses And Permits	38,936	32,260	37,050		
Civic Address Signs	10,858	9,000	9,000		
Culverts	5,491	-	5,500		
Fines	15,805	22,820	15,800		
Interest of Outstanding Taxes	522,433	509,000	522,000		
Investment Income	7,245	15,136	8,000		
Other	4,999	-	15,000		
Rentals	31,097	33,400	32,530		
Sale of Scrap Metal-Transfer Stations	-	8,500	5,000		
Tax Certificates	2,200	1,200	2,200		
Unightly Premises	23,922	-	25,000		
Community Centre					
Advertising	13,325	15,000	13,000		
Bar	10,159	16,000	11,000		
Canteen/Catering	31,436	38,500	35,150		
Community Centre Rentals	27,604	29,000	27,250		
Hockey Revenue/Ice Rentals	71,096	86,000	72,000		
Programs	9,500	20,000	10,000		
Teen Centre	22,860	-	23,000		
Skating	374	2,400	500		
Villages					
Collections Pugwash Village	170,833	168,154	171,920		
Collections River Hebert Village	10,835	10,849	10,773		
Transmission of Taxes Pugwash	(170,833)	(168,154)	(171,920)		
Transmission of Taxes River Hebert	(10,835)	(10,849)	(10,773)		
Total Own Source Revenue	849,340	838,216	868,980	30,764	3.7%
Unconditional Transfers					
Provincial Government					
Equalization	1,182,204	1,182,204	1,182,204		
Farm Property Acreage	288,752	288,752	290,613		
Windfarm Grant	6,221	6,200	6,200		
Total Unconditional Transfers	1,477,177	1,477,156	1,479,017	1,861	0.1%

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Conditional Transfers					
Provincial					
MPAL	47,253	50,000	50,000		
Post Transition	205,120	205,120	205,120		
Dissolution	171,601	-	207,000		
Federal	2,175	4,630	3,500		
Total Conditional Transfers	<u>426,149</u>	<u>259,750</u>	<u>465,620</u>	<u>205,870</u>	<u>79.3%</u>
Transfer From Own Funds and Agencies					
Sunset-Debt Recovery	347,567	344,000	344,954		
Prior Years' Surplus	725,222	725,222	642,555		
Operating Reserves			564,390		
Total Transfers From Own Funds and Agencies	<u>1,072,789</u>	<u>1,069,222</u>	<u>1,551,899</u>	<u>482,677</u>	<u>45.1%</u>
Total Revenue	<u>\$ 25,161,643</u>	<u>\$ 25,020,571</u>	<u>\$ 25,809,105</u>	<u>\$ 788,534</u>	<u>3.2%</u>

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Expenditures					
General Government Services					
Legislative					
Warden					
Remuneration	\$ 38,122	\$ 38,122	\$ 38,274	\$ 152	
Expenses	13,410	9,931	13,623	3,692	
Council					
Remuneration	244,998	249,809	250,808	999	
Expenses	47,415	34,192	45,462	11,270	
Other Legislative Services	5,163	6,300	6,300	-	
Election	7,891	-	120,000	120,000	
General Administrative					
Administrative and Financial Management	1,889,569	1,844,376	1,826,952	(17,424)	
Taxation					
Tax Rebates or Cancellations	307,597	221,100	323,924	102,824	
Transfers for Assessment Services	517,647	517,647	519,070	1,423	
Common Services	241,825	280,438	265,454	(14,984)	
Valuation Allowances					
Uncollectible Taxes	200,000	200,000	200,000	-	
Other General Government Services					
Grants	628,150	770,200	740,500	(29,700)	
Other General Services	103,433	141,300	131,100	(10,200)	
Total General Government Services	4,245,221	4,313,415	4,481,467	168,052	3.9%

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Protective Services					
Police Protection					
Law Enforcement	3,652,694	3,647,871	3,798,968	151,097	
Transfer to Correctional Services	318,358	311,434	312,164	730	
By-Law Enforcement	293,334	374,996	327,481	(47,515)	
Fire Protection	2,626,521	3,007,377	2,284,435	(702,332)	
Emergency Measures	118,052	156,102	156,550	448	
Building Inspection	457,819	506,514	407,880	(98,634)	
Other Protective Services	39,161	37,302	46,187	8,885	
Total Protective Services	7,505,939	8,041,596	7,333,665	(687,321)	-8.5%
Transportation Services					
Roads and Streets	1,063,407	1,109,443	1,112,484	3,041	
Street Lighting	340,135	331,221	340,000	8,779	
Total Transportation Services	1,403,542	1,440,664	1,452,484	11,820	0.8%
Environmental Health Services					
Administration/Engineering	258,477	200,774	322,307	121,533	
Sewage Collection and Disposal	1,025,063	1,269,589	1,230,836	(38,753)	
Garbage and Waste Collection and Disposal					
Garbage and Waste Collection	1,440,791	1,432,919	1,353,345	(79,574)	
Municipal Landfills	633,637	581,000	625,000	44,000	
Other Environmental Health Services	19,972	21,974	21,388	(586)	
Total Environmental Health Services	3,377,941	3,506,256	3,552,876	46,620	1.3%

2016/17 Budget
General Operating Fund Schedules

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Public Health Services					
Housing					
Deficit of Regional Housing Authority	260,000	259,140	260,000	860	
Debenture Interest - Sunset Residential	347,567	344,000	344,954	954	
Total Public Health Services	607,567	603,140	604,954	1,814	0.3%
Environmental Development Services					
Environmental Planning and Zoning	163,360	445,119	255,751	(189,368)	
Transfer to Regional Economic Network					
Community Development Officer	106,020	103,000	464,108	361,108	
Other Community Development					
Energy Office	115,153	168,625	556,126	387,501	
Other Municipal Property	29,667	-	188,000	188,000	
Total Environmental Development Services	414,200	716,744	1,463,985	747,241	104.3%
Recreation and Cultural Services					
Recreation	1,198,714	1,178,913	1,223,998	70,085	
Libraries					
Library - Local Branch	42,452	46,976	47,075	99	
Transfers To Regional Library	130,120	133,515	130,120	(3,395)	
Total Recreation and Cultural Services	1,371,286	1,359,404	1,401,193	66,789	4.9%
Education					
Chignecto Central Regional School Board	4,172,604	4,172,605	4,385,795	213,190	5.1%
Deficit Amortization	715,627	715,627	774,566	58,939	8.2%
Post Transitional	168,157	151,120	151,120	-	0.0%
Dissolution	171,601	-	207,000	207,000	
Total Expenditures	24,153,685	25,020,571	25,809,105	834,144	3.3%



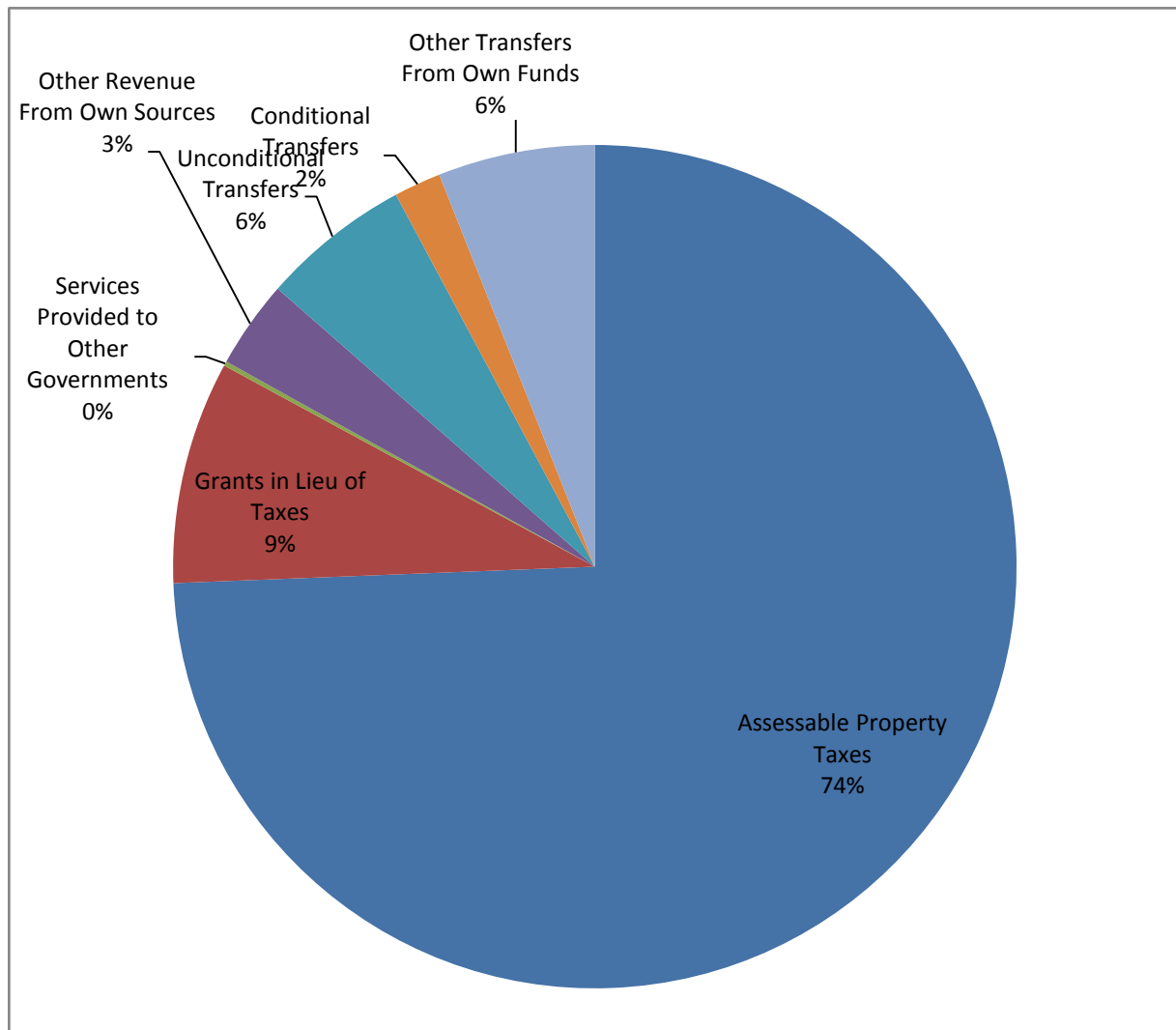
2016/17 Capital Budget

Project	Estimate Cost	Funding											Total Funding	
		General Revenue	Operating Reserves	Capital Reserves	Water Depreciation	Building Canada Fund	Other Fed & Prov Grants	Gas Tax	ACOA	Letter of Intent	Debt	Capital Charge		Other
Springhill Infrastructure Renew	100,000				11,100	66,667				22,233				100,000
Pugwash Municipal Water Supply	10,000,000			833,333		6,666,667					1,250,000	1,250,000		10,000,000
Pugwash Waterfront Development	50,000		25,000						25,000					50,000
SCADA System	15,000						15,000							15,000
McGee Street Culvert	40,000									40,000				40,000
Springhill Streets Paving	325,014									325,014				325,014
Springhill WW Syst. Replacement	400,233							200,117		200,116				400,233
Advocate Multi-use Trail	10,000		10,000											10,000
Community Centre Gas Detection	30,000						30,000							30,000
Non-Motorized Trails	10,000		10,000											10,000
Fundy Shore Trail	36,450		36,450											36,450
Septage Facility Process Building	75,000						75,000							75,000
Community Centre Parking Lot	16,000						16,000							16,000
Springhill Lions Park Outdoor Washroom	30,000						10,000					20,000		30,000
Athol Road Water main	40,000						40,000							40,000
Natural Playgrounds	100,000						10,000	44,500	45,500					100,000
Pugwash Sewer Extension	40,000						40,000							40,000
Artificial Turf Sports Field	50,000						50,000							50,000
Springhill Service Centre Roof Windows	160,000									160,000				160,000
Springhill Surge Grit Chamber	80,000						80,000							80,000
Victoria Street Waterline	30,000						30,000							30,000
Public Works Back-hoe	160,000		160,000											160,000
Maccan WWTP Liner	120,000						120,000							120,000
Amherst Marsh Lift Station	200,000						200,000							200,000
Municipal Bldg. Downstairs Reno's	15,000		15,000											15,000
Community Centre Lawn Mower	30,000		30,000											30,000
Fire Apparatus	500,000		266,313	233,687										500,000
Liechester Fire Hall	529,000		459,000									70,000		529,000
Inspection Vehicle	25,000		25,000											25,000
Pugwash Water Front Development	180,000		180,000											180,000
Carry Forwards from 15/16 Capital Budget														
Community Centre Sound System	50,000						25,000	25,000						50,000
Collingwood Fire Hall	116,000		70,108	45,892										116,000
Wallace Fire Hall	53,000			53,000										53,000
Building inspection Vehicles	50,000			50,000										50,000
Springhill Arena Compressor	50,000						50,000							50,000
Springhill Community Centre EMO Generator	30,000						30,000							30,000
Springhill WTP CO2 injection System	40,000						40,000							40,000
Springhill WTP Back-up Generator	175,000				175,000									175,000
Springhill WTP Tank Containment	40,000				40,000									40,000
	14,000,697	0	1,286,871	1,215,912	226,100	6,733,334	210,117	895,500	95,500	747,363	1,250,000	1,250,000	90,000	14,000,697

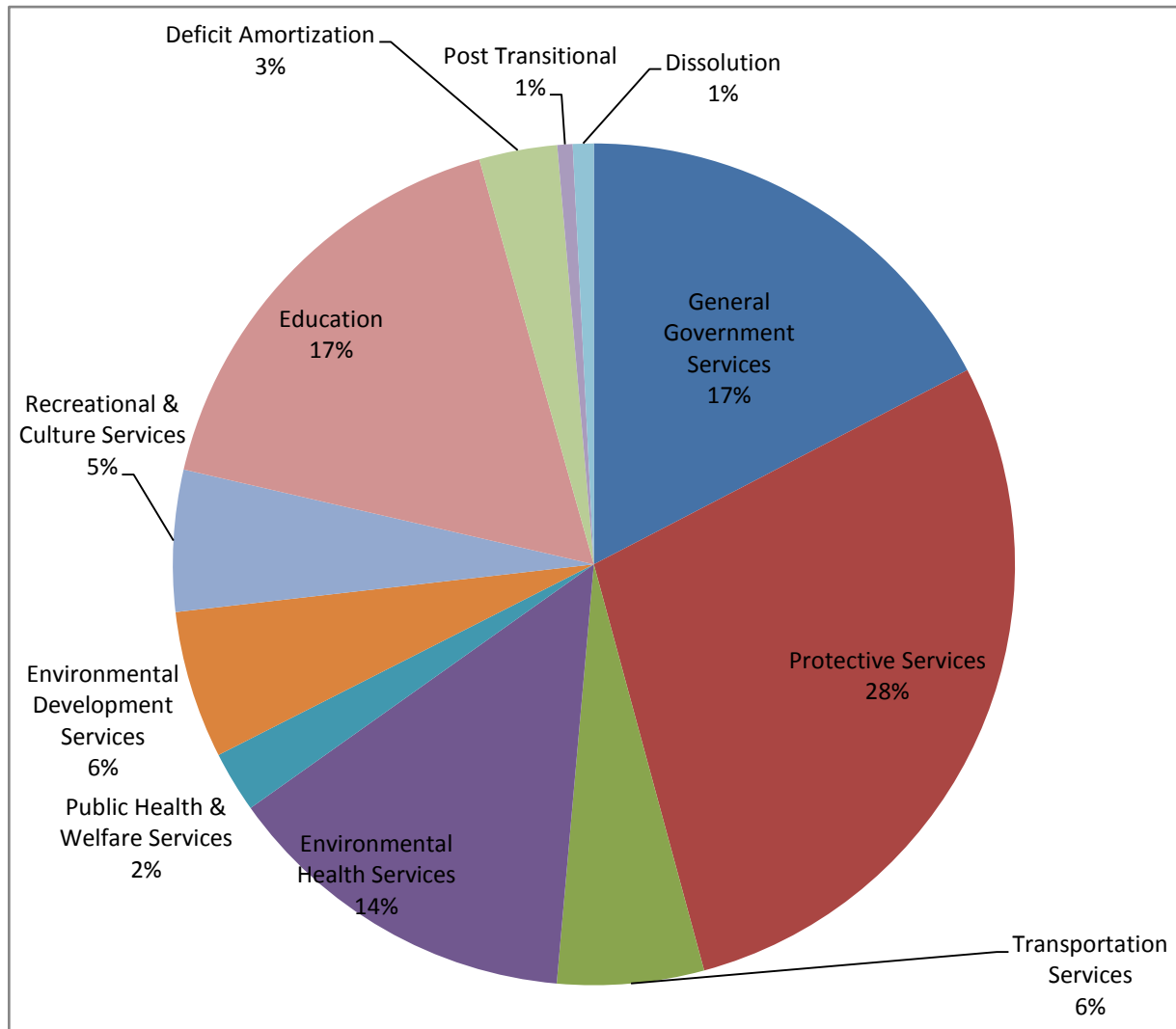
2016/17 Budget
Springhill Water Utility

	2015/16		2016/17 Budget	Change In Budget	
	Projected	Budget		Dollar	%
Operating Revenues					
Metered Sales	\$ 300,507	\$ 314,000	\$ 306,517		
Flat Rate Sales	845,329	853,000	862,235		
Public Fire Protection-Prescribed	392,116	383,083	439,335		
Other	4,800	4,800	4,800		
Interest on outstanding accounts	18,862	15,000	15,000		
Machine Hire	4,250	6,000	6,000		
	<u>1,565,863</u>	<u>1,575,883</u>	<u>1,633,887</u>	<u>58,004</u>	<u>3.7%</u>
Expenditures					
Wages	262,195	280,241	269,185		
CPP	8,092	12,248	11,619		
Employment Insurance	4,530	7,157	5,800		
Pension	9,433	15,776	17,301		
Group Insurance	10,358	20,349	13,154		
Workers' Compensation	-	5,683	3,766		
Professional Development	4,249	15,825	11,500		
Office Supplies	361	6,100	6,100		
Advertising	-	1,350	1,350		
Telephone	11,362	4,500	11,500		
Insurance	16,184	30,819	16,500		
Electrical	143,782	90,950	127,550		
Building Maintenance		3,000	3,000		
Plant Maintenance	20,103	103,542	87,450		
Property Taxes	40,277	45,520	40,276		
Equipment Maintenance	5,975	34,005	32,275		
Asphalt	3,426	9,500	10,500		
Materials/Supplies	83,773	149,803	132,450		
Professional Services	2,333	14,000	14,000		
Testing	32,634	42,837	39,300		
Regulatory	1,786	3,800	3,800		
Interest on Debentures	91,987	91,979	83,193		
Principle on Debentures	186,650	186,650	186,650		
Depreciation	175,000	175,000	175,000		
	<u>1,114,488</u>	<u>1,350,635</u>	<u>1,303,219</u>	<u>-47,416</u>	<u>-3.5%</u>
Excess of Revenues Over Expenditures	451,375	225,248	330,668		
Surplus/(Deficit) Beginning of Year	(397,605)	(397,605)	53,770		
Surplus/(Deficit) End of Year	<u>\$ 53,770</u>	<u>\$ (172,357)</u>	<u>\$ 384,438</u>		

2016/17 Budget
General Operating Revenue



2016/17 Budget
General Operating Expenditures



2016/17 Tax Rate Structure

General Rates

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

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

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

Area Rates

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

Summary of Services to be funded through General versus Area Rates

General Government Services

Governance and Administration

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

Outstanding Taxes

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

Protective Services

Policing

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

Fire Protection

All costs associated with fire protection, with the exception the honoraria paid to Springhill firefighters and the existing debt payments will be included in the general rate. Honoraria and debt payments are to be included in an area rate for the former town.

Building Inspection, By-law Enforcement and Canine Control

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

2016/17 Tax Rate Structure

Protective Services, continued

Regional Emergency Measures (REMO)

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

Provincial Corrections

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

Transportation Services

Street Lights

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

Street light costs in Springhill will be included in an area rate in the area of the former town.

Street and Sidewalks

Due to service level differences between rural roads and "town" roads, the per kilometre charge levied by the Province for J-Class roads will be used to calculate the amount to include in a general rate cost for both the town and county and that costs in excess of this amount be allocated to each area through an area rate. Based on this calculation the 2015/16 amount for roads in the general rate is \$401,980.

Existing debt payments associated with roads shall be area rated.

Environmental Health

Engineering

The cost associated with the Director of Engineering shall be included in the general rate.

Waste Water Collection

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

2016/17 Tax Rate Structure

Environmental Health, continued

Storm Water

Costs associated with storm water management shall be included in the area rate for Springhill.

Solid Waste

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

Water

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

Public Health and Welfare

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

Principal and interest payments associated with Sunset Residential that are not fully recovered will be the responsibility of the former County.

Environmental Development

Planning and Zoning

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

Economic Development (Community, Business, Tourism)

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

Environmental Development, continued

Energy Authority

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

2016/17 Tax Rate Structure

Recreation and Culture

Regional and Branch Libraries

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

Recreation

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

Education

Mandatory education costs shall be included in the general rate.

Financing and Transfers

Long Term Debt

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

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

March 31, 2015 Accumulated Deficit

The amortization of the accumulated deficit of the former Town of Springhill shall be included in the Springhill area rated.

Reserve Transfers

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

Reserve Balances

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

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