



2018/19 Budget

May 24, 2018

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2018/19 Budget Highlights

The Municipality of the County of Cumberland has approved its 2018/2019 Operations budget in the amount of \$29.47 million and its 2018/2019 Capital budget in the amount of \$9.99 million. Council's approved 5 Year Capital Investment Plan totals approximately \$14.8 million.

"Council was faced significant challenges in balancing its 2018/2019 Operations and Capital budgets" stated Warden Gillis. Council was faced a preliminary shortfall of \$1.9 million in the Operations Budget and additional shortfall in revenue to fund approximately \$420,000.00 in capital projects. "We did reduce programs and services by \$615,000.00 to offset these shortfalls and when all the changes were factored in, we had to increase the residential and commercial tax rates by 13 cents," said Gillis.

This increase not only provides funding for programs and services, but it also allows the Municipality to undertake capital projects and helps to establish operations reserves.

"Most municipalities are facing significant fiscal challenges", stated the Warden. "We have annual increases in costs that exceed our revenues. We have underfunded reserve funds, our assessment increases are less then previous years, and we have to replace our infrastructure, as well as plan for new infrastructure," said Gillis. "Now is the time to deal with challenges."

The Warden also stated that these are ongoing challenges and would not rule out future tax increases. "Two of our issues have been that we have not increased property taxes for years and we have decided to use operating reserves to balance the budget in previous years rather than increase our property taxes" said Gillis.

Based on the average 2018 residential assessment of \$93,734, this change in tax rate represents an increase of \$121 per year or \$10 per month.

2018/19 Rates

		<u>2017/18</u>		<u>2018/19</u>
General Tax Rates				
Residential	\$	1.040	\$	1.170
Commercial	\$	2.630	\$	2.760
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	\$	0.460
Commercial	\$	1.170	\$	1.170
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	\$	0.300	\$	0.320
Commercial	\$	0.370	\$	0.390
River Hebert				
	\$	0.050	\$	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
Amherst Marsh	\$	415.00	\$	415.00
Biggs Drive	\$	415.00	\$	415.00
Joggins	\$	415.00	\$	415.00
Joggins Extension	\$	535.00	\$	535.00
Maccan	\$	415.00	\$	415.00
Pugwash	\$	415.00	\$	415.00
River Hebert	\$	415.00	\$	415.00
Wallace	\$	415.00	\$	415.00
Parrsboro	\$	300.00	\$	300.00

2018/19 Rates

		<u>2017/18</u>	<u>2018/19</u>
Area Street Light Rates			
Advocate	\$	42.54	\$ 42.54
Apple River	\$	61.05	\$ 61.05
Athol Road	\$	35.69	\$ 35.69
Biggs Drive	\$	50.62	\$ 50.62
Brookdale	\$	68.63	\$ 68.63
Cochrane Road	\$	48.86	\$ 48.86
Collingwood	\$	56.91	\$ 56.91
Crossroads	\$	56.88	\$ 56.88
Dorsay Road	\$	52.38	\$ 52.38
Fort Lawrence	\$	89.79	\$ 89.79
Fox River	\$	48.60	\$ 48.60
Greenville Station	\$	76.25	\$ 76.25
Hastings Road	\$	65.78	\$ 65.78
Hunter Road	\$	45.46	\$ 45.46
Joggins	\$	73.46	\$ 73.46
Leamington	\$	82.80	\$ 82.80
Maccan	\$	88.92	\$ 88.92
New Salem 1	\$	77.42	\$ 77.42
New Salem 2	\$	88.97	\$ 88.97
Oxford Junction	\$	55.23	\$ 55.23
Port Greville	\$	68.00	\$ 68.00
Port Howe	\$	51.82	\$ 51.82
Pugwash Centre	\$	41.19	\$ 41.19
River Hebert	\$	75.45	\$ 75.45
River Philip	\$	57.97	\$ 57.97
South Pugwash	\$	54.55	\$ 54.55
Spencer's Island	\$	81.00	\$ 81.00
Wallace	\$	47.66	\$ 47.66
Ward's Brook	\$	54.09	\$ 54.09
West Advocate	\$	48.46	\$ 48.46
West Amherst	\$	88.46	\$ 88.46
Westchester	\$	65.15	\$ 65.15

**2018/19 Budget
General Operating Fund Summary**

	2017/18		2018/19 Budget	Change in budget	
	Projected Actual	Budget		Dollar	%
Revenue					
Tax	\$ 20,801,343	\$ 20,770,211	\$ 22,914,382	\$ 2,144,171	10.3%
Grants in Lieu	2,274,326	2,223,600	2,344,793	121,193	5.5%
Sale of Service	36,227	46,083	46,083	-	0.0%
Own Source Revenue	972,161	1,028,415	1,027,421	(994)	-0.1%
Unconditional Grants	2,122,370	1,851,027	1,852,998	1,971	0.1%
Conditional Grants	456,904	441,120	395,870	(45,250)	-10.3%
Transfers from Own Funds and Agencies	835,455	758,948	895,301	136,353	18.0%
Total Revenue	\$ 27,498,786	\$ 27,119,404	\$ 29,476,848	\$ 2,357,444	8.7%
Expenditures					
General Government	\$ 5,740,410	\$ 5,709,535	\$ 6,314,902	\$ 605,367	10.6%
Protective	7,734,278	7,749,875	7,975,858	225,983	2.9%
Transportation	2,299,386	2,148,148	2,374,110	225,962	10.5%
Environmental Health	3,565,948	3,495,957	3,911,938	415,981	11.9%
Public Health	691,769	650,262	1,175,301	525,039	80.7%
Environmental Development	877,266	977,217	1,096,905	119,688	12.2%
Recreation and Culture	1,748,223	1,905,322	1,998,718	93,396	4.9%
Education	4,483,116	4,483,088	4,629,116	146,028	3.3%
Total Expenditures	\$ 27,140,397	\$ 27,119,404	\$ 29,476,848	\$ 2,357,444	8.7%
	\$ 358,389	\$ -	\$ -	\$ -	

**2018/18 Budget
General Operating Fund Schedules**

	2017/18		2018/19 Budget	Change in budget	
	Projected	Actual		Dollar	%
Taxes					
Residential	\$ 13,897,527	\$ 13,955,737	\$ 15,738,816	\$ 1,783,079	12.8%
Commercial	3,626,283	3,612,058	3,731,007	118,949	3.3%
Resource	433,070	430,580	489,357	58,777	13.7%
Forest	194,171	194,226	194,282	56	0.0%
Street Light Area Rates	158,452	157,358	157,180	(178)	-0.1%
Sewer Area Rates	1,197,365	1,203,417	1,312,402	108,985	
Upper Nappan Water Area Rate	12,313	12,600	12,313	(287)	-2.3%
Aliant	119,277	108,226	115,121	6,895	6.4%
NS Power	20,209	20,209	20,505	296	1.5%
HST Offset	83,724	60,000	80,000	20,000	33.3%
Wind Turbines	256,600	256,600	259,166	2,566	1.0%
Heritage Gas	7,233	7,200	7,233	33	0.5%
Deed Transfer Tax	795,118	750,000	795,000	45,000	6.0%
Change In Use	-	2,000	2,000	-	0.0%
\$	20,801,343	\$ 20,770,211	\$ 22,914,382	\$ 2,144,171	10.3%
Grants In Lieu					
Federal	\$ 2,038,774	\$ 2,001,000	\$ 2,105,069	\$ 104,069	5.2%
Canada Post	24,856	19,671	24,856	5,185	26.4%
Provincial	105,460	103,266	113,110	9,844	9.5%
Provincial Forest	82,286	82,180	82,286	106	0.1%
Fire Protection Grant	16,605	11,200	13,063	1,863	16.6%
Wind Turbines	6,346	6,283	6,409	126	2.0%
\$	2,274,326	\$ 2,223,600	\$ 2,344,793	\$ 121,193	5.5%

**2018/18 Budget
General Operating Fund Schedules**

	2017/18		2018/19 Budget	Change in budget	
	Projected Actual	Budget		Dollar	%
Sale Of Service					
Regional Emo	\$ 25,000	\$ 35,000	\$ 35,000	\$ -	0.0%
Administration	2,783	2,783	2,783	-	0.0%
Building Inspection	7,000	7,000	7,000	-	0.0%
Other	1,444	1,300	1,300	-	
	<u>\$ 36,227</u>	<u>\$ 46,083</u>	<u>\$ 46,083</u>	<u>\$ -</u>	
Own Source Revenue					
Ice Rentals	\$ 1,897	\$ -	\$ 2,000	\$ 2,000	#DIV/0!
Hockey	45,986	72,000	46,000	(26,000)	-36.1%
Concession Revenue	52,536	67,150	63,826	(3,324)	-5.0%
Licenses And Permits	36,377	34,620	34,350	(270)	-0.8%
Fines	16,276	15,000	17,000	2,000	13.3%
Recreation Program Fees	13,460	22,000	10,000	(12,000)	-54.5%
Rentals	58,045	91,930	70,400	(21,530)	-23.4%
Campground	66,843	72,715	66,845	(5,870)	
Investment Income	26,560	-	20,000	20,000	#DIV/0!
Interest On Overdue	625,472	580,000	625,000	45,000	7.8%
Miscellaneous	28,709	73,000	72,000	(1,000)	-1.4%
	<u>\$ 972,161</u>	<u>\$ 1,028,415</u>	<u>\$ 1,027,421</u>	<u>\$ (994)</u>	<u>-0.1%</u>

**2018/18 Budget
General Operating Fund Schedules**

	2017/18		2018/19 Budget	Change in budget	
	Projected	Actual		Dollar	%
Unconditional Grants					
Equalization	\$ 1,822,261	\$ 1,548,105	\$ 1,548,105	\$ -	0.0%
Farm Acreage	296,922	296,922	301,706	4,784	1.6%
Conservation	3,187	6,000	3,187	(2,813)	
	\$ 2,122,370	\$ 1,851,027	\$ 1,852,998	\$ 1,971	0.1%
Conditional Grants					
Provincial MPAL	\$ 80,000	\$ 75,000	\$ 25,000	\$ (50,000)	-66.7%
Provincial Transition & Dissolution					
Transition Springhill	205,120	205,120	205,120	-	0.0%
Transition Parrsboro	139,500	139,500	139,500	-	
Other	32,284	21,500	26,250		
	\$ 456,904	\$ 441,120	\$ 395,870	\$ (50,000)	-11.3%
Transfers Form Own Funds And Agencies					
Transfer From Op Reserves	\$ 666,117	\$ 666,117		\$ (666,117)	-100.0%
Transfer From (To)/From Surplus-Springhill	(131,000)	(131,000)		131,000	-100.0%
Transfer From (To)/From Surplus-Parrsboro	(116,431)	(116,431)		116,431	
Sunset Debt Recovery	416,769	340,262	895,301	555,039	163.1%
	\$ 835,455	\$ 758,948	\$ 895,301	\$ 136,353	18.0%
Collection For Village Commissions					
Villages Collections	\$ 181,687	\$ 181,983	\$ 183,169	\$ 1,186	0.7%
Villages Transmission Of Taxes	(181,687)	(181,983)	(183,169)	(1,186)	0.7%
	\$ -	\$ -	\$ -	\$ -	



**2018/18 Budget
General Operating Fund Schedules**

	2017/18	2017/18	2018/19	Change in budget	
	Projected Actual	Budget	Budget	Dollar	%
General Government					
Legislative	\$ 478,864	\$ 499,004	\$ 475,802	\$ (23,202)	-4.9%
General Administration	913,012	892,653	896,671	4,018	0.4%
Financial Management	1,049,645	927,990	888,000	(39,990)	-4.5%
Taxation	615,333	550,000	616,000	66,000	10.7%
Municipal Buildings	310,706	410,468	362,133	(48,335)	-13.3%
Information Technology	190,107	181,000	212,235	31,235	14.7%
Assessment Services	539,797	539,737	547,105	7,368	1.3%
Wellness Initiatives	5,883	9,400	16,000	6,600	41.3%
Transition And Dissolution	159,354	241,120	241,120	-	0.0%
Grant Programs	775,045	755,500	540,587	(214,913)	-39.8%
Springhill Area Rate Reserve Transfer	702,663	702,663	851,297	148,634	21.2%
General Operating Reserve Transfer	-	-	247,640	247,640	
Capital Out of Revenue	-	-	420,312	420,312	
	\$ 5,740,410	\$ 5,709,535	\$ 6,314,902	\$ 605,367	10.6%



**2018/18 Budget
General Operating Fund Schedules**

	2017/18		2018/19 Budget	Change in budget	
	Projected Actual	Budget		Dollar	%
Protective					
Corrections	\$ 323,309	\$ 323,309	\$ 322,652	\$ (657)	-0.2%
Policing	4,409,229	4,411,262	4,461,509	50,247	1.1%
Fire Protection Administration	199,260	210,697	189,651	(21,046)	-10.0%
Fire Protection Departments	1,411,757	1,487,722	1,484,091	(3,631)	-0.2%
Fire Protection Hydrant Rental	667,190	530,000	670,000	140,000	26.4%
EMO	104,987	148,610	133,617	(14,993)	-10.1%
Crossing Guards	56,207	54,096	53,670	(426)	-0.8%
Bylaw Enforcement	142,398	143,705	196,309	52,604	36.6%
Building Inspection	395,167	415,474	439,359	23,885	5.7%
Animal and Pest Control	24,775	25,000	25,000	-	0.0%
\$	7,734,278	\$ 7,749,875	\$ 7,975,858	\$ 225,983	2.9%
Transportation					
Parrsboro Public Works	\$ 333,083	\$ 279,606	\$ 356,649	\$ 77,043	27.6%
Springhill Public Works	619,949	552,155	685,383	133,228	24.1%
Engineering	382,972	371,912	300,191	(71,721)	-19.3%
Parrsboro Streets and Sidewalks	140,754	77,000	143,812	66,812	86.8%
Rural Roads	222,679	223,000	227,724	4,724	2.1%
Springhill Street and Sidewalks	221,977	206,563	225,604	19,041	9.2%
Street Lighting	349,662	395,500	395,500	-	0.0%
Parrsboro Traffic Service	2,232	12,200	16,097	3,897	31.9%
Springhill Traffic Service	26,079	30,212	23,150	(7,062)	-23.4%
\$	2,299,386	\$ 2,148,148	\$ 2,374,110	\$ 225,962	10.5%



**2018/18 Budget
General Operating Fund Schedules**

	2017/18		2018/19 Budget	Change in budget		
	Projected	Actual		Dollar	%	
Environmental Health						
Solid Waste						
Solid Waste Other	\$	681	\$ 5,000	\$ 5,000	0.0%	
Construction and Demolition Transfer Stations		155,320	141,896	161,502	13.8%	
Solid waste Collection		1,363,151	1,335,166	1,354,000	1.4%	
Tipping Fees		670,234	650,000	793,000	22.0%	
Sewage Collection and Treatment						
Springhill Sewer		501,081	462,013	500,267	8.3%	
Parrsboro Sewer		84,600	35,400	199,325	463.1%	
Rural Sewers		612,648	619,238	612,811	-1.0%	
Septage Facility		95,454	83,031	91,424	10.1%	
Springhill Storm Sewer		10,673	13,445	14,000	4.1%	
Other Environmental Health						
Upper Nappan Water		22,507	19,068	48,770	155.8%	
Water Fountains		1,995	1,700	1,839	8.2%	
Unightly		47,604	130,000	130,000	0.0%	
	\$	3,565,948	\$ 3,495,957	\$ 3,911,938	11.9%	
Public Health						
Sunset Residential Long-term Debt	\$	416,769	\$ 340,262	\$ 895,301	163.1%	
Regional Housing Authority Deficit		275,000	310,000	280,000	(30,000)	
	\$	691,769	\$ 650,262	\$ 1,175,301	80.7%	
Environmental Development						
Planning and Zoning	\$	214,478	\$ 180,822	\$ 208,152	27,330	15.1%
Community Development Admin		187,825	200,752	185,119	(15,633)	-7.8%
Community Economic Development		296,554	328,108	400,975	72,867	22.2%
Energy Authority		161,876	246,535	284,159	37,624	15.3%
Industrial Parks		16,533	21,000	18,500	(2,500)	-11.9%
	\$	877,266	\$ 977,217	\$ 1,096,905	\$ 119,688	12.2%

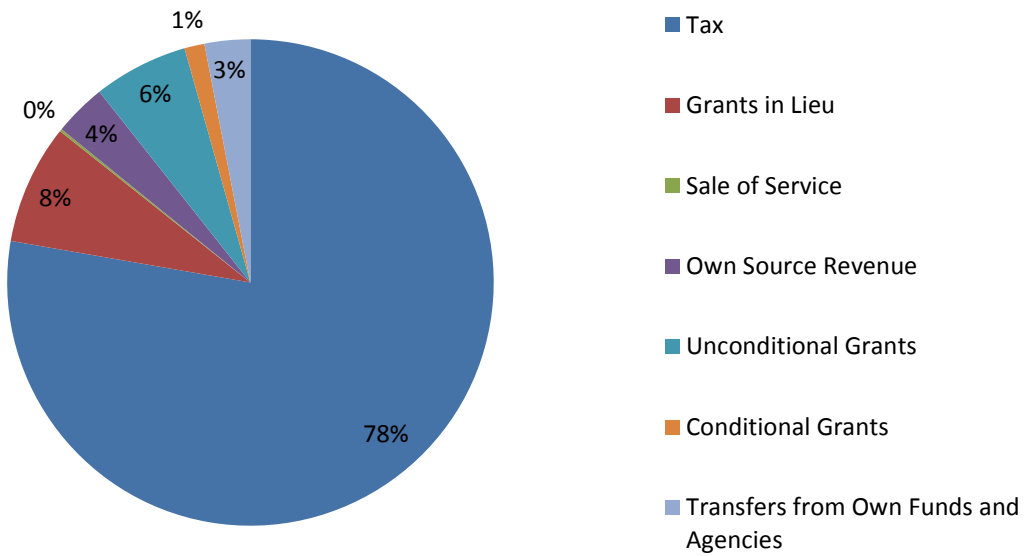
**2018/18 Budget
General Operating Fund Schedules**

	2017/18		2018/19 Budget	Change in budget	
	Projected Actual	Budget		Dollar	%
Recreation And Culture					
Recreation Administration and Programs	\$ 573,634	\$ 598,863	\$ 690,348	\$ 91,485	15.3%
Springhill Arena	791,674	791,350	738,350	(53,000)	-6.7%
Halls	18,384	28,344	33,362	5,018	17.7%
Parks	26,665	33,110	81,635	48,525	146.6%
Glooscap Campground	97,749	103,222	106,414	3,192	3.1%
Other Properties				-	#DIV/0!
Joggins Fossil Centre	43,798	124,390	121,817	(2,573)	-2.1%
Cape D'Or	3,947	32,149	32,284	135	0.4%
Libraries				-	
Regional Library	135,997	139,120	139,120	-	0.0%
Branch Libraries	56,374	54,774	55,388	614	
	<u>\$ 1,748,223</u>	<u>\$ 1,905,322</u>	<u>\$ 1,998,718</u>	<u>\$ 93,396</u>	<u>4.9%</u>
Education					
Mandatory Education Contribution	\$ 4,483,116	\$ 4,483,088	\$ 4,629,116	\$ 146,028	3.3%
	<u>\$ 4,483,116</u>	<u>\$ 4,483,088</u>	<u>\$ 4,629,116</u>	<u>\$ 146,028</u>	<u>3.3%</u>

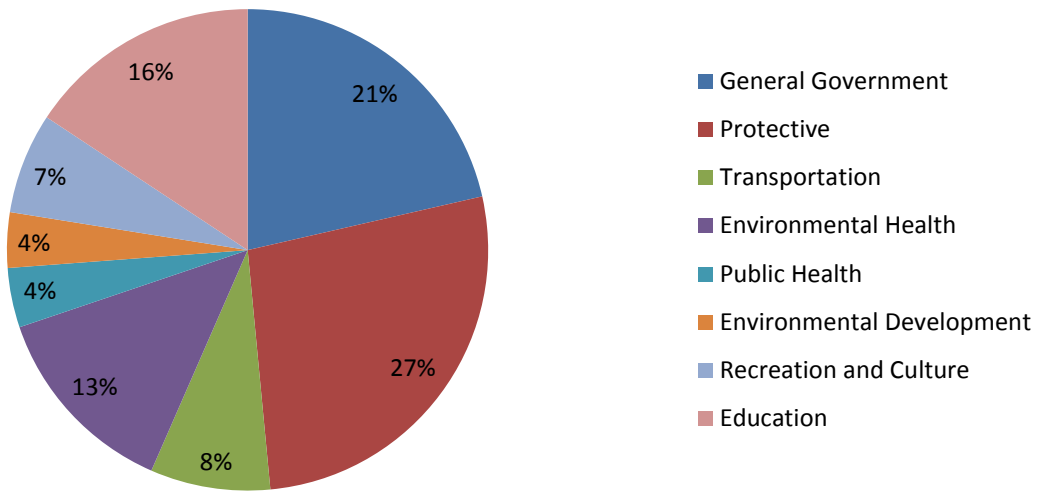
2018/19 Capital Budget

Project	Estimated Cost	Funding						Total
		General Revenue	Reserves	Gas Tax	Water Depreciation	Provincial	Federal	
General Government Services								
Springhill Former Town Hall - 3rd Floor Renovations	250,000	189,000				61,000		250,000
Springhill Former Town Hall - Roof	140,000					140,000		140,000
Springhill Former Town Hall - Windows	217,000					217,000		217,000
Protective Services								
Fire Dept.'s Bunker Gear	27,312	27,312						27,312
Fire Dept.'s SCBA cylinder replacement	20,000	20,000						20,000
Fire Dept.'s SCBA replacement	40,000	40,000						40,000
Fire Dept.'s Tidnish Fire Hall Parking	18,000	18,000						18,000
Transportation Services								
LED Street Lights	375,000			375,000				375,000
McGee Street Culvert Replacement	144,650					144,650		144,650
Environmental Health Services								
Parrsboro Water - MacKenzie Park and Hawks Rd Waterline	200,000			100,000	100,000			200,000
Springhill Community Main Street Reconstruction	35,000			35,000				35,000
Springhill Downtown Revitalization Project	7,469,291		1,943,700		647,780	2,382,142	2,495,669	7,469,291
Springhill Waste Water Treatment - Surge/Grit Chamber	82,000			82,000				82,000
Springhill Water - Flow Measurement Gauge	50,000			50,000				50,000
Wallace Waste Water Treatment Plant Upgrades	25,000			25,000				25,000
Waste Water - SCADA Upgrades	35,000			35,000				35,000
Environmental Development Services								
Cape d'Or Master Plan (implementation)	150,000			75,000		75,000		150,000
Pugwash Waterfront Development	15,000	6,000					9,000	15,000
Springhill Geothermal Business Park Concept Design	250,000			125,000			125,000	250,000
Tidal Infrastructure Study	50,000	50,000						50,000
Recreation and Cultural Services								
Glooscap Campground Electrical Service Upgrade	50,000			50,000				50,000
Municipal Waste Receptacles -Parks and Open Spaces	20,000	20,000						20,000
Pugwash Multipurpose Centre	185,000			55,500		18,500	111,000	185,000
Pugwash Village Stage	75,000			75,000				75,000
Springhill Seniors Rec Centre Roof Replacement	50,000	50,000						50,000
Springhill Trails	25,000			25,000				25,000
	9,998,253	420,312	1,943,700	1,107,500	747,780	3,038,292	2,740,669	9,998,253

Cumberland County 2018/19 Revenue Budget



Cumberland County 2018/19 Expenditure Budget



APPENDIX A

2018/19 Springhill Area Rate Calculation

	<u>Budget</u>
Administrative, Finance	
Principal and Interest Payments on Existing Debt	7,965
Fire Protection	
Principal and Interest Payments on Existing Debt	86,908
Other Protective Services	
Crossing Guards	53,670
Roads, Streets & Sidewalks Operations	
Total Roads & Sidewalk Operating Budget	889,987
Less: base amount included in General Rate 37.9 km x \$5,145	(197,914)
Less: conditional grant for roads	(54,000)
Street Lights	121,533
Storm Sewer	14,000
Recreation	
Principal and Interest Payments on Existing Debt	66,856
Operating Deficit	-
Reserve Transfer	871,297
Total Area Rated Expenditures	<u><u>1,860,302</u></u>
Area Rates	
Residential	0.86
Commercial	2.18
Revenue	
Residential & Resource Taxes	795,982
Commercial Taxes	190,741
Residential - Federal and Provincial Grant	87,386
Commercial - Federal and Provincial Grant	786,193
Total Area Rate Revenue	<u><u>1,860,302</u></u>

APPENDIX B

2018/19 Parrsboro Area Rate Calculation

	<u>Budget</u>
Roads, Streets & Sidewalks Operations	
Total Roads & Sidewalk Operating Budget	500,461
Less: base amount included in General Rate 29.7 km x \$5,145	(152,865)
Less: conditional grant for roads	(49,500)
Street Lights	41,621
Total	<u><u>339,717</u></u>
Area Rates	
Residential	0.46
Commercial	1.17
Revenue	
Residential & Resource Taxes	267,033
Commercial Taxes	69,884
Residential - Federal and Provincial Grant	1,630
Commercial - Federal and Provincial Grant	1,170
Total Area Rate Revenue	<u><u>339,717</u></u>

