



WEST HANTS
NOVA SCOTIA

Municipality of West Hants 2019-20
Operating Budget

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EXECUTIVE SUMMARY

The Municipality has continued to expand services offered to residents and has taken a more directed approach to its growth. During the 2019-20 fiscal year, the Municipality took part in a strategic planning process engaging community members and business leaders from around the Municipality to help direct how we move forward. From the process, 7 strategic priorities were identified:

1. Economic Development
2. Agriculture
3. Financial Management
4. Inter-Municipal Cooperation
5. Community Connections
6. Inclusive & Supportive Community
7. Tourism, Arts, & Culture

These strategic priorities will provide guidance for Council as they move forward in the months and years ahead and shape how funds are directed.

The budgeted revenue for the Municipality is up over \$728,624 from 2018-19. This was in part due to a lift in taxable assessment, leading to a roughly \$453,000 increase in tax revenue. Additional revenue is a result of increases in host community fees, and a full year at the new 1.5% deed transfer tax. Remaining required revenue is made up by the proposed tax increase.

Expenses have also increased over last year. A significant new expense in 2019-20 is the cost associated to Sports Complex and Hantsport Fire Department Fire Hall. These new developments have added a net total of \$457,776 in new debt servicing expenses to the general and municipal fire services budget. In addition, increases in Mandated Education Contributions, Regional Library contribution, and Water Supply and Hydrants have all led to significant demands on available financial resources.

The proposed budget for 2019-20 will have an increase of \$0.0160 on the residential general tax rate, raising it to \$1.0323 from \$1.0163. It is further proposed that the general commercial tax rate remain at \$1.80 and combined rates for Hantsport remains at \$1.66 residential and \$3.82 commercial.

WEST HANTS BUDGET OVERVIEW

The following table provides a summary of the projected, budgeted and estimated totals for each revenue and expense area for each department. The combined totals reflect the integrated budget and actuals of the general and area rates.

A complete and more detailed version of the budget is provided in Appendix 1

West Hants Budget Overview

2019-20 West Hants Budget Overview			
REVENUE	2018-19 Projected	2018-19 Budget	2019-20 Estimates
TAXES	\$ 14,365,636	\$ 14,438,724	\$ 15,139,376
GRANTS IN LIEU OF TAXES	\$ 127,321	\$ 119,291	\$ 119,726
SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 809,138	\$ 835,856	\$ 828,377
SALES OF SERVICES	\$ 204,146	\$ 203,737	\$ 205,080
OTHER REVENUE FROM OWN SOURCES	\$ 503,876	\$ 483,100	\$ 448,876
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	\$ 221,918	\$ 221,900	\$ 222,566
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES	\$ 83,105	\$ 63,437	\$ 73,437
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 253,514	\$ 258,154	\$ 315,386
TOTAL	\$ 16,568,653	\$ 16,624,200	\$ 17,352,824
EXPENSES			
GENERAL GOVERNMENT SERVICES	\$ 2,120,761	\$ 2,178,838	\$ 2,205,784
PROTECTIVE SERVICES	\$ 5,082,957	\$ 5,103,316	\$ 5,103,389
TRANSPORTATION	\$ 597,038	\$ 645,952	\$ 658,296
ENVIRONMENTAL HEALTH SERVICES	\$ 2,309,547	\$ 2,528,631	\$ 2,246,945
PUBLIC HEALTH SERVICES	\$ 86,911	\$ 98,794	\$ 97,674
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 778,914	\$ 772,100	\$ 787,379
RECREATION AND CULTURAL SERVICES	\$ 797,415	\$ 914,337	\$ 978,273
EDUCATION	\$ 3,422,688	\$ 3,432,598	\$ 3,519,738
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -	\$ -
Net Expenses	\$ 15,196,230	\$ 15,674,566	\$ 15,597,477
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 745,420	\$ 829,120	\$ 1,217,166
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES	\$ 108,319	\$ 120,515	\$ 538,181
TOTAL	\$ 16,049,969	\$ 16,624,200	\$ 17,352,824
surplus/deficit	\$ 518,684	\$ -	\$ -

REVENUE

Tax Related Revenue

Property taxes are a combination of residential and commercial tax rates. The tax rate is derived from the assessment roll, provided by Property Valuation Services Corporation (PVSC), which shows the assessed value of each property in West Hants. The total property values are divided by 100 and multiplied by the proposed tax rates to show the amount of revenue that will be generated from taxes. The taxes generated plus the non-tax related revenue must equal the total proposed expenses as the Municipality is required to put forward a net \$0 budget. Unlike provincial and federal governments, municipalities are not allowed to budget for a deficit.

The following tables outline the calculations for the taxes needed to achieve the revenue that will meet the proposed expenses.

General Rate Tax Calculation

2019-20 West Hants Tax Calculation

GENERAL RATE		
Estimated General Rate Expenses	\$	16,374,597
Less non-tax and transfer revenue	-\$	3,939,197
Required tax revenue	\$	12,435,399
PVSC Commercial roll	\$	66,513,200
Less appeals	-\$	450,000
Federal & Resource Commercial	\$	5,088,405
Net PVSC Residential roll	\$	71,151,605
Revenue from \$1.80 tax rate	\$	1,280,729
Remaining tax required	\$	11,154,671
PVSC Residential roll	\$	1,078,452,300
Less appeals	-\$	600,000
Federal & Resource Residential	\$	2,725,488
Net PVSC Residential roll	\$	1,080,577,788
Residential tax rate required	\$	1.0323

Hantsport Area Rate Calculation

AREA RATE		
Estimated Area Rate Expenses	\$	586,986
Less non-tax and transfer revenue	\$	-
Required tax revenue	\$	586,986
PVSC Hantsport Commercial roll	\$	13,825,600
Less appeals	-\$	30,000
Federal & Resource Commercial	\$	226,911
Net PVSC Residential roll	\$	14,022,511
Revenue from Area rate	\$	247,588
Remaining tax required	\$	339,399
PVSC Residential roll	\$	61,909,300
Less appeals	-\$	50,000
Federal & Resource Residential	\$	-
Net PVSC Residential roll	\$	61,859,300
Residential tax rate required	\$	0.5487

HMCC Area Rate

HMCC AREA RATE		
Estimated Area Rate Expenses	\$	84,560
Less non-tax and transfer revenue	\$	-
Required tax revenue	\$	84,560
PVSC Hantsport Commercial roll	\$	13,825,600
Less appeals	-\$	30,000
Federal & Resource Commercial	\$	226,911
Net PVSC Residential roll	\$	14,022,511
Revenue from Area rate	\$	35,667
Remaining tax required	\$	48,893
PVSC Residential roll	\$	61,909,300
Less appeals	-\$	50,000
Federal & Resource Residential	\$	-
Net PVSC Residential roll	\$	61,859,300
Residential tax rate required	\$	0.0790

Hantsport Area Rate by expense

Area rate by expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.0528	\$ 0.0164
PROTECTIVE SERVICES	\$ 0.0278	\$ 0.0086
TRANSPORTATION	\$ 0.5600	\$ 0.1740
ENVIRONMENTAL HEALTH SERVICES	\$ 0.0157	\$ 0.0049
PUBLIC HEALTH SERVICES	\$ 0.1133	\$ 0.0352
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ -	\$ -
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.2996	\$ 0.0931
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES	\$ 0.6963	\$ 0.2164
HMCC	\$ 0.2544	\$ 0.0790
Total Area Rate	\$ 2.02	\$ 0.6277
General Rate	\$ 1.80	\$ 1.0323
Total Hantsport Tax Rate	\$ 3.82	\$ 1.6600

Non-Tax Related Revenue

Resource & Special Assessment

Resource revenue is based on current year property assessments for recreation and forest properties at last year's tax rates. Special assessments relate to unique or specific charges that are required for services or anomalies in the tax roll.

- Super 8 Motel on the PVSC tax roll falls under West Hants roll. However, the Industrial Park Agreement states that properties located on the west side of Highway 101 in the industrial park are to be taxed at the Town of Windsor's commercial tax rate. The Special Assessment makes up the difference in the two tax rates.
- The Special Tax Agreement is between West Hants and the Town of Windsor for the industrial park. Revenue earned for West Hants is based on the assessment of industrial park properties on the Windsor side of the park at West Hants commercial tax rates.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Special Tax Agreement	\$ 137,332	\$ 141,972	\$ 135,363
Recreational Property Tax	\$ 5,653	\$ 5,566	\$ 5,655
Forest Property Tax < 50,000 ac	\$ 22,921	\$ 23,984	\$ 22,955
Forest Property Tax > 50,000 ac	\$ 19,329	\$ 20,704	\$ 19,431
Area Rates - Super 8	\$ 53,722	\$ 63,184	\$ 53,346
Subtotal	\$ 238,958	\$ 255,410	\$ 236,750
Sewer charges	\$ 978,265	\$ 1,012,100	\$ 1,012,100
Subtotal	\$ 978,265	\$ 1,012,100	\$ 1,012,100

Business Property Transfers

Business property includes transfers to the municipality based on special arrangements between the province, Bell Aliant and NS Power. Revenue generated from Bell Aliant and NS Power are based on assessed values of properties in West Hants at last year's assessment rate. The HST rebate is determined by UNSM and is calculated based on West Hants's HST return from the previous year.

- There is an anticipated increase in the Bell Aliant grants for 2019-20 based on revenue earned in 2018-19.
- NSPI is declining based on trends from 2017-18 to 2018-19. The current budget reflects this trend.
- HST rebate is an estimate and based on the previous year's transactions.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Based on Revenue (MTT)	\$ 69,920	\$ 61,141	\$ 69,920
NS Power Inc. Grant	\$ 192,906	\$ 192,906	\$ 200,127
HST Rebate (UNSM)	\$ 71,846	\$ 50,000	\$ 50,000
Subtotal	\$ 334,672	\$ 304,047	\$ 320,047

Other Taxes

Deed transfer tax is based on an estimation of the total value of homes sold in West Hants in a given year. 5% monies relate to anticipated revenue generated through the Subdivision By-law process. This money is transferred to a reserve resulting in net \$0 revenue for the Municipality.

- Deed Transfer tax was increased to 1.5% as of August 1, 2018. As a result, it is estimated to be higher than last year's budget.
- 5% is estimated to decrease from what was budgeted last year and is simply an estimated with no impact on the tax rate.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Deed Transfer Tax	\$ 650,119	\$ 639,375	\$ 702,622
Other (5% Monies)	\$ 11,829	\$ 20,000	\$ 16,000
Subtotal	\$ 661,948	\$ 659,375	\$ 718,622

Services Provided to Other Governments and Agencies

This revenue is generated by recouping costs from other government agencies, host landfill tipping fees, and administration fees charged for providing administrative services to internal and external departments and agencies.

- West Hants receives 1/3 of REMO expenses from the Town of Windsor.
- Revenue generated from Environmental Health Services is drawn from Region 6 funding and the diversion credit reserve and is determined by anticipated expenses for the year.
- The volume of waste that is being delivered to the landfill located in West Hants has decreased over the past year and as a result so have the projected revenue for Landfill Tipping fees.
- Closed landfill draws its revenue from a reserve and matches the anticipated expenses for the year.
- Administrative revenue is made up of 10% administration fees based on operating expenses charged to the water utility, sewer, REMO, Region 6 etc.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Protective Services- REMO	\$ 24,770	\$ 24,297	\$ 28,827
Environmental Health Services	\$ 70,100	\$ 70,100	\$ 66,500
Landfill Tipping fees	\$ 358,056	\$ 371,700	\$ 360,000
Municipal Courthouse	\$ 71,998	\$ 73,550	\$ 72,360
Closed Landfill	\$ 65,078	\$ 76,560	\$ 71,201
Administration Revenue	\$ 219,136	\$ 219,649	\$ 229,489
Subtotal	\$ 809,138	\$ 835,856	\$ 828,377

Sales of Service

Sales of service is made up of revenue from taxes on the Ellershouse and Martock Ridge wind farms as well as projected revenue from field rentals and summer camp programs.

- Wind farm revenue has increased as a result of the Municipality's ability to charge for Martock Ridge and Ellershouse wind farms.
- Recreation programs have seen consistent revenue increases and are reflected in the 2019-20 budget.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Wind Farms	\$ 168,237	\$ 168,237	\$ 169,080
Programs & St. Croix rental	\$ 35,909	\$ 35,500	\$ 36,000
Subtotal	\$ 204,146	\$ 203,737	\$ 205,080

Other Revenue from own Sources

Revenue from own sources includes sales of licenses, building permits, fines, and rentals. Return on investment is money earned from bank interest as well as penalties and interest, which is revenue earned on overdue tax accounts. Miscellaneous includes revenue earned from tax certificates, water sales, Street Improvement By-law and property tax information transfers.

- Rental revenue is generated from the rental of the space for the Food Bank.
- Penalties and interest are based on the interest charged on outstanding taxes at 1.25%/month simple interest. Decreases in outstanding tax receivables is expected to decrease interest minimally in 2019-20.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Licenses and Permits	\$ 44,977	\$ 40,000	\$ 40,000
Fines	\$ 22,671	\$ 21,000	\$ 21,000
Rentals	\$ 3,600	\$ 3,600	\$ 3,600
Concessions and franchises	\$ -	\$ -	\$ -
Return on Investment	\$ 76,726	\$ 50,000	\$ 50,000
Penalties and Interest on Taxes	\$ 258,725	\$ 243,000	\$ 240,000
Miscellaneous	\$ 97,177	\$ 125,500	\$ 94,276
Subtotal	\$ 503,876	\$ 483,100	\$ 448,876

Unconditional Transfers from Own Government

Overall these are payments received from the Provincial government which have no spending restrictions. Farm property acreage is revenue generated from farm lands and is assessed on last year's commercial rate. Other is made up of the annual 911 fee.

- Equalization funding is a result of the Hantsport dissolution. This money will continue to be paid until 2020. The Smoothing Reserve will be used to offset the impact of the loss of these funds in 2021.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Equalization	\$ 132,305	\$ 132,305	\$ 132,305
MGA, Farm Property Acreage	\$ 84,494	\$ 84,494	\$ 85,151
Resource Recovery Fund Board	\$ -	\$ -	\$ -
911 Cost Recovery	\$ 5,119	\$ 5,101	\$ 5,110
Subtotal	\$ 221,918	\$ 221,900	\$ 222,566

Conditional Transfer from Federal and Provincial Governments

Conditional transfers require that money received be used for specific purposes. The budget is made up of recouping funds for excise tax, grant money for the Active Living Coordinator, and pre and post dissolution funding.

- \$23,437 is post dissolution funding and is provided to supplement costs related to roads and streets in Hantsport.
- \$40,000 has been identified as recreation grants with a reasonable expectation for success in obtaining them.
- \$10,000 is expected for student hiring from the Federal Government

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Federal Government	\$ 10,577	\$ 10,000	\$ 10,000
Provincial Government	\$ 72,528	\$ 53,437	\$ 63,437
Subtotal	\$ 83,105	\$ 63,437	\$ 73,437

Conditional Transfers from Other Local Governments

This consists of transfers from various local governments that are conditional on specific services being provided by the Municipality. The majority of revenue is related to fire protection and emergency measures services.

- There is a proposed maintenance agreement with Glooscap for the Landing. This is estimated to generate \$30,000 in new revenue, with a potential for an additional \$30,000.
- Revenue generated from Kings County for Hantsport fire service is contingent on Kings County Municipal approval. Percentage of calls is up over previous years to 30.6%, and the addition of the Fire Station added to the capital portion.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Valley Waste Surplus	\$ -	\$ -	\$ -
Kings County Fire Service	\$ 57,578	\$ 57,578	\$ 59,955
Glooscap Fire Grant	\$ 7,064	\$ 7,064	\$ 7,065
Glooscap Landing Service	\$ 30,000	\$ 30,000	\$ 30,000
Capital Fire Grant Kings	\$ 21,540	\$ 21,540	\$ 83,003
Subtotal	\$ 116,182	\$ 116,182	\$ 180,023

EXPENSES

Non-Departmental Expenses and Net Transfers

General Rate Debt Servicing

Debt servicing is for capital purchases such as buildings, vehicles, land, etc. The debt the Municipality currently holds is with the Municipal Finance Corporation (MFC), but the Municipality can borrow from its banker, RBC, when the needs arises.

- The majority of the debt the Municipality currently has is related to Fire Services. This is shown in the 'Municipal Fire Services' budget and is detailed in Appendix 2.
- Debt related to the Falmouth Sewer is paid back via the Falmouth sewer rate and does not impact the general tax rate.
- The proposed Sport Complex has been considered during budgeting process. This project will require us to borrow from our bankers and add to the general rate debt servicing. Contributing \$0.0237 to the increase in proposed general tax rate.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
<i>Falmouth Sewer P1 & P2</i>			
Principal	\$ 91,667	\$ 91,667	\$ 91,667
Debenture Interest	\$ 32,766	\$ 29,641	\$ 26,290
Subtotal	\$ 124,433	\$ 121,308	\$ 117,957
<i>Sports Complex</i>			
Principal	\$ -	\$ -	\$ 245,262
Debenture Interest	\$ -	\$ -	\$ 11,037
Subtotal	\$ -	\$ -	\$ 256,299
Total Debt Servicing	\$ 124,433	\$ 121,308	\$ 374,256

Police Protection

The Municipality is a participant in the Provincial Policing Services Agreement which is a contract between the Province of Nova Scotia and the RCMP. Under this agreement, West Hants pays 70% of the cost of an officer (boots on the street) and the province covers the difference. Under this model all associated overhead and additional services such as forensics, administration and specialized policing are provided at no additional cost to the municipality. DNA testing is not covered under this agreement and the municipality pays an annual fee to the RCMP for this service.

- RCMP rate includes a 1% increase in the base rate.
- The DNA testing expense was lower than budget in 2018-19, the 2019-20 reflects this decrease.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
RCMP	\$ 2,360,644	\$ 2,364,257	\$ 2,384,246
Other (DNA Testing)	\$ 9,255	\$ 10,000	\$ 9,300
Subtotal	\$ 2,369,899	\$ 2,374,257	\$ 2,393,546

Law Enforcement

This is the mandatory transfer to the province for correctional services.

- There is no anticipated increase to the budget item.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Transfer to Correctional Services	\$ 202,996	\$ 202,996	\$ 203,722
Subtotal	\$ 202,996	\$ 202,996	\$ 203,722

Fire Protection

This is the combined budgets all of fire services that provide fire protection in the West Hants area. Fire budgets for each of the fire services are presented individually to Council by the Fire Chief or appointed representative. Detailed budgets are provided in Appendix 2-9.

The amount for water supply and hydrants is ordered by the UARB through the various water utility rate hearings.

- Water Supply and Hydrants cost is ordered by the UARB and has increased significantly from 2018-19.
- Municipal Fire Services budget increase is to account for Fire Services Coordinator, programming, equipment, and service medal awards. The salary is covered through an employee exchange for shared services with the Town of Windsor.
- The need for a new Hantsport Fire Station was communicated during the 2018-19 budget process. The \$2.62 million proposed Station will add to the municipal fire serves portion of the general rate debt serving costs. The new Fire Station makes up \$0.0130 of the proposed increase in the general rate. Details can be found in Appendix 3.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Fire Fighting Service	\$ 1,208,598	\$ 1,221,343	\$ 1,075,589
Water Supply and Hydrants	\$ 677,783	\$ 625,331	\$ 771,843
Subtotal	\$ 1,886,381	\$ 1,846,674	\$ 1,847,432

Public Safety

These are grants related to public safety and are related to policing services.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Grants	\$ 23,486	\$ 23,486	\$ 23,486
Subtotal	\$ 23,486	\$ 23,486	\$ 23,486

Other Environmental Development Services

This outlines expenses that fall outside the regular requirements of Development Services.

- There is a decrease to Tourism services to match anticipated spend in 2018-19. Part of this cost includes cost sharing of Tourism with the Town of Windsor.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Tourism	\$ 21,694	\$ 25,000	\$ 20,000
Subtotal	\$ 21,694	\$ 25,000	\$ 20,000

Housing

Under Municipal service exchange, the Municipality is responsible to share in the cost of any operating deficits incurred by the Regional Housing Authority. The municipal contribution is to help offset costs related to maintaining public housing in the West Hants region.

- There is slight decrease to this item expected for 2019-20 based on actuals in 2018-19.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Deficit of Regional Housing Authority	\$ 53,799	\$ 63,000	\$ 60,000
Subtotal	\$ 53,799	\$ 63,000	\$ 60,000

Community Development

The Municipality is a partner in a number of community-based initiatives including: the Valley Regional Economic Network (REN), Valley Community Fibre Network (VCFN), and Municipal Climate Change Adaptation Committee (MCCAP).

- The annual deficit of the VCFN is shared by its members. It is anticipated to remain similar to current levels until additional leases are added to generate more revenue for the organization
- Fibre extension maintenance relates to the Brooklyn Fibre line. It is anticipated that once fibre is leased to Internet Service Providers these costs will be eliminated.
- There is a recommendation from the MCCAP Committee that was supported by Council for the disaster mitigation funding. This amount shown provides for this two-year project.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Valley REN	\$ 50,262	\$ 51,000	\$ 48,891
VCFN	\$ 4,079	\$ 6,200	\$ 5,000
MCCAP	\$ 43,436	\$ 35,417	\$ 28,016
Fibre Extension Maintenance	\$ 14,083	\$ 15,000	\$ 15,000
Subtotal	\$ 111,860	\$ 107,617	\$ 96,907

Industrial Park

An agreement with the Town of Windsor provides cost sharing for expenses related to lighting and snow removal services for parts of the Windsor-West Hants industrial park. In addition, the agreement provides an offset for these costs through the sharing of industrial park property taxes.

- Assessments within the West Hants side of the industrial park have increased and lead to a larger remittance to the Town of Windsor.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Industrial Park Committee			
Other- Lights	\$ 1,434	\$ 1,800	\$ 1,500
Cole Dr Snowplowing & Maintenance	\$ 5,084	\$ 5,000	\$ 5,000
Shared Industrial Park w/Windsor	\$ 126,993	\$ 132,855	\$ 138,528
Subtotal	\$ 133,512	\$ 139,655	\$ 145,028

Cultural Buildings & Facilities

These non-department expenses are made up of a mandatory transfer to the Annapolis Valley Regional Library and a small per-diem paid to maintain the Poor Farm Cemetery. Additional expenses are for the Windsor Library and proposed lighting for the Falmouth Minipark. The Hantsport Library is a service that was supported by the former Town through agreements and motions of Town Council. The Municipality retains ownership of the library building and costs associated with maintenance and repairs must continue to be funded.

- As per Council's motion, cost sharing for the ongoing operational expenses up to \$12,000/year for the Windsor library are provided.
- Costs for the Hantsport Library have decreased and the 2019-20 is reflective of this fact.
- The Regional Library contribution has increased over 2018-19, contributions are based on population.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Historic Sites (Poor Farm Cemetery)	\$ 714	\$ 725	\$ 725
Falmouth Minipark lighting	\$ 5,000	\$ 5,000	\$ 5,000
Transfers to Windsor Library	\$ 9,916	\$ 12,000	\$ 12,000
Hantsport Library	\$ 7,706	\$ 9,500	\$ 8,500
Transfers to Regional Library	\$ 95,764	\$ 95,764	\$ 107,600
Subtotal	\$ 119,100	\$ 122,989	\$ 133,825

Appropriations to Regional School Boards

These are mandatory transfers to the school board to cover the costs of education in the region. West Hants' direct share is based on the Uniform Assessment (UA) total provided by the province and multiplied by 0.003048. Under the dissolution order, the former town of Hantsport maintains an inter-municipal agreement that uses a similar formula as above, but combines the total cost of education among Kings County and the Towns of Wolfville, Kentville and Berwick. The formula uses the number of students attending the schools and determines the education cost based on the weighted percentage of students in each area.

- A lift in the UA and an increase in the inter-municipal agreement has led to a \$88,126 increase in the cost for education.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Mandatory Contribution	\$ 3,422,688	\$ 3,432,598	\$ 3,519,738
Subtotal	\$ 3,422,688	\$ 3,432,598	\$ 3,519,738

Internal Transfers

Internal transfers are budgeted and non-budgeted transfers to and from internal reserves. Unbudgeted transfers from reserves are typically a result of unanticipated costs that occur in the year.

- 5% fund supports recreation equipment, land acquisition, and park development in West Hants.
- A transfer of \$300,000 in the upcoming year is to the capital reserve as per the approved Reserve Policy.
- A 'smoothing reserve' has been established for Hantsport. These funds impact the Hantsport area rate and will be used to ease the burden on the general tax rate when the loss of equalization and transition revenue occurs in 2 years. The required amount of \$300,000 was reach in 2018-19.
- The Hantsport Infrastructure reserve will allow Hantsport to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Hantsport Pension liability is being drawn down in the 2019-20 year as ongoing contributions are no longer needed.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
MCCAP	-\$ 15,471	-\$ 15,471	-\$ 8,019
Operating Reserve	-\$ 386,484	-\$ 383,034	-\$ 1,300
Capital Fund	\$ 300,000	\$ 300,000	\$ 300,000
5% Fund	\$ 11,829	\$ 20,000	\$ 16,000
General Funds	-\$ 575	\$ -	\$ -
Hantsport Smoothing (AR)	\$ 22,020	\$ 22,020	\$ -
Hantsport Infrastructure Reserve	\$ 194,000	\$ 194,000	\$ 248,500
Hantsport Pension Liability	-\$ 17,000	-\$ 17,000	-\$ 17,000
Subtotal	\$ 108,319	\$ 120,515	\$ 538,181

Non-Departmental Area Rates

Debt Servicing

Area rate debt servicing relates to debt through MFC that has been brought over from the former Town of Hantsport. This will gradually decline as the loans are reduced.

- There is a decrease in area rate debt servicing as the final payment for the sidewalks was made in 2018-19.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Sidewalk Plow - Principal	\$ 30,000	\$ 30,000	\$ 11,460
Sidewalk Plow Interest	\$ 8,000	\$ 8,000	\$ 8,000
Facilities/Ditch Principal	\$ 23,050	\$ 23,050	\$ 23,050
Facilities/Ditch Interest	\$ 2,708	\$ 1,168	\$ 563
2008 Sidewalk Principal	\$ 18,000	\$ 18,000	\$ -
2008 Sidewalk Interest	\$ 1,738	\$ 440	\$ -
2010 Prince Street Sewer Prin	\$ 17,200	\$ 17,200	\$ 17,200
2010 Prince Street Sewer Interest	\$ 6,647	\$ 5,946	\$ 5,212
2010 Prince St Rd Principal	\$ 9,400	\$ 9,400	\$ 9,400
2010 Prince St Rd Interest	\$ 1,412	\$ 1,029	\$ 628
Truck Box Principal (Area Rate)	\$ 12,500	\$ 12,500	\$ 12,500
Truck Box Interest (Area Rate)	\$ 2,132	\$ 1,798	\$ 1,436
Fire Hall roof Principal (Area Rate)	\$ 4,500	\$ 4,500	\$ 4,500
Fire Hall roof Interest (Area Rate)	\$ 891	\$ 812	\$ 812
2018 Sidewalk Plow - Principal	\$ -	\$ 21,500	\$ 21,500
2018 Sidewalk Plow Interest	\$ -	\$ 6,000	\$ 6,000
Subtotal	\$ 138,178	\$ 161,342	\$ 122,261

Cemetery

The River Bank Cemetery, located in Hantsport receives supplemental funding through the Hantsport area rate. These funds are used to provide maintenance and upkeep services for the cemetery.

- There are no significant changes for the upcoming year.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Cemetery	\$ 33,112	\$ 35,794	\$ 37,674
Subtotal	\$ 33,112	\$ 35,794	\$ 37,674

Other Services

The Hantsport food bank is a service that was supported by the former Town through agreements and motions of Town Council. The Municipality retains ownership of the food bank building and costs associated with maintenance and repairs must continue to be funded.

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Food Bank Building	\$ 7,000	\$ 7,000	\$ 7,000
Subtotal	\$ 7,000	\$ 7,000	\$ 7,000

Office of the Chief Administrative Budgets

Overview

The Chief Administrative Officer (CAO) is responsible for the overall management and delivery of Municipal services as set out by Council. The CAO is responsible for the establishment of departments and positions within the Municipality. The CAO has direct responsibility and oversight of the Office of the Municipal Clerk, Bylaw Enforcement and Dangerous and Unsightly matters, Council Support, General Grants, Regional Emergency Management Office (REMO), Police, Fire and Emergency Services and Marketing and Communication.

The role of the Chief Administrative Officer is to provide advice to Council and carry out the strategic directives of Council.

Staffing Levels within the CAO Budget Envelope: 4 No changes proposed for 2019-20

CAO (1)
Municipal Clerk (1)
Executive Administrator (1)
Administrative Assistant (1)

Council Structure: 10 Electoral Districts – No changes in the number of Councilors

Warden (1)
Deputy Warden (1)
Councilors (8)

Council Support

Administrative support is provided to Council for various committee meetings. There are currently 30 active committees of Council requiring administrative support for 17. Support provided includes scheduling and attending meetings, preparing agendas, recording, taking and transcribing minutes, drafting correspondence and administrative and secretarial services to the Warden, CAO, Bylaw Enforcement and Recreation and Parks Department.

Municipal Clerk

The Municipal Clerk is responsible for the custody and maintenance of the Municipality's official records and history, coordinating the conduct of Council meetings and elections, oversight and safekeeping of all Council and corporate policies, bylaws, resolutions and agreements or contracts. The Municipal Clerk also acts as the Returning Officer for special and regular elections.

Additional Areas

Operational areas of the Municipality including communications, grants, fire and police services are identified and discussed in detail as individual budgets or as parts of other departmental budgets.

2019-20 Office of the CAO budgets highlights

See Appendix 10 through 12 for more detailed versions of the budget than provided below.

- A 2.2% Cost of Living Allowance (COLA) as per the Human Resources Manual and Council Remuneration Policy, has been included in the salary and related benefit accounts.
- Increase in salary component of CAO, in keeping with agreements and other staff step increases, in keeping with Human Resources Manual.
- The increase in Council expenses is a result of the updated Remuneration policy and increase in citizen members for committees formed by council.
- Training and Development costs were lowered in 2018-19 but are being increased in 2019-20 to reflect the actual spend in 2018-19.
- Under budgeted in 2018-19 as legal cost regarding Sport Complex, consolidation, and human resources lead to significant overages. The 2019-20 budget for legal was increase.

Area Rates (Hantsport)

- The projected costs for the former Clerk/Treasurer pension is netted out to \$0 with the transfer of funds from the established liability as the payment is expected to end in 2026.
- Budgeted costs for the Municipal Engineer are allocated to the Transition funding. However, year end adjustments are made for time spent outside of Hantsport transition and charged to the appropriate department.

**Municipality of West Hants
Office of the CAO Budget Summary
2019-2020**

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Legislation				
Warden	\$ 42,507	\$ 43,393	\$ 49,080	13%
Council	\$ 207,174	\$ 207,714	\$ 245,400	18%
Total Legislation	\$ 249,681	\$ 251,107	\$ 294,481	17%
Office of the CAO				
Salaries	\$ 282,193	\$ 379,363	\$ 313,395	-17%
Ongoing Pension Costs	\$ 17,606	\$ 17,200	\$ 17,900	4%
Mileage	\$ 3,500	\$ 5,000	\$ 3,500	-30%
Training & Development	\$ 12,331	\$ 9,500	\$ 12,500	32%
Admin	\$ 11,000	\$ 10,250	\$ 9,000	-12%
Legal	\$ 80,000	\$ 40,000	\$ 65,000	63%
Total Office of the CAO	\$ 406,630	\$ 461,313	\$ 421,295	-9%
Hantsport Area Rate				
	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Former CAO Pension	\$ 16,605	\$ 17,000	\$ 17,000	0%
Total Hantsport Exp	\$ 16,605	\$ 17,000	\$ 17,000	

**Municipality of West Hants
Hantsport Transition Budget Summary
2019-2020**

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Municipal Engineer	\$ 54,657	\$ 62,916	\$ 70,551	12%
Total Hantsport Trans Exp	\$ 54,657	\$ 62,916	\$ 70,551	

Regional Emergency Measures Organization

The Hants West area is comprised of a joint REMO Board with representation from West Hants and the Town of Windsor Councils. A part-time REMO coordinator, reporting to the CAO's of West Hants and the Town of Windsor, is responsible for developing and maintaining overall emergency management plans for the Municipality and Town; assisting municipal departments and non-government agencies and volunteers to develop plans and procedures which complement the REMO plan; and to ensure all equipment is fully functional and ready for use.

2019-20 REMO budgets highlights

See Appendix 10 through 12 for more detailed versions of the budget than provided below.

- Educational and marketing costs were increased for events to increase public education which is one item from the latest NS EMO evaluation.
- Increased costs for repeater maintenance, radio batteries, and scanner that are required during exercises, training, and activations for redundancy.

Municipality of West Hants REMO Budget Summary 2019-2020 Detailed Budget

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	West Hants	
				Contribution 2019-20	Variance
Staff Salaries & Benefits	\$ 27,408	\$33,935	\$ 35,821	\$ 23,642	6%
Mileage	\$ 2,348	\$ 1,800	\$ 1,800	\$ 1,188	0%
Training & Development	\$ 1,320	\$ 1,500	\$ 2,350	\$ 1,320	57%
Equipment Purchase and Operation	\$ 31,331	\$25,300	\$ 34,860	\$ 17,068	38%
Administration	\$ 7,763	\$ 7,794	\$ 9,023	\$ 6,031	16%
Honorariums	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,345	0%
Total Expenses	\$ 73,671	\$73,829	\$ 87,354	\$ 51,594	18%

By-Law Enforcement and Dangerous and Unsightly

One full time By-law Enforcement Officer, supported by part-time after hours support, responds to all by-law complaints, including those made under the Dog By-law, Illegal Dumping and Dangerous and Unsightly complaints.

2019-20 By-Law budgets highlights

- Increase for protective services for the purchase of safety equipment.
- Staff development costs were increased in 2019-20 to reflect actuals spend in 2018-19.

Municipality of West Hants By-Law Budget Summary 2019 - 2020

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Salary & Benefits	\$ 63,190	\$63,804	\$ 64,159	1%
Mileage & Truck Payments	\$ 10,105	\$ 11,600	\$ 11,980	3%
Staff Development	\$ 2,055	\$ 1,150	\$ 2,350	104%
Administration	\$ 1,655	\$ 2,500	\$ 2,050	-18%
Protective Services	\$ 5,200	\$ 6,000	\$ 8,200	37%
Total Expenses	\$ 82,206	\$85,054	\$ 88,739	4%

Department of Finance and Information Technology Budgets

Overview

The Department of Finance is made up of seven employees who are responsible for the overall management and direction of the financial affairs of the Municipality. This includes over \$16 million in operational revenues and \$11 million in budgeted capital costs. The Finance Department coordinates the preparation of budgets, financial analysis, annual reporting and audit, day to day transactions, among other activities. The Department of Finance also oversees the finances for the Municipal Water Utility, with a combined operational budget of \$1.8 million.

On an annual basis, the Department of Finance:

- Distributes over 11,000 tax bills and over 10,000 water bills
- Processes over 6000 payables
- Processes over \$2.3 million in payroll
- Prepares and presents all Municipal and Provincial required audits and reports

Information Technology (IT) is a general administrative service and managed through the Office of the CAO. IT is responsible for the maintenance, implementation, and purchasing of IT needs for Municipal operations.

In 2018-19, the Department continued its efforts to improve organizational effectiveness with the implementation of a new time sheet system to lessen the reliance on paper and improve payroll reporting and accountability. The Department has been testing the system, and a full roll out is expected in May 2019. Furthermore, the Department has worked to meet the requirements of Bill 10, which demands more stringent expense reporting and accountability. In 2018-19 the Audit Committee policy approved, and the Committee met for the first time in August 2018 and was able to oversee the 2017-18 Fiscal Audit. During the year the Department developed a Hospitality Policy, Investment Policy, and Acceptance of Donation Policy. In 2019-20 the Department will be managing the funding agreement for the Consolidation of Windsor and West Hants. The Department will also assist the Fundraising Committee as it begins its fundraising efforts for the new Sport Complex.

IT will continue to build on staff education through ongoing training of IT software and maintain hardware standards.

2019-20 Proposed Budgets

Budget summaries are provided below. See Appendix 13 through 14 for more detailed versions of the budgets.

Department Finance budget highlights

- There is an overall 3% change to the department's budget
- Audit charges are anticipated to be higher, due to yearly increase as per the RFP rate and additional services sought to meet the requirements of Bill 10.

**Municipality of West Hants
Finance Budget Summary
2019-2020**

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Salaries	\$ 379,660	\$ 426,995	\$ 425,844	0%
Mileage	\$ 1,803	\$ 3,500	\$ 2,250	-36%
Training & Development	\$ 7,761	\$ 10,100	\$ 10,000	-1%
Audit	\$ 23,356	\$ 20,000	\$ 25,000	25%
Credit Card Charges	\$ 21,630	\$ 21,100	\$ 21,300	1%
Other	\$ 600	\$ 3,000	\$ 2,500	-17%
Total Finance Department	\$ 434,809	\$ 484,695	\$ 486,894	0%

Taxation & Common Services

Taxation & Common Services is made up of costs associated with tax reductions provided for under various Municipal policies and by-laws. Common Services includes the budgets of the OH&S, Wellness, and Employee Support committees.

- Taxation expenses are up due to additions in the Tax Exemption policy.
- An increase in the OH&S budget explains the increase in Common Services budget.

**Municipality of West Hants
Tax & Common Services Budget Summary
2019-2020**

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Taxation	\$ 53,771	\$ 54,100	\$ 55,450	2%
Common Services	\$ 2,550	\$ 800	\$ 1,050	31%
Total Tax & Common Ser.	\$ 56,321	\$ 54,900	\$ 56,500	3%

Other General Administration Services

Other General Administration Services makes up a number of administrative services that are required to run the Municipality.

- There is an overall 3% increase in Other General Admin costs
- Data Services budget has increased due to ongoing software licensing and support costs. See Appendix 14 for details.
- Office Maintenance has decreased as on-going floor mat services aren't needed with the purchase of floor mats.
- 'Other' is made up of the water resale costs, photocopier lease costs, staff appreciation, and other general services. Professional services for economic development have been added this budget which explains the overages for 2018-19 and the increase in 2019-20. This was anticipated during budget 2018-19 to be a salaried position budgeted for under the Office of the CAO.
- Assessment services provided by PVSC has increased by \$5,894 over last year.
- Communications budget is down as a result of actual spend in 2018-19.
- Fuel and power budget were increased as a result of actual spend in 2018-19.

Municipality of West Hants Other General Admin Budget Summary 2019-2020

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Other General Admin				
Office Administration	\$ 85,000	\$ 83,286	\$ 85,986	3%
Office Maintenance	\$ 63,328	\$ 66,391	\$ 59,693	-10%
Data/IT Budget	\$ 181,166	\$ 179,089	\$ 183,580	3%
Fuel/Power	\$ 35,000	\$ 26,000	\$ 35,000	35%
Election	\$ -	\$ -	\$ -	
Insurance	\$ 93,000	\$ 97,000	\$ 97,000	0%
Grants	\$ 44,460	\$ 31,500	\$ 31,500	0%
PVSC Charge	\$ 279,847	\$ 279,847	\$ 285,741	2%
Communications	\$ 12,500	\$ 27,500	\$ 16,500	-40%
Other	\$ 105,049	\$ 50,825	\$ 63,500	25%
Total General Admin	\$ 899,350	\$ 841,437	\$ 858,500	2%

Planning and Development Department Budget

Overview

The Planning and Development Department is responsible for assisting Council in developing land use policies and regulations and for administering the development, building and fire regulations earlier approved by Council.

The first land use regulations were in place in a portion of West Hants in 1976; by 1994 regulations were in place throughout the entire Municipality. The intentions of Council have been consistent and can be summarized as *“protect water resources and protect agricultural and resource land by directing non-rural development to Growth Centres, Village and Hamlets”*. The land use regulations related to the planning documents are administered by the Development Officer, who issued approximately 321 development permits in 2018 and considered more than 30 subdivision applications.

Development permits issued by the Development Officer are for “as-of-right” development: development Council has clearly permitted in the Land Use By-law. On occasion, there are matters which Council did not consider in the documents. Owners may apply for an amendment to the Municipal Planning Strategy or the Land Use By-law (or both) to accommodate the requested change. This must then be considered by planning staff, PAC/HAC and Council using the Public Participation Policy (2017). This process is also used when an owner has the ability to apply for a development agreement for a particular use.

The Planning and Development Department is also responsible for the Civic Addressing By-law which was revised with Council in 2018 and which now includes policies regarding road naming. In West Hants, approximately 100 new civic addresses and 25 changes-of-address are processed each year. This increased in 2018 as staff completed the “Existing Land Use Survey”: errors in civic addressing were found and corrected during this process.

The review of the 1992 Heritage Property By-law was completed with the September 2018 adoption by Council of a revised By-law. All of the forms which accompany it (Municipal designation application form, grant application, Heritage Permit application, Land Registry forms) were reviewed and updated. Provision within the budget is made for the continuation of the heritage grant fund (\$10,700), including a nominal increase to allow for one plaque to be prepared for a newly-designated property.

A service exchange agreement involving building inspection, development control and planning services has been signed by the Municipality of West Hants and the Town of Windsor.

2019-20 Proposed Budgets

Budget summaries are provided below. See Appendix 15 for a more detailed version of the budget.

Revenue

Revenue generated by the Planning and Development Department through application fees for building and development permits, development agreements, and document amendments and subdivision goes into general revenue. Although this revenue does not

appear in the Planning and Development Department budget, it does help offset expenditures. Revenue is anticipated to decrease in the 2019-20 budget year based on actuals earned in 2018-19.

Planning

In fiscal 2018-19 Council approved a motion to extend the term planner position to 2020-2021. The incumbent has been completing work on background reports and material for the review of planning documents and public consultation for the Plan Review, along with requests from the public for amendments or development agreements. Due to the legislation regarding Consolidation, the term Planner position cannot be made a permanent position until April 1, 2020. This planner position should be made permanent as soon as possible in order to accommodate the additional workload of Windsor’s planning which has been accepted effective April 1, 2019.

The department also responds to all applications and inquiries, updates material on the website, and provides support to the Regional Emergency Measures Organization (REMO), the Municipal Climate Change Action Committee, the Hantsport Area Advisory Committee, and the three watershed committees.

The budget estimate includes \$5,000 for Development Contingencies, a reduction from last year, to ensure sufficient funding is available for unanticipated items such as costs associated with the planning document review and major development applications. Large-scale and complex developments can have a substantial impact on the department budget, necessitating legal opinions, increased staff time or consulting expertise.

2019-20 Planning and Development Department Budget Highlights

- Salary increased is a result of a 2.2% Cost of Living Allowance (COLA), and the addition of staff step increases in accordance with the Human Resources Manual in the salary and related benefit accounts.
- Changes in salary and the remaining areas of Planning and Development budget have led to an overall 4% proposed increase for 2019-20.

Municipality of West Hants Planning Budget Summary 2019-2020				
EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Salary & Benefits	\$ 504,477	\$ 471,328	\$ 504,344	7%
Mileage	\$ 2,763	\$ 4,000	\$ 3,500	-13%
Staff Development	\$ 6,865	\$ 6,100	\$ 5,700	-7%
Administration	\$ 7,790	\$ 13,400	\$ 9,200	-31%
Legal	\$ 4,130	\$ 10,000	\$ 7,000	-30%
Dev Contingency/HAAC/HGP	\$ 7,518	\$ 20,000	\$ 15,700	-22%
Total Dev Services Expenses	\$ 533,543	\$ 524,828	\$ 545,444	4%

Building Inspection

The most recent Building Code By-law which was adopted in 2013 requires permits be obtained for anything specified in the Nova Scotia Building Code (NSBC) Regulations and for accessory building over 100 sq. ft. in area, and non-structural alterations valued at more than \$1,000.00. For each permit, inspections and re-inspections must be carried out to ensure construction meets the requirements of the NSBC.

West Hants Council enacted a *Policy Respecting a System of Municipal Fire Inspections (2010)* which also requires inspections of specific types of buildings on a schedule established in the policy.

2018-19 Building Inspection Budget Highlights

- The 2018-19 budget included the addition of a full-time Fire Inspector/ Building Official. Staff hired to fill this position could not be retained at the salary offered. This position has been removed for the 2019-2020 fiscal year as the Consolidation legislation prohibits offering a position past March 31, 2020.
- In November of 2018, the Windsor Building/Fire Official began working for West Hants half-time under the service agreement; in April of 2019, West Hants will provide full Building/Fire Inspection services to Windsor under the service agreement. At this point West Hants will again be one full inspector short of requirements.

**Municipality of West Hants
Building Inspection Budget Summary
2019-2020**

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Salary & Benefits	\$ 192,795	\$ 215,420	\$ 172,908	-20%
Mileage	\$ 545	\$ 2,000	\$ 1,000	-50%
Staff Development	\$ 1,850	\$ 16,300	\$ 8,077	-50%
Administration	\$ 3,619	\$ 3,300	\$ 5,500	67%
Vehicle Costs	\$ 10,537	\$ 11,500	\$ 9,450	-18%
Capital out of Revenue	\$ 14,000	\$ 14,000	\$ 13,411	-4%
Total Build Inspection Expenses	\$ 223,346	\$ 262,520	\$ 210,346	-20%

Recreation & Parks Department

Overview

The Parks and Recreations Department is committed to enhancing the health and quality of life for residents through programs, services, facilities and parks and open space properties. The many parks and recreation facilities range from walking & nature trails, playgrounds, sports fields/facilities, and open spaces. Our vision for physical activity is one where West Hants is a community where being active is the norm throughout the four seasons, where residents have the skills to benefit from recreation opportunities and where individuals and families are willing and able to access physical activity opportunities and infrastructure.

2018-19 Summary

The Department of Parks & Recreation is comprised of three full time employees, one seasonal employee, and fourteen summer students. The Active Communities Programmer position continues to receive financial support from the Department of Communities Culture & Heritage.

In 2018 the Department provided direct programming to well over 1500 people through Summer Camps, After School Program, Girls Multi-Sport, Girls Get Active, Chair Yoga, Seniors Bus Trip, Caregivers & Tots Family Fitness, Guided Trail Hikes, Recycle Cycle Program, Mini Soccer, Easter Egg Hunt, Recreational Kayak Programs, Intro to Mountain Biking Course and free skating opportunities at the GFL Newport Recreation Centre. The Department is also responsible for processing all Use of Facility Application requests for municipal parks and coordinating the field bookings for the St. Croix Recreation Site.

The implementation of the online registration program (this will include facility bookings, program registration and loan programs) is expected to be completed in early 2019-20.

The Parks & Recreation Department offers a free equipment loan program for GPS units, snowshoes, recreational kayaks, and cross-country skis.

The Department was also responsible for the ongoing maintenance of twenty-seven municipal recreation parks, one cemetery and various other municipally owned properties. Over the past year, extensive facility upgrades were completed at the St. Croix Recreation Site in preparation for the 2018 Canadian Senior and Master Men's Fast Pitch Championship; upgrades to the Cheverie Crossway Recreation Site; upgrades to the walking track at the Foundry Field Recreation Site; upgrades to the former wharf and developed The Landing; and ongoing installation of park and trail signage. In 2018 the Parks & Recreation Department supported community groups by way of direct financial support or in-kind contributions and when combined totaled approximately \$52,178. The Parks & Recreation Department also shares with the Town of Windsor in the operating deficit for the Hants Aquatic Centre in the amount of \$44,312 with an additional \$6,240 being allocated to a Capital Reserve for pool liner replacement.

The Parks & Recreation Department continues to maintain successful partnerships with the Town of Windsor through the Active Transportation Committee, Facility Access Program, Joint Volunteer Awards Banquet, Hants Senior Games Committee, Hants Aquatic Centre and the Active Kids Healthy Kids Program.

2019-20 Proposed Budgets

Budget summaries are provided below. See Appendix 16 for a more detailed version of the budget.

Recreation & Parks Budget Highlights

- There is no significant change in the Recreation budget for 2019-20.
- Funding to continue and increase low cost and free programs for our residents.
- Decrease to the trails grant budget due to reduction in the requests received in the recent years. This will be reviewed annually.
- Salary increase is a result of a 2.2% Cost of Living Allowance (COLA), as per the Human Resources Manual has been included in the salary and related benefit accounts.
- Capital out of revenue funding request include the purchase of a new truck, accessible picnic tables for recreation sites and webcam installation at the Landing Site.

Municipality of the District of West Hants Recreation & Parks Budget Summary 2019-2020

General Rate Revenue	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Grants	\$ 58,497	\$ 63,437	\$ 60,000	-5.42%
St. Croix	\$ 5,949	\$ 9,000	\$ 6,000	-33.33%
Summer Programming	\$ 29,960	\$ 26,500	\$ 30,000	13.21%
<i>Total General Rate Revenue</i>	<i>\$ 94,406</i>	<i>\$ 98,937</i>	<i>\$ 96,000</i>	<i>-2.97%</i>

HMCC Area Rate Revenue	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
HMCC	\$ 54,560	\$ 54,560	\$ 84,560	54.99%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 54,560</i>	<i>\$ 54,560</i>	<i>\$ 84,560</i>	<i>54.99%</i>
Total Revenue	\$ 148,966	\$ 153,497	\$ 180,560	17.63%

General Rate Expenses	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Recreation Staff Salaries & Benefits	\$ 166,119	\$ 188,255	\$ 192,358	2.18%
Grounds Staff Salaries & Benefits	\$ 154,818	\$ 159,479	\$ 168,469	5.64%
Recreation Sites	\$ 131,320	\$ 128,661	\$ 131,095	1.89%
Summer & After School Programs	\$ 97,625	\$ 111,893	\$ 115,928	3.61%
Reserve & Grants	\$ 52,178	\$ 123,500	\$ 121,000	-2.02%
<i>Total General Rate Expenses</i>	<i>\$ 602,060</i>	<i>\$ 711,788</i>	<i>\$ 728,851</i>	<i>2.40%</i>

AREA RATE EXPENSES				
HMCC	\$ 54,560	\$ 54,560	\$ 84,560	54.99%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 54,560</i>	<i>\$ 54,560</i>	<i>\$ 84,560</i>	<i>54.99%</i>
Total Expenses	\$ 656,621	\$ 766,348	\$ 813,411	6.14%

Riverbank Cemetery Budget Highlights – Area Rate

Operational budget items include one caretaker to management lots and seasonal worker for grounds maintenance.

Riverbank Cemetery Budget Highlights

- There are no anticipated significant changes to the budget

Municipality of the District of West Hants Cemetery Budget Summary 2019-2020

Revenue	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Income from Investments	\$ -	\$ -	\$ -	0.00%
Area Rate	\$ 33,112	\$ 35,794	\$ 37,674	5.25%
Sale and Care of Lots	\$ 1,715	\$ 4,360	\$ 1,500	-65.60%
Other	\$ -	\$ -	\$ -	0.00%
Total Cemetery Revenue	\$ 34,827	\$ 40,154	\$ 39,174	-2.44%

Expenses	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Salaries & Benefits	\$ 26,429	\$ 20,494	\$ 21,864	6.68%
Operation Expenses	\$ 8,398	\$ 19,660	\$ 17,310	-11.95%
Total Cemetery Expenses	\$ 34,827	\$ 40,154	\$ 39,174	-2.44%

Public Works Budgets

Overview:

The Public Works Department is responsible for the overall management and operational delivery of Municipal services including building maintenance at 13 locations, three sewer and three water utilities, 54 streets (approx. 17 km) and approximately 14.5 km of sidewalks, as well as provision of waste collection and disposal services throughout the municipality.

Seven individual service activities fall under the Public Works Department. Each service activity operation is viewed and operated as separate business units for the purpose of cost estimating and assessing efficiency and effectiveness of the operation. Costs are allocated to the different business functions in a fair and equitable manner, thus enabling us to report the full cost of individual operations.

Public Works operations require approximately 30,000 person hours annually using 8 service vehicles; a 5-ton dump truck; a backhoe with associated plow gear; a sidewalk plow, and various municipal construction equipment. The Public Works Department is managed out of the Public Works Office on Main Street, with maintenance operations working out of the Public Works Compound on Chittick Avenue in Hantsport. In addition, Public Works staff operates 2 Water Utility plants and storage reservoirs in both Falmouth and Hantsport, and a Sewer Treatment plant in Falmouth.

Operational requirements of the department are associated with annual maintenance, repairs and upgrades to existing infrastructure; including our municipal maintained roads and sidewalks, potable water and fire water, sanitary sewer and storm sewer systems; snow clearing; utility plant operations, maintenance and repairs; watershed protection; and operational costs for waste collection and disposal.

2019-20 Proposed Budgets

Budget summaries are provided below. See Appendix 17 through 23 for more detailed versions of the budgets.

Roads and Streets

The Municipality proposes to continue with road and sidewalk rehabilitation throughout Hantsport in accordance with OPUS report findings. With receipt of a recent storm water management engineering study for Hantsport, this street has been identified as at risk for storm water flows and therefore will be re-evaluated for underground infrastructure needs and may possibly be deferred to a later date. Prioritization of road and sidewalk rehabilitation will include assessment of underground infrastructure and may be changed based on the availability of external funding sources for infrastructure improvements.

Operational budget items include salary for operation and maintenance technician staff (costs split over roads and utilities), fees to TIR for maintenance, snow and ice control of roads, contracted maintenance, snow and ice control of the 54 municipal owned subdivision streets (including Hantsport), cost sharing for PW compound and expenses, and operational costs for street lights.

Roads and Streets Budget Highlights

- There is an overall decrease in both the general rate and areas rate budgets due primarily to the redistribution of shared costs among Public Works departments
- Costs related to Public Works Distribution for the General and Area Rate have been increased as a result of higher costs than budgeted in 2018-19.
- Road maintenance is a general rated service and is up significantly to recognize the ongoing costs of maintaining streets, primarily as a result of requirements in Hantsport.

**Municipality of the District of West Hants
Roads & Streets Budget Summary
2019-2020**

General Rate	Projected	Budget	Estimates	Variance
REVENUE	2018-2019	2018-2019	2019-2020	
Street Betterment Charge	\$ 1,698	\$ 2,500	\$ 2,000	100%
Total Revenue	\$ 1,698	\$ 2,500	\$ 2,000	100%

EXPENSES				
Salary & Benefits	\$ 127,237	\$ 132,500	\$ 135,300	2%
Training & Development	\$ 764	\$ 1,800	\$ 2,800	56%
Administration	\$ 5,689	\$ 5,800	\$ 6,700	16%
Vehicle Costs	\$ 5,119	\$ 6,000	\$ 6,250	4%
DOT & Snow removal	\$ 281,699	\$ 256,485	\$ 276,067	8%
Maintenance	\$ 55,420	\$ 41,500	\$ 42,500	2%
Public Works Distribution	\$ 2,376	\$ 2,000	\$ 2,500	25%
<i>Total General Expenses</i>	<i>\$ 478,303</i>	<i>\$ 446,085</i>	<i>\$ 472,117</i>	<i>-1%</i>

Hantsport Area Rate	Projected	Budget	Estimates	Variance
EXPENSES	2018-2019	2018-2019	2019-2020	
Snow & Ice Control (Streets)	\$ 0	\$ 55,000	\$ 57,000	4%
Maintenance Sidewalks	\$ 31,688	\$ 17,000	\$ 18,000	6%
Sidewalk - Snow & Ice	\$ 23,023	\$ 50,000	\$ 43,900	-12%
PW Works Distribution	\$ 8,584	\$ 4,000	\$ 9,250	131%
Admin Fee	\$ 16,600	\$ 16,600	\$ 15,465	-7%
Street Lights	\$ 25,558	\$ 40,000	\$ 26,500	-34%
<i>Total Hantsport Expenses</i>	<i>\$ 105,452</i>	<i>\$ 182,600</i>	<i>\$ 170,115</i>	<i>-7%</i>
Total Expenses	\$ 583,756	\$ 628,685	\$ 642,232	

Waste Collection & Disposal

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between health & Safety, waste collection, waste diversion and landfill), annual waste collection costs from REgroup, recyclables and organics processing, recyclables, organics and garbage tipping fees, advertising and illegal site cleanup.

Waste Collection & Disposal Budget Highlights

- With the initial investment into green carts and organic collections in 2018-19, the overall budget for this department has decrease by 25%.
- No further cost in the Hantsport Area Rate
- Training & Development and Vehicle Expenses have increased as costs have been moved from the Landfill budget.

Municipality of the District of West Hants Waste Collection & Disposal Budget Summary 2019-2020

General Rate EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Recycling & Refuse Collection	\$ 627,791	\$ 724,000	\$ 751,073	4%
Recyclables Processing	\$ 48,087	\$ 83,000	\$ 83,000	0%
Organics Processing	\$ 86,326	\$ 149,000	\$ 90,000	-40%
Landfill Tipping Fees	\$ 75,059	\$ 60,000	\$ 80,000	33%
Salary & Benefits	\$ 26,732	\$ 25,900	\$ 31,000	20%
Training & Development	\$ 989	\$ 900	\$ 1,400	56%
Administration	\$ 7,209	\$ 8,200	\$ 7,700	-6%
PW Costs	\$ 449,071	\$ 358,958	\$ 6,000	-98%
Vehicle Expense	\$ 5,912	\$ 1,500	\$ 1,700	13%
Illegal Site Cleanup	\$ 53	\$ 3,000	\$ 2,000	-33%
<i>Total General Expenses</i>	<i>\$ 1,327,229</i>	<i>\$ 1,414,458</i>	<i>\$ 1,053,873</i>	<i>-25%</i>

Hantsport Area Rate EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Public Works Compound	\$ 49,063	\$ 40,000	\$ -	-100.00%
Salary & Benefits	\$ 12,853	\$ -	\$ -	0.00%
Training & Development	\$ 764	\$ -	\$ -	0.00%
Administration	\$ 1,331	\$ 2,500	\$ -	0.00%
Vehicle Expense	\$ 3,189	\$ -	\$ -	0.00%
Recycling Promotions	\$ -	\$ -	\$ -	0.00%
PW Cost Allocation	\$ 275	\$ -	\$ -	0.00%
<i>Total Hantsport Expenses</i>	<i>\$ 67,475</i>	<i>\$ 42,500</i>	<i>\$ -</i>	<i>-100.00%</i>
Total Expenses	\$ 1,394,704	\$ 1,456,958	\$ 1,053,873	-27.67%

Municipal Landfill (closed)

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between health & Safety, waste collection, waste diversion and landfill), monitoring/sampling program, and ongoing landfill site maintenance. During its operation, the now closed West Hants Landfill was required to accumulate a reserve to fund closure and perpetual care costs. Closed landfill costs are covered by this reserve.

The new landfill facility currently in operation is owned and operated by GFL Environmental under a Public Private Partnership with West Hants which expires in 2025. The Municipality receives a portion of the annual tipping fees for being a land fill host community. This revenue is recorded under non-departmental revenues.

Landfill Budget Highlights

- Public Works share costs for Vehicles, and Training & Development expenses have been moved to Waste Diversion and Waste Collection & Disposal

**Municipality of the District of West Hants
Landfill Budget Summary
2019-2020**

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Trans fr Capital Reserve - LANDFILL	\$ 65,078	\$ 76,560	\$ 71,201	-7%
Total Revenue	\$ 65,078	\$ 76,560	\$ 71,201	-7%
EXPENSES				
Salary & Benefits	\$ 20,189	\$ 23,700	\$ 23,828	1%
Training & Development	\$ 989	\$ 900	\$ -	-100%
Administration	\$ 8,846	\$ 9,460	\$ 7,373	-22%
Vehicle Expense	\$ 5,912	\$ 2,500	\$ -	-100%
Site Maintenance	\$ 355	\$ 5,000	\$ 5,000	0%
Landfill Sampling	\$ 28,137	\$ 35,000	\$ 35,000	0%
Total Expenses	\$ 64,427	\$ 76,560	\$ 71,201	-7%
Surplus/(Deficit)	\$ 651	\$ -	\$ -	

Waste Diversion

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between health & Safety, waste collection, waste diversion and landfill), publications (waste collection calendars), recycling projects, curbside enforcement, educational programs, annual replacement or additional waste sorting stations, mileage and expenses associated with these programs.

Waste Diversion Budget Highlights

- Costs related to waste diversion are being moved back to this department. Using funds received from Region 6 help offset salary costs and lower the impact in the general rate.
- Curbside enforcement programs are expected to take place in the upcoming budget year.
- Salary & Benefit increase due to part-time staff during the summer for programing.

Municipality of the District of West Hants Waste Diversion Budget Summary 2019-2020

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
Region 6 Waste Station Funding	\$ -	\$ -	\$ -	100%
Region 6 Enforcement funding	\$ 17,000	\$ 17,000	\$ 17,000	0%
Transfer of Diversion Credits	\$ 53,100	\$ 53,100	\$ 49,500	-7%
Total Revenue	\$ 70,100	\$ 70,100	\$ 66,500	-5%
EXPENSES				
Salary & Benefits	\$ 33,270	\$ 25,900	\$ 36,500	41%
Mileage/Expenses	\$ 2,159	\$ 2,500	\$ 2,500	0%
Training & Development	\$ 491	\$ 1,900	\$ 1,600	-16%
Administration	\$ 1,601	\$ 9,500	\$ 6,400	-33%
Projects & Programs	\$ 333	\$ 4,300	\$ 4,500	5%
Curbside Enforcement Prog.	-\$ 2,670	\$ 26,000	\$ 15,000	-42%
Total Expenses	\$ 35,184	\$ 70,100	\$ 66,500	-5%
Surplus/(Deficit)	\$ 34,916	\$ -	\$ -	

Municipal Courthouse

The Municipality is partner in a negotiated lease agreement with the Province for the use of the Hants County Courthouse. This property is owned and maintained by the Municipality. The agreement is based on full recovery of all operating costs and expenses from Nova Scotia Transportation and Infrastructure Renewal.

Operational budget items include one full-time (half) salary for custodial staff, fuel expenses for a very old building, and general maintenance of the 2 cast iron boilers and associated building equipment.

Courthouse Budget Highlights

- There are no anticipated significant changes to the budget

Municipality of West Hants Courthouse Budget Summary 2019-2020

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
REVENUE				
Fiscal Courthouse	\$ 73,550	\$ 73,550	\$ 72,360	-2%
50% Capital from Province	\$ -	\$ -	\$ -	
50% Capital from Municipality	\$ -	\$ -	\$ -	
Total Revenue	\$ 73,550	\$ 73,550	\$ 72,360	-2%
EXPENSES				
Salary & Benefits	\$ 23,937	\$ 25,750	\$ 27,760	8%
Administration	\$ 8,193	\$ 8,800	\$ 8,400	-5%
Building Operations	\$ 24,213	\$ 29,000	\$ 29,200	1%
Building Maintenance	\$ 6,564	\$ 10,000	\$ 7,000	-30%
Total Operations	\$ 62,907	\$ 73,550	\$ 72,360	-2%
Capital Expenditures (50%)	\$ -	\$ -	\$ -	
Total Expenses	\$ 62,907	\$ 73,550	\$ 72,360	-2%

West Hants Utilities

West Hants operates and manages one water utility and sanitary sewer utilities which are self-supported through user fees.

West Hants Sewer

Operational budget items include salary for shared ODRC, salary for operation and maintenance technician staff (costs split between utilities and roads), annual sewer system depreciation costs, collection system and lift station maintenance, Falmouth Plant power and sewage plant operation costs. The Hantsport Plant power and sewage treatment fees are paid to the Kings County, and the Three Mile Plains Plant power and sewage treatment fees paid to the Town of Windsor.

Revenue for the sewer utility is generated through user fees based on metered residential water consumption.

West Hants Sewer Budget Highlights

- The former three sanitary sewer utilities were consolidated into one utility.
- Depreciation is the source of the increase for Administration and General.
- Nominal increase for 2019-20 for Lift Station, as power and maintenance cost in 2018-19 were higher due to inflation and one-time repairs.

Municipality of the District of West Hants West Hants Sewer Budget Summary 2019-2020

	Projected	Budget	Estimates	Variance
REVENUE	2018-2019	2018-2019	2019-2020	
Sewer Rates	\$ 978,265	\$ 1,012,100	\$ 1,012,100	0%
Other Revenue	\$ -	\$ -	\$ -	0%
Total Revenue	\$ 978,265	\$ 1,012,100	\$ 1,012,100	0%
EXPENSES				
Administration	\$ 657,447	\$ 704,934	\$ 833,726	18%
Sewage Collection System	\$ 12,443	\$ 23,500	\$ 23,500	0%
Lift Stations	\$ 96,443	\$ 58,100	\$ 60,600	4%
Sewage Treatment & Disposal	\$ 225,587	\$ 224,200	\$ 224,000	0%
Total Expenses	\$ 991,921	\$ 1,010,734	\$ 1,141,826	13%
Surplus/(Deficit)	\$ (13,655)	\$ 1,366	\$ (129,726)	

Municipal Water Utility

West Hants Water Utility (pending 2019-20 approval by the UARB)

Operational budget items include salary for shared ODRC, salary for one full time plant operator, salary for one-part time water utility technician, operation and maintenance technician staff (costs split between utilities and roads), water purchase costs from the Town of Windsor, transmission and distribution lines maintenance (includes increased leak detection efforts and increasing requirement to address emergency water break repairs), utility depreciation costs, water treatment plant maintenance, power, chemicals and other plant operation costs, transmission and distribution lines maintenance, utility administration and professional fees.

Revenue for the water utility is generated through user fees based on base rate plus consumption charges. The water rate hearing for the West Hants Water Utility concludes in March 2019, and decision expect early 2019-20.

West Hants Water Utility Budget Highlights

- Rates for water consumption, and fire protection costs have gone up leading to the increased revenue.
- Increases in water purchase from Windsor for TMP explains the increase in the Source of Supply. Depreciation is the source of the increase for Administration and General.

Municipality of the District of West Hants West Hants Water Budget Summary 2019-2020

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Variance
REVENUE				
Flat Rate Sales	\$ 1,470,780	\$ 1,469,500	\$ 1,513,800	3%
Fire Protection	\$ 523,688	\$ 524,088	\$ 605,838	16%
Sprinkler Services	\$ 1,000	\$ 1,000	\$ 1,000	0%
Other Operating Revenue	\$ 22,625	\$ 13,000	\$ 13,000	0%
Total Operating Revenue	\$ 2,018,093	\$ 2,007,588	\$ 2,133,638	6%
EXPENSES				
Source of Supply	\$ 423,919	\$ 396,000	\$ 430,500	9%
Power and Pumping	\$ 39,165	\$ 48,000	\$ 47,500	-1%
Water Treatment	\$ 260,407	\$ 276,000	\$ 278,000	1%
Transmission and Distribution	\$ 722,501	\$ 612,000	\$ 620,500	1%
Administration and General	\$ 500,218	\$ 520,036	\$ 586,926	13%
Total Operating Expenditures	\$ 1,946,210	\$ 1,852,036	\$ 1,963,426	6%
Total Non-Operating Revenue	\$ 5,280	\$ 3,500	\$ 3,500	0%
Total Non-Operating Expenditures	\$ 126,955	\$ 126,955	\$ 226,955	79%
Operating Surplus/Deficit	\$ (49,792)	\$ 32,097	\$ (53,243)	

APPENDICES - Detailed Budgets

Appendix 1 – Municipal Budget

2019-20 Municipality of West Hants Budget

REVENUE			
ASSESSABLE PROPERTY TAXES	2018-19 Projected	2018-19 Budget	2019-20 Estimates
Assessable Property			
Residential	\$ 10,075,320	\$ 10,126,620	\$ 10,727,503
Commercial			
Commercial property	\$ 1,146,974	\$ 1,141,879	\$ 1,189,138
Resource			
Taxable assessments	\$ 374,199	\$ 381,450	\$ 399,033
Recreation Property tax	\$ 5,653	\$ 5,566	\$ 5,655
Forest property tax (< 50,000 acres)	\$ 22,921	\$ 23,984	\$ 22,955
Forest property tax (> 50,000 acres)	\$ 19,329	\$ 20,704	\$ 19,431
Special assessments - Super 8	\$ 53,722	\$ 63,184	\$ 53,346
Special assessments - Sewer	\$ 978,265	\$ 1,012,100	\$ 1,012,100
Area rates and special assessments - Hantsport	\$ 638,072	\$ 645,256	\$ 586,986
Area rates and special assessments - HMCC	\$ 54,560	\$ 54,560	\$ 84,560
Subtotal	\$ 13,369,016	\$ 13,475,302	\$ 14,100,707
Business Property			
Based on revenues - Aliant	\$ 69,920	\$ 61,141	\$ 69,920
NS Power Inc. - Grant in lieu of taxes	\$ 192,906	\$ 192,906	\$ 200,127
HST Rebate	\$ 71,846	\$ 50,000	\$ 50,000
Subtotal	\$ 334,672	\$ 304,047	\$ 320,047
Other taxes			
Deed transfer tax	\$ 650,119	\$ 639,375	\$ 702,622
5% fund	\$ 11,829	\$ 20,000	\$ 16,000
Subtotal	\$ 661,948	\$ 659,375	\$ 718,622
TOTAL TAXES	\$ 14,365,636	\$ 14,438,724	\$ 15,139,376
GRANT IN LIEU OF TAX			
Federal government	\$ 69,094	\$ 61,199	\$ 61,579
Federal government agencies	\$ -	\$ -	\$ -
Provincial government			
Provincial property and property of supported institutions	\$ 25,657	\$ 25,674	\$ 25,729
Crown timber lands	\$ 32,569	\$ 32,418	\$ 32,418
Fire Protection	\$ -	\$ -	\$ -
Wind Farm	\$ -	\$ -	\$ -
TOTAL GRANTS IN LIEU OF TAXES	\$ 127,321	\$ 119,291	\$ 119,726
SERVICES PROVIDED TO OTHER GOVERNMENTS & AGENCIES			
	\$ 809,138	\$ 835,856	\$ 828,377
SALES OF SERVICES			
Sale of services (excluding transit)	\$ 204,146	\$ 203,737	\$ 205,080
Sale of services (including transit)	\$ -	\$ -	\$ -
TOTAL SALES OF SERVICE	\$ 204,146	\$ 203,737	\$ 205,080

OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 44,977	\$ 40,000	\$ 40,000
Fines	\$ 22,671	\$ 21,000	\$ 21,000
Rentals	\$ 3,600	\$ 3,600	\$ 3,600
Concessions and franchises	\$ -	\$ -	\$ -
Return on investment	\$ 76,726	\$ 50,000	\$ 50,000
Penalties and interest on taxes	\$ 258,725	\$ 243,000	\$ 240,000
Miscellaneous	\$ 97,177	\$ 125,500	\$ 94,276
TOTAL OTHER REVENUE FROM OWN SOURCES	\$ 503,876	\$ 483,100	\$ 448,876
UNCONDITIONAL TRANSFERS FROM OWN GOVTS			
Federal Government	\$ -	\$ -	\$ -
Provincial Government			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization	\$ 132,305	\$ 132,305	\$ 132,305
Municipal Grants Act - Farm property acreage	\$ 84,494	\$ 84,494	\$ 85,151
Subtotal	\$ 216,799	\$ 216,799	\$ 217,456
Other provincial			
Resource Recovery Fund Board	\$ -	\$ -	\$ -
Other	\$ 5,119	\$ 5,101	\$ 5,110
Subtotal	\$ 5,119	\$ 5,101	\$ 5,110
TOTAL UNCONDITIONAL TRANSFERS FROM OWN GOVTS	\$ 221,918	\$ 221,900	\$ 222,566
CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS			
Federal Government			
Federal Agency - CMHC			
Provincial Government	\$ 83,105	\$ 63,437	\$ 73,437
TOTAL CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS	\$ 83,105	\$ 63,437	\$ 73,437
CONDTRANSFERS FROM OTHER LOCAL GOVTS	\$ 253,514	\$ 258,154	\$ 315,386
TOTAL REVENUE	\$ 16,568,653	\$ 16,624,200	\$ 17,352,824

EXPENDITURES**General Rate General government services**

Transfers to assessment services	\$	279,847	\$	279,847	\$	285,741
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Other general government services	\$	1,821,601	\$	1,880,823	\$	1,902,479
Amortization	\$	-	\$	-	\$	-
Subtotal	\$	2,101,448	\$	2,160,670	\$	2,188,220

Area Rate General government services

Transfers to assessment services	\$	-	\$	-	\$	-
Interest on short term and long-term debt	\$	2,708	\$	1,168	\$	563
Other general government services	\$	16,605	\$	17,000	\$	17,000
Amortization	\$	-	\$	-	\$	-
Subtotal	\$	19,313	\$	18,168	\$	17,563

General Rate Protective Services

Police Protection	\$	2,369,899	\$	2,374,257	\$	2,393,546
Transfer to correctional services	\$	202,996	\$	202,996	\$	203,722
Other law enforcement	\$	79,706	\$	82,554	\$	86,239
Fire Protection	\$	1,886,381	\$	1,846,674	\$	1,847,432
Interest on short term and long-term debt	\$	148,043	\$	153,139	\$	167,156
Emergency measures	\$	73,671	\$	73,829	\$	87,354
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Valuation allowances	\$	-	\$	-	\$	-
Protective inspections	\$	-	\$	-	\$	-
Other protective services	\$	312,239	\$	362,056	\$	308,692
Subtotal	\$	5,072,934	\$	5,095,504	\$	5,094,142

Area Rate Protective Services

Police Protection	\$	-	\$	-	\$	-
Transfer to correctional services	\$	-	\$	-	\$	-
Other law enforcement	\$	-	\$	-	\$	-
Fire Protection	\$	-	\$	-	\$	-
Interest on short term and long-term debt	\$	3,023	\$	812	\$	2,248
Emergency measures	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Valuation allowances	\$	-	\$	-	\$	-
Protective inspections	\$	-	\$	-	\$	-
Other protective services	\$	7,000	\$	7,000	\$	7,000
Subtotal	\$	10,023	\$	7,812	\$	9,248

General Rate Transportation Services						
Public Transit	\$	-	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Valuation allowances	\$	-	\$	-	\$	-
Other transportation services	\$	478,303	\$	446,085	\$	472,117
Subtotal	\$	478,303	\$	446,085	\$	472,117
Area Rate Transportation Services						
Public Transit	\$	-	\$	-	\$	-
Interest on short term and long-term debt	\$	13,282	\$	17,267	\$	16,064
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Valuation allowances	\$	-	\$	-	\$	-
Other transportation services	\$	105,452	\$	182,600	\$	170,115
Subtotal	\$	118,734	\$	199,867	\$	186,179
General Rate Environmental Health Services						
Transfer to the capital reserve for solid waste closure/post-closure costs	\$	-	\$	-	\$	-
Other current expenditures for solid waste landfill costs	\$	64,427	\$	76,560	\$	71,201
Interest on short term and long-term debt	\$	32,766	\$	29,641	\$	26,290
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Valuation allowances	\$	-	\$	-	\$	-
Other environmental health services	\$	2,138,232	\$	2,373,984	\$	2,144,241
Subtotal	\$	2,235,425	\$	2,480,185	\$	2,241,732
Area Rate Environmental Health Services						
Transfer to the capital reserve for solid waste closure/post-closure costs	\$	-	\$	-	\$	-
Other current expenditures for solid waste landfill costs	\$	-	\$	-	\$	-
Interest on short term and long-term debt	\$	6,647	\$	5,946	\$	5,212
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Valuation allowances	\$	-	\$	-	\$	-
Other environmental health services	\$	67,475	\$	42,500	\$	-
Subtotal	\$	74,122	\$	48,446	\$	5,212
General Rate Public Health Services						
Deficit of Regional Housing Authority	\$	53,799	\$	63,000	\$	60,000
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Other public health services	\$	-	\$	-	\$	-
Subtotal	\$	53,799	\$	63,000	\$	60,000

Area Rate Public Health Services						
Deficit of Regional Housing Authority	\$	-	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other debt charges	\$	-	\$	-	\$	-
Other public health services	\$	33,112	\$	35,794	\$	37,674
Subtotal	\$	33,112	\$	35,794	\$	37,674
General Rate Environmental Development Services						
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other environmental development services	\$	778,914	\$	772,100	\$	787,379
Subtotal	\$	778,914	\$	772,100	\$	787,379
Area Rate Environmental Development Services						
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other environmental development services	\$	-	\$	-	\$	-
Subtotal	\$	-	\$	-	\$	-
General Rate Recreation and Cultural Services						
Interest on short term and long-term debt	\$	-	\$	-	\$	11,037
Amortization	\$	-	\$	-	\$	-
Other recreation and cultural services	\$	742,854	\$	859,777	\$	882,676
Subtotal	\$	742,854	\$	859,778	\$	893,713
Area Rate Recreation and Cultural Services						
Interest on short term and long-term debt	\$	-	\$	-	\$	-
Amortization	\$	-	\$	-	\$	-
Other recreation and cultural services	\$	-	\$	-	\$	-
Subtotal	\$	-	\$	-	\$	-
Area Rate HMCC						
HMCC	\$	54,560	\$	54,560	\$	84,560
Subtotal	\$	54,560	\$	54,560	\$	84,560
Education	\$	3,422,688	\$	3,432,598	\$	3,519,738
Extraordinary or special items	\$	-	\$	-	\$	-
GENERAL RATE EXPENDITURES SUBTOTAL	\$	14,886,365	\$	15,309,919	\$	15,257,040
AREA RATE EXPENDITURES SUBTOTAL	\$	255,304	\$	310,086	\$	255,876
HMCC AREA RATE EXPENDITURES SUBTOTAL	\$	54,560	\$	54,560	\$	84,560
EXPENDITURES SUBTOTAL	\$	15,196,230	\$	15,674,565	\$	15,597,477
PLUS GENERAL RATE PRINCIPAL PAYMENTS	\$	630,770	\$	692,970	\$	1,117,556
PLUS AREA RATE PRINCIPAL PAYMENTS	\$	114,650	\$	136,150	\$	99,610
+/- GENERAL RATE TRANSFERS	-\$	90,701	-\$	78,505	\$	306,681
+/- AREA RATE TRANSFERS	\$	199,020	\$	199,020	\$	231,500
TOTAL EXPENDITURES	\$	16,049,969	\$	16,624,200	\$	17,352,824

Appendix 2 – Municipal Fire Budget

Municipality of West Hants Municipal Fire Service 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	
Contributions (Taxes)	\$ 651,453	\$ 712,512	\$ 734,431	
Contributions (TOW)	\$ -	\$ -	\$ 26,783	
Other	\$ -	\$ -	\$ -	
Total Revenue	\$ 651,453	\$ 712,512	\$ 761,214	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ -	\$ -	\$ -	
Fuel	\$ -	\$ -	\$ -	
Major Repairs	\$ -	\$ -	\$ -	
Annual Safety Inspection	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
<i>Apparatus Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	
<i>Equipment & Services</i>				
Personal Protection	\$ -	\$ -	\$ -	
Hoses/Ladders	\$ -	\$ -	\$ -	
Scba Test & Inspections	\$ -	\$ -	\$ -	
Air Equipment	\$ -	\$ -	\$ -	
Uniforms	\$ -	\$ -	\$ -	
Meals for major calls	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
FS Equipment and Supplies	\$ -	\$ -	\$ 7,700	
Other	\$ -	\$ -	\$ -	
<i>Equipment Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 7,700</i>	
<i>Communications</i>				
Dispatch	\$ 32,053	\$ 30,000	\$ 33,000	
Pagers/Portable Radios	\$ 3,353	\$ -	\$ 3,500	
Maintenance & Testing	\$ -	\$ -	\$ -	
Publications/Subscriptions	\$ -	\$ -	\$ 500	
Other	\$ -	\$ -	\$ -	
<i>Communication Sub Total</i>	<i>\$ 35,406</i>	<i>\$ 30,000</i>	<i>\$ 37,000</i>	
Total Firefighting Operations	\$ 35,406	\$ 30,000	\$ 44,700	
Training				
Fire School Level 1	\$ -	\$ -	\$ -	
Medical First Responder	\$ -	\$ -	\$ -	
Seminars/Materials	\$ -	\$ -	\$ -	
Travel/Meals/Etc	\$ -	\$ -	\$ -	
FS Exercise Expenses	\$ -	\$ -	\$ 2,000	
Firefighter Honorarium	\$ -	\$ -	\$ -	
<i>Training Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 2,000</i>	

Fire Station				
Light & Power	\$ -	\$ -	\$ -	
Heating	\$ -	\$ -	\$ -	
General Maintenance	\$ -	\$ -	\$ -	
Emergency Equipment	\$ -	\$ -	\$ -	
Snow Removal/Grounds	\$ -	\$ -	\$ -	
Janitorial/Cleaning	\$ -	\$ -	\$ -	
Renovations/Major Repairs	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	
<i>Fire Station Sub Total</i>	\$ -	\$ -	\$ -	

Administration				
Telephone	\$ -	\$ -	\$ -	
Fire Services Coordinator	\$ -	\$ -	\$ 26,783	Shared Costs
Summer Student	\$ -	\$ -	\$ -	
Mileage and Expenses	\$ -	\$ -	\$ 1,200	
Conventions & Conferences	\$ -	\$ -	\$ 1,000	
Office Supplies	\$ -	\$ -	\$ -	
Membership	\$ -	\$ -	\$ -	
Legal/Audit Fees	\$ -	\$ -	\$ -	
Bank Charges/Interest	\$ -	\$ -	\$ -	
Insurance	\$ 5,832	\$ 3,000	\$ 6,000	
Computer Services	\$ -	\$ -	\$ -	
Public Events	\$ -	\$ -	\$ -	
Other	\$ -	\$ 2,000	\$ 3,000	Service medal awards
<i>Administration Sub Total</i>	\$ 5,832	\$ 5,000	\$ 37,983	

Long Term Debt Payments				
Principal - BFD/CC	\$ 89,000	\$ 89,000	\$ 89,000	
Term Loan Interest - BFD/CC	\$ 29,778	\$ 29,778	\$ 28,537	
Brooklyn Pumper Principal	\$ 74,000	\$ 74,000	\$ 74,000	
Brooklyn Pumper Interest	\$ 12,378	\$ 12,378	\$ 11,453	
Summerville Pumper Principal	\$ 40,000	\$ 42,200	\$ 42,200	
Summerville Pumper Interest	\$ 10,501	\$ 10,501	\$ 9,770	
Aerial Truck Principal	\$ 80,000	\$ 80,000	\$ 80,000	
Aerial Truck Interest charges	\$ 24,986	\$ 24,986	\$ 23,986	
Fire Transition MFC Principal	\$ 193,603	\$ 193,603	\$ 193,682	
Fire Transition MFC Interest	\$ 35,821	\$ 35,821	\$ 34,176	
TMP Fire Station RBC Principal	\$ -	\$ 60,000	\$ 49,944	
TMP Fire Station RBC Interest	\$ 20,149	\$ 25,245	\$ 39,783	
<i>Long Term Debt Payments</i>	\$ 610,216	\$ 677,512	\$ 676,531	
Total Fire Service Operations	\$ 651,453	\$ 712,512	\$ 761,214	

Capital & Reserve Expenses				
Capital Contributions	\$ -	\$ -	\$ -	
Reserve Contributions	\$ -	\$ -	\$ -	
<i>Capital & Reserve Expenditures Sub Total</i>	\$ -	\$ -	\$ -	
Total Municipal Fire Expenses	\$ 651,453	\$ 712,512	\$ 761,214	
Surplus/Deficit	\$ -	\$ -	\$ -	

Appendix 3 – Hantsport Fire Budget

Municipality of West Hants Hantsport Fire Service 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	
Operation Contributions - West Hants	\$ 148,058	\$ 148,058	\$ 122,378	
Operation Contributions - Kings	\$ 57,578	\$ 57,578	\$ 59,955	30.6% of calls
Operation Contributions - Glooscap	\$ 7,064	\$ 7,064	\$ 7,065	
Capital Contributions - West Hants	\$ 55,390	\$ 55,390	\$ 188,249	
Capital Contributions - Kings	\$ 21,540	\$ 21,540	\$ 83,003	30.6% of calls
Hantsport Area Rate	\$ 5,312	\$ 5,312	\$ 19,154	
Building Reserve	\$ -	\$ -	\$ -	
Provincial Funding	\$ -	\$ -	\$ -	
Other	\$ 10,000	\$ 10,000	\$ -	Transition
Total Revenue	\$ 304,942	\$ 304,942	\$ 479,804	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 18,784	\$ 18,000	\$ 18,000	
Fuel	\$ 3,779	\$ 5,000	\$ 5,000	
Major Repairs	\$ -	\$ -	\$ 500	
Annual Safety Inspection	\$ 3,082	\$ 3,000	\$ 3,000	
Insurance	\$ 15,393	\$ 17,000	\$ 15,500	
<i>Apparatus Sub Total</i>	<i>\$ 41,037</i>	<i>\$ 43,000</i>	<i>\$ 42,000</i>	
<i>Equipment & Services</i>				
Personal Protection	\$ 19,710	\$ 25,000	\$ 25,000	
Fire Suppression & Rescue Equipment	\$ 3,779	\$ 4,000	\$ 4,000	
Scba Test & Inspections	\$ 347	\$ 2,500	\$ 1,500	
Air Equipment	\$ 3,697	\$ 8,000	\$ 8,000	
Uniforms	\$ 770	\$ 2,500	\$ 1,500	
Meals for major calls	\$ 40	\$ 1,000	\$ 400	
Other	\$ -	\$ -	\$ -	
<i>Equipment Sub Total</i>	<i>\$ 28,342</i>	<i>\$ 43,000</i>	<i>\$ 40,400</i>	
<i>Communications</i>				
Dispatch	\$ -	\$ -	\$ -	
Pagers/Portable Radios	\$ 22,060	\$ 16,000	\$ 16,000	
Maintenance & Testing	\$ -	\$ 1,500	\$ 1,000	
Publications/Subscriptions	\$ 200	\$ 500	\$ 2,096	\$2096 IAM Responding Renewal
Other	\$ -	\$ -	\$ -	
<i>Communication Sub Total</i>	<i>\$ 22,260</i>	<i>\$ 18,000</i>	<i>\$ 19,096</i>	
Total Firefighting Operations	\$ 91,640	\$ 104,000	\$ 101,496	

Training

Fire School Level 1	\$ 5,756	\$ 8,000	\$ 7,000
Medical First Responder	\$ 1,020	\$ 2,500	\$ 1,500
Seminars/Materials	\$ 1,065	\$ 500	\$ 1,000
Travel/Meals/Etc	\$ 888	\$ 1,500	\$ 1,000
Firefighter Honorarium	\$ 40,000	\$ 40,000	\$ 40,000
<i>Training Sub Total</i>	<i>\$ 48,728</i>	<i>\$ 52,500</i>	<i>\$ 50,500</i>

Fire Station

Light & Power	\$ 6,068	\$ 7,000	\$ 6,500
Heating	\$ 3,847	\$ 7,500	\$ 4,000
General Maintenance	\$ 3,335	\$ 4,000	\$ 4,000
Emergency Equipment	\$ -	\$ 2,000	\$ 1,000
Snow Removal/Grounds	\$ 843	\$ -	\$ 5,000
Janitorial/Cleaning	\$ 11,601	\$ 15,000	\$ 15,000
Renovations/Major Repairs	\$ 445	\$ 7,500	\$ 4,500
Other	\$ -	\$ -	\$ -
<i>Fire Station Sub Total</i>	<i>\$ 26,138</i>	<i>\$ 43,000</i>	<i>\$ 40,000</i>

Administration

Telephone	\$ 1,757	\$ 3,000	\$ 1,800
Office Supplies	\$ -	\$ 1,000	
Membership	\$ -	\$ 1,000	\$ 500
Legal/Audit Fees	\$ 3,281	\$ 500	\$ 2,500
Bank Charges/Interest	\$ -	\$ -	\$ -
Insurance	\$ 1,604	\$ 1,200	\$ 1,700 WCB
Computer Services	\$ 107	\$ 2,500	\$ 500
Public Events	\$ 3,655	\$ 4,000	\$ 4,000
Other	\$ -	\$ -	\$ -
<i>Administration Sub Total</i>	<i>\$ 10,405</i>	<i>\$ 13,200</i>	<i>\$ 11,000</i>

Long Term Debt Payments

Hantsport Pumper Principal	\$ 25,000	\$ 25,000	\$ 25,000
Hantsport Pumper Interest	\$ 6,075	\$ 6,075	\$ 4,412
Fire Truck Chassis Principal	\$ 17,500	\$ 17,500	\$ 17,500
Fire Truck Chassis Interest	\$ 4,355	\$ 4,355	\$ 4,051
Truck Box Principal (Area Rate)	\$ 20,000	\$ 20,000	\$ 12,500
Truck Box Interest (Area Rate)	\$ 4,000	\$ 4,000	\$ 1,436
Fire Hall Roof Principal (Area Rate)	\$ 4,500	\$ 4,500	\$ 4,500
Fire Hall Roof Interest (Area Rate)	\$ 812	\$ 812	\$ 718
Fire Hall Principal	\$ -	\$ -	\$ 192,801
Fire Hall Interest	\$ -	\$ -	\$ 8,676
Breathing Apparatuses Principal	\$ -	\$ -	\$ 16,500
Breathing Apparatuses Interest	\$ -	\$ -	\$ 2,311
<i>Total Long Term Debt Payments</i>	<i>\$ 82,242</i>	<i>\$ 82,242</i>	<i>\$ 290,406</i>
Total Fire Service Operations	\$ 259,153	\$ 294,942	\$ 493,402

Capital & Reserve Expenses

Misc	\$ 10,000	\$ 10,000	\$ - Transition
Reserve Contributions	\$ -	\$ -	\$ -
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ 10,000</i>	<i>\$ 10,000</i>	<i>\$ -</i>
Total Hantsport Fire Expenses	\$ 269,153	\$ 304,942	\$ 493,402
Surplus/Deficit	\$ 35,789	\$ -	-\$ 13,598

FIRE SERVICES - CAPITAL BUDGET SUBMISSION FORM

FIRE DEPARTMENT: HFD

FISCAL YEAR: 2019/20

CAPITAL PROGRAM

UNIT DESCRIP	STATUS	REASON FOR REPLACEMENT	QUANTITY	UNIT COST	TOTAL COST
New Fire Station	New	Safety and age of old station	1	\$ 2,016,000.00	\$ 2,016,000.00
		plus 30% contingency			\$ 604,800.00
If Fire Station is not approved (One item can be potentially 50% grant)					
Hurst Electric Jaws of Life Tools	New	New additional	1	\$ 30,000.00	\$ 30,000.00
Command Scene Light	New	To assist at structure fire scene lig	1	\$ 30,000.00	\$ 30,000.00
					\$ -
Total Capital Costs					\$ 2,680,800.00

FISCAL YEAR: 2019/2020

APPARATUS REPLACEMENT PROGRAM

HFD

UNIT DESCRIP	CURRENT STATUS	MODEL YEAR	AGE OF UNIT	REPLACEMENT				TOTAL COST	REASON FOR REPLACEMENT
				REPLACEMENT YEAR	EXP LENGTH OF USE	BASIC COST	ADDITIONS		
Heavy Rescue	in service	2016	1	2031	15 years	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00	age and reliability
Engine	in service	2002	14	2022	20 years	\$ 650,000.00	\$ 50,000.00	\$ 700,000.00	end of life per NFPA
Tanker	in service	2004	12	2024	20 years	\$ 450,000.00	\$ 50,000.00	\$ 500,000.00	end of life per NFPA
Light Rescue	in service	2008	8	2020	12 years	\$ 70,000.00	\$ 30,000.00	\$ 100,000.00	age and reliability
Engine	in service	2015	1	2035	20 years	\$ 750,000.00	\$ 50,000.00	\$ 800,000.00	end of life per NFPA

Appendix 4 – Summerville Fire Budget

Municipality of West Hants Summerville Fire Department 2019-2020 Detailed Budget

REVENUE	Projected Jan to Dec 2017	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ 15,121.25	\$ -	\$ -	
Donations	\$ 2,242.50	\$ -	\$ -	
Contributions - Grants	\$ 258,000.00	\$ 258,000.00	\$ 229,950.00	
Other	\$ 37,383.15	\$ -	\$ -	GST, Reserves
Total Revenue	\$ 312,746.89	\$ 258,000.00	\$ 229,950.00	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	
Fuel	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	
Major Repairs	\$ 6,000.00	\$ -	\$ 5,000.00	Truck 4 engine failure
Annual Safety Inspection	\$ 500.00	\$ 500.00	\$ 500.00	
Insurance	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	
<i>Apparatus Sub Total</i>	<i>\$ 44,000.00</i>	<i>\$ 31,500.00</i>	<i>\$ 36,500.00</i>	
<i>Equipment & Services</i>				
Personal Protection	\$ 35,041.46	\$ 20,000.00	\$ 15,000.00	
Fire Suppression & Rescue Equipment	\$ 28,583.27	\$ 10,000.00	\$ 5,000.00	
Scba Test & Inspections	\$ 4,000.00	\$ 5,000.00	\$ 5,500.00	
Air Equipment	\$ 12,000.00	\$ 5,500.00	\$ 5,500.00	
Uniforms	\$ 4,000.00	\$ 1,500.00	\$ 1,500.00	
Other	\$ 2,900.00	\$ 2,000.00	\$ 3,000.00	Inspections on other life saving equipment
<i>Equipment Sub Total</i>	<i>\$ 86,524.73</i>	<i>\$ 44,000.00</i>	<i>\$ 35,500.00</i>	
<i>Communications</i>				
Dispatch	\$ -	\$ -	\$ -	
Pagers/Portable Radios	\$ 2,990.00	\$ 6,500.00	\$ 4,000.00	
Maintenance & Testing	\$ 1,783.09	\$ 1,500.00	\$ 1,800.00	
Publications/Subscriptions	\$ -	\$ 500.00	\$ 100.00	
Other	\$ 1,600.00	\$ 2,000.00	\$ 2,000.00	Radio Licensing & Air Time
<i>Communication Sub Total</i>	<i>\$ 6,373.09</i>	<i>\$ 10,500.00</i>	<i>\$ 7,900.00</i>	
Total Firefighting Operations	\$ 136,897.82	\$ 86,000.00	\$ 79,900.00	
Training				
Fire School Level 1	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00	
Medical First Responder	\$ 800.00	\$ 2,000.00	\$ 2,000.00	
Seminars/Materials	\$ 2,445.46	\$ 4,000.00	\$ 4,000.00	Fire Chief Attended
Travel/Meals/Etc.	\$ 500.00	\$ 2,000.00	\$ 2,000.00	Fire Chief Attended
Firefighter Honorarium	\$ 11,950.00	\$ 15,000.00	\$ 15,000.00	
<i>Training Sub Total</i>	<i>\$ 16,695.46</i>	<i>\$ 28,000.00</i>	<i>\$ 28,000.00</i>	

Fire Station				
Light & Power	\$ 3,484.76	\$ 5,000.00	\$ 5,000.00	
Heating	\$ 8,500.00	\$ 8,000.00	\$ 8,500.00	
General Maintenance	\$ 13,000.00	\$ 10,000.00	\$ 10,000.00	new water system
Emergency Equipment	\$ 2,050.00	\$ 2,000.00	\$ 2,500.00	Diesel Generator
Snow Removal/Grounds	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00	
Janitorial/Cleaning	\$ 4,300.00	\$ 5,000.00	\$ 5,000.00	
Renovations/Major Repairs	\$ 6,196.00	\$ 6,500.00	\$ 6,500.00	WELL 5900.00
Insurance	\$ 15,671.00	\$ 13,500.00	\$ 16,000.00	
Other Station Expenses	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	Supplies and Material
Other	\$ 20,185.31	\$ 7,000.00	\$ 7,000.00	Gen project
Fire Station Sub Total	\$ 84,387.07	\$ 66,500.00	\$ 71,500.00	
Administration				
Telephone	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
Office Supplies	\$ 600.00	\$ 2,000.00	\$ 3,000.00	COPIER LEASE
Membership	\$ 892.70	\$ 1,100.00	\$ 1,100.00	
Legal/Audit Fees	\$ 4,050.00	\$ 2,700.00	\$ 3,000.00	Filed taxes twice
Bank Charges/Interest	\$ 260.00	\$ 1,000.00	\$ 1,000.00	Renewal to come
Insurance	\$ 5,620.00	\$ 7,700.00	\$ 6,000.00	
Computer Services	\$ 4,153.79	\$ 3,000.00	\$ 3,000.00	
Public Events	\$ 6,798.12	\$ 3,000.00	\$ 3,000.00	5 YEAR BANQUET
Other	\$ 5,489.37	\$ 4,000.00	\$ 3,000.00	Courier Services, Member Awards
Administration Sub Total	\$ 30,863.98	\$ 27,500.00	\$ 26,100.00	
Long Term Debt Payments	\$ -	\$ -	\$ -	
Total Fire Service Operations	\$ 268,844.33	\$ 208,000.00	\$ 205,500.00	
Capital & Reserve Expenses				
Long Term Debt - New Tanker	\$ 43,902.56	\$ 50,000.00	\$ 50,000.00	
Long Term Debt - New Pumper	\$ -	\$ -	\$ -	
Payout - Credit Union Loan	\$ -	\$ -	\$ -	
Capital & Reserve Expenditures Sub Total	\$ 43,902.56	\$ 50,000.00	\$ 50,000.00	
Total Summerville Fire Expenses	\$ 312,746.89	\$ 258,000.00	\$ 255,500.00	
Surplus/Deficit	\$ -	\$ -	-\$ 25,550.00	

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

FIRE SERVICES - CAPITAL BUDGET SUBMISSION FORM

FIRE DEPARTMENT: Summersville & District Volunteer Fire Department

FISCAL YEAR: 2019-20

OTHER CAPITAL PROGRAM

UNIT DESCRIPTION	STATUS	REASON FOR REPLACEMENT	QUANTITY	UNIT COST	TOTAL COST
Ventilation system for truck bay	none	Health & Safety	1 system	\$ 22,000.00	\$ 22,000.00
Reshingle truck bay roof	20 years	End of life expectancy	1 ea	\$ 30,000.00	\$ 30,000.00
Pave truck bay entrance	gravel	improve access	1 ea	\$ 25,000.00	\$ 25,000.00
reside main station	40 yrs old	End of life expectancy	1 ea	\$ 30,000.00	\$ 30,000.00
					\$ 107,000.00

FIRE DEPARTMENT:

Summerville & District Volunteer Fire Department

FISCAL YEAR:

2019-20

APPARATUS REPLACEMENT PROGRAM

UNIT DESCRIP	CURRENT STATUS	MODELAGE OF		REPLACEMENT				TOTAL	REASON FOR
		YEAR	UNIT	YEAR	AGE	BASIC COST	ADDITIONS	COST	REPLACEMENT
Unit 1 - Freightliner M 108 Pumper	Inservice 2 year	2017	2 year	2037	20 yrs	\$ 506,000.00	\$ 40,000.00	\$ 546,000.00	age of service
Unit 2 - International 7600 VacuumTanker	Inservice 7 years	2012	7 yrs	2032	20 yrs	\$ 460,000.00	\$ 10,000.00	\$ 470,000.00	age of service
Unit 3 - Sterling LT9500 Pumper/Tanker	Inservice 12 years	2007	12 yrs	2032	25 yrs	\$ 500,000.00	\$ 40,000.00	\$ 545,000.00	age of service
Unit 4 - F350 - Rescue/Command vehicle	Inservice 16 years	2003	16 yrs	2020	17 yrs	\$ 150,000.00	\$ 10,000.00	\$ 160,000.00	age of service
Unit 5 - Water Rescue Craft Pro 9 Zodiac	Inservice 11 years	2008	11 yr	2023	15 yrs	\$ 35,000.00	\$ 5,000.00	\$ 40,000.00	age of service
Polaris Ranger ATV	Inservice 7 years	2012	7 yrs	2027	15 yrs	\$ 70,000.00	\$ -	\$ 70,000.00	age of service

Appendix 5 – Walton Budget

Municipality of West Hants Walton Fire Department 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ 25,000	\$ 32,000	\$ 25,000	
Donations	\$ 9,200	\$ 2,000	\$ 5,000	
Contributions - Grants	\$ 38,850	\$ 38,850	\$ 42,165	Increase for WH Required Training
Other	\$ 40,821	\$ 32,678	\$ 35,287	HST Rebate & East Hants Contribution
Total Revenue	\$ 113,871	\$ 105,528	\$ 107,452	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 4,100	\$ 6,500	\$ 6,500	
Fuel	\$ 1,500	\$ 2,000	\$ 2,000	
Major Repairs	\$ 15,184	\$ 11,000	\$ 5,000	
Annual Safety Inspection	\$ 1,200	\$ 1,200	\$ 1,200	
Insurance	\$ 17,510	\$ 16,286	\$ 17,510	
<i>Apparatus Sub Total</i>	<i>\$ 39,494</i>	<i>\$ 36,986</i>	<i>\$ 32,210</i>	
<i>Equipment & Services</i>				
Personal Protection	\$ 3,039	\$ 12,000	\$ 11,758	
Hoses/Ladders	\$ -	\$ 7,000	\$ 7,000	
Scba Test & Inspections	\$ 4,500	\$ 4,500	\$ 4,500	
Air Equipment	\$ 2,000	\$ 2,000	\$ 2,000	
Uniforms	\$ 6,300	\$ -	\$ 3,000	
Other	\$ -	\$ 12,000	\$ 12,000	Thermal Imaging Camera & CO2 Monitor Detectors & Water Rescue Equipment
<i>Equipment Sub Total</i>	<i>\$ 15,839</i>	<i>\$ 37,500</i>	<i>\$ 40,258</i>	
<i>Communications</i>				
Dispatch	\$ -	\$ -	\$ -	
Pagers/Portable Radios	\$ 2,500	\$ 3,500	\$ 2,000	
Maintenance & Testing	\$ 3,200	\$ 2,500	\$ 2,500	
Publications/Subscriptions	\$ 100	\$ 100	\$ 100	
Other	\$ 814	\$ 814	\$ 814	
<i>Communication Sub Total</i>	<i>\$ 6,614</i>	<i>\$ 6,914</i>	<i>\$ 5,414</i>	
Total Firefighting Operations	\$ 61,947	\$ 81,400	\$ 77,882	
Training				
Fire School Level 1	\$ 5,500	\$ 13,000	\$ 13,000	Swift water rescue
Medical First Responder	\$ -	\$ 1,000	\$ 1,000	
Seminars/Materials	\$ -	\$ 1,000	\$ 1,000	
Travel/Meals/Etc.	\$ 800	\$ 500	\$ 500	
Firefighter Honorarium	\$ -	\$ -	\$ -	
<i>Training Sub Total</i>	<i>\$ 6,300</i>	<i>\$ 15,500</i>	<i>\$ 15,500</i>	

Fire Station

Light & Power	\$ 5,000	\$ 5,253	\$ 5,253	
Heating	\$ 3,500	\$ 3,090	\$ 4,000	
General Maintenance	\$ 3,500	\$ 4,500	\$ 4,500	Propane Tank
Emergency Equipment	\$ -	\$ 500	\$ 500	
Snow Removal/Grounds	\$ 1,200	\$ 2,000	\$ 2,000	
Janitorial/Cleaning	\$ 1,200	\$ 1,200	\$ 1,200	
Renovations/Major Repairs	\$ 3,300	\$ 3,500	\$ 6,000	Cold Water Pumping System
Insurance	\$ -	\$ -	\$ -	
Other Station Expenses	\$ 2,500	\$ 4,000	\$ 14,000	Buying a Storage Container for Equipment
<i>Fire Station Sub Total</i>	<i>\$ 20,200</i>	<i>\$ 24,043</i>	<i>\$ 37,453</i>	

Administration

Telephone	\$ 1,900	\$ 1,900	\$ 1,900	
Office Supplies	\$ 1,163	\$ 1,200	\$ 1,200	
Membership	\$ 213	\$ 400	\$ 400	
Legal/Audit Fees	\$ -	\$ 700	\$ 700	
Bank Charges/Interest	\$ 4,100	\$ 900	\$ 4,100	Interest on loan
Insurance	\$ -	\$ 2,085	\$ 2,085	
Computer Services	\$ 225	\$ 250	\$ 250	
Public Events	\$ 1,000	\$ 600	\$ 1,000	
Other	\$ 10,325	\$ 5,011	\$ 8,500	
<i>Administration Sub Total</i>	<i>\$ 18,926</i>	<i>\$ 13,046</i>	<i>\$ 20,135</i>	

<i>Long Term Debt Payments</i>	<i>\$ 2,430</i>	<i>\$ 5,832</i>	<i>\$ 5,832</i>	Add on structure to building
Total Fire Service Operations	\$ 47,856	\$ 58,421	\$ 78,920	

Capital & Reserve Expenses

Truck Bay floor	\$ -	\$ 21,000	\$ -	
Transfer to Reserves	\$ 10,000	\$ 10,000	\$ 10,000	
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ 10,000</i>	<i>\$ 31,000</i>	<i>\$ 10,000</i>	
Total Walton Fire Expenses	\$ 119,803	\$ 170,821	\$ 166,802	
Surplus/Deficit	-\$ 5,932	-\$ 65,293	-\$ 59,350	

Appendix 6 – Brooklyn Fire Department – Station 1

Municipality of West Hants Brooklyn Station 1 Fire Service 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	
Contributions - West Hants	\$ 373,361	\$ 373,361	\$ 287,229	
Contributions - East Hants	\$ 48,156	\$ 36,739	\$ 51,867	
Municipal costs	\$ -	\$ -	\$ 37,000	
Other	\$ 18,380	\$ -	-\$ 3,700	Investments withdrawn for legal fees
Total Revenue	\$ 439,897	\$ 410,100	\$ 372,396	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 16,698	\$ 15,000	\$ 15,000	
Fuel	\$ 20,255	\$ 12,000	\$ 18,000	
Major Repairs	\$ 20,868	\$ 10,000	\$ 12,000	P/T 4 needs body repairs and lights
Annual Safety Inspection	\$ 5,400	\$ 3,000	\$ 5,000	
Insurance	\$ 7,032	\$ 12,000	\$ 7,050	Need to add for 9, 10, 11
<i>Apparatus Sub Total</i>	<i>\$ 70,253</i>	<i>\$ 52,000</i>	<i>\$ 57,050</i>	
<i>Equipment & Services</i>				
Personal Protection	\$ 23,070	\$ 24,800	\$ 25,500	6 x \$4000 plus repairs
Fire Suppression & Rescue Equipment	\$ 21,450	\$ 23,600	\$ 23,000	
Scba Test & Inspections	\$ 7,000	\$ 8,000	\$ 7,000	BA bottles, Packs and masks SCBA compressor inspections
Air Equipment	\$ 2,500	\$ 3,000	\$ 2,500	
Uniforms	\$ 2,972	\$ 3,500	\$ 3,000	
Testing Repair & Maintenance	\$ 22,000	\$ 30,000	\$ 28,000	Tower, harnesses, Ex tools, ice suits
Other	\$ -	\$ -	\$ -	
<i>Equipment Sub Total</i>	<i>\$ 78,992</i>	<i>\$ 92,900</i>	<i>\$ 89,000</i>	
<i>Communications</i>				
Dispatch	\$ -	\$ -	\$ -	replace VHF (1/2) and 2 new TMR. If no capital supported
Pagers/Portable Radios	\$ 10,000	\$ 7,500	\$ 7,500	
Maintenance & Testing	\$ -	\$ -	\$ 1,000	Radio Tower Maintenance
Publications/Subscriptions	\$ 300	\$ 60	\$ 60	
Other	\$ -	\$ -	\$ -	
<i>Communication Sub Total</i>	<i>\$ 10,300</i>	<i>\$ 7,560</i>	<i>\$ 8,560</i>	
Total Firefighting Operations	\$ 159,545	\$ 152,460	\$ 154,610	

Training

Fire School Level 1	\$ 11,000	\$ 10,000	\$ 15,000	Increase in requirements for Officer/Firefighter training
Medical First Responder	\$ 2,555	\$ 4,000	\$ 2,500	
Seminars/Materials	\$ 8,500	\$ 4,000	\$ 6,000	Training grounds, Dal courses, Slave Lake
Travel/Meals/Etc.	\$ 3,825	\$ 3,500	\$ 3,500	
Firefighter Honorarium	\$ 70,030	\$ 60,000	\$ 65,000	
Training Sub Total	\$ 95,910	\$ 81,500	\$ 92,000	

Fire Station

Light & Power	\$ 27,600	\$ 25,000	\$ 25,000	
Heating	\$ 1,000	\$ 1,000	\$ 1,000	Heating at radio tower - Etter Rd
General Maintenance	\$ 9,935	\$ 9,000	\$ 10,000	Garbage Bin
Emergency Equipment	\$ 3,000	\$ 3,000	\$ 3,000	Generator, fire extinguisher insp
Snow Removal/Grounds	\$ 23,169	\$ 9,000	\$ 12,000	Next year joint tender
Maintenace/Apparatus Superintendant and clear	\$ 51,000	\$ 50,000	\$ 30,000	
Renovations/Major Repairs	\$ 7,000	\$ 12,000	\$ 6,500	Road repair, door seal and temp control module
Other	\$ -	\$ -	\$ -	
Fire Station Sub Total	\$ 122,704	\$ 109,000	\$ 87,500	

Administration

Telephone	\$ 6,320	\$ 4,300	\$ 4,300	
Office Supplies	\$ 3,000	\$ 4,220	\$ 1,500	
Membership	\$ 400	\$ 100	\$ 300	
Legal/Audit Fees	\$ 15,769	\$ -	\$ 2,000	Discuss amount !!!
Bank Charges/Interest	\$ -	\$ -	\$ -	
Insurance	\$ 13,706	\$ 10,000	\$ 14,000	
Computer Services	\$ 1,200	\$ 1,020	\$ 1,000	
Public Events	\$ 6,800	\$ 3,500	\$ 6,800	Banquet and School supplies PR
Other	\$ -	\$ -	\$ -	
Administration Sub Total	\$ 47,195	\$ 23,140	\$ 29,900	

Long Term Debt Payments	\$ 44,000	\$ 44,000	\$ 44,000
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Total Fire Service Operations	\$ 469,354	\$ 410,100	\$ 408,010
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Capital & Reserve Expenses

Misc			
Reserve Contributions			
Capital & Reserve Expenditures Sub Total	\$ -	\$ -	\$ -
Total BFD Station 1 Fire Expenses	\$ 469,354	\$ 410,100	\$ 408,010
Surplus/Deficit	-\$ 29,457	\$ -	-\$ 35,614

FIRE DEPARTMENT: Brooklyn Fire Department
 FISCAL YEAR: 2019/20

APPARATUS REPLACEMENT PROGRAM

UNIT DESCRIP	CURRENT STATUS	MODEL YEAR	AGE OF UNIT	REPLACEMENT				TOTAL	REASON FOR REPLACEMENT
				REPLACEMENT YEAR	EXP LENGTH OF USE	BASIC COST	ADDITIONS	COST	
Squad 3	Front Line	2016	1	2039	NIL			\$ 700,000.00	NFPA requirements life done
Engine 1	Reserve / Fill Site	1987	29	2021	NIL			\$ 500,000.00	NFPA requirements life done
Pumper / Tanker 2	Front Line	2003	14	2026	NIL			\$ 450,000.00	NFPA requirements life done
Pumper / Tanker 4	Front Line	2007	10	2031	NIL			\$ 1,000,000.00	NFPA requirements life done
Squad 5 / Rescue 7 & trailers	Front Line	2015	2	2036	NIL			\$ 800,000.00	NFPA requirements life done
Tower 6	Front Line	2016	1	2039	25			\$ 1,289,000.00	NFPA requirements life done

FISCAL YEAR: 2019/20

CAPITAL PROGRAM

UNIT DESCRIP	STATUS	REASON FOR REPLACEMENT	QUANTITY	UNIT COST	TOTAL COST
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Total Capital Costs					\$ -

Appendix 7 – Brooklyn Fire Station 2

Municipality of West Hants BFD Station 2 Fire Service 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	
Contributions - Grants	\$ 107,250	\$ 107,250	\$ 103,950	
Municipal costs	\$ 39,946	\$ 31,350	\$ 35,600	
Other	\$ 2,622	\$ -	-\$ 3,560	Investmates used for Legal
Total Revenue	\$ 149,817	\$ 138,600	\$ 135,990	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 7,966	\$ 6,500	\$ 7,500	
Fuel	\$ 13,504	\$ 6,000	\$ 12,000	
Major Repairs	\$ 7,117	\$ 5,000	\$ 5,000	
Annual Safety Inspection	\$ 2,200	\$ 1,500	\$ 2,500	
<i>Insurance</i>	\$ 12,180	\$ 8,500	\$ 12,200	Municipal cost
<i>Apparatus Sub Total</i>	\$ 42,967	\$ 27,500	\$ 39,200	
<i>Equipment & Services</i>				
Personal Protection	\$ 12,105	\$ 15,000	\$ 15,000	4 sets of gear + repairs
Fire Suppression & Rescue Equipment	\$ 8,534	\$ 3,000	\$ 4,000	Monitor gun (\$5500)
Scba Test & Inspections	\$ 3,500	\$ 4,000	\$ 3,500	
Air Equipment	\$ -	\$ 1,500	\$ -	
Uniforms	\$ 1,981	\$ 3,000	\$ 2,000	
Testing Repair and Maintenance	\$ 3,500	\$ 5,000	\$ 5,000	Annual fleet testing
Other	\$ -	\$ -	\$ -	
<i>Equipment Sub Total</i>	\$ 29,620	\$ 31,500	\$ 29,500	
<i>Communications</i>				
Dispatch	\$ -	\$ -	\$ -	
Pagers/Portable Radios	\$ 3,746	\$ 2,000	\$ 2,000	
Maintenance & Testing	\$ -	\$ 500	\$ 500	
Publications/Subscriptions	\$ 300	\$ 300	\$ 300	
Other	\$ -	\$ -	\$ -	
<i>Communication Sub Total</i>	\$ 4,046	\$ 2,800	\$ 2,800	
Total Firefighting Operations	\$ 76,633	\$ 61,800	\$ 71,500	

Training

Fire School Level 1	\$ 3,500	\$ 8,500	\$ 8,500	New officer standards set internally
Medical First Responder	\$ 1,380	\$ 2,000	\$ 1,500	
Seminars/Materials	\$ 4,000	\$ 4,000	\$ 4,000	
Travel/Meals/Etc	\$ 1,300	\$ 2,000	\$ 1,500	
Firefighter Honorarium	\$ 20,680	\$ 20,000	\$ 20,000	
Training Sub Total	\$ 30,860	\$ 36,500	\$ 35,500	

Fire Station

Light & Power	\$ 4,309	\$ 4,000	\$ 4,300	
Heating	\$ 7,580	\$ 2,500	\$ 5,000	
General Maintenance	\$ 1,947	\$ 2,000	\$ 2,000	
Emergency Equipment	\$ 200	\$ 200	\$ 200	BFD Cost
Snow Removal/Grounds	\$ 4,076	\$ 6,000	\$ 5,000	
Janitorial/Cleaning	\$ 31,200	\$ 15,000	\$ 15,000	BFD Cost
Renovations/Major Repairs	\$ 4,189	\$ 1,500	\$ 1,500	gas detection system
Other	\$ 23,800	\$ 500	\$ -	Over pay to Former Chief after placed on Leave
Fire Station Sub Total	\$ 77,302	\$ 31,700	\$ 33,000	

Administration

Telephone	\$ 382	\$ 1,100	\$ 500	
Office Supplies	\$ 450	\$ 500	\$ 500	BFD Cost
Membership	\$ 100	\$ -	\$ -	
Legal/Audit Fees	\$ 2,620	\$ -	\$ 2,500	BFD Cost
Bank Charges/Interest	\$ -	\$ -	\$ -	
Insurance	\$ 4,500	\$ 4,500	\$ 4,500	
Computer Services	\$ 588	\$ 1,000	\$ 600	
Public Events	\$ 2,600	\$ 1,500	\$ 2,500	BFD Cost
Other	\$ -	\$ -	\$ -	
Administration Sub Total	\$ 11,240	\$ 8,600	\$ 11,100	

Long Term Debt Payments	\$ -	\$ -	\$ -	
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Total Fire Service Operations	\$ 196,035	\$ 138,600	\$ 151,100	
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Capital & Reserve Expenses

Misc	\$ 194	\$ -	\$ -	
Reserve Contributions	\$ -	\$ -	\$ -	
Capital & Reserve Expenditures Sub Total	\$ 194	\$ -	\$ -	
Total BFD Station 2 Fire Expenses	\$ 196,229	\$ 138,600	\$ 151,100	
Surplus/Deficit	-\$ 46,411	\$ -	-\$ 15,110	

FISCAL YEAR: 2019/2020

APPARATUS REPLACEMENT PROGRAM - GARLANDS CROSSING BFD STATION 2

UNIT DESCRIP	CURRENT STATUS	MODEL YEAR	AGE OF UNIT	REPLACEMENT			ADDITIONS	TOTAL	REASON FOR REPLACEMENT
				REPLACEMENT YEAR	EXP LENGTH OF USE	BASIC COST		COST	
Engine 1	Front Line	1987	29	2017	NIL	\$ 800,000.00		\$ 800,000.00	NFPA requirements life done
Squad 9	Front Line	2015	3	2040	25	\$ 750,000.00		\$ 750,000.00	NFPA requirements life done
Pumper/Tanker 10	Front Line	2015	3	2040	25	\$ 500,000.00		\$ 500,000.00	NFPA requirements life done
Rescue 11	Front Line	2015	3	2040	25	\$ 90,000.00		\$ 90,000.00	NFPA requirements life done

Appendix 8 – Mount Uniacke Fire Department

**Municipality of West Hants
Mt. Uniacke Fire Service
2019-2020 Detailed Budget**

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
Fundraising	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	
Contributions - Grants	\$ 33,432	\$ 33,432	\$ 30,089	
Other	\$ -	\$ -	\$ -	
Total Revenue	\$ 33,432	\$ 33,432	\$ 30,089	
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 1,030	\$ 1,266	\$ 1,266	
Fuel	\$ 1,513	\$ 400	\$ 400	
Major Repairs	\$ -	\$ 333	\$ 333	
Annual Safety Inspection	\$ 2,150	\$ 2,167	\$ 2,167	
Insurance	\$ 533	\$ 533	\$ 533	
<i>Apparatus Sub Total</i>	\$ 5,226	\$ 4,699	\$ 4,699	
<i>Equipment & Services</i>				
Personal Protection	\$ 2,100	\$ 1,666	\$ 1,666	
Fire Suppression & Rescue Equipment	\$ 1,500	\$ -	\$ -	
Scba Test & Inspections	\$ 150	\$ 133	\$ 133	
Air Equipment	\$ -	\$ 67	\$ 67	
Uniforms	\$ 500	\$ -	\$ -	
Meals for major calls	\$ -	\$ -	\$ -	
Other	\$ 200	\$ 2,500	\$ 2,500	
<i>Equipment Sub Total</i>	\$ 4,450	\$ 4,366	\$ 4,366	
<i>Communications</i>				
Dispatch	\$ 650	\$ 667	\$ 667	
Pagers/Portable Radios	\$ 160	\$ 167	\$ 167	
Maintenance & Testing	\$ 320	\$ 100	\$ 100	
Publications/Subscriptions	\$ 100	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	
<i>Communication Sub Total</i>	\$ 1,230	\$ 934	\$ 934	
Total Firefighting Operations	\$ 10,906	\$ 9,999	\$ 9,999	
Training				
Fire School Level 1	\$ 2,000	\$ 2,133	\$ 2,133	
Medical First Responder	\$ 1,000	\$ 1,000	\$ 1,000	
Seminars/Materials	\$ 230	\$ 67	\$ 67	
Travel/Meals/Etc	\$ 2,450	\$ 2,333	\$ 2,333	
Firefighter Honorarium	\$ -	\$ -	\$ -	
<i>Training Sub Total</i>	\$ 5,680	\$ 5,533	\$ 5,533	

Fire Station

Light & Power	\$ 850	\$ 800	\$ 800
Heating	\$ 1,700	\$ 1,500	\$ 1,500
General Maintenance	\$ 820	\$ 800	\$ 800
Emergency Equipment	\$ -	\$ -	\$ -
Snow Removal/Grounds	\$ 800	\$ 467	\$ 467
Janitorial/Cleaning	\$ 4,500	\$ 4,389	\$ 4,389
Renovations/Major Repairs	\$ 400	\$ 533	\$ 533
Insurance	\$ -	\$ -	\$ -
Other	\$ 100	\$ 100	\$ 100
<i>Fire Station Sub Total</i>	<i>\$ 9,170</i>	<i>\$ 8,589</i>	<i>\$ 8,589</i>

Administration

Telephone	\$ 170	\$ 73	\$ 73
Office Supplies	\$ 120	\$ 33	\$ 33
Membership	\$ 30	\$ 33	\$ 33
Legal/Audit Fees	\$ -	\$ -	\$ -
Bank Charges/Interest	\$ -	\$ -	\$ -
Insurance	\$ 1,200	\$ 1,200	\$ 1,200
Computer Services	\$ 60	\$ 67	\$ 67
Public Events	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
<i>Administration Sub Total</i>	<i>\$ 1,580</i>	<i>\$ 1,406</i>	<i>\$ 1,406</i>

<i>Long Term Debt Payments</i>	<i>\$ 6,000</i>	<i>\$ 7,905</i>	<i>\$ 7,905</i>
Total Fire Service Operations	\$ 33,336	\$ 33,432	\$ 33,432

Capital & Reserve Expenses

Misc			
Reserve Contributions			
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Mt. Uniacke Fire Expenses	\$ 33,336	\$ 33,432	\$ 33,432
Surplus/Deficit	\$ 96	\$ -	-\$ 3,343

Appendix 9 – South West Hants Fire Budget

Municipality of West Hants South West Hants Fire Service 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020
Fundraising	\$ 13,490	\$ 10,000	\$ 7,500
Donations	\$ 600	\$ 100	\$ 300
SWH Fire Society	\$ 43,500	\$ 43,500	\$ 27,036
Fire Operations	\$ 57,700	\$ 57,700	\$ 52,749
Auxiliary	\$ -	\$ -	\$ -
Rent	\$ 1,750	\$ 1,000	\$ 1,000
Surplus	\$ 8,625	\$ 6,000	\$ 1,300
Other		\$ -	\$ 11,880
Total Revenue	\$ 125,665	\$ 118,300	\$ 101,765
EXPENSES			
Firefighting Operations			
<i>Apparatus</i>			
Regular Maintenance	\$ 9,296	\$ 9,000	\$ 10,000
Fuel	\$ 684	\$ 2,500	\$ 800
Major Repairs	\$ -	\$ -	\$ -
Annual Safety Inspection	\$ -	\$ 500	\$ 500
Insurance	\$ -	\$ 1,000	\$ 1,000
<i>Apparatus Sub Total</i>	<i>\$ 9,981</i>	<i>\$ 13,000</i>	<i>\$ 12,300</i>
<i>Equipment & Services</i>			
Personal Protection	\$ 13,512	\$ 10,000	\$ 10,000
Fire Supression & Rescue Equipment	\$ 2,229	\$ 1,500	\$ 1,500
Scba Test & Inspections	\$ 806	\$ 1,000	\$ 1,000
Air Equipment	\$ 596	\$ 2,000	\$ 600
Uniforms	\$ 418	\$ 1,500	\$ 500
Meals for major calls	\$ 65	\$ 500	\$ 150
Other	\$ 10	\$ -	\$ -
<i>Equipment Sub Total</i>	<i>\$ 17,637</i>	<i>\$ 16,500</i>	<i>\$ 13,750</i>
<i>Communications</i>			
Dispatch	\$ -	\$ -	\$ -
Pagers/Portable Radios	\$ 3,681	\$ 3,000	\$ 3,000
Maintenance & Testing	\$ 4	\$ 2,000	\$ 500
Publications/Subscriptions	\$ 90	\$ 200	\$ -
Other	\$ 39	\$ -	\$ -
<i>Communication Sub Total</i>	<i>\$ 3,813</i>	<i>\$ 5,200</i>	<i>\$ 3,500</i>
Total Firefighting Operations	\$ 31,431	\$ 34,700	\$ 29,550

Training

Fire School Level 1	\$ 3,188	\$ 4,000	\$ 3,500
Medical First Responder	\$ 132	\$ 1,000	\$ 500
Seminars/Materials	\$ 611	\$ 1,000	\$ 700
Travel/Meals/Etc	\$ 2,780	\$ 500	\$ 500
Firefighter Honorarium	\$ 8,000	\$ 8,000	\$ 10,500
<i>Training Sub Total</i>	<i>\$ 14,712</i>	<i>\$ 14,500</i>	<i>\$ 15,700</i>

Fire Station

Light & Power	\$ 5,950	\$ 5,000	\$ 6,000
Heating	\$ 6,699	\$ 7,000	\$ 6,000
General Maintenance	\$ 1,897	\$ 2,000	\$ 2,000
Emergency Equipment	\$ 5,750	\$ 1,750	\$ 1,750
Snow Removal/Grounds	\$ 4,200	\$ 4,000	\$ 4,300
Janitorial/Cleaning	\$ 3,000	\$ 2,500	\$ 3,425
Renovations/Major Repairs	\$ 3,797	\$ 3,000	\$ 16,130
Other	\$ -	\$ -	\$ -
<i>Fire Station Sub Total</i>	<i>\$ 31,293</i>	<i>\$ 25,250</i>	<i>\$ 39,605</i>

Administration

Telephone	\$ 1,861	\$ 1,300	\$ 1,500
Office Supplies	\$ 800	\$ 1,000	\$ 750
Membership	\$ 32	\$ 35	\$ 35
Legal/Audit Fees	\$ 1,150	\$ 1,300	\$ 1,250
Bank Charges/Interest	\$ 90	\$ 180	\$ 100
Insurance	\$ 4,809	\$ 5,100	\$ 5,000
Computer Services	\$ 1,000	\$ 800	\$ 800
Public Events	\$ 93	\$ -	\$ 500
Other	\$ 105	\$ -	\$ -
<i>Administration Sub Total</i>	<i>\$ 9,940</i>	<i>\$ 9,715</i>	<i>\$ 9,935</i>

<i>Long Term Debt Payments</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Fire Service Operations	\$ 87,376	\$ 84,165	\$ 94,790

Capital & Reserve Expenses

Misc	\$ 19,835	\$ 28,135	\$ 14,540
Reserve Contributions	\$ 8,575	\$ 6,000	\$ 1,300
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ 28,410</i>	<i>\$ 34,135</i>	<i>\$ 15,840</i>
Total SWH Fire Expenses	\$ 115,786	\$ 118,300	\$ 110,630
Surplus/Deficit	\$ 9,879	\$ -	-\$ 8,865

FISCAL YEAR: 2019-20

APPARATUS REPLACEMENT PROGRAM - SOUTH WEST HANTS

UNIT DESCRIP	CURRENT STATUS	MODEL YEAR	AGE OF UNIT	REPLACEMENT				TOTAL	REASON FOR REPLACEMENT
				REPLACEMENT YEAR	EXP LENGTH OF USE	BASIC COST	ADDITIONS	COST	
Rescue	in service	2001	15	2018	15	\$ 300,000.00	\$ 50,000.00	\$ 350,000.00	age and reliability
Pumper	in service	2015	1	2035	20	\$ 550,000.00	\$ 50,000.00	\$ 600,000.00	end of life per NFPA

Appendix 10 – Office of CAO

Municipality of West Hants Office of the CAO 2019-2020 Detailed Budget

Legislation	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Warden	\$ 42,507	\$ 43,393	\$ 49,080	01 211 0121110 2000-1
Councilors	\$ 188,014	\$ 190,214	\$ 221,400	01 211 0121110 20010-20131
Training & Development	\$ 3,000	\$ 5,000	\$ 5,000	01 211 0121190 20091
Citizens Members	\$ 4,000	\$ 4,000	\$ 6,000	01 211 0121190 20090
Membership - UNSM	\$ 12,160	\$ 8,500	\$ 13,000	01 211 0121190 20091
Total Legislation	\$ 249,681	\$ 251,107	\$ 294,481	

Office of CAO

Salaries

Salaries - Full time	\$ 220,785	\$ 290,703	\$ 225,776	01 212 0121210 20101-20114
Overtime	\$ 6,000	\$ 6,000	\$ 6,000	01 212 0121210 20115
Vacation	\$ 9,001	\$ 10,000	\$ 22,711	01 212 0121210 20118
Sick Leave	\$ 17,064	\$ 22,634	\$ 18,703	01 212 0121210 20119
EI	\$ 4,318	\$ 5,643	\$ 4,483	01 212 0121210 20130
CPP	\$ 8,871	\$ 11,569	\$ 9,585	01 212 0121210 20131
Pension	\$ 8,274	\$ 19,400	\$ 16,031	01 212 0121210 20132
Blue Cross	\$ 4,380	\$ 8,208	\$ 5,997	01 212 0121210 20133
Worker's Comp.	\$ 3,500	\$ 5,206	\$ 4,107	01 212 0121210 20134
Total Salary & Benefits	\$ 282,193	\$ 379,363	\$ 313,395	

CAO Administration

Pension shortfall Bennett	\$ 2,400	\$ 2,400	\$ 2,400	01 212 0121210 20150
Pension (Haley)	\$ 15,206	\$ 14,800	\$ 15,500	01 212 0121210 20151
Mileage	\$ 3,500	\$ 5,000	\$ 3,500	01 212 0121210 20160
Training & Development	\$ 6,000	\$ 4,000	\$ 6,000	01 212 0121210 20160
Conventions & Conferences	\$ 4,000	\$ 4,000	\$ 4,000	01 212 0121210 20162
Membership Fees	\$ 2,331	\$ 1,500	\$ 2,500	01 212 0121210 20163
Telephone	\$ 7,000	\$ 6,000	\$ 4,000	01 212 0121210 20164
Mandated Communications	\$ -	\$ 250	\$ -	01 212 0121210 20165
Marketing/PR	\$ -	\$ -	\$ -	01 212 0121210 20480
Public Information	\$ -	\$ -	\$ -	01 212 0121210 20191
Legal	\$ 80,000	\$ 40,000	\$ 65,000	01 212 0121210 20170
Legal WFD/Amalgamation	\$ -	\$ -	\$ -	01 212 0121210 20172
Legal Hantsport Transition	\$ -	\$ -	\$ -	01 212 0121210 20173
CAO Grants	\$ 4,000	\$ 4,000	\$ 5,000	01 212 0121210 20465
Total CAO Administration	\$ 124,437	\$ 81,950	\$ 107,900	
Total Office of the CAO	\$ 406,630	\$ 461,313	\$ 421,295	

Area Rate (Hantsport)

Hantsport Area Rate

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Pension	\$ 16,605	\$ 17,000	\$ 17,000	01 212 0121215 20151
Total Area Rate Expenses	\$ 16,605	\$ 17,000	\$ 17,000	

Hantsport Transition

Hantsport Transition

	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Mun Eng. Salaries & Benefits	\$ 51,000	\$ 58,641	\$ 66,401	01 212 0121215 20101-20134
Mileage	\$ 2,200	\$ 2,500	\$ 2,500	01 212 0121215 20160
Training & Development	\$ 100	\$ 800	\$ 250	01 212 0121215 20161
Conference	\$ 1,157	\$ 500	\$ 1,200	01 212 0121215 20162
Membership fees	\$ -	\$ 175	\$ -	01 212 0121215 20163
Telephone	\$ 200	\$ 300	\$ 200	01 212 0121215 20164
Total Hantsport Transition Cost	\$ 54,657	\$ 62,916	\$ 70,551	

Appendix 11 – REMO

Municipality of West Hants REMO 2019-2020 Detailed Budget

EXPENSES	Projected	Budget	Estimates	Windsor	West Hants	Account
	2018-2019	2018-2019	2019-2020	1/3	2/3	Number
Coordinator Contract	\$ 25,360	\$ 31,120	\$ 33,019	\$ 10,896	\$ 21,792	01 225 0122550 20101
EI	\$ 540	\$ 715	\$ 749	\$ 247	\$ 494	01 225 0122550 20130
CPP	\$ 1,092	\$ 1,450	\$ 1,505	\$ 497	\$ 994	01 225 0122550 20131
WCB	\$ 417	\$ 650	\$ 548	\$ 181	\$ 362	01 225 0122550 20134
Mileage and Expenses	\$ 2,348	\$ 1,800	\$ 1,800	\$ 594	\$ 1,188	01 225 0122550 20160
Training and Development	\$ -	\$ 1,000	\$ 1,000	\$ 330	\$ 660	01 225 0122550 20161
Conventions & Conferences	\$ 1,320	\$ 500	\$ 1,000	\$ 330	\$ 660	01 225 0122550 20162
Memberships	\$ -	\$ -	\$ 350	\$ 116	\$ 231	01 225 0122550 20163
EOC Telephone	\$ 5,503	\$ 5,500	\$ 5,500	\$ 1,815	\$ 3,630	01 225 0122550 20164
Mandated Communication	\$ -	\$ 200	\$ -	\$ -	\$ -	01 225 0122550 20165
Marketing/PR	\$ -	\$ -	\$ 5,000	\$ 1,650	\$ 3,300	01 225 0122550 20480
Public Information	\$ 425	\$ 200	\$ 400	\$ 132	\$ 264	01 225 0122550 20191
Satellite Phones	\$ 3,043	\$ 3,000	\$ 4,150	\$ 1,370	\$ 2,739	01 225 0122550 20167
Satellite Television	\$ 1,926	\$ 1,900	\$ 1,900	\$ 627	\$ 1,254	01 225 0122550 20168
Photocopier/Plotter	\$ -	\$ -	\$ -	\$ -	\$ -	01 225 0122550 20425
IT Services	\$ 7,661	\$ 9,000	\$ 9,000	\$ 2,970	\$ 5,940	01 225 0122550 20420
Insurance	\$ 1,369	\$ 1,400	\$ 1,400	\$ 462	\$ 924	01 225 0122550 20460
Exercise Expenses	\$ -	\$ 500	\$ 800	\$ 264	\$ 528	01 225 0122550 20805
EOC Equip. and Supplies	\$ 681	\$ 1,500	\$ 1,500	\$ 495	\$ 990	01 225 0122550 20810
Radio Equipment/repeater	\$ 1,050	\$ 800	\$ 3,900	\$ 1,287	\$ 2,574	01 225 0122550 20815
Radio License	\$ 1,280	\$ 1,200	\$ 1,300	\$ 429	\$ 858	01 225 0122550 20816
Emergency Response Costs	\$ 525	\$ 500	\$ 500	\$ 165	\$ 330	01 225 0122550 20820
EMO Training	\$ 880	\$ 750	\$ 750	\$ 248	\$ 495	01 225 0122550 20825
Command Trailer - Phone	\$ 58	\$ -	\$ 60	\$ 20	\$ 40	01 225 0122550 20850
Command trailer service	\$ 15	\$ 250	\$ 100	\$ 33	\$ 66	01 225 0122550 20853
Capital out of Revenue	\$ 8,285	\$ -	\$ -	\$ -	\$ -	01 225 0122550 21150
<i>Sub Total</i>	\$ 63,777	\$ 63,935	\$ 76,231	\$ 25,156	\$ 50,313	
Administration Fee 10%	\$ 6,394	\$ 6,394	\$ 7,623	\$ 2,516	\$ 5,107	01 225 0122550 20166
<i>Sub Total</i>	\$ 70,171	\$ 70,329	\$ 83,854	\$ 27,672	\$ 55,420	
Honorarium alt-coord.	\$ 3,500	\$ 3,500	\$ 3,500	\$ 1,155	\$ 2,345	01 225 0122550 20840
Total Expenses	\$ 73,671	\$ 73,829	\$ 87,354	\$ 28,827	\$ 57,765	

Appendix 12 – By-Law

Municipality of West Hants By-Law Enforcement 2019-2020 Detailed Budget

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Salary- Full Time	\$ 47,223	\$ 47,223	\$ 47,932	01 222 0122220 20101
Salary- Part Time	\$ -		\$ -	01 222 0122220 20102
Hourly-Part Time	\$ -	\$ -	\$ -	01 222 0122220 20106
Hourly- Casual	\$ -	\$ -	\$ -	01 222 0122220 20107
Overtime	\$ 2,000	\$ 2,700	\$ 2,000	01 222 0122220 20115
Statutory Holiday	\$ -	\$ -	\$ -	01 222 0122220 20116
By Law - Call Duty Pay	\$ -	\$ -	\$ -	01 222 0122220 20117
Vacation	\$ 2,800	\$ 2,800	\$ 2,836	01 222 0122220 20118
Sick Leave	\$ 1,385	\$ 1,385	\$ 1,405	01 222 0122220 20119
Medical Appointment Leave	\$ -	\$ 613	\$ -	01 222 0122220 20120
Employer Share - EI	\$ 1,099	\$ 885	\$ 797	01 222 0122220 20130
Employer Share - CPP	\$ 2,229	\$ 2,229	\$ 2,329	01 222 0122220 20131
Employer Share - Pension	\$ 2,911	\$ 2,911	\$ 2,950	01 222 0122220 20132
Employer Share - Blue Cross (H&D)	\$ 2,300	\$ 2,183	\$ 2,393	01 222 0122220 20133
Employer Share - WCB	\$ 950	\$ 875	\$ 950	01 222 0122220 20134
Personal Leave	\$ 294	\$ -	\$ 567	01 222 0122220 20135
Mileage & Expenses	\$ -	\$ 500	\$ 500	01 222 0122220 20160
Training & Development	\$ 762	\$ 500	\$ 1,200	01 222 0122220 20161
Conventions & Conferences	\$ 1,294	\$ 500	\$ 1,000	01 222 0122220 20162
Membership Fees	\$ -	\$ 150	\$ 150	01 222 0122220 20163
Telephone	\$ 1,025	\$ 1,300	\$ 1,100	01 222 0122220 20164
Mandated Communication	\$ -	\$ 500	\$ 250	01 222 0122220 20165
Marketing/PR	\$ -		\$ -	01 222 0122220 20480
Public Information	\$ -	\$ -	\$ -	01 222 0122220 20191
Insurance	\$ 630	\$ 700	\$ 700	01 222 0122220 20460
Prosecuting Attorney	\$ 2,500	\$ 2,500	\$ 2,500	01 222 0122220 20610
Dog Complaints	\$ -	\$ -	\$ -	01 222 0122220 20620
Dog Impoundment	\$ -	\$ 1,000	\$ 1,000	01 222 0122220 20630
Dog Tag Contribution SPCA	\$ 1,500	\$ -	\$ 1,500	01 222 0122220 20635
Supplies & Miscellaneous	\$ 1,200	\$ 2,500	\$ 3,200	01 222 0122220 20640
Feral Cat Program	\$ -	\$ -	\$ -	01 222 0122220 20650
Pest Control	\$ -	\$ -	\$ -	01 222 0122220 20660
Truck Maintenance	\$ 850	\$ 1,000	\$ 1,200	01 222 0122220 21110
Truck Fuel	\$ 1,255	\$ 2,100	\$ 2,000	01 222 0122220 21120
Truck Registration	\$ -	\$ -	\$ 280	01 222 0122220 21125
Capital Out Of Revenue	\$ 8,000	\$ 8,000	\$ 8,000	01 222 0122220 21150
Total Expenses	\$ 82,206	\$ 85,054	\$ 88,739	

Appendix 13 – Department of Finance

Municipality of West Hants Department of Finance 2019-2020 Detailed Budget

Finance Department	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Salaries - Finance	\$ 274,290	\$ 320,012	\$ 319,039	01 212 0121220 20101-20114
Overtime	\$ 7,554	\$ 4,000	\$ 4,000	01 212 0121220 20115
Vacation	\$ 29,464	\$ 25,169	\$ 25,093	01 212 0121220 20118
Sick Leave	\$ 9,932	\$ 14,383	\$ 14,339	01 212 0121220 20119
EI	\$ 6,939	\$ 7,250	\$ 7,224	01 212 0121220 20131
CPP	\$ 14,334	\$ 14,852	\$ 15,433	01 212 0121220 20132
Pension	\$ 18,786	\$ 21,215	\$ 20,752	01 212 0121220 20133
Blue Cross	\$ 12,342	\$ 13,293	\$ 13,293	01 212 0121220 20134
Worker's Comp.	\$ 6,020	\$ 6,821	\$ 6,671	01 212 0121220 20135
Total Salary & Benefits	\$ 379,660	\$ 426,995	\$ 425,844	
Finance Administration				
Mileage	\$ 1,803	\$ 3,500	\$ 2,250	01 212 0121220 20160
Training & Development	\$ 740	\$ 3,500	\$ 3,500	01 212 0121220 20161
Conventions & Conferences	\$ 4,971	\$ 3,500	\$ 4,000	01 212 0121220 20162
Membership Fees	\$ 2,051	\$ 3,100	\$ 2,500	01 212 0121220 20163
Audit	\$ 23,356	\$ 20,000	\$ 25,000	01 212 0121220 20175
Cash Over & Short	\$ 973	\$ 100	\$ 100	01 212 0121220 20180 & 81
Financial Services Charges	\$ 20,657	\$ 21,000	\$ 21,200	01 212 0121220 20185
Other	\$ 600	\$ 3,000	\$ 2,500	01 212 0121220 20190
Total Finance Administration	\$ 55,149	\$ 57,700	\$ 61,050	
Total Finance Department	\$ 434,809	\$ 484,695	\$ 486,894	
Taxation				
Administration	\$ -	\$ 100	\$ -	01 212 0121240 20210
Tax Rebates- Halls	\$ 51,370	\$ 50,500	\$ 52,000	01 212 0121240 20240
Day Care Reductions	\$ 1,193	\$ 1,300	\$ 1,250	01 212 0121240 20250
Water Utility Exemptions	\$ -	\$ -	\$ -	01 212 0121240 20260
Other Taxation-Seasonal	\$ 2,109	\$ 2,200	\$ 2,200	01 212 0121240 20270
Tax Sale Expense	-\$ 1,490	\$ -	\$ -	01 212 0121240 20280
Street Lighting Clover Lane	\$ 589	\$ -	\$ -	01 212 0121240 20290
Total Taxation	\$ 53,771	\$ 54,100	\$ 55,450	
Common Services				
Safety Committee	\$ 2,000	\$ 250	\$ 500	01 212 0121250 20310
Wellness Program	\$ 250	\$ 250	\$ 250	01 212 0121250 20320
Employee Support Committee	\$ 300	\$ 300	\$ 300	01 212 0121250 20330
Total Common Services	\$ 2,550	\$ 800	\$ 1,050	

Other General Admin Services

Office Administration	\$ 85,000	\$ 83,286	\$ 85,986	01 212 0121290 20410
Office Maintenance	\$ 63,328	\$ 66,391	\$ 59,693	01 212 0121290 20101-20134 & 20415
Data	\$ 181,166	\$ 179,089	\$ 183,580	01 212 0121290 20420
Photocopier	\$ -	\$ -	\$ -	01 212 0121290 20425
Fuel and Power	\$ 35,000	\$ 26,000	\$ 35,000	01 212 0121290 20430
Municipal Cemetery		\$ -		01 212 0121290 20435
Staff Improvement/Apprec	\$ 4,509	\$ 4,000	\$ 6,500	01 212 0121290 20440
Election	\$ -	\$ -	\$ -	01 212 0121290 20450-20455
Insurance	\$ 93,000	\$ 97,000	\$ 97,000	01 212 0121290 20460
Grants to Other Orgs	\$ 44,460	\$ 31,500	\$ 31,500	01 212 0121290 20465
Other General Services	\$ 85,000	\$ 10,000	\$ 57,000	01 212 0121290 20470
Water for resale	\$ 2,500	\$ 5,000	\$ -	01 212 0121290 20475
Mandated Communications	\$ 3,000	\$ 2,500	\$ 3,000	01 212 0121290 20165
Marketing/PR	\$ 8,500	\$ 10,000	\$ 8,500	01 212 0121290 20480
Public Information	\$ 1,000	\$ 15,000	\$ 5,000	01 212 0121290 20191
Transfer to Reserves	\$ 13,040	\$ 26,825	\$ -	01 212 0121290 21145
Staff Salary Increase	\$ -	\$ 5,000	\$ -	01 212 0121290 20190
Total Other General Admin	\$ 619,503	\$ 561,590	\$ 572,759	

Assessment Recovery Costs

Assessment Recovery Costs	\$ 279,847	\$ 279,847	\$ 285,741	01 284 0128440 24110
Total Assessment Recovery Cost	\$ 279,847	\$ 279,847	\$ 285,741	
Total General Rate Expenses	\$ 2,046,791	\$2,093,453	\$ 2,117,669	

Appendix 14 – IT Budget

Municipality of West Hants Information Technology 2019-2020 Detailed Budget

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Notes
<i>Hardware</i>				
Laptop or desktop replacement/upgrades	\$ 4,000	\$ 4,000	\$ 4,000	
GIS Workstation	\$ 500	\$ 500	\$ 1,500	
iPhone Upgrade	\$ 3,000	\$ 3,000	\$ 3,000	
Networking Upgrade to Municipal Office	\$ 1,500	\$ 1,500	\$ -	
<i>Sub Total</i>	<i>\$ 9,000</i>	<i>\$ 9,000</i>	<i>\$ 8,500</i>	
<i>Software</i>				
Anti-Virus Solution for Enterprise	\$ 900	\$ 900	\$ 900	
Microsoft Office 365	\$ 9,400	\$ 9,400	\$ 12,660	
Adobe Illustrator	\$ 1,100	\$ 1,100	\$ 1,100	
Adobe Acrobat Standard Upgrades	\$ 250	\$ 250	\$ 250	
Logmein Service	\$ 900	\$ 900	\$ 900	
<i>Sub Total</i>	<i>\$ 12,550</i>	<i>\$ 12,550</i>	<i>\$ 15,810</i>	
<i>Administration</i>				
Laserfiche LSAP (Support)	\$ 4,500	\$ 4,500	\$ 4,500	
<i>Sub Total</i>	<i>\$ 4,500</i>	<i>\$ 4,500</i>	<i>\$ 4,500</i>	
<i>Planning Dept.</i>				
ArcGIS 10 License	\$ 2,000	\$ 2,000	\$ 2,000	
Annual maintenance fee - ArcGIS Server				
Standard Workgroup	\$ -	\$ -	\$ -	
ArcPad Maintenance	\$ 400	\$ 400	\$ 400	
GPS Annual Subscription	\$ 1,200	\$ 1,200	\$ 1,200	
iPads/Mobile Desks - Building Inspection	\$ 1,000	\$ 1,000	\$ -	
ArcGIS Online Credits	\$ 500	\$ 500	\$ 500	
TownSuite Maintenance & Support	\$ 8,500	\$ 8,500	\$ 8,500	
<i>Sub Total</i>	<i>\$ 13,600</i>	<i>\$ 13,600</i>	<i>\$ 12,600</i>	
<i>Public Works</i>				
HIPPO CMMS	\$ 2,500	\$ 2,500	\$ 2,575	3% increase
Tablets for Public Works	\$ -	\$ -	\$ -	
Cell Plan for Tablets	\$ 500	\$ 500	\$ 500	
<i>Sub Total</i>	<i>\$ 3,000</i>	<i>\$ 3,000</i>	<i>\$ 3,075</i>	
<i>Recreation</i>				
Online Registration System	\$ 8,000	\$ 8,000	\$ 5,000	
Adobe Illustrator	\$ 400	\$ 400	\$ 400	
<i>Sub Total</i>	<i>\$ 8,400</i>	<i>\$ 8,400</i>	<i>\$ 5,400</i>	

<i>Council</i>					
Internal Communication: iPad For Council	\$ -	\$ -	\$ -		
Wireless Plan (3G Cellular)	\$ 1,000	\$ 1,000	\$ -		
iPad Software	\$ -	\$ -	\$ -		
<i>Sub Total</i>	\$ 1,000	\$ 1,000	\$ -		
<hr/>					
<i>Contingency Fund</i>	\$ 1,000	\$ 2,000	\$ 2,000		
<hr/>					
<i>Internet/Telecommunications Charges</i>	\$ 3,300	\$ 3,300	\$ 3,300		
<hr/>					
<i>Backup / Monitoring / Email / Website</i>					
Veeam Backup System Maintenance	\$ 3,700	\$ 3,700	\$ 3,700		
MessageScreen Email Spam Appliance	\$ -	\$ -	\$ -		
Website support costs	\$ 4,000	\$ 4,000	\$ 4,000		
<i>Sub Total</i>	\$ 7,700	\$ 7,700	\$ 7,700		
<hr/>					
<i>IT Service Contract</i>					
IT Services	\$ 74,825	\$ 71,747	\$ 74,825	Added HST cost	
Overages (Emergency Response buffer)	\$ -	\$ -	\$ -		
Hantsport IT	\$ 20,000	\$ 20,000	\$ 20,000		
<i>Sub Total</i>	\$ 94,825	\$ 91,747	\$ 94,825		
<hr/>					
<i>Diamond annual support costs</i>					
Platinum support plan	\$ 19,791	\$ 19,791	\$ 21,000		
HRSMYWay	\$ -	\$ -	\$ 1,000		
Training Professional Services	\$ 2,500	\$ 2,500	\$ 3,870		
<i>Sub Total</i>	\$ 22,291	\$ 22,291	\$ 25,870		
<hr/>					
Total IT Operating Budget	\$ 181,166	\$ 179,089	\$ 183,580		
<hr/>					

Appendix 15 – Planning & Building Inspections

Planning

**Municipality of West Hants
Planning
2019-2020 Detailed Budget**

Development Services EXPENSES	Projected 2018-2019	Budget 2018-2019	Budget 2019-2020	Account Number
Salaries And Wages - Full Time	\$ 385,513	\$ 385,513	\$ 417,942	01 261 0126110 20101
Salaries And Wages - Part Time	\$ -	\$ -	\$ -	01 261 0126110 20102
Hourly - Full time	\$ -	\$ -	\$ -	01 261 0126110 20105
Hourly - Part Time	\$ 48,915	\$ -	\$ -	01 261 0126110 20106
Hourly - Casual	\$ -	\$ 5,790	\$ 6,843	01 261 0126110 20107
Hourly - Seasonal	\$ -	\$ -	\$ -	01 261 0126110 20108
Hourly - Term/Students	\$ (1,540)	\$ 7,140	\$ 8,400	01 261 0126110 20109
Overtime	\$ 7,298	\$ -	\$ -	01 261 0126110 20115
Statutory Holiday	\$ -	\$ -	\$ -	01 261 0126110 20116
Call Duty Pay	\$ -	\$ -	\$ -	01 261 0126110 20117
Vacation	\$ 1,458	\$ -	\$ -	01 261 0126110 20118
Sick Leave	\$ 327	\$ -	\$ -	01 261 0126110 20119
Medical Appointment Leave	\$ -	\$ -	\$ -	01 261 0126110 20120
Employer Share - EI	\$ 7,400	\$ 9,612	\$ 8,558	01 261 0126110 20130
Employer Share - CPP	\$ 15,000	\$ 20,750	\$ 17,986	01 261 0126110 20131
Employer Share - Pension	\$ 23,906	\$ 23,906	\$ 25,077	01 261 0126110 20132
Employer Share - Blue Cross	\$ 8,000	\$ 9,000	\$ 12,647	01 261 0126110 20133
Employer Share - WCB	\$ 8,200	\$ 9,616	\$ 6,891	01 261 0126110 20134
Mileage & Expenses	\$ 2,763	\$ 4,000	\$ 3,500	01 261 0126110 20160
Training & Development	\$ 2,254	\$ 2,700	\$ 2,000	01 261 0126110 20161
Conventions & Conferences	\$ 2,200	\$ 1,900	\$ 1,500	01 261 0126110 20162
Memberships & Subscriptions	\$ 2,412	\$ 1,500	\$ 2,200	01 261 0126110 20163
Telephone	\$ 2,571	\$ 2,000	\$ 2,700	01 261 0126110 20164
Mandated Advertising	\$ 1,255	\$ 8,400	\$ 2,500	01 261 0126110 20165
Marketing/PR	\$ -	\$ -	\$ -	01 261 0126110 20480
Public Information	\$ -	\$ -	\$ -	01 261 0126110 20191
Administration Fee	\$ -	\$ -	\$ -	01 261 0126110 20166
Legal	\$ 4,130	\$ 10,000	\$ 7,000	01 261 0126110 20170
General	\$ 999	\$ 500	\$ 1,000	01 261 0126110 20410
Office Supplies	\$ 2,965	\$ 2,500	\$ 3,000	01 261 0126110 20411
Printing	\$ -	\$ -	\$ -	01 261 0126110 20412
Postage & Courier	\$ -	\$ -	\$ -	01 261 0126110 20413
Computer Expenses	\$ -	\$ -	\$ -	01 261 0126110 20420
Photocopying	\$ -	\$ -	\$ -	01 261 0126110 20425
Heritage Grant	\$ 5,000	\$ 10,000	\$ 10,700	01 261 0126110 21130
Capital Out of Revenue	\$ -	\$ -	\$ -	01 261 0126110 21150
Professional Fees	\$ -	\$ -	\$ -	01 261 0126110 22015
Planning Boards	\$ -	\$ -	\$ -	01 261 0126110 22010
Development-Related Contingencies	\$ 2,518	\$ 10,000	\$ 5,000	01 261 0126110 22020
Total Planning Expenses	\$533,543	\$524,828	\$545,444	

Building Inspection & Permits

Municipality of West Hants Building Inspection 2019-2020 Detailed Budget

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Salaries -Full Time	\$ 170,520	\$ 170,520	\$ 132,277	01 229 0122990 20101
Salaries And Wages - Part Time	\$ -	\$ -	\$ -	01 229 0122990 20102
Hourly - Full time	\$ -	\$ -	\$ -	01 229 0122990 20105
Hourly - Part Time	\$ -	\$ -	\$ -	01 229 0122990 20106
Hourly - Casual	\$ 223	\$ 1,000	\$ -	01 229 0122990 20107
Hourly - Seasonal	\$ -	\$ -	\$ -	01 229 0122990 20108
Hourly - Term/Students	\$ -	\$ -	\$ -	01 229 0122990 20109
Overtime	\$ 1,769	\$ 6,000	\$ 4,000	01 229 0122990 20115
Statutory Holiday	\$ -	\$ -	\$ -	01 229 0122990 20116
Call Duty Pay	\$ -	\$ -	\$ -	01 229 0122990 20117
Vacation	\$ 958	\$ 11,000	\$ 7,350	01 229 0122990 20118
Sick Leave	\$ -	\$ 10,000	\$ 6,700	01 229 0122990 20119
Medical Appointment Leave	\$ -	\$ -	\$ -	01 229 0122990 20120
Employer Share - EI	\$ 2,462	\$ 2,400	\$ 2,411	01 229 0122990 20130
Employer Share - CPP	\$ 5,293	\$ 5,000	\$ 5,653	01 229 0122990 20131
Employer Share - Pension	\$ 7,981	\$ 6,300	\$ 9,020	01 229 0122990 20132
Employer Share - Blue Cross	\$ 888	\$ 500	\$ 3,162	01 229 0122990 20133
Employer Share - WCB	\$ 2,700	\$ 2,700	\$ 2,336	01 229 0122990 20134
Mileage & Expenses	\$ 545	\$ 2,000	\$ 1,000	01 229 0122990 20160
Training & Development	\$ 1,850	\$ 13,700	\$ 6,351	01 229 0122990 20161
Coventions & Conferences	\$ -	\$ -	\$ -	01 229 0122990 20162
Membership Fees	\$ -	\$ 2,600	\$ 1,726	01 229 0122990 20163
Telephone	\$ 2,119	\$ 1,300	\$ 2,000	01 229 0122990 20164
General Administration	\$ 1,500	\$ 2,000	\$ 3,500	01 229 0122990 20410
Insurance	\$ 2,748	\$ 1,550	\$ 2,750	01 229 0122990 20460
Vehicle Maintenance	\$ 3,750	\$ 2,700	\$ 2,700	01 229 0122990 20110
Vehicle Fuel	\$ 3,805	\$ 7,000	\$ 4,000	01 229 0122990 21120
Vehicle Registration	\$ 235	\$ 250	\$ -	01 229 0122990 21125
Capital Expense Vehicle	\$ 14,000	\$ 14,000	\$ 13,411	01 229 0122990 21150
Total Building Inspection Expenses	\$223,346	\$262,520	\$ 210,346	

Appendix 16 – Recreation & Parks Department

Municipality of West Hants Recreation & Parks 2019-2020 Detailed Budget

General Rate	Projected	Budget	Estimates	Account
REVENUE	2018-2019	2018-2019	2019-2020	Number
Federal Summer Student Grants	\$ 10,557	\$ 10,000	\$ 10,000	01 170 0117010 12410
Provincial Grants	\$ 47,940	\$ 53,437	\$ 50,000	01 175 0117520 12510
St. Croix Field Rental Revenue	\$ 5,949	\$ 9,000	\$ 6,000	01 159 0115910 11910
Day Camp Registration	\$ 24,010	\$ 17,500	\$ 24,000	01 159 0115910 11930
Summer Day Trips	\$ 5,950	\$ 9,000	\$ 6,000	01 159 0115910 11940
Total General Rate Revenue	\$ 94,406	\$ 98,937	\$ 96,000	

Hantsport Area Rate	Projected	Budget	Estimates	Account
REVENUE	2018-2019	2018-2019	2019-2020	Number
HMCC Area Rate	\$ 54,560	\$ 54,560	\$ 84,560	01 111 0111150 10080-90
Total HMCC Area Rate Revenue	\$ 54,560	\$ 54,560	\$ 84,560	
Total Revenue	\$ 148,966	\$ 153,497	\$ 180,560	

EXPENSES	Projected	Budget	Estimates	Account
Administration & Facilities	2018-2019	2018-2019	2019-2020	Number
Director Salary - full time	\$ 85,396	\$ 85,396	\$ 87,234	01 271 0127110 20101
Vacation		\$ -	\$ -	01 271 0127110 20118
Sick Leave		\$ -	\$ -	01 271 0127110 20119
Employer Share EI	\$ 1,150	\$ 1,202	\$ 1,204	01 271 0127110 20130
Employer Share CPP	\$ 2,500	\$ 2,594	\$ 2,749	01 271 0127110 20131
Employer Share Pension	\$ 5,122	\$ 5,122	\$ 5,234	01 271 0127110 20132
Employer Share Blue Cross	\$ 2,300	\$ 2,183	\$ 2,211	01 271 0127110 20133
Employer Share WCB	\$ 1,150	\$ 1,202	\$ 1,202	01 271 0127110 20134
Mileage & Expenses	\$ 3,200	\$ 3,500	\$ 3,500	01 271 0127110 20160
Training & Development		\$ 400	\$ 400	01 271 0127110 20161
Conventions & Conferences	\$ 1,762	\$ 1,500	\$ 1,700	01 271 0127110 20162
Membership Fees	\$ 100	\$ 840	\$ 500	01 271 0127110 20163
Telephone	\$ 3,700	\$ 5,000	\$ 3,500	01 271 0127110 20164
Mandated Communications		\$ 250	\$ 250	01 271 0127110 20165
Marketing/PR	\$ 1,453	\$ 500	\$ 1,200	01 271 0127110 20480
Public Information	\$ 1,025	\$ 750	\$ 750	01 271 0127110 20191
Administration Fee (HST)		\$ -	\$ -	01 271 0127110 20166
Insurance -Premium & Claims	\$ 9,874	\$ 10,000	\$ 10,000	01 271 0127110 20460
Photo Display		\$ 50	\$ -	01 271 0127110 22320
Total Admin & Facilities	\$ 118,731	\$ 120,489	\$ 121,634	

Active Living Coordinator & Part-time Recreation Staff	Projected	Budget	Estimates	Account
REVENUE	2018-2019	2018-2019	2019-2020	Number
Salary - Full Time	\$ 22,068	\$ 46,647	\$ 48,250	01 271 0127115 20101
Hourly - contract/term	\$ 15,000	\$ 5,000	\$ 10,000	01 271 0127115 20106
Overtime	\$ 1,524	\$ 2,000	\$ 2,000	01 271 0127115 20115
Employer Share - EI	\$ 970	\$ 1,084	\$ 1,119	01 271 0127115 20130
Employer Share - CPP	\$ 1,900	\$ 2,136	\$ 2,337	01 271 0127115 20131
Employer Share - Pension	\$ 1,669	\$ 2,799	\$ 750	01 271 0127115 20132
Employer Share - Blue Cross	\$ 568	\$ 2,183	\$ 550	01 271 0127115 20133
Employer Share - WCB & EAP	\$ 887	\$ 887	\$ 818	01 271 0127115 20134
Vacation		\$ 300	\$ 400	01 271 0127115 20118
Mileage	\$ 2,183	\$ 2,500	\$ 3,000	01 271 0127115 20160
Training & Development	\$ 70	\$ 1,000	\$ 750	01 271 0127115 20161
Conventions & Conferences	\$ 548	\$ 750	\$ 750	01 271 0127115 20162
Telephone		\$ 480	\$ -	01 271 0127115 20164
Total Active Liv & Rec Staff	\$ 47,388	\$ 67,766	\$ 70,724	

Parks & Grounds Maintenance

Hourly - full time, term/students	\$ 133,062	\$ 133,062	\$ 141,412	01 271 0127131 20106
Overtime	\$ 3,000	\$ 3,000	\$ 3,000	01 271 0127131 20115
Vacation	\$ -	\$ 3,020	\$ 3,249	01 271 0127131 20118
Sick Leave	\$ -	\$ -	\$ -	01 271 0127131 20119
Employer Share - EI	\$ 2,850	\$ 2,956	\$ 3,044	01 271 0127131 20130
Employer Share - CPP	\$ 6,330	\$ 6,330	\$ 7,781	01 271 0127131 20131
Employer Share - Pension	\$ 3,494	\$ 3,494	\$ 3,613	01 271 0127131 20132
Employer Share - Blue Cross	\$ 2,383	\$ 2,183	\$ 2,392	01 271 0127131 20133
Employer Share - WCB & EAP	\$ 2,685	\$ 2,604	\$ 2,228	01 271 0127131 20134
Mileage	\$ -	\$ 500	\$ 250	01 271 0127131 20160
Training & Development	\$ 1,014	\$ 1,500	\$ 1,500	01 271 0127131 20161
Conventions & Conferences	\$ -	\$ 350	\$ -	01 271 0127131 20162
Telephone	\$ -	\$ 480	\$ -	01 271 0127131 20164
Total Parks & Ground Maintenance	\$ 154,818	\$ 159,479	\$ 168,469	

Recreation Sites

Truck Maintenance	\$ 3,737	\$ 7,500	\$ 4,800	01 271 0127130 21110
Truck Fuel	\$ 5,421	\$ 4,000	\$ 6,000	01 271 0127130 21120
Truck Registration	\$ -	\$ 15	\$ 100	01 271 0127130 21125
Capital Expenditures	\$ -	\$ 25,796	\$ 29,245	01 271 0127130 21150
Rec Signs	\$ 5,422	\$ 3,000	\$ 3,000	01 271 0127130 22290
Ste. Croix Rec. Site	\$ 8,971	\$ 5,000	\$ 5,000	01 271 0127130 22405
Ste.Croix Rec. Site Maintenance	\$ 33,022	\$ 7,500	\$ 7,500	01 271 0127130 22406
Irishmans Road Rec. Site	\$ 104	\$ 500	\$ 500	01 271 0127130 22410
Irishmans Road Rec. Site Maintenance	\$ 8,277	\$ 4,000	\$ 5,000	01 271 0127130 22411
Trails	\$ 5,529	\$ 17,500	\$ 15,000	01 271 0127130 22415
Newport Landing Waterfront Park	\$ 2,090	\$ 2,000	\$ 3,000	01 271 0127130 22420
Quarry Pond & Cheverie Recreation Sites	\$ 324	\$ 2,000	\$ 1,700	01 271 0127130 22440
Quarry Pond & Cheverie MTNC	\$ 1,428	\$ 3,000	\$ 2,000	01 271 0127130 22441
Falmouth Mini Park	\$ 1,733	\$ 3,200	\$ 4,000	01 271 0127130 22450
Halewood Drive Paving & Sewer Charge	\$ -	\$ 550	\$ 550	01 271 0127130 22451
Falmouth Mini Park Snow Removal	\$ 3,150	\$ 3,000	\$ 3,200	01 271 0127130 22455
Eldridge Road Rec. Site	\$ 311	\$ 1,000	\$ -	01 271 0127130 22460
Eldridge Road Rec. Site Maintenance	\$ 3,690	\$ 5,000	\$ 5,500	01 271 0127130 22461
Maintenance Equipment & Supplies	\$ 18,432	\$ 13,000	\$ 15,000	01 271 0127130 22475
Park Supplies (Mscl Parks)	\$ 196	\$ 1,000	\$ 1,000	01 271 0127135 22405
Shamrock Field, Maintenance	\$ 3,098	\$ 1,600	\$ 2,500	01 271 0127135 22407
Foundry Field Maintenance, Hantsport	\$ 24,634	\$ 15,000	\$ 15,000	01 271 0127135 22409
Fundy Centennial Park Maintenance	\$ 844	\$ 500	\$ 500	01 271 0127135 22410
Tree Expenses	\$ -	\$ 3,000	\$ 1,000	01 271 0127135 22415
Maintenance Equipment	\$ 907	\$ -	\$ -	01 271 0127135 22475
Total Recreation Sites	\$ 131,320	\$ 128,661	\$ 131,095	

Summer Programs

Hourly - term/students (wages & vac)	\$ 44,139	\$ 46,100	\$ 52,500	01 272 0127210 20106
Overtime	\$ 71	\$ -	\$ -	01 275 0127510 20115
Employer Share - EI	\$ 993	\$ 1,100	\$ 1,189	01 275 0127510 20130
Employer Share - CPP	\$ 1,839	\$ 2,110	\$ 2,495	01 275 0127510 20131
Employer Share - WCB	\$ 859	\$ 900	\$ 871	01 275 0127510 20134
Mileage & Miscellaneous	\$ 2,313	\$ 5,700	\$ 3,000	01 275 0127510 20160
Project Supplies	\$ 3,096	\$ 4,000	\$ 3,500	01 275 0127510 22605
Activity Expenses	\$ 14,618	\$ 16,000	\$ 16,000	01 275 0127510 22610
Staff Identification	\$ 2,890	\$ 4,200	\$ 3,500	01 275 0127510 22615
Sports Supplies	\$ 293	\$ 250	\$ 300	01 275 0127510 22620
Provincial Volunteers Week	\$ 1,400	\$ 1,400	\$ 1,500	01 275 0127510 22625
Valley Senior Games	\$ 528	\$ 500	\$ 600	01 275 0127510 22635
Recreation Programs	\$ 19,397	\$ 24,700	\$ 25,000	01 275 0127510 22650
Total Summer Programs	\$ 92,437	\$ 106,960	\$ 110,455	

After School Programs

Hourly - term/students	\$ 5,188	\$ 4,500	\$ 5,000	01 275 0127520 20106
Overtime	\$ -	\$ -	\$ -	01 275 0127520 20115
Statutory Holiday	\$ -	\$ -	\$ -	01 275 0127520 20116
Vacation	\$ -	\$ 180	\$ 200	01 275 0127520 20118
Employer Share - EI		\$ 110	\$ 114	01 275 0127520 20130
Employer Share - CPP		\$ 60	\$ 77	01 275 0127520 20131
Employer Share - WCB		\$ 83	\$ 83	01 275 0127520 20134
<i>Total After School Programs</i>	<i>\$ 5,188</i>	<i>\$ 4,933</i>	<i>\$ 5,474</i>	

RECREATION GRANTS & 5% RESERVE EXPENDITURES

Type 1	\$ 21,700	\$ 35,000	\$ 35,000	01 275 0127530 22710
Type 2	\$ 5,250	\$ 3,000	\$ 3,000	01 275 0127530 22715
Leadership	\$ 3,750	\$ 8,000	\$ 8,000	01 275 0127530 22720
Special Events	\$ 6,350	\$ 10,000	\$ 8,000	01 275 0127530 22730
Program & Hants Aquatic Centre	\$ 7,328	\$ 53,000	\$ 55,000	01 275 0127530 22740
Travel Assistance	\$ 700	\$ 1,500	\$ 1,500	01 275 0127530 22750
Towns	\$ 3,000	\$ 3,000	\$ 3,000	01 275 0127530 22760
From 5% Fund	\$ -	\$ -	\$ -	01 275 0127530 22770
Trails	\$ 4,100	\$ 10,000	\$ 7,500	01 275 0127530 22725
<i>Total Grants and Reserves</i>	<i>\$ 52,178</i>	<i>\$ 123,500</i>	<i>\$ 121,000</i>	
Total General Rate Parks & Recreation Expenses	\$ 602,060	\$ 711,788	\$ 728,851	

Area Rate – HMCC**HMCC Area Rate Expenses**

HMCC Admin Fee	\$ 4,960	\$ 4,960	\$ 7,687	01 275 0127535 22710
Splashpad	\$ 2,626	\$ 8,000	\$ 9,000	01 275 0127535 22735
Grounds Maintenance	\$ 28,273	\$ 21,300	\$ 25,000	01 275 0127535 22740
Equipment Usage		\$ 3,000	\$ 1,000	01 275 0127535 22755
Dog Park Water		\$ 1,000	\$ 1,000	01 275 0127535 22780
Pool Water		\$ 3,000	\$ 5,000	01 275 0127535 22785
HMCC Misc Exp	\$ 18,701	\$ 13,300	\$ 35,873	01 275 0127535 22790
Total HMCC Area Rate Expenses	\$ 54,560	\$ 54,560	\$ 84,560	

Cemetery Budget

Municipality of West Hants Cemetery 2019-2020 Detailed Budget

Area Rate REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Income From Investments	\$ -	\$ -	\$ -	14 156 1415610 11620
Area Rate Revenue	\$ 33,112	\$ 35,794	\$ 37,674	14 159 1415910 11900
Sale Of Lots	\$ 585	\$ 2,500	\$ 500	14 159 1415920 11900
Care Of Lots	\$ 1,130	\$ 1,860	\$ 1,000	14 159 1415920 11910
Grants - West Hants	\$ -	\$ -	\$ -	14 180 1418010 12610
Grants - Special	\$ -	\$ -	\$ -	14 180 1418010 12620
Other	\$ -	\$ -	\$ -	14 199 1419910 12910
Total Revenue	\$ 34,827	\$ 40,154	\$ 39,174	

Area Rate EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
<i>Salary & Benefits</i>				
Salary - Full Time	\$ 27	\$ -	\$ -	14 271 1427110 20101
Salary - Part Time	\$ -	\$ -	\$ -	14 271 1427110 20102
Hourly - Part Time	\$ 23,649	\$ 18,259	\$ 19,500	14 271 1427110 20106
Overtime	\$ -	\$ -	\$ -	14 271 1427110 20115
Vacation	\$ -	\$ 731	\$ 780	14 271 1427110 20118
Sick Leave	\$ -	\$ -	\$ -	14 271 1427110 20119
Medical Appointment Leave	\$ -	\$ -	\$ -	14 271 1427110 20120
Employer Share - EI	\$ 775	\$ 428	\$ 443	14 271 1427110 20130
Employer Share - CPP	\$ 1,363	\$ 737	\$ 816	14 271 1427110 20131
Employer Share - Pension	\$ -	\$ -	\$ -	14 271 1427110 20132
Employer Share - Blue Cross	\$ -	\$ -	\$ -	14 271 1427110 20133
Employer Share - WCB	\$ 615	\$ 339	\$ 325	14 271 1427110 20134
<i>Total Salary And Benefits</i>	<i>\$ 26,429</i>	<i>\$ 20,494</i>	<i>\$ 21,864</i>	

<i>Operating Expenses</i>				
Training & Development	\$ 150	\$ 300	\$ 300	14 271 1427110 20161
Caretaker - Honorarium	\$ 2,400	\$ 3,500	\$ 6,400	14 271 1427120 20735
Cemetery Grounds Maintenance	\$ 1,039	\$ 4,000	\$ 3,000	14 271 1427130 22415
Equipment/Maintenance	\$ 271	\$ 1,500	\$ 500	14 271 1427130 22475
Water	\$ 720	\$ 500	\$ 750	14 271 1427130 22480
Insurance	\$ 60	\$ 60	\$ 60	14 272 1427210 20460
General Projects	\$ 3,287	\$ 6,000	\$ 3,000	14 272 1427210 22525
Tree Pruning/Planting	\$ -	\$ 3,500	\$ 3,000	14 272 1427210 22530
Other	\$ 470	\$ 300	\$ 300	14 271 1427110 20190
<i>Total Operating Expenses</i>	<i>\$ 8,398</i>	<i>\$ 19,660</i>	<i>\$ 17,310</i>	
Total Expenses	\$ 34,827	\$ 40,154	\$ 39,174	

Appendix 17 – Roads & Streets

Municipality of West Hants Roads 2019-2020 Detailed Budget

General Rate	Projected	Budget	Estimates	Account
REVENUE	2018-2019	2018-2019	2019-2020	Number
Street Betterment - Clover Lane	\$ 1,698	\$ 2,500	\$ 2,000	01 133 0113310 11020
Total Revenue	\$ 1,698	\$ 2,500	\$ 2,000	
EXPENSES				
Salaries	\$ 95,916	\$ 100,000	\$ 100,000	01 232 0123230 20101
Overtime	\$ 8,082	\$ 6,000	\$ 10,000	01 232 0123230 20115
Call of Duty Pay	\$ 621	\$ 700	\$ 700	01 232 0123230 20117
Vacation	\$ 5,518	\$ 6,200	\$ 5,800	01 232 0123230 20118
Sick Leave	\$ 1,476	\$ 1,500	\$ 1,500	01 232 0123230 20119
EI	\$ 1,858	\$ 2,000	\$ 2,000	01 232 0123230 20130
CPP	\$ 3,924	\$ 4,200	\$ 4,000	01 232 0123230 20131
Pension	\$ 5,420	\$ 5,900	\$ 5,600	01 232 0123230 20132
Blue Cross (+ EAP)	\$ 2,754	\$ 4,100	\$ 4,100	01 232 0123230 20133
Worker's Comp	\$ 1,668	\$ 1,900	\$ 1,600	01 232 0123230 20134
Personal Leave	\$ 104	\$ -	\$ -	01 232 0123230 20135
Mileage & Expenses	\$ 754	\$ 1,200	\$ 1,000	01 232 0123230 20160
Training & Development	\$ 495	\$ 1,200	\$ 2,000	01 232 0123230 20161
Conventions & Conferences	\$ 252	\$ 400	\$ 600	01 232 0123230 20162
Membership Fees	\$ 18	\$ 200	\$ 200	01 232 0123230 20163
Telephone	\$ 1,358	\$ 1,700	\$ 2,000	01 232 0123230 20164
Mandated Communications	\$ 159	\$ 200	\$ 200	01 232 0123230 20165
Marketing/PR	\$ -	\$ -	\$ -	01 232 012323020480
Public Information				01 232 0123230 20191
Legal	\$ -	\$ -	\$ -	01 232 0123230 20170
Insurance & Claims	\$ 386	\$ 500	\$ 500	01 232 0123230 20460
Snow & Ice Control	\$ 102,214	\$ 77,000	\$ 93,000	01 232 0123230 21010
Fee to DOT	\$ 179,485	\$ 179,485	\$ 183,067	01 232 0123230 21015
Roads - Materials	\$ 3,216	\$ 2,000	\$ 5,000	01 232 0123230 21025
Maintenance	\$ 331	\$ 3,000	\$ -	01 232 0123230 21035
Maintenance Streets	\$ 51,377	\$ 30,000	\$ 32,000	01 232 0123230 21030
Equipment	\$ 146	\$ 5,500	\$ 5,000	01 232 0123230 21040
Publications	\$ 500	\$ 200	\$ 500	01 232 0123230 21050
Public Transit	\$ -	\$ -	\$ -	01 232 0123230 21060
Other	\$ 2,532	\$ 2,000	\$ 2,500	01 232 0123230 21065
Truck Maintenance	\$ 1,925	\$ 2,750	\$ 2,500	01 232 0123230 21110
Truck Fuel	\$ 3,051	\$ 2,250	\$ 3,250	01 232 0123230 21120
Vehicle Registration	\$ 143	\$ 1,000	\$ 500	01 232 0123230 21125
Engineering	\$ 351	\$ 1,000	\$ 500	01 232 0123230 21135
PW Distribution	\$ 2,376	\$ 2,000	\$ 2,500	01 232 0123230 20195
Transfer to Roads	\$ -	\$ -	\$ -	01 232 0123230 21140
Capital out of Revenue	\$ -	\$ -	\$ 20,061	01 232 0123230 21150
<i>Sub Total</i>	<i>\$ 478,407</i>	<i>\$ 446,085</i>	<i>\$ 492,178</i>	
Admin. Fee 10%	\$ -	\$ -	\$ -	01 232 0123230 20166
Total General Expense	\$ 478,407	\$ 446,085	\$ 492,178	

Area Rate

HANTSPORT AREA RATE EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Snow & Ice Control (Streets)		\$ 55,000	\$ 57,000	01 232 0123235 21010
Sidewalk - Snow & Ice	\$ 31,688	\$ 17,000	\$ 18,000	01 232 0123235 21010
PW Costs	\$ 23,023	\$ 50,000	\$ 43,900	01 232 0123235 20195
Shed Fuel and Power	\$ 183	\$ -	\$ 250	01 232 0123235 20430
Insurance - Premiums and Claims	\$ 2,898	\$ -	\$ 3,000	01 232 0123235 20460
Maintenance Sidewalks	\$ 5,503	\$ 4,000	\$ 6,000	01 232 0123235 21031
Street Lights	\$ 25,558	\$ 40,000	\$ 26,500	01 232 0123235-21035
<i>Sub Total</i>	\$ 88,852	\$ 166,000	\$ 154,650	
Admin fee 10%	\$ 16,600	\$ 16,600	\$ 15,465	01 232 0123235 20166
<i>Total Hantsport Expenses</i>	\$ 105,452	\$ 182,600	\$ 170,115	

Appendix 18 – Waste Collection and Disposal

Municipality of West Hants Waste Collection & Disposal 2019-2020 Detailed Budget

GENERAL RATE EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Waste Collection				
Recycling & Refuse Collection - Valley Waste		\$ -	\$ -	01-243-0124320-21610
Recycling & Refuse Collection - Waste Mgmt..	\$ 627,791	\$ 724,000 ▼	\$ 751,073 ▼	01-243-0124320-21610
Recycling & Refuse Collection - Valley Waste		\$ -	\$ -	01-243-0124320-21630
Recyclables Processing	\$ 48,087	\$ 83,000 ▼	\$ 83,000	01-243-0124320-21620
Organics Tipping Fees	\$ 86,326	\$ 149,000 ▼	\$ 90,000	01-243-0124320-21620
Tipping Fees	\$ 75,059	\$ 60,000 ▼	\$ 80,000	01-243-0124320-21650
<i>Sub Total</i>	\$ 837,264	\$ 1,016,000	\$ 1,004,073	
Administration				
Salary - Full Time	\$ 7,251	\$ 6,100	\$ 7,500	01 243 0124320 20101
Hourly - Full Time	\$ 11,772	\$ 10,000	\$ 12,000	01 243 0124320 20105
Hourly - Part Time	\$ 1,017	\$ 400	\$ 1,000	01 243 0124320 20106
Overtime	\$ 2,159	\$ 1,500	\$ 2,000	01 243 0124320 20115
Call Duty Pay	\$ 168	\$ 200	\$ 200	01 243 0124320 20117
Vacation	\$ 17	\$ 1,650	\$ 1,650	01 243 0124320 20118
Sick Leave		\$ 2,150	\$ 2,150	01 243 0124320 20119
Personal Leave	\$ 27	\$ -	\$ -	01 243 0124320 20135
EI	\$ 503	\$ 500	\$ 500	01 243 0124320 20130
CPP	\$ 1,061	\$ 900	\$ 1,000	01 243 0124320 20131
Pension	\$ 1,505	\$ 1,100	\$ 1,500	01 243 0124320 20132
Blue Cross	\$ 778	\$ 900	\$ 1,000	01 243 0124320 20133
Worker's Comp	\$ 475	\$ 500	\$ 500	01 243 0124320 20134
Mileage & Expenses	\$ 436	\$ 600	\$ 500	01 240 0124320 20160
Training & Development	\$ 720	\$ 600	\$ 1,000	01 243 0124320 20161
Conventions& Conferences	\$ 252	\$ 200	\$ 300	01 240 0124320 20162
Membership Fees	\$ 18	\$ 100	\$ 100	01 243 0124320 20163
Telephone	\$ 1,470	\$ 1,500	\$ 1,500	01 240 0124320 20164
Mandated Communication	\$ 110	\$ 500	\$ 500	01 243 0124320 20165
Marketing/PR		\$ -	\$ -	01 243 0124320 20480
Public Information		\$ -	\$ -	01 243 0124320 20191
Administration Fee	\$ 5,000	\$ 5,000	\$ 5,000	01 243 0124320 20166
Legal		\$ -	\$ -	01 243 0124320 20170
Insurance -Premiums & Claims	\$ 193	\$ 600	\$ 200	01 243 0124320 20460
PW Cost Allocation	\$ 472	\$ 1,000	\$ 500	01 243 0124320 20195 ▼
Equipment		\$ 1,000	\$ -	01 243 0124320 21040
Truck/Equipment Maintenance	\$ 2,746	\$ 550	\$ 800	01 243 0124320 21110
Truck/Equipment Fuel	\$ 3,023	\$ 450	\$ 400	01 243 0124320 21120
Truck/Equipment Registration	\$ 143	\$ 500	\$ 500	01 243 0124320 21125
Other	\$ 443,830	\$ 352,458		01 243 0124320 21130
Bins in Public Works Compound	\$ 4,336	\$ 5,000	\$ 5,000	01 243 0124320 21610 ▼
Public Works Waste Collection Materials	\$ 434	\$ 500	\$ 500	01 243 0124320 21610 ▼
Recycling & Refuse Promotions		\$ 2,000	\$ 1,000	01 243 0124320 21640
Illegal Site Cleanup	\$ 53	\$ 1,000	\$ 1,000	01 243 0124320 21660
<i>Sub Total</i>	\$ 489,966	\$ 399,458	\$ 49,800	
<i>Total General Expenses</i>	\$ 1,327,229	\$ 1,415,458	\$ 1,053,873	

Area Rate

HANTSPORT AREA RATE EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Waste Collection				
Recycling & Refuse Collection - Valley Waste	\$ 49,063	\$ 40,000	\$ -	01 243 0124325 21610
Bins in Public Works Compound		\$ -	\$ -	01 243 0124325 21610
Public Works Waste Collection Materials		\$ -	\$ -	01 243 0124325 21610
<i>Sub Total</i>	\$ 49,063	\$ 40,000	\$ -	
Administration				
Salary - Full Time	\$ 3,479	\$ -	\$ -	01 243 0124325 20101
Hourly - Full Time	\$ 5,679	\$ -	\$ -	01 243 0124325 20105
Overtime	\$ 483	\$ -	\$ -	01 243 0124325 20115
Call Duty Pay	\$ 1,051	\$ -	\$ -	01 243 0124325 20117
Vacation	\$ 81	\$ -	\$ -	01 243 0124325 20118
Sick Leave	\$ 6	\$ -	\$ -	01 243 0124325 20119
EI	\$ 240	\$ -	\$ -	01 243 0124325 20130
CPP	\$ 508	\$ -	\$ -	01 243 0124325 20131
Pension	\$ 725	\$ -	\$ -	01 243 0124325 20132
Blue Cross	\$ 373	\$ -	\$ -	01 243 0124325 20133
Worker's Comp	\$ 228	\$ -	\$ -	01 243 0124325 20134
Mileage & Expenses	\$ 254	\$ -	\$ -	01 243 0124325 20160
Training & Development	\$ 495	\$ -	\$ -	01 243 0124325 20161
Conventions& Conferences	\$ 251	\$ -	\$ -	01 243 0124325 20162
Membership Fees	\$ 18	\$ -	\$ -	01 243 0124325 20163
Telephone	\$ 858	\$ -	\$ -	01 243 0124325 20164
Manadted Communication	\$ -	\$ -	\$ -	01 243 0124325 20165
Marketing/PR	\$ -	\$ -	\$ -	01 243 0124325 20480
Public Information	\$ -	\$ -	\$ -	01 243 0124325 20191
Administration Fee	\$ -	\$ -	\$ -	01 243 0124325 20166
Legal	\$ -	\$ -	\$ -	01 243 0124325 20170
PW Cost Allocation	\$ 275	\$ -	\$ -	01 243 0124325 20195
Insurance -Premiums & Claims	\$ 219	\$ -	\$ -	01 243 0124325 20460
Truck Maintenance	\$ 1,371	\$ -	\$ -	01 243 0124325 21110
Truck Fuel	\$ 1,676	\$ -	\$ -	01 243 0124325 21120
Truck Registration	\$ 143	\$ -	\$ -	01 243 0124325 21125
Other	\$ -	\$ 2,500	\$ -	01 243 0124325 21130
Recycling & Refuse Promotions	\$ -	\$ -	\$ -	01 243 0124325 21640
Illegal Site Cleanup	\$ -	\$ -	\$ -	01 243 0124325 21660
<i>Sub Total</i>	\$ 18,412	\$ 2,500	\$ -	
<i>Total Hantsport Expenses</i>	\$ 67,475	\$ 42,500	\$ -	

Appendix 19 – Landfill (Closed)

Municipality of West Hants Landfill 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Trans fr Capital Reserve - LANDFILL	\$ 65,078	\$ 76,560	\$ 71,201	01 133 0113390 11090
Total Revenue	\$ 65,078	\$ 76,560	\$ 71,201	
EXPENSES				
Salary - Full Time	\$ 5,536	\$ 5,625	\$ 5,700	01 243 0124330 20101
Hourly - Full Time	\$ 8,967	\$ 10,000	\$ 10,000	01 243 0124330 20105
Hourly - Part Time	\$ 584	\$ 375	\$ 628	01 243 0124330 20106
Overtime	\$ 1,638	\$ 1,000	\$ 1,000	01 243 0124330 20115
Call Duty Pay	\$ 128	\$ 150	\$ 150	01 243 0124330 20117
Vacation	\$ 14	\$ 1,350	\$ 1,350	01 243 0124330 20118
Sick Leave	\$ -	\$ 1,500	\$ 1,500	01 243 0124330 20119
Personal Leave	\$ 21	\$ -	\$ -	01 243 0124330 20135
EI	\$ 384	\$ 400	\$ 400	01 243 0124330 20130
CPP	\$ 811	\$ 900	\$ 800	01 243 0124330 20131
Pension	\$ 1,147	\$ 1,200	\$ 1,100	01 243 0124330 20132
Blue Cross	\$ 594	\$ 800	\$ 850	01 243 0124330 20133
Worker's Comp	\$ 363	\$ 400	\$ 350	01 243 0124330 20134
Mileage & Expenses	\$ 436	\$ 600	\$ 500	01 243 0124330 20160
Training & Development	\$ 720	\$ 600	\$ -	01 243 0124330 20161
Conventions & Conferences	\$ 252	\$ 200	\$ -	01 243 0124330 20162
Membership Fees	\$ 18	\$ 100	\$ -	01 243 0124330 20163
Telephone	\$ 1,470	\$ 1,500	\$ -	01 243 0124330 20164
Mandated Communication	\$ -	\$ 200	\$ 200	01 243 0124330 20165
Marketing/PR	\$ -	\$ -	\$ -	01 243 0124330 20480
Public Information	\$ -	\$ -	\$ -	01 243 0124330 20191
Legal	\$ -	\$ -	\$ -	01 243 0124330 20170
Insurance & Claims	\$ -	\$ 200	\$ 200	01 243 0124330 20460
Equipment	\$ -	\$ 1,000	\$ -	01 243 0124330 21040
Truck Maintenance	\$ 2,746	\$ 550	\$ -	01 243 0124330 21110
Truck Fuel	\$ 3,023	\$ 450	\$ -	01 243 0124330 21120
Truck Registration	\$ 143	\$ 500	\$ -	01 243 0124330 21125
Monitoring Program Sampling	\$ 28,137	\$ 35,000	\$ 35,000	01 243 0124330 21710
Site Maintenance	\$ 355	\$ 5,000	\$ 5,000	01 243 0124330 21740
<i>Sub Total</i>	<i>\$ 57,487</i>	<i>\$ 69,600</i>	<i>\$ 64,728</i>	
Administration Fee	\$ 6,940	\$ 6,960	\$ 6,473	01 243 0124330 20166
Total Expenses	\$ 64,427	\$ 76,560	\$ 71,201	

Appendix 20 – Waste Diversion

Municipality of West Hants Waste Diversion 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Region 6 Waste Station Fund	\$ -	\$ -	\$ -	01 133 0113340 11040
Region 6 Enforcement funding	\$ 17,000	\$ 17,000	\$ 17,000	01 133 0113340 11040
Transfer of Diversion Credits	\$ 53,100	\$ 53,100	\$ 49,500	01 133 0113340 11040
Total Revenue	\$ 70,100	\$ 70,100	\$ 66,500	
EXPENSES				
Coordinator Salary	\$ 19,970	\$ 19,300	\$ 19,300	01 243 0124350 20105
Hourly - Full Time	\$ -	\$ -	\$ -	
Hourly - Part Time	\$ 12,230	\$ -	\$ 10,000	01 243 0124350 20106
Overtime	\$ -	\$ -	\$ -	
Call Duty Pay	\$ -	\$ -	\$ -	
Vacation	\$ -	\$ 2,700	\$ 2,700	
Sick Leave	\$ -	\$ -	\$ -	
CPP	\$ 547	\$ 500	\$ 1,000	01 243 0124350 20131
EIP	\$ 283	\$ 900	\$ 500	01 243 0124350 20130
Pension	\$ -	\$ 1,100	\$ 1,500	01 243 0124350 20132
Blue Cross	\$ -	\$ 900	\$ 1,000	01 243 0124350 20133
WCB	\$ 240	\$ 500	\$ 500	01 243 0124350 20134
Mileage/Expenses	\$ 2,159	\$ 2,500	\$ 2,500	01 243 0124350 20160
Training & Development	\$ 339	\$ 600	\$ 1,000	01 243 0124350 20161
Conventions/Conferences	\$ -	\$ 1,200	\$ 400	01 243 0124350 20162
Membership Fees	\$ 152	\$ 100	\$ 200	01 243 0124350 20163
Telephone	\$ 366	\$ 1,500	\$ 1,200	01 243 0124350 20164
Mandated Communication	\$ 1,235	\$ 4,500	\$ 2,500	01 243 0124350 20165
Marketing/PR	\$ -	\$ -	\$ -	01 243 0124350 20480
PW Cost Allocation	\$ -	\$ 1,000	\$ 500	
Equipment	\$ -	\$ 1,000	\$ 500	
Truck Maintenance	\$ -	\$ 550	\$ 800	
Truck Fuel	\$ -	\$ 450	\$ 400	
Truck Registration	\$ -	\$ 500	\$ 500	
Public Information	\$ -	\$ -	\$ -	01 243 0124350 20191
Administration Fee	\$ -	\$ -	\$ -	01 243 0124350 20166
Recycling Projects	\$ 114	\$ 1,000	\$ 1,000	01 243 0124350 21810
Supplies	\$ 133	\$ 300	\$ 500	01 243 0124350 21820
Other Organics Diversion Prog.	\$ 85	\$ 1,000	\$ 1,000	01 243 0124350 21830
Curbside Enforcement Prog.	\$ (2,670)	\$ 26,000	\$ 15,000	01 243 0124350 21815
Waste Sorting Stations	\$ -	\$ 2,000	\$ 2,000	01 243 0124350 21830
Total Expenses	\$ 35,184	\$ 70,100	\$ 66,500	

Appendix 21 – Municipal Courthouse

Municipality of West Hants Courthouse 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Fiscal Courthouse	\$ 73,550.00	\$ 73,550.00	\$ 72,360.38	01 133 0113380 11080
Total Revenue	\$ 73,550.00	\$ 73,550.00	\$ 72,360.38	
EXPENSES				
Salary	\$ 20,342.83	\$ 22,000.00	\$ 22,995.00	01 288 0128810 20101
Overtime	\$ 44.86	\$ -	\$ 1,000.00	01 288 0128810 20115
Vacation	\$ -	\$ -	\$ -	01 288 0128810 20118
Sick Leave	\$ -	\$ -	\$ -	01 288 0128810 20119
EI	\$ 485.86	\$ 550.00	\$ 521.53	01 288 0128810 20130
CPP	\$ 957.39	\$ 950.00	\$ 994.25	01 288 0128810 20131
Pension	\$ 1,256.00	\$ 1,350.00	\$ 1,379.70	01 288 0128810 20132
Blue Cross (+ EAP)	\$ 444.00	\$ 500.00	\$ 407.71	01 288 0128810 20133
Worker's Comp	\$ 406.00	\$ 400.00	\$ 462.20	01 288 0128810 20134
Mileage & Expenses	\$ -	\$ 800.00	\$ 200.00	01 288 0128810 20160
Training & Development	\$ -	\$ -	\$ -	01 288 0128810 20161
Conventions & Conferences	\$ -	\$ -	\$ -	01 288 0128810 20162
Membership Fees	\$ -	\$ -	\$ -	01 288 0128810 20163
Telephone	\$ 224.00	\$ 100.00	\$ 200.00	01 288 0128810 20164
Advertising	\$ -	\$ -	\$ -	01 288 0128810 20165
Admin. Fee	\$ 6,700.00	\$ 6,700.00	\$ 6,700.00	01 288 0128810 20166
Insurance & Claims	\$ 1,268.50	\$ 1,200.00	\$ 1,300.00	01 288 0128810 20460
Fuel	\$ 15,355.81	\$ 20,000.00	\$ 20,000.00	01 288 0128810 24510
Power	\$ 4,357.16	\$ 4,500.00	\$ 4,500.00	01 288 0128810 24520
Water/Sewer	\$ 1,652.98	\$ 2,500.00	\$ 2,000.00	01 288 0128810 24530
Supplies Cleaning	\$ 2,847.46	\$ 1,500.00	\$ 2,700.00	01 288 0128810 24540
Supplies Other	\$ -	\$ 500.00		01 288 0128810 24550
Repairs	\$ 3,091.05	\$ 2,500.00	\$ 3,000.00	01 288 0128810 24560
Other Gen. Maint.	\$ 3,473.12	\$ 7,500.00	\$ 4,000.00	01 288 0128810 24570
Total Operations	\$ 62,907.02	\$ 73,550.00	\$ 72,360.38	
Capital Expenditures (50%)	\$ 6,717.27	\$ -	\$ -	02 350 0235030 40708
Total Expenses	\$ 69,624.29	\$ 73,550.00	\$ 72,360.38	

Appendix 22 – West Hants Sewers

Municipality of West Hants West Hants Sewer 2019-2020 Detailed Budget

REVENUE	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Sewer Rates	\$ 978,265	\$ 1,012,100	\$ 1,012,100	01 112 0111290 10191
Other Revenue	\$ -	\$ -	\$ -	
Total Revenue	\$ 978,265	\$ 1,012,100	\$ 1,012,100	

EXPENSES	Projected 2018-2019	Budget 2018-2019	Estimates 2019-2020	Account Number
Administration				
Salaries				
Salary - Full Time	\$ 110,264	\$ 115,500	\$ 117,833	01 242 0124210 20101
Hourly - Full Time	\$ 37,553	\$ 41,700	\$ 42,542	01 242 0124210 20105
Hourly - Part Time	\$ 2,617	\$ 2,100	\$ 2,100	01 242 0124210 20106
Overtime	\$ 13,260	\$ 11,300	\$ 14,500	01 242 0124210 20115
Call Duty Pay	\$ 1,331	\$ 1,350	\$ 1,350	01 242 0124210 20117
Vacation	\$ 96	\$ 12,400	\$ 12,400	01 242 0124210 20118
Personal Leave	\$ 69	\$ -	\$ -	01 242 0124210 20135
Sick Leave	\$ 18	\$ 15,400	\$ 15,400	01 242 0124210 20119
EI	\$ 3,598	\$ 3,800	\$ 3,600	01 242 0124210 20130
CPP	\$ 7,590	\$ 7,900	\$ 7,700	01 242 0124210 20131
Pension	\$ 10,754	\$ 11,100	\$ 10,500	01 242 0124210 20132
Blue Cross	\$ 5,566	\$ 7,600	\$ 6,000	01 242 0124210 20133
WCB	\$ 3,399	\$ 3,600	\$ 3,150	01 242 0124210 20134
<i>Total of Salaries</i>	<i>\$ 196,115</i>	<i>\$ 233,750</i>	<i>\$ 237,075</i>	

General Administration				
Mileage & Expenses	\$ 1,458	\$ 1,800	\$ 1,500	01 242 0124210 20160
Training & Development	\$ 2,568	\$ 1,800	\$ 3,000	01 242 0124210 20161
Conventions & Conferences	\$ 755	\$ 600	\$ 900	01 242 0124210 20162
Membership Fee's	\$ 53	\$ 300	\$ 300	01 242 0124210 20163
Telephone	\$ 4,348	\$ 4,500	\$ 3,600	01 242 0124210 20164
Mandated Communications	\$ -	\$ 600	\$ 600	01 242 0124210 20165
Marketing/PR	\$ -	\$ -	\$ -	01 242 0124210 20480
Public Information	\$ -	\$ -	\$ -	01 242 0124210 20191
Administration Fee	\$ 61,960	\$ 61,960	\$ 63,199	01 242 0124210 20166
Insurance - Premiums & Claims	\$ 3,057	\$ 4,600	\$ 3,500	01 242 0124210 20460
Depreciation	\$ 222,021	\$ 222,021	\$ 351,244	01 242 0124210 21000
Equipment	\$ -	\$ 3,000	\$ -	01 242 0124210 21040
Truck/Equipment Maintenance	\$ 8,113	\$ 8,250	\$ 18,400	01 242 0124210 21110
Truck/Equipment Fuel	\$ 8,722	\$ 6,750	\$ 9,200	01 242 0124210 21120
Truck/Equipment Registration	\$ 506	\$ 1,500	\$ 1,500	01 242 0124210 21125
PW Distribution (Compound Costs)	\$ 7,004	\$ 6,000	\$ 6,250	01 242 0124210 20195
Other	\$ 6,461	\$ 13,195	\$ 2,500	01 242 0124210 21130
Capital out of Revenue	-	-	\$ -	01 242 0124211 21145
Industrial Park - Town of Windsor	\$ 13,000	\$ 13,000	\$ 13,000	01 242 0124210 21155
<i>Total of General Admin</i>	<i>\$ 340,024</i>	<i>\$ 349,876</i>	<i>\$ 478,693</i>	
Total Administration	\$ 536,139	\$ 583,626	\$ 715,768	

Sewage Collection Systems

Pipe Maintenance	\$ 12,173	\$ 20,000	\$ 20,000	01 242 0124220 21210
Operational Expenses	\$ 17	\$ 3,500	\$ 3,500	01 242 0124220 21220
ORDC Expense (TOW)	\$ 254	\$ -	\$ -	01 242 0124220 21225
Total Sewage Collection Systems	\$ 12,443	\$ 23,500	\$ 23,500	

Lift Stations

Insurance - Premiums & Claims	\$ 5,881	\$ 6,100	\$ 6,100	01 242 0124230 20460
Power	\$ 26,633	\$ 25,500	\$ 27,500	01 242 0124230 21210
Maintenance	\$ 63,929	\$ 21,500	\$ 22,500	01 242 0124230 21315
Stock Items	\$ -	\$ 2,500	\$ 2,500	01 242 0124230 21320
Freight Charges	\$ -	\$ 1,500	\$ 1,000	01 242 0124230 21325
Portable Generator	\$ -	\$ 1,000	\$ 1,000	01 242 0124230 21330
Total Lift Stations	\$ 96,443	\$ 58,100	\$ 60,600	

Sewage Treatment & Disposal

Sewage Treatment Fee	\$ 133,919	\$ 146,200	\$ 146,000	01 242 0124240 21420
Power	\$ 51,628	\$ 50,000	\$ 50,000	01 242 0124241 21410
Operational Expenses	\$ 40,040	\$ 28,000	\$ 28,000	01 242 0124241 21430
Total Sewage Treatment & Disposal	\$ 225,587	\$ 224,200	\$ 224,000	

Long Term Debt Payments

MFC Principal Payment	\$ 91,667	\$ 91,667	\$ 91,667	01 242 0124211 21136
MFC Interest Payment	\$ 29,641	\$ 29,641	\$ 26,290	01 242 0124211 21137
Long Term Debt Payments	\$ 121,308	\$ 121,308	\$ 117,957	
Total Expenses	\$ 991,921	\$ 1,010,734	\$ 1,141,826	
Surplus/(Deficit)	\$ (13,655)	\$ 1,366	\$ (129,726)	

Appendix 23 – Municipal Water Utilities

Municipality of West Hants Water Utility 2019-2020 Detailed Budget

REVENUE	Projected 2018 2019	Budget 2018 2019	Estimates 2019 2020	Account Number
METERED SALES				
Residential	\$ 1,223,854	\$ 1,179,500	\$ 1,223,800	1711010-60010
<i>Total Metered Sales</i>	\$ 1,223,854	\$ 1,179,500	\$ 1,223,800	
FLAT RATE SALES				
Residential	\$ 246,926	\$ 290,000	\$ 290,000	1711020-60110
Commercial (Bulk Sales)	\$ -	\$ -	\$ -	1711020-60120
<i>Total Flat Rate Sales</i>	\$ 246,926	\$ 290,000	\$ 290,000	
FIRE PROTECTION				
Public	\$ 522,688	\$ 522,688	\$ 604,438	1711030-60210
Private	\$ 1,000	\$ 1,400	\$ 1,400	1711030-60220
<i>Total Fire Protection Sales</i>	\$ 523,688	\$ 524,088	\$ 605,838	
SPRINKLER SERVICE				
Services	\$ 1,000	\$ 1,000	\$ 1,000	1711040-60310
<i>Total Sprinkler Service</i>	\$ 1,000	\$ 1,000	\$ 1,000	
OTHER OPERATING REVENUE				
Other	\$ -	\$ -	\$ -	1711050-60410
Special Services	\$ 19,400	\$ 11,000	\$ 11,000	1711070-60610
Interest Earned Overdue Acc.	\$ 3,225	\$ 2,000	\$ 2,000	1711070-60620
<i>Total Other Operating Revenue</i>	\$ 22,625	\$ 13,000	\$ 13,000	
TOTAL OPERATING REVENUE	\$ 2,018,093	\$ 2,007,588	\$ 2,133,638	
EXPENSES				
SOURCE OF SUPPLY				
ENGINEERING				
Engineering	\$ -	\$ -	\$ -	1721010-60810
<i>Total of Engineering</i>	\$ -	\$ -	\$ -	
OPERATION LABOUR				
Operational Labour	\$ 33,243	\$ 36,500	\$ 36,000	1721020-60910
<i>Total Operational Labour</i>	\$ 33,243	\$ 36,500	\$ 36,000	
OPERATIONAL SUPPLIES AND EXPENSES				
Operational Supplies and Exp.	\$ -	\$ -	\$ -	1721030-61010
<i>Total of Operational Expenses</i>	\$ -	\$ -	\$ -	
MAINTENANCE OF PLANT				
Impounding Reservoirs	\$ 1,653	\$ 3,000	\$ 3,000	1721040-61110
Watershed	\$ 395	\$ 3,000	\$ 3,000	1721040-61120
Intakes	\$ -	\$ 1,500	\$ 1,500	1721040-61130
Other	\$ -	\$ 1,500	\$ 1,500	1721040-61140
<i>Total Maintenance of Plant</i>	\$ 2,048	\$ 9,000	\$ 9,000	
WATER PURCHASED				
Water Purchased - TMP	\$ 388,628	\$ 350,000	\$ 385,000	1721050-61210
<i>Total Other Expenses</i>	\$ 388,628	\$ 350,000	\$ 385,000	
OTHER SOURCE OF SUPPLY EXPENSES				
Other Expenses	\$ -	\$ -	\$ -	1721090-61410
Water Rights	\$ -	\$ 500	\$ 500	1721090-61420
<i>Total Other Expenses</i>	\$ -	\$ 500	\$ 500	
TOTAL SOURCE OF SUPPLY	\$ 423,919	\$ 396,000	\$ 430,500	

POWER AND PUMPING**ENGINEERING**

Engineering	\$	-	\$	-	1722010-60810
<i>Total of Engineering</i>	\$	-	\$	-	-

OPERATION LABOUR

Operational Labour	\$	33,243	\$	36,500	\$	36,000	1722020-61610
<i>Total Operational Labour</i>	\$	33,243	\$	36,500	\$	36,000	

FUEL

Fuel (Generator)			\$	500	\$	500	1722030-61710
<i>Total Fuel Purchased</i>	\$	-	\$	500	\$	500	

POWER PURCHASED

Power	\$	5,265	\$	6,000	\$	6,000	0622040-61810
<i>Total Power Purchased</i>	\$	5,265	\$	6,000	\$	6,000	

MAINTENANCE OF PUMPING PLANT

Structures and Improvements	\$	523	\$	1,500	\$	1,500	1722050-61910
Pumping Equipment	\$	91	\$	3,000	\$	3,000	1722050-61920
<i>Total of Maintenance of Plant</i>	\$	614	\$	4,500	\$	4,500	

OTHER PUMPING EXPENSES

Other Expenses	\$	43	\$	500	\$	500	1722090-62110
<i>Total Other Expenses</i>	\$	43	\$	500	\$	500	

TOTAL POWER AND PUMPING \$ **39,165** \$ **48,000** \$ **47,500**

WATER TREATMENT**ENGINEERING**

Engineering	\$	-	\$	-	\$	-	1723010-60810
<i>Total of Engineering</i>	\$	-	\$	-	\$	-	

OPERATION LABOUR

Operational Labour	\$	90,559	\$	102,500	\$	100,000	1723020-62310
<i>Total Operational Labour</i>	\$	90,559	\$	102,500	\$	100,000	

POWER PURCHASED

238 Eldridge Rd	\$	56,552	\$	60,000	\$	60,000	1723025-61810
<i>Total Power Purchased</i>	\$	56,552	\$	60,000	\$	60,000	

OPERATIONAL SUPPLIES AND EXPENSES

Chemicals and Other	\$	57,581	\$	58,000	\$	60,000	1723030-62510
Telephone	\$	2,511	\$	3,000	\$	3,000	1723030-62520
Alarm	\$	847	\$	1,000	\$	1,000	1723030-62530
<i>Total Operational Expenses</i>	\$	60,939	\$	62,000	\$	64,000	

MAINTENANCE OF TREATMENT PLANT

Structures and Improvements	\$	4,031	\$	5,000	\$	5,000	1723040-62610
Treatment Equipment	\$	41,605	\$	42,000	\$	42,000	1723040-62620
<i>Total of Maintenance of Plant</i>	\$	45,636	\$	47,000	\$	47,000	

OTHER WATER TREATMENT EXPENSES

Other Expenses	\$	6,721	\$	4,500	\$	7,000	1723090-62810
<i>Total Other Expenses</i>	\$	6,721	\$	4,500	\$	7,000	

TOTAL WATER TREATMENT \$ **260,407** \$ **276,000** \$ **278,000**

TRANSMISSION AND DISTRIBUTION**ENGINEERING**

Engineering	\$	-	\$	500	\$	500	1724010-60810
<i>Total of Engineering</i>		\$	-	\$	500	\$	500

MAPS AND RECORDS

Maps	\$	-	\$	-	\$	-	1724020-63010
<i>Total of Maps and Records</i>		\$	-	\$	-	\$	-

OPERATION LABOUR

Supervision	\$	178,282	\$	211,000	\$	210,000	1725010-63810
Operational Labour (Mains)	\$	93,235	\$	95,500	\$	95,000	1724030-63110
Operational Labour (Meters)	\$	76,859	\$	95,500	\$	95,000	1724030-63120
<i>Total Operational Labour</i>		\$	348,376	\$	402,000	\$	400,000

MAINTENANCE OF TRANSMISSION AND DISTRIBUTION

Reservoirs and Standpipes	\$	14,665	\$	12,500	\$	15,000	1724040-63210
Structures and Improvements			\$	3,000	\$	3,000	1724040-63220
Mains	\$	15,531	\$	17,000	\$	17,000	1724040-63230
Other Distribution Plants (Leak Detection)	\$	1,987	\$	4,500	\$	4,500	1724040-63240
Services	\$	229,393	\$	32,000	\$	32,000	1724040-63250
Meters	\$	19,208	\$	7,000	\$	7,000	1724040-63260
Hydrants	\$	6,235	\$	9,000	\$	9,000	1724040-63270
PW Cost Contribution	\$	25,491	\$	25,000	\$	26,000	1724040-20195
<i>Total Maintenance of Dist.</i>		\$	312,509	\$	110,000	\$	113,500

RENTS (DMA RADIO)	\$	740	\$	1,500	\$	1,500	1724050-63310
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STORE EXPENSES			\$	-	\$	-	1724060-63410
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TRANSPORTATION EXPENSES

Freight Expenses	\$	233	\$	3,500	\$	3,500	1724070-63510
Truck Maintenance	\$	10,767	\$	23,650	\$	32,000	1725080-21110
Truck Fuel	\$	15,457	\$	19,350	\$	16,000	1725080-21120
Truck Registration	\$	1,748	\$	1,500	\$	2,000	1725080-21125
<i>Total Transportation Expenses</i>		\$	28,205	\$	48,000	\$	53,500

SHOP EXPENSES	\$	499	\$	3,500	\$	3,500	1724080-63610
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OTHER TRANSMISSION AND DIST. EXP.

Other			\$	100	\$	100	1724090-63710
Lab Analysis	\$	24,311	\$	23,500	\$	25,000	1724090-63720
Monitoring Services	\$	4,997	\$	8,500	\$	8,500	1728010-64475
Power	\$	2,864	\$	14,400	\$	14,400	1724090-61810
<i>Total of Other Expenses</i>		\$	32,172	\$	46,500	\$	48,000

TOTAL TRANSMISSION & DISTRIBUTION	\$	722,501	\$	612,000	\$	620,500	
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ADMINISTRATION**CONSUMER ACCOUNTING AND COLLECTION**

Meter Reading	\$	-	\$	500	\$	500	1725010-63820
Billing and Accounting	\$	-	\$	-	\$	-	1725010-63830
Collection	\$	-	\$	-	\$	-	1725010-63840
Uncollected Accounts	\$	-	\$	-	\$	-	1725010-63850
Other	\$	-	\$	-	\$	-	1725010-63860
<i>Total Customer Accounting & Collection</i>	\$	-	\$	500	\$	500	

GENERAL OFFICE EXPENSES

Mileage & Expenses	\$	1,131	\$	3,000	\$	3,000	1725030-20160
Training & Development	\$	3,111	\$	3,000	\$	3,000	1725030-20161
Conventions & Conferences	\$	1,205	\$	1,700	\$	1,700	1725030-20162
Membership Fee's	\$	72	\$	300	\$	300	1725030-20163
Telephone	\$	4,070	\$	5,500	\$	5,500	1725030-20164
Advertising			\$	900	\$	900	1725030-20165
Administration Fee	\$	107,100	\$	107,100	\$	107,100	1725030-20166
General Office Expenses	\$	3	\$	4,400	\$	4,400	1725030-63910
<i>Total of General Office Expenses</i>	\$	116,692	\$	125,900	\$	125,900	

PROFESSIONAL FEE'S

Legal	\$	2,280	\$	-	\$	-	1725040-20170
Auditor	\$	11,789	\$	13,000	\$	13,000	1725040-20175
Special Services (ORDC)	\$	-	\$	-	\$	-	1725040-64010
<i>Total of Professional Fee's</i>	\$	14,069	\$	13,000	\$	13,000	

REGULATORY EXPENSES

UARB	\$	8,000	\$	8,000	\$	8,000	1725050-64110
<i>Total of Regulatory Expenses</i>	\$	8,000	\$	8,000	\$	8,000	

INSURANCE

	\$	8,869	\$	9,200	\$	9,200	1725060-20460
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MAINTENANCE OF GENERAL PROPERTY

General Property	\$	2,041	\$	3,000	\$	3,000	1725080-64310
<i>Total of General Property</i>	\$	2,041	\$	3,000	\$	3,000	

OTHER EXPENSES

	\$	-	\$	9,200	\$	9,200	1725090-64410
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DEPRECIATION

	\$	312,636	\$	312,636	\$	379,526	1726010-64450
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TAXES

	\$	37,911	\$	38,600	\$	38,600	1727010-64470
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TOTAL ADMINISTRATION EXPENSE	\$	500,218	\$	520,036	\$	586,926	
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TOTAL OPERATING EXPENSES	\$	1,946,210	\$	1,852,036	\$	1,963,426	
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NON OPERATING REVENUE

Bank Interest	\$	2,180	\$	3,500	\$	3,500	1711080-60710
Appropriations from other funds	\$	-	\$	-	\$	-	1711080-60720
Transfer from Depreciation	\$	-	\$	-	\$	-	1711080-60730
Other non-operating revenue	\$	3,100	\$	-	\$	-	1711080-60740
TOTAL NON OPERATING REVENUE	\$	5,280	\$	3,500	\$	3,500	

NON OPERATING REVENUE

Bank Interest	\$	2,180	\$	3,500	\$	3,500	1711080-60710
Appropriations from other funds	\$	-	\$	-	\$	-	1711080-60720
Transfer from Depreciation	\$	-	\$	-	\$	-	1711080-60730
Other non-operating revenue	\$	3,100	\$	-	\$	-	1711080-60740
TOTAL NON OPERATING REVENUE	\$	5,280	\$	3,500	\$	3,500	

NON OPERATING EXPENSES

REDEMPTION OF LONG TERM DEBT							
Principal	\$	60,133	\$	60,133	\$	60,133	1729010-64510
Sinking Fund	\$	-	\$	-			1729010-64520
<i>Total of Redemption of Long</i>	<i>\$</i>	<i>60,133</i>	<i>\$</i>	<i>60,133</i>	<i>\$</i>	<i>60,133</i>	
LONG TERM DEBT (INTEREST)							
	\$	46,322	\$	46,322	\$	46,322	1729020-64610
OTHER INTEREST							
Bank Charges	\$	-	\$	-	\$	-	1729030-64710
Short term Borrowing	\$	-	\$	-	\$	-	1729030-64720
Interfund Borrowing	\$	500	\$	500	\$	500	1729030-64730
<i>Total of Other Interest</i>	<i>\$</i>	<i>500</i>	<i>\$</i>	<i>500</i>	<i>\$</i>	<i>500</i>	
CAPITAL EXPENDITURES OUT OF REVENUE							
	\$	10,000	\$	10,000	\$	110,000	1729040-64810
OTHER NON OPERATING EXPENSES							
Transfer to Sludge Handling Reserve	\$	10,000	\$	10,000	\$	10,000	1729090-64910
<i>Total of Other</i>	<i>\$</i>	<i>10,000</i>	<i>\$</i>	<i>10,000</i>	<i>\$</i>	<i>10,000</i>	
TOTAL NON OPERATING EXPENSES	\$	126,955	\$	126,955	\$	226,955	
Total Surplus/(Deficit)	\$	(49,792)	\$	32,097	\$	(53,243)	