



VILLAGE OF NEW MINAS
2018-19 OPERATING BUDGET



Village of New Minas
Operating & Capital Budgets
2018/19

This document represents the Operating and Capital budgets for the Village of New Minas. The budgets reflect the efforts of the Village Commission and staff to meet service level expectations, sustain quality programs, and maintain efficient infrastructure. It is through the budget that the Village of New Minas demonstrates its accountability to its ratepayers.

The Commission is pleased to advise that the Property Tax Rates for the 2018/19 fiscal year will remain the same for another year: \$0.43/\$100 of assessment for Residential and Resource properties and \$0.592/\$100 of assessment for Commercial properties.

Calculation of the tax rates each year begins with the annual assessment roll which is provided by Property Valuation Services Corporation (PVSC). This roll lists the assessed value of each property in New Minas. When preparing the operating budget, 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. This revenue, in addition to other revenue generated by external service contracts and grants, must equal the total proposed expenses, as the Village is required to produce a net \$0 budget. Within these expenditures, provisions for capital expenditures (current or future) are included in Capital Reserve section of the operating budget.

The Commission and staff work hard to ensure that tax rates remain as low as possible while maintaining excellent programs, services and infrastructure for the residents of the Village of New Minas.

The revenues included in the approved budget are based on the best information available at the time of preparation and assume continuation of provincial and federal government support. Expenses including allowances for gas

and diesel are prepared with the expectation that prices will continue to increase in the 2018/19 fiscal year. The same approach is taken with power, telephone and other similar charges. The Village continues with its commitment to plan for future sewer infrastructure maintenance by introducing the second increase in sewer base charges as approved in the 2017/18 operating budget.

Capital purchases remain conservative this year in an effort to mark available reserves for future development opportunities within the Village. It is the expectation that work could begin on secondary planning with the County of Kings this coming year. This planning includes the Granite Drive area. Since this initiative is in the early stages, any related expenditures and funding opportunities will be brought forward to the Commission for approval as more information is available.

Current capital commitments include a transfer to a reserve account to provide for future accessibility upgrades as part of an initiative outlined in the Accessibilities Act to have Nova Scotia accessible by 2030. Other capital commitments include much needed IT upgrades; completing the final phase of recapping of Lockhart Ryan Park entrance and installing irrigation to the little league field in the park. Capital additions also include continuation with our Beautification project within areas of the village. Funding sources for capital will include contributions from capital reserves and prior year surplus.

The Village is committed to work within our targeted budgets to achieve our goals of meeting service level expectations of residents and maintenance of efficient infrastructure.

If you have any questions about these budgets, please contact April Ernest, Clerk Treasurer at aprile@newminas.com.

Village of New Minas - Budget 2018/2019

Page 3

Department	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
SUMMARY				
<u>Revenue</u>				
Property Taxes	1,860,601	1,853,983	6,618	1,862,015
Commissioners	0	0	0	0
Administration	25,200	34,104	-8,904	28,200
Facility	75,000	53,940	0	65,500
Crosswalk Services	8,500	8,352	148	8,400
Public Works	0	0	0	0
Sidewalks	8,000	16,586	-8,586	8,000
Snow Clearing	0	0	0	0
Sewer	343,269	320,285	22,984	346,336
Parks & Playgrounds	13,500	13,605	-105	18,000
Recreation	209,890	235,016	-25,126	219,518
Total	2,543,960	2,535,871	-12,971	2,555,969

Department	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
<u>Expenditures</u>				
Property Taxes	244,198	244,412	-214	244,435
Commissioners	80,760	76,495	4,265	85,840
Administration	228,723	204,449	24,274	225,514
Facility	341,949	345,623	-1,362	344,929
Crosswalk Services	15,445	12,944	2,501	14,423
Public Works	149,480	188,424	-38,945	183,365
Sidewalks	17,000	11,059	5,941	17,000
Snow Clearing	64,986	53,044	11,942	70,247
Sewer	422,313	430,263	-7,949	468,085
Parks & Playgrounds	246,188	246,783	-595	258,940
Recreation	324,804	304,876	14,345	311,854
Capital Reserve Accounts	426,252	417,503	8,749	331,338
Total	2,562,098	2,535,871	22,954	2,555,969

Village of New Minas - Budget 2018/2019

Page 4

Department		Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Property Taxes					
Revenue					
11110	Residential Property Taxes	962,811	962,342	469	962,810
11121	Commercial Property Taxes	854,853	850,371	4,482	857,268
11131	Resource Property Taxes	7,137	7,053	84	7,137
11145	Interest on Property Taxes	10,000	8,628	1,372	9,200
12210	Grant in Lieu Taxes - Federal	9,000	8,801	199	8,800
12310	Grant in Lieu Taxes - Provincial	16,800	16,787	13	16,800
		1,860,601	1,853,983	6,618	1,862,015
Expenditures					
21242	PVSC Tax Expense	1,500	1,477	23	1,500
22450	Fire Protection Hydrant Tax	242,698	242,935	-237	242,935
		244,198	244,412	-214	244,435

Village of New Minas - Budget 2018/2019

Page 5

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Commissioners					
Expenditures					
21110	Remuneration	35,200	35,200	0	36,990
21131	Benefits	1,410	695	715	1,500
21132	Travel and Expenses	2,200	2,117	83	2,200
21133	Insurance	500	490	10	500
21133A	Other Expenses	250	27	223	250
21134	Membership Dues	200	100	100	200
21135	Elections Expense	2,500	2,457	43	2,500
21950	Grants & Special Donations	36,000	33,410	2,590	36,500
21950A	Apple Blossom Fest/Events	2,500	2,000	500	4,000
21960	Princess New Minas Expenses	0	0	0	1,200
		80,760	76,495	4,265	85,840

Village of New Minas - Budget 2018/2019

Page 6

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
ADMINISTRATION					
Revenue					
12410	Tax Certificate Fees	300	240	60	300
14900	Miscellaneous Revenue	2,000	33	1,967	2,000
15160	Dog Licenses	1,100	945	155	1,100
15500	Refund PST Gas/Diesel	1,800	5,846	-4,046	1,800
15510	Interest Earned	6,000	11,054	-5,054	9,000
15700	HST Offset - NS Power - UNSM	14,000	15,986	-1,986	14,000
		25,200	34,104	-8,904	28,200
Expenditures					
21136	Admin. & Fees By-Law & Insur.	6,610	6,605	5	6,610
21210	Wages	101,583	92,097	9,487	109,360
21212	Benefits	17,307	17,014	293	18,591
21213D	Christmas Bonus	750	600	150	750
21215	Legal Expense	6,000	7,931	-1,931	6,000
21225	Audit	10,000	8,760	1,240	10,000
21230	Stationery & Office Supplies	5,500	4,478	1,022	5,200
21230A	Postage	5,100	6,568	-1,468	6,200
21230B	Photocopier/Mail Machine	10,500	10,516	-16	10,500
21230C	Telephone	4,300	4,678	-378	4,800
21230E	Website/Aliant	6,500	2,454	4,046	1,500
21230F	Advertising	8,000	3,391	4,609	3,600
21230G	Computer Support	2,500	1,734	766	2,500
21230I	Miscellaneous	2,500	1,448	1,052	1,500
21230J	Publications	200	235	-35	200
21230K	Software	7,868	5,946	1,922	7,868
21230M	Data Insurance	1,365	1,361	4	1,405
21231N	Ins. Crime, Non-O Auto, E & O Liab.	6,690	6,685	5	6,880
21235	Travel and Conference	3,500	2,337	1,163	3,000
21235A	Courses & Training	5,000	3,482	1,518	3,500
21235B	Memberships	2,100	1,804	296	1,200
21235C	Special Meetings	1,500	0	1,500	1,500
21236	Bank Charges	10,000	11,429	-1,429	10,000
21940	Marketing & Development	2,500	1,449	1,051	2,000
21970	Dog Tags	850	1,447	-597	850
		228,723	204,449	24,274	225,514
Surplus/Deficit		-203,523	-170,345	-33,179	-197,314

Village of New Minas - Budget 2018/2019

Page 7

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
FACILITY					
Revenue					
15300	Facility Rental	75,000	53,340		65,000
15310	Facility Bar Revenue		600		500
		75,000	53,940	0	65,500
Expenditures					
21250	Facility Wages	126,931	142,258	-15,327	132,999
21250A	Facility Benefits	21,578	22,863	1,027	21,080
21250G	Christmas Bonus	600	600	0	600
21251	Power	40,000	38,040	1,960	39,200
21251A	Repairs & Maintenance	10,000	5,360	4,640	6,500
21251B	Staff Clothing	500	236	264	500
21251C	Supplies	10,000	8,314	1,686	10,000
21251D	Insurance	21,000	17,670	3,330	18,500
21251E	Staff Training	1,000	70	930	400
21251F	Propane	640	692	-52	700
21251H	Water	600	726	-126	750
21251I	Waste Removal	2,000	1,974	26	2,000
21251J	Phone	2,100	1,641	459	1,800
21251K	Equipment & Mtce.	7,000	7,225	-225	7,500
21251M	Grounds Maintenance	2,000	2,333	-333	3,500
21930	Insurance	96,000	95,621	379	98,900
		341,949	345,623	-1,362	344,929
	Facility Surplus/Deficit	-266,949	-291,682	1,362	-279,429

Village of New Minas - Budget 2018/2019

Page 8

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Crosswalk Services					
Revenue					
13310	Crosswalk Services	8,500	8,352	148	8,400
Expenditures					
21237	Contracts	4,890	1,305	3,585	0
21238	Wages	9,765	10,967	-1,202	13,293
21238A	Benefits	590	671	-81	930
21239	General Expense	200	0	200	200
		15,445	12,944	2,501	14,423
	Surplus/Deficit	-6,945	-4,592	-2,353	-6,023

Village of New Minas - Budget 2018/2019

Page 9

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Public Works					
Expenditures					
21240	Engineering Services	12,000	11,297	703	12,000
24109	Wages	86,603	120,070	-33,467	112,147
24110	Benefits	14,723	14,782	-59	15,215
24112C	2018 GMC 33% Exp.	600	725	-125	400
24112D	2018 GMC 33% Insurance	464	679	-215	478
24112E	2018 GMC 33% Gas	1,200	943	257	1,200
24112F	2 Ton Vehicle Gas	3,500	3,203	297	3,500
24112G	2 Ton Vehicle Insurance	1,600	1,616	-16	1,625
24112H	2 Ton Vehicle Expenses	1,500	1,589	-89	1,500
24113	Tractor Maintenance	600	889	-289	600
24200	Building Insurance	1,390	928	463	1,100
24200A	Clothing & Boots	800	905	-105	1,000
24200B	Shop Expense 50%	1,500	1,599	-99	1,500
24200C	Office Expenses	1,250	510	740	1,100
24200D	Travel & Training	2,000	1,777	223	2,000
24200E	Telephone	1,950	2,458	-508	2,100
24200G	Tools/Shop Supplies	2,000	2,078	-78	2,000
24200I	Safety Equipment	400	498	-98	500
23236	Street Signs	400	180	220	400
23250	Street Lighting	15,000	21,698	-6,698	23,000
		149,480	188,424	-38,945	183,365

Village of New Minas - Budget 2018/2019

Page 10

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Sidewalks					
Revenue					
14901	CofK-Sidewalk Maintenance	8,000	16,586	-8,586	8,000
Expenditures					
23232	Maintenance	7,000	3,875	3,125	7,000
23232A	Crosswalk Maintenance	10,000	7,184	2,816	10,000
		17,000	11,059	5,941	17,000
Snow Clearing					
Expenditures					
23232B	Wages	42,899	22,492	20,407	42,604
23232C	Benefits	7,347	4,879	2,469	7,243
23232K	Tractor Gas/Diesel	2,400	2,448	-48	2,400
23232M	Tractor Maintenance	4,000	7,538	-3,538	5,000
23232N	Salt/Sand	4,500	13,603	-9,103	10,000
23232O	Fire Department	3,000	0	3,000	2,000
23232P	Plow Tools	840	2,086	-1,246	1,000
		64,986	53,044	11,942	70,247

Village of New Minas - Budget 2018/2019

Page 11

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
SEWER					
Revenue					
11210	User Charges	325,769	303,695	22,074	330,186
11211	Penalties	2,500	0	2,500	1,150
11212	Canaan Heights	15,000	16,590	-1,590	15,000
		343,269	320,285	22,984	346,336
Expenditures					
24224A	General Maintenance	7,300	8,776	-1,476	7,300
24225	Salaries	47,658	52,376	-4,718	56,340
24225A	Benefits	8,102	11,066	-2,964	9,068
24233	Pumping Stations Power	2,351	2,620	-269	2,658
24234	Supplies	500	0	500	500
24235	Travel & Training	1,333	564	769	1,333
24236	Office Supplies	2,000	516	1,484	1,500
24240	Trans/Treatment	328,600	328,600	0	334,600
24250	Charges - Town of Kentville	12,700	12,348	352	12,700
24260	Health & Safety Expense	1,200	1,076	124	1,000
24290	Sewer Laterals	1,500	157	1,343	1,500
	Depreciation fund	9,069	12,163	-3,094	39,586
		422,313	430,263	-7,949	468,085
	Sewer Surplus/Deficit	-79,044	-109,978	30,933	-121,749

Village of New Minas - Budget 2017/2018

Page 12

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
PARKS & PLAYGROUNDS					
Revenue					
17574	Comm. Park Development	7,500	9,312	-1,812	12,000
17577	Field & Other Revenue	6,000	4,293	1,707	6,000
		13,500	13,605	-105	18,000
Expenditures					
27170	Wages	135,886	147,442	-11,556	141,543
27170A	Benefits	23,101	22,282	818	24,062
27170G	Travel & Training	500	365	135	500
27170H	Clothing	600	666	-66	700
27170I	Safety Equipment	500	238	262	500
27179	Sign Truck Gas	2,000	2,488	-488	2,400
27179A	Sign Truck Insurance	1,385	1,372	13	1,400
27179B	Sign Truck Maintenance	1,800	1,633	167	1,800
27180	Building Maintenance	1,200	585	615	1,000
27180A	Power	8,000	5,773	2,227	6,000
27180B	Diesel	4,600	5,504	-904	5,500
27180C	Maintenance/Cleaning	1,600	1,781	-181	1,600
27180E	Fields/Grounds Maintenance	34,400	28,540	5,860	41,400
27180F	Waste Disposal	2,650	2,625	25	2,650
27180I	2018 GMC - 33% Maintenance	500	745	-245	500
27180J	Building Insurance	3,200	3,238	-38	3,296
27180K	Tools/Shop Supplies	700	1,057	-357	700
27180L	Water	5,000	4,908	92	5,000
27180M	2011 GMC - 33% Fuel	1,300	919	381	1,000
27180N	2011 GMC - Insurance	466	457	9	480
27180O	Grounds Insurance	200	200	0	205
27180P	Telephone	2,000	2,185	-185	2,000
27181	F150 #5 Maintenance	2,400	1,348	1,052	2,400
27181A	F150 #5 Insurance	1,400	1,372	28	1,413
27181B	F150 #5 Fuel	3,000	3,085	-85	3,000
27181D	Equipment Maintenance	1,350	699	651	1,350
27181E	Equipment Insurance	2,640	1,846	794	2,700
27181F	Equipment Gas	400	444	-44	400
27182	Tractor Expenses	2,300	1,619	681	2,300
27182A	Tractor Insurance	1,110	1,365	-255	1,140
		246,188	246,783	-595	258,940
	Surplus/Deficit	-232,688	-233,178	490	-240,940

Village of New Minas - Budget 2017/2018

Page 13

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
RECREATION					
Revenue					
17569	Kaleidoscope Program Revenue		1,910	-1,910	2,000
17570A	Seasonal Programs	44,000	24,441	19,559	33,218
17570B	Summer Day Camp	57,000	74,550	-17,550	73,600
17570C	March Break Camp	3,500	3,758	-258	3,550
17570D	Any Child Can Participate	15,000	2,078	12,922	0
17570E	Adventure Club		14,226	-14,226	21,050
17570F	After School Program	6,000	0	6,000	6,000
17571	Special Events	4,000	4,281	-281	4,000
17571B	Celebration of Lights	1,200	0	1,200	1,200
17571D	Seniors Programs & Events	6,150	8,037	-1,887	0
17572	Canada Summer Jobs	5,040	5,040	0	6,600
17573	Celebration Days	2,500	1,036	1,464	2,500
17573A	Canada Day	3,500	3,500	0	2,800
17575	County of Kings CRAF Grant	17,000	17,773	-773	20,000
17575A	County of Kings Professional	20,000	20,000	0	20,000
15400	Membership/Drop-In Fees	25,000	27,096	-2,096	25,000
17600	Day Recovery Program		29,200	-29,200	
		209,890	235,016	-25,126	219,518

Village of New Minas - Budget 2017/2018

Page 13A

Expenditures				
27110	Management Salaries	91,601	82,876	8,725
	Management Benefits	15,572	14,693	879
27111	Intern/Events Coordinator	7,662	0	7,662
27111A	Intern/Events Co. Benefits	1,303		1,303
27111G	Christmas Bonus	150	150	0
27111H	Program & Event Wages	20,000	17,094	2,906
27111I	Program & Events Benefits	3,000	1,168	1,832
27111J	Fitness Incentive	150	0	150
27111K	Summer Day Camp Salaries	61,160	74,901	-13,741
27111L	Summer Day Camp Benefits	6,116	5,536	580
27112	Summer Day Camp Expenses	16,400	16,557	-157
27112A	Seasonal Program Expenses		992	-992
27112B	After School Programs	3,380	211	3,169
27112C	Active Kids Healthy Kids Grant	500	500	0
27112D	March Break Camps	3,000	2,524	476
27112E	Helping Kids Participate	2,000	0	2,000
27112G	Seasonal Program Benefits			0
27112J	After School Program Salaries	2,400	2,608	-208
27112K	After School Program Benefits	120	85	35
27113	Equipment Purchase/Maint.	2,000	1,880	120
27114	Stationery	1,200	1,304	-104
27114A	Software	5,000	4,884	116
27114B	Telephone	1,200	1,294	-94
27114D	Advertising	3,100	2,721	379
27114E	Computer Support	300	0	300
27114F	Misc. Office Expense	300	423	-123
27114G	Photocopies	600	620	-20
27114H	Office Insurance	4,620	4,615	5
27115	Travel & Conferences	4,000	3,289	711
27116A	Staff Training	1,300	860	440
27116B	Membership Fees	2,500	2,699	-199
27119	Special Events	3,200	4,660	-1,460
	Special Events Wages	7,282		0
	Special Events Benefits	1,238		0
27119A	Celebration of Lights	4,700	4,842	-142
27119B	Seniors Programs & Events	4,200	6,745	-2,545
271198C	Celebration Days	12,000	10,090	1,910
27119D	Volunteer Week	200	0	200
27119E	Canada Day	7,000	6,915	85
27119F	Adventure Club Expenses	7,700	1,079	6,621
27119G	Adventure Club Wages	12,000	19,475	-7,475
27119I	Adventure Club Benefits	300	1,562	-1,262
27119L	Senior Fitness Salaries	2,150	0	2,150
27190	Trails Lease	2,200	2,086	114
27603	Day Recovery Costs		2,938	
		324,804	304,876	14,345
				311,854
Recreation Surplus/Deficit		-114,914	-69,860	-39,471
				-92,336

Village of New Minas - Budget 2017/2018

Page 14

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Fire Services					
Revenue					
13320	Kings County Grant	242,698	242,935	-237	243,083
Expenditure					
22460	Travel & Training	18,000	6,456	11,544	9,000
22471	Casualty Insurance	2,500	2,262	238	3,500
22472	Maintenance & Repairs	30,000	29,406	595	35,000
22473	Heating Fuel	9,000	10,880	-1,880	13,000
22474	Power	15,000	12,788	2,212	16,000
22475	Telephone	8,000	7,421	579	12,500
22476C	Workers Compensation		0	0	3,500
22477	Building Insurance	13,000	12,009	991	12,500
22480	Chemicals	1,200	59	1,141	2,000
22481	Equipment, Appliances, Hoses	38,848	52,023	-13,175	34,833
22482	Vehicle Gas/Diesel	14,000	5,565	8,435	14,000
22483	Vehicle Maintenance	40,000	44,958	-4,958	34,000
22484	Vehicle Insurance	11,500	10,379	1,121	10,600
22485	Uniforms	12,000	16,375	-4,375	10,000
22486	Licenses & Communications	10,000	11,776	-1,776	13,000
22487	Recharging		0	0	500
22488	Legal		3,314	-3,314	2,500
22489	Dues		150	-150	150
22494	Audit	5,000	5,996	-996	6,000
22495	General Office Expenses	4,000	3,102	898	4,000
22495A	County Hon. Refundable	7,400	6,450	950	6,500
22495C	Canaan Tower User Fee	2,000	1,564	436	0
22496	Insurance	1,250	0	1,250	0
		242,698	242,935	-237	243,083
Surplus/Deficit		0	0	-0	0

Village of New Minas - Budget 2017/2018

Page 15

Account #	Account Name	Budget 2017/18	Forecast 2017/18	Variance	Budget 2018/19
Capital Reserve Accounts					
28226	Capital Reserve	163,505	163,505	0	160,000
28227	Equipment Reserve	30,000	30,000	0	30,000
28229	Capital Reserve from Surplus	232,747	223,998	8,749	141,338
		426,252	417,503	8,749	331,338

GENERAL
CAPITAL BUDGET SUMMARY
2018/2019

Department	Project	Total Cost	Funding PRIOR YEAR SURPLUS	Funding CAPITAL RESERVE	Funding OTHER SOURCES	Funding OTHER SOURCES
Administration	Server and operating system	10,000		10,000		
	Computers (2)	2,400	2,400			
	Chairs (2)	400				
Facility	Ice Machine	3,500	3,500			
	Projector	600	600			
	Accessibility Reserve	20,000	20,000			
	Pumps for lift station (pre-approved)	5,000	5,000			
Parks	Recapping of Lockhart Ryan Entrance 225'	17,000		17,000		
	Irrigation for little league field	21,000		21,000		
	Beautification project	18,000	18,000			
Public Works	Steam Pressure Washer	5,000	5,000			
	Community Highway sign (pre-approved)	3,600	3,600			
	Gas detector for confined spaces	1,500	1,500			
	Laptop computer	1,000	1,000			
	Lockhart Drive property	30,000	30,000			
Recreation	Replacement of V Plow and salter/sander	13,500		13,500		
	LMCC Parking Lot drainage	12,000	12,000			
	Computer	1,200	1,200			
	Pads for Disk Golf Course	4,000	4,000			
		\$169,700	\$107,800	\$61,500	\$400	\$0