2019 BUDGET

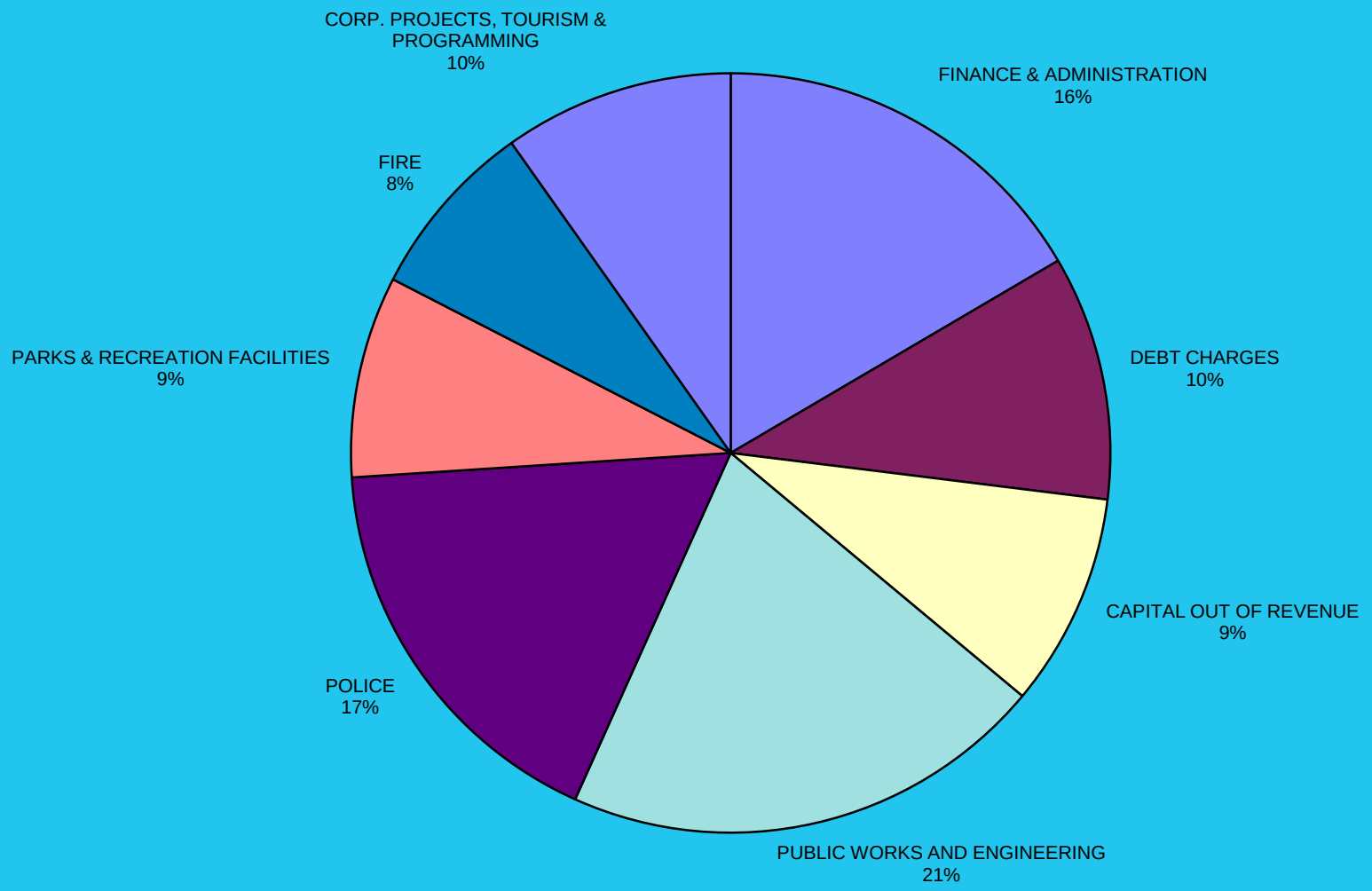
GENERAL OPERATING – 1ST DRAFT

NOVEMBER 19, 2018

2019 DRAFT GENERAL BUDGET
1ST DRAFT EXPENSES

	2018	2019	Difference	% Change
FINANCE & ADMINISTRATION	$ 1,774,699	$1,818,442	$ 43,743	2.46%
DEBT CHARGES	$ 1,191,925	$1,144,452	$ (47,473)	-3.98%
CAPITAL OUT OF REVENUE	$ 950,000	$1,000,000	$ 50,000	5.26%
PUBLIC WORKS & ENG.	$ 2,240,242	$2,270,316	$ 30,074	1.34%
POLICE	$ 1,841,225	$1,896,164	$ 54,939	2.98%
PARKS & RECREATION FACILITIES	$ 937,581	$ 943,521	$ 5,940	0.63%
FIRE	$ 843,192	$ 840,280	$ (2,912)	-0.35%
CORP. PROJECTS/TOURISM/REC. PROGRAMS	$ 1,052,961	$1,076,565	$ 23,604	2.24%
	$10,831,825	**$10,989,740**	**$ 157,915**	**1.46%**

TOWN OF SACKVILLE
2019 1ST DRAFT GENERAL OPERATING BUDGET



2019 1ST DRAFT GENERAL BUDGET

TOTAL EXPENSES	$ 10,989,740	
LESS NON TAX REVENUE	$ 1,025,108	
LESS EQUALIZATION GRANT	$ 66,007	TBD - Amount from Province
TOTAL WARRANT	$ 9,898,625	
TAX BASE	$ 619,997,885	TBD - Need amount from Province
	2018 Tax Base	
CURRENT TAX RATE	1.5600	

2018		DIFFERENCE	EXPENSE VALUE TO MAINTAIN
TAX BASE INCREASE 1%	$ 1.5808	$ 0.0208	$ 129,938
TAX BASE INCREASE 1.5%	$ 1.5730	$ 0.0130	$ 81,578
TAX BASE INCREASE 2%	$ 1.5653	$ 0.0053	$ 33,219
TAX BASE INCREASE 2.25%	$ 1.5614	$ 0.0014	$ 9,039
TAX BASE INCREASE 2.5%	$ 1.5576	$ (0.0024)	$ (15,141)
TAX BASE INCREASE 3%	$ 1.5501	$ (0.0099)	$ (63,501)

PRIOR TAX BASES & INCREASES	TAX BASE	% INCREASE
2018	$ 619,997,885	(1.47%)
2017	$ 629,240,300	2.97%
2016	$ 611,109,050	2.94%
2015	$ 593,664,200	2.68%
2014	$ 578,179,250	3.53%
2013	$ 558,492,100	3.15%
2012	$ 541,454,600	3.77%
2011	$ 521,763,318	2.17%
2010	$ 510,701,836	4.34%

GENERAL REVENUE

2019 DRAFT GENERAL BUDGET
SOURCES OF REVENUE

	2018	2019	Difference	% of Revenue
FINANCE & ADMINISTRATION	$ 187,232	$ 130,291	$ (56,941)	1.19%
EQUALIZATION GRANT (1ST DRAFT ESTIMATE)	$ 66,007	$ 66,007	$ -	0.60%
PROPERTY TAXES (1ST DRAFT ESTIMATE)	$ 9,671,962	$ 9,898,625	$ 226,663	90.07%
PUBLIC WORKS & ENG.	$ 96,000	$ 96,391	$ 391	0.88%
POLICE	$ 358,500	$ 361,000	$ 2,500	3.28%
PARKS & RECREATION FACILITIES	$ 283,500	$ 284,500	$ 1,000	2.59%
FIRE	$ 124,373	$ 108,226	$ (16,147)	0.98%
CORP. PROJECTS/TOURISM/REC. PROGRAMS	$ 44,250	$ 44,700	$ 450	0.41%
	$10,831,824	**$10,989,740**	**$ 157,916**	**1.46%**

FINANCE AND ADMINISTRATION	2018	2019	DIFFERENCE
SURPLUS 2ND PRIOR YEAR	$ 64,316	$ 51,291	$ (13,025)
BUILDING PERMITS	$ 60,000	$ 70,000	$ 10,000
PROPERTY TAX FREEZE GRANT	$ 51,854	$ -	$ (51,854)
OTHER REVENUE	$ 11,062	$ 9,000	$ (2,062)
	$ 187,232	**$ 130,291**	**$ (56,941)**

PUBLIC WORKS AND ENGINEERING	2018	2019	DIFFERENCE
LANEMARKING	$ 5,000	$ 5,000	$ -
ROADS AND STREETS GRANT	$ 75,000	$ 75,391	$ 391
CULVERT SALES AND OTHER	$ 16,000	$ 16,000	$ -
	$ 96,000	**$ 96,391**	**$ 391**

PARKS AND FACILITIES	2018	2019	DIFFERENCE
RENTALS	$ 215,000	$ 215,000	$ -
ADVERTISING/GRANTS	$ 18,000	$ 18,000	$ -
CANTEEN SALES	$ 44,000	$ 44,000	$ -
OTHER	$ 6,500	$ 7,500	$ 1,000
	$ 283,500	**$ 284,500**	**$ 1,000**

FIRE SERVICES	2018	2019	DIFFERENCE
LOCAL SERVICE DISTRICT	$ 114,373	$ 98,226	$ (16,147)
OTHER	$ 10,000	$ 10,000	$ -
	$ 124,373	**$ 108,226**	**$ (16,147)**

POLICE SERVICES	2018	2019	DIFFERENCE
RCMP LEASE PAYMENTS	$ 340,500	$ 340,500	$ -
BY-LAW FINES	$ 12,000	$ 13,000	$ 1,000
DOG LICENSES	$ 6,000	$ 7,500	$ 1,500
	$ 358,500	**$ 361,000**	**$ 2,500**

CORP PROJECTS/TOURISM/PROGRAMMING	2018	2019	DIFFERENCE
TOURISM PROPERTY RENTALS	$ 7,500	$ 9,000	$ 1,500
ADULT SWIMMING PROGRAMS	$ 4,500	$ 3,300	$ (1,200)
EMPLOYMENT AND OTHER GRANTS	$ 12,000	$ 13,000	$ 1,000
PROGRAMMING ACTIVITIES	$ 10,000	$ 13,000	$ 3,000
PROGRAMMING/TOURISM OTHER	$ 10,250	$ 6,400	$ (3,850)
	$ 44,250	**$ 44,700**	**$ 450**

GENERAL EXPENSES

2019 DRAFT GENERAL BUDGET
1ST DRAFT EXPENSES

	2018	2019	Difference	% Change
FINANCE & ADMINISTRATION	$ 1,774,699	$1,818,442	$ 43,743	2.46%
DEBT CHARGES	$ 1,191,925	$1,144,452	$ (47,473)	-3.98%
CAPITAL OUT OF REVENUE	$ 950,000	$1,000,000	$ 50,000	5.26%
PUBLIC WORKS & ENG.	$ 2,240,242	$2,270,316	$ 30,074	1.34%
POLICE	$ 1,841,225	$1,896,164	$ 54,939	2.98%
PARKS & RECREATION FACILITIES	$ 937,581	$ 943,521	$ 5,940	0.63%
FIRE	$ 843,192	$ 840,280	$ (2,912)	-0.35%
CORP. PROJECTS/TOURISM/REC. PROGRAMS	$ 1,052,961	$1,076,565	$ 23,604	2.24%
	$10,831,825	**$10,989,740**	**$ 157,915**	**1.46%**

FINANCE AND ADMINISTRATION	2018	2019	DIFFERENCE
LEGISLATIVE (Mayor/Council/UMNB/FCM)	$ 166,996	$ 168,837	$ 1,841
ADMINISTRATION (CAO/Treasurer/Clerk/Accounting/etc)	$ 563,239	$ 576,511	$ 13,272
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	$ 145,750	$ 153,331	$ 7,581
OFFICE OPERATIONS (Computers/Supplies/Equipment/Adver/Net HST)	$ 188,880	$ 192,278	$ 3,398
AUDIT MANAGEMENT (External Auditor/PSAB Consulting/Asset Management)	$ 30,000	$ 20,000	$ (10,000)
REGION 7 SERVICE COMMISSION (Local Planning/Cooperative & Regional)	$ 213,045	$ 215,540	$ 2,495

FINANCE AND ADMINISTRATION	2018	2019	DIFFERENCE
OTHER FINANCE (HR/Legal/Insurance/Council Initiatives)	$ 290,500	$ 309,000	$ 18,500
LIBRARY SERVICES	$ 38,008	$ 42,260	$ 4,252
EMO	$ 18,000	$ 18,000	$ -
COST OF ASSESSMENT	$ 120,280	$ 122,686	$ 2,406

INTEREST, DEBT AND CAPITAL	2018	2019	DIFFERENCE
INTEREST AND DEBT PAYMENT	$ 1,191,925	$ 1,144,452	$ (47,473)
CAPITAL OUT OF REVENUE	$ 950,000	$ 1,000,000	$ 50,000
	$ 3,916,623	**$ 3,962,895**	**$ 46,272**

ANNUAL DEBT VERSUS CAPITAL OUT OF REVENUE/RESERVE FUND

	2013	2018	2019	2024 +5 YEARS	2029 +10 YEARS	2034 +15 YEARS	2039 +20 YEARS
CAPITAL OUT OF REVENUE	$ 675,000	$ 950,000	$ 1,000,000	$ 1,250,000	$ 1,500,000	$ 1,750,000	$ 2,000,000
ANNUAL DEPOSIT TO RESERVE FUND	$ -	$ -	$ -	$ 125,000	$ 250,000	$ 750,000	$ 850,000
CAPITAL DEBT PAYMENTS	$ 1,300,867	$ 1,191,925	$ 1,144,452	$ 917,006	$ 712,134	$ 141,884	$ -
TOTAL DEBT, CAPITAL & RESERVE	$ 1,975,867	$ 2,141,925	$ 2,144,452	$ 2,292,006	$ 2,462,134	$ 2,641,884	$ 2,850,000
DEBT RATIO	13.2%	11.0%	10.4%	7.6%	5.3%	1.0%	0.0%

***Annual Increase of 1.5% to Total Debt, Capital & Reserve Totals Beginning in 2020

***AMP Recommends Annual Capital Funding of $3,151,000

PUBLIC WORKS AND ENGINEERING	2018	2019	DIFFERENCE
STAFFING SERVICES (PW & Engineering Staff)	$ 984,364	$ 1,009,329	$ 24,965
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	$ 86,297	$ 92,085	$ 5,788
OFFICE OPERATIONS (Supplies/Advertising/HST)	$ 45,895	$ 41,964	$ (3,931)
SUMMER OPERATIONS (Patching/Culverts/Sidewalk/Landscaping/Gas/Vehicle Repairs)	$ 313,500	$ 340,200	$ 26,700
WINTER OPERATIONS (Salt/Sand/Blades/Rentals/Gas/Vehicle Repairs)	$ 228,700	$ 237,700	$ 9,000
OTHER PUBLIC WORKS (Railways/Street Lights/Lane Marking/Signs)	$ 193,000	$ 191,000	$ (2,000)
GARBAGE AND WASTE	$ 361,629	$ 331,181	$ (30,448)
ENGINEERING OPERATIONS	$ 26,857	$ 26,857	$ -
	$ 2,240,242	**$ 2,270,316**	**$ 30,074**

PARKS AND FACILITIES	2018	2019	DIFFERENCE
STAFFING SERVICES (Administration/Parks/Arena)	$ 503,011	$ 516,824	$ 13,813
PARKS FACILITIES (Beech Hill/Waterfowl/Memorial/Lilas Fawcett/ Bill Johnstone/Ballfields/Green Spaces)	$ 113,169	$ 112,297	$ (872)
BEAUTIFICATION (Watering/Trees)	$ 48,000	$ 42,000	$ (6,000)
ARENA OPERATIONS (Building/Ice/Grounds/Equipment)	$ 189,500	$ 188,500	$ (1,000)
OFFICE OPERATIONS (Supplies/Advertising/HST)	$ 22,900	$ 22,900	$ -
CANTEEN SERVICES (Staffing/Beverage/Food/Equipment)	$ 61,000	$ 61,000	$ -
	$ 937,580	**$ 943,521**	**$ 5,941**

FIRE SERVICES	2018	2019	DIFFERENCE
ADMINISTRATION (Fire Chief & Volunteers)	$ 214,890	$ 222,172	$ 7,282
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	$ 169,666	$ 180,773	$ 11,107
OFFICE OPERATIONS (Supplies/Advertising/HST)	$ 12,136	$ 12,335	$ 199
DISPATCH	$ 40,000	$ 20,000	$ (20,000)
EQUIPMENT AND OTHER (Repair/Testing/Clothing/Foam/Equipment)	$ 70,500	$ 69,000	$ (1,500)
WATER COSTS - TRANSFER TO UTILITY	$ 336,000	$ 336,000	$ -
	$ 843,192	**$ 840,280**	**$ (2,912)**

POLICE SERVICES	2018	2019	DIFFERENCE
RCMP CONTRACT (Wages/Overtime)	$ 1,420,818	$ 1,449,431	$ 28,613
SUPPORT STAFFING (Receptions/Court/CPO Expenses)	$ 115,218	$ 131,316	$ 16,098
BUILDING SERVICES (Power/Repairs/Cleaning)	$ 143,392	$ 153,177	$ 9,785
SAFETY (Crossing Guards/Jailers)	$ 36,102	$ 37,610	$ 1,508
ANIMAL CONTROL	$ 30,400	$ 30,400	$ -
BY-LAW ENFORCEMENT (Staff/Supplies/Vehicle/Phone)	$ 95,295	$ 94,230	$ (1,065)
	$ 1,841,225	**$ 1,896,164**	**$ 54,939**

CORP PROJECTS/TOURISM/PROGRAMMING	2018	2019	DIFFERENCE
STAFFING SERVICES (Corporate Projects/Programming/Tourism/Summer)	$ 558,076	$ 563,874	$ 5,798
OFFICE OPERATIONS (Supplies/Phone/Postage/Meetings)	$ 19,444	$ 19,444	$ -
TOURISM BUILDING (Power/Repairs/Cleaning)	$ 38,364	$ 35,292	$ (3,072)
BORDERTOWN (Events/Artists)	$ 12,500	$ 12,500	$ -
HERITAGE (Officer/Committee/Grants)	$ 25,000	$ 15,000	$ (10,000)
TOURISM OTHER (Advertising/Brochures/Winter Lights/Tours/ Promotions/Bus Dev't/Cultural Coast)	$ 96,054	$ 97,936	$ 1,882

CORPORATE PROJECTS/TOURISM/PROGRAMMING	2018	2019	DIFFERENCE
PROGRAMMING EVENTS (Festivals/Events/Fall Fair)	$ 73,000	$ 90,300	$ 17,300
PROGRAMMING DONATIONS (Grants/Donations to Outside)	$ 76,250	$ 76,250	$ -
PROGRAMMING OTHER (Activities/Equipment/Swimming/Programs)	$ 64,136	$ 61,234	$ (2,902)
CORPORATE PROJECTS (Trade Shows/Advertising/Community Improvements/Website/Taxes/HST)	$ 65,136	$ 79,735	$ 14,599
RENAISSANCE SACKVILLE	$ 25,000	$ 25,000	$ -
	$ 1,052,960	**$ 1,076,565**	**$ 23,605**

2019 BUDGET

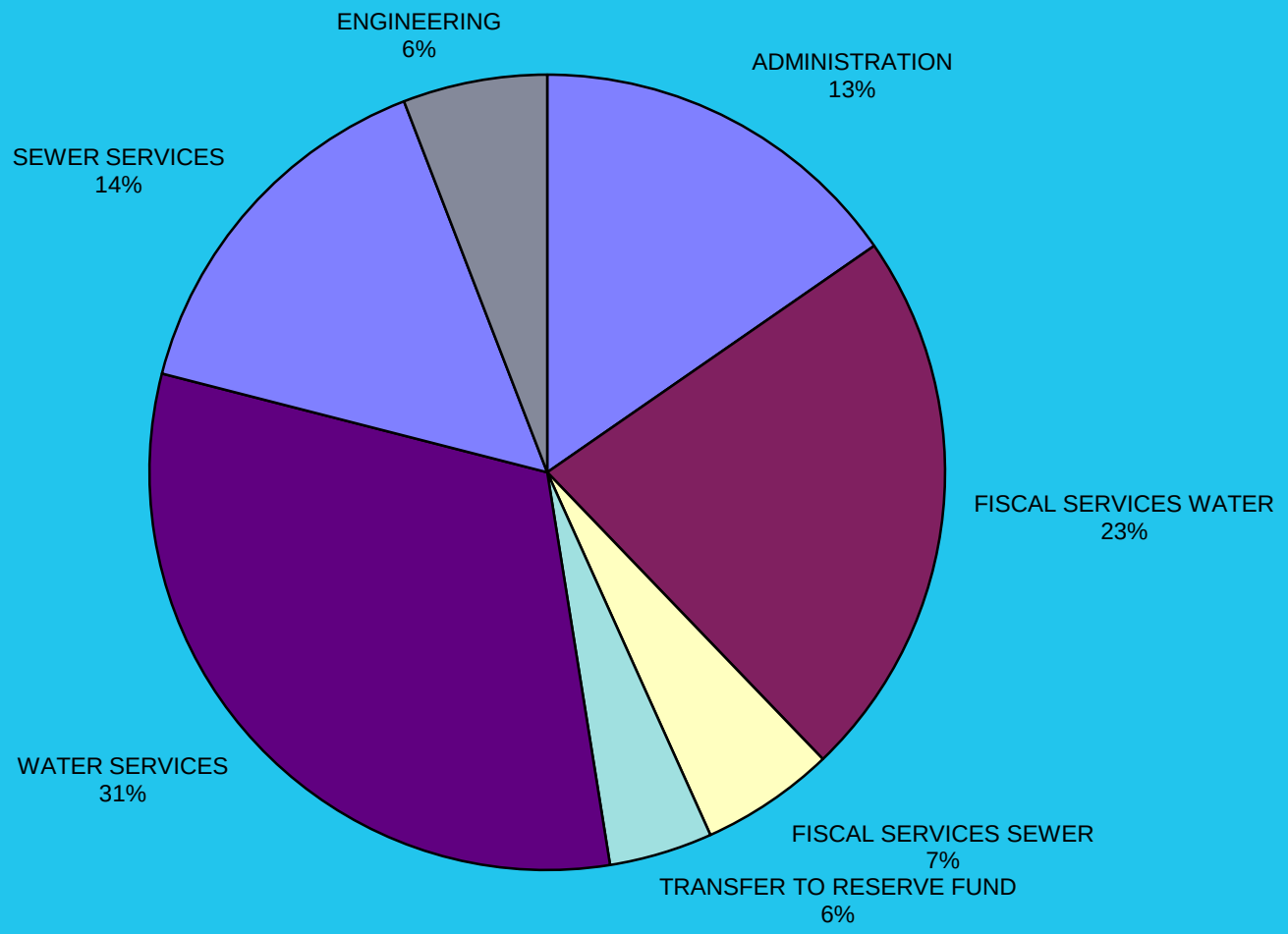
WATER AND SEWER (UTILITY) OPERATING – 1ST DRAFT

NOVEMBER 19, 2018

TOWN OF SACKVILLE
2019 DRAFT UTILITY OPERATING BUDGET

	2018 BUDGET	2019 BUDGET	INCREASE/ DECREASE	PERCENT CHANGE
ADMINISTRATION	$ 292,315	$ 250,114	$ (42,201)	-14.44%
FISCAL SERVICES (WATER)	$ 427,641	$ 446,612	$ 18,971	4.44%
FISCAL SERVICES (SEWER)	$ 103,838	$ 141,541	$ 37,703	36.31%
RESERVE FUND TRANSFERS	$ 80,000	$ 120,000	$ 40,000	
WATER SERVICES	$ 600,037	$ 595,481	$ (4,556)	-0.76%
SEWER SERVICES	$ 288,242	$ 282,685	$ (5,557)	-1.93%
ENGINEERING SERVICES	$ 111,635	$ 113,177	$ 1,542	1.38%
	$ 1,903,708	$ 1,949,610	$ 45,902	2.41%
REVENUE SOURCES:				
TRANSFER FROM GENERAL FUND	$ 336,000	$ 336,000	$ -	0.00%
SURPLUS 2ND PREVIOUS YEAR	$ 21,083	$ 9,330	$ (11,753)	-55.75%
OTHER REVENUE	$ 99,500	$ 92,500	$ (7,000)	-7.04%
TOTAL REVENUE	$ 456,583	$ 437,830	$ (18,753)	-4.11%
REVENUE NEEDED THROUGH RATES	**$ 1,447125**	**$ 1,511,780**	**$ 64,655**	**4.47%**

TOWN OF SACKVILLE
2019 DRAFT UTILITY OPERATING BUDGET



UTILITY REVENUE

WATER AND SEWER REVENUE
APPROVED RATES AS OF DECEMBER 12, 2016
FOR THE YEARS 2017-2021

YEAR	PER M3 METERED WATER OPERATIONS	PER M3 METERED WATER TREATMENT	PER YEAR FLAT RATE WATER TREATMENT	PER M3 METERED SEWER OPERATIONS	PER YEAR FLAT RATE SEWER TREATMENT
2016	$ 0.95	$ 0.50	$ -	$ 0.95	$ -
2017	$ 0.96	$ 0.45	$ 20.00	$ 0.96	$ 20.00
2018	$ 0.97	$ 0.40	$ 40.00	$ 0.97	$ 40.00
2019	$ 0.98	$ 0.35	$ 60.00	$ 0.98	$ 60.00
2020	$ 0.99	$ 0.30	$ 80.00	$ 0.99	$ 80.00
2021	$ 1.00	$ 0.25	$ 100.00	$ 1.00	$ 100.00

WATER AND SEWER
PROJECTED REVENUE

Rate History:			% Increase			Actual Total Revenue	% Change
2014 Combined Rate	$	2.40	0.00%			$ 1,310,781	
2015 Combined Rate	$	2.40	0.00%			$ 1,282,546	-2.15%
2016 Combined Rate	$	2.40	0.00%	Flat Rate		$ 1,314,958	2.53%
2017 Combined Rate	$	2.37	-1.25%	$40/ Year	Estimated	$ 1,415,375	7.64%
2018 Combined Rate	$	2.34	-1.27%	$80/ Year	Projected	$ 1,447,125	2.24%
2019 Combined Rate	$	2.31	-1.28%	$120/ Year	Projected	$ 1,511,779	4.47%
2020 Combined Rate	$	2.28	-1.30%	$160/ Year	Projected	$ 1,576,433	4.28%
2021 Combined Rate	$	2.25	-1.32%	$200/ Year	Projected	$ 1,641,087	4.10%

	Reserve Fund Deposit	Reserve Fund Total	Municipal Cost Lagoon Upgrade	Deficit	Actual Reserve Balance
Current Reserve Fund Balance		$ 100,000	$ 2,000,000	$1,900,000	$101,132.27
2017 Flat Rate S/T Charge	$ 40,000	$ 140,000	$ 2,000,000	$1,860,000	$141,799.16
2018 Flat Rate S/T Charge	$ 80,000	$ 220,000	$ 2,000,000	$1,780,000	
2019 Flat Rate S/T Charge	$ 120,000	$ 340,000	$ 2,000,000	$1,660,000	
2020 Flat Rate S/T Charge	$ 160,000	$ 500,000	$ 2,000,000	$1,500,000	
2021 Flat Rate S/T Charge	$ 200,000	$ 700,000	$ 2,000,000	$1,300,000	
2022 Flat Rate S/T Charge	$ 200,000	$ 900,000	$ 2,000,000	$1,100,000	

REVENUE FROM ALL SOURCES	2018	2019	DIFFERENCE
WATER RATE REVENUE - OPERATIONS	$ 533,552	$ 539,543	$ 5,991
WATER RATE REVENUE - TREATMENT	$ 300,021	$ 312,694	$ 12,673
SPRINKLERS	$ 30,000	$ 30,000	$ -
OTHER WATER REVENUE	$ 6,500	$ 6,500	$ -
SEWER RATE REVENUE - OPERATIONS	$ 533,552	$ 539,543	$ 5,991
SEWER RATE REVENUE - TREATMENT	$ 80,000	$ 120,000	$ 40,000
CONNECTIONS/HOOKUPS/CERTIFICATES	$ 18,000	$ 18,000	$ -
INTEREST	$ 45,000	$ 38,000	$ (7,000)
TRANSFER FROM GENERAL FOR FIRE PROTECTION	$ 336,000	$ 336,000	$ -
SURPLUS 2ND PRIOR YEAR	$ 21,083	$ 9,330	$ (11,753)
	$ 1,903,708	**$ 1,949,610**	**$ 45,902**

UTILITY EXPENSES

FINANCE AND ADMINISTRATION	2018	2019	DIFFERENCE
ADMINISTRATION (Accounting)	$ 173,514	$ 134,444	$ (39,070)
BUILDING SERVICES (Power/Phones)	$ 8,000	$ 8,000	$ -
OFFICE OPERATIONS (Postage/Supplies/Equipment/Meter Equipment/Net HST)	$ 21,800	$ 21,670	$ (130)
AUDIT MANAGEMENT (External Auditor/PSAB Consulting)	$ 15,000	$ 12,000	$ (3,000)
OTHER FINANCE (HR/Legal/Insurance)	$ 58,000	$ 58,000	$ -

FINANCE AND ADMINISTRATION	2018	2019	DIFFERENCE
INTEREST AND DEBT PAYMENT – WATER	$ 427,642	$ 446,612	$ 18,970
INTEREST AND DEBT PAYMENT - SEWER	$ 103,838	$ 141,541	$ 37,703
CAPITAL OUT OF REVENUE (WATER & SEWER)	$ -	$ -	$ -
TRANSFER TO UTILITY RESERVE FUND	$ 80,000	$ 120,000	$ 40,000
CASH DISCOUNTS (SENIOR DISCOUNTS)	$ 16,000	$ 16,000	$ -
	$ 903,794	**$ 958,267**	**$ 54,473**

PUBLIC WORKS AND ENGINEERING	2018	2019	DIFFERENCE
STAFFING SERVICES - WATER (Utility Staff)	$ 154,554	$ 148,998	$ (5,556)
BUILDING SERVICES – WATER (Power/Phones/Taxes/Repairs)	$ 14,500	$ 14,500	$ -
OFFICE OPERATIONS - WATER (Supplies/Mobiles/HST)	$ 18,911	$ 18,911	$ -
OTHER PUBLIC WORK OPERATIONS - WATER (Gas/Equipment Rental & Repair/Road Cuts/Stone/Meters)	$ 47,300	$ 47,300	$ -
FLUSHING AND MAINTENANCE OF WATER SYSTEM	$ 43,772	$ 43,772	$ -
WATER TREATMENT PLANT & WATER TOWER	$ 321,000	$ 322,000	$ 1000
ENGINEERING OPERATIONS – WATER	$ 54,132	$ 54,903	$ 771

PUBLIC WORKS AND ENGINEERING	2018	2019	DIFFERENCE
STAFFING SERVICES - SEWER (Utility Staff)	$ 149,555	$ 143,998	$ (5,557)
BUILDING SERVICES – SEWER (Power/Phones/Taxes/Repairs)	$ 12,500	$ 12,500	$ -
OFFICE OPERATIONS - SEWER (Supplies/Mobiles/HST)	$ 6,987	$ 6,987	$ -
OTHER PUBLIC WORK OPERATIONS - SEWER (Gas/Equipment Rental & Repair/Road Cuts/Stone/Meters)	$ 66,700	$ 66,700	$ -
LIFT STATIONS (Power/Maintenance)	$ 52,500	$ 52,500	$ -
ENGINEERING OPERATIONS – SEWER	$ 57,503	$ 58,274	$ 771
	$ 999,914	**$ 991,343**	**$ (8,571)**