

**Town of Amherst
Town of Oxford
Municipality of the County of Cumberland
Joint Councils Meeting**

Date: March 5, 2019
Time: 5:30 pm
Location: Oxford Fire Hall

	Pages
1. Call to Order - Mayor Stewart	
2. Joint Councils Committee Terms of Reference - CAO's	1
3. Capped Assessment Program Presentation - Ms. Connie Nolan	3
4. CJSMA Budget - Stephen Rayworth	22
5. Provincial Library Funding - Denise Corey	36
6. Adjournment	

DEPARTMENT: Executive

TITLE: Joint Councils Terms of Reference

Minutes reference date:

1st Revision date:

Introduction

The Councils of the Municipality of the County of Cumberland (“the County”), the Town of Oxford (“Oxford”) and the Town of Amherst (“Amherst”) wish to establish a committee through which issues of mutual interest may be discussed at the council level. To this end, the Joint Council Committee has been established as a standing committee of each of the Councils.

1. Goals

To assist the Councils in an effort to:

- Identify opportunities for and encourage coordination, cooperation or sharing of services and/or programs between the municipal units.
- Promote the Cumberland region as a vibrant and healthy community that is a great place to live, work and play.

2. Purpose

The purpose of Committee is to:

- Facilitate communication between and among elected officials and provide a forum for the exchange of information on issues of mutual interest;
- Review studies, plans and proposals related to the approved committee goals and provide comments to staff and recommendations Councils.
- Propose policy changes that would encourage or enable the Committee’s approved goals.
- Act as a single forum for presentations or report to both municipalities when appropriate. (example – grants to organizations)

3. Membership

- All elected members of the Councils of all three units are voting members of this committee.
- The CAO’s are non-voting members of the Committee.
- The Warden and Mayors shall act as the chair on a rotating basis.
- The Municipal Advisor who has been appointed by the Department of Municipal Affairs for the region shall be an ex-officio member

4. Meetings

- The Committee will meet on the first Tuesday of February, May, September, and December of each year.
- Together, the Warden and Mayors may convene additional meetings as deemed necessary in consultation with the CAO’s.
- A quorum will consist of fifteen voting members including at least two voting members of each Council.
- Meeting location and coordination shall rotate among the three municipal units.

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- Minutes shall be kept and the municipality coordinating the meeting will provide administrative support.
 - Agenda items will be compiled by the hosting Municipal Clerk or CAO. Any agenda items must be forwarded to staff at least two weeks in advance of meetings.
 - Agendas and staff reports shall be made available to the Committee on the Friday immediately preceding the scheduled meeting. Agendas and staff reports shall also be posted to the Amherst website prior to the meeting. The County and Oxford shall post a link to the agenda on their respective websites.
 - No additions to the agenda will be permitted at the beginning of a meeting unless unanimously accepted.

5. Role and Responsibility of Staff

Staff representatives from the County, Oxford and Amherst shall provide administrative and research support to the Committee. This includes, but is not limited to the preparation and distribution of agendas and staff reports. Staff of each municipal unit will maintain a copy of all official records pertaining to the committee within their organization in accordance with their records management policy.

6. Reporting and Communication

Meetings of the Committee shall take place in accordance with Section 22 of the Municipal Government Act.

A meeting report including the meeting agenda, draft minutes and any forthcoming recommendations shall be presented to all councils at their next regular meeting.

Approved motions of the committee shall constitute recommendations to each of the Councils of the County, Oxford and Amherst.

7. Conflict of Interest

Members shall declare possible conflicts of interest before agenda items are presented and leave the meeting or part of the meeting during which the matter is under consideration.

8. Amendments

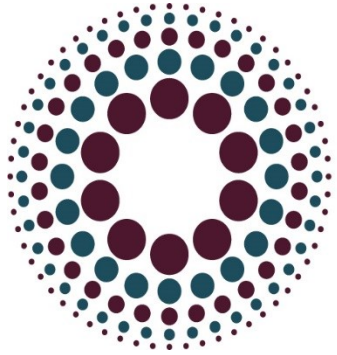
The Committee may recommend amendments to these terms of reference to each of the participating councils. Any amendments must be approved by all three Councils to be effective.

Improving Property Taxation in Nova Scotia



The Capped Assessment Program - A Review and Plan of Action to Move Forward
Presented to NS Municipalities

Who we are



NOVA SCOTIA FEDERATION
OF MUNICIPALITIES



amans

ASSOCIATION OF MUNICIPAL
ADMINISTRATORS NOVA SCOTIA



CAPE BRETON
REGIONAL MUNICIPALITY



EAST HANTS

HALIFAX

Background - CAP

- Provincial legislation created in 2005
- Intended to address concerns over “sudden and dramatic” increases in property assessments in **some** communities
- Amount an assessment can increase, the “cap rate,” has changed over the years:
 - 15 % for two years
 - 10 % for three years
 - Currently set at the change in CPI year over year (i.e. 2019 = 2.9%)
 - Contrary to a “sudden and dramatic” increase
- Eligibility criteria states that when a property is sold, the cap is removed

Issues

The program is mis-understood

- Difficult to understand
- Thought to be a method to control tax levels. Instead, creates distortion in the tax system... Similar valued homes with varying tax bills
- Does not effectively assist low or fixed income residents as the cap is tied to the property, not the person
 - Downsizing may result in a higher tax bill as the newly purchased property will not be capped



Unintended Consequences

- Disproportionately benefits high value homes without consideration of ability to pay
- Shifts tax burden from long-term owners to recent homebuyers
- Discourages new construction
- Disincentive for people to purchase or build new dwellings





For every dollar someone “saves” in your community...

... someone else in your community pays a dollar more than they should.

Just because you're capped, doesn't mean you save



Centre Street,
Truro

2019 market assessment: \$108,000
2019 capped assessment \$105,000
Extra taxation under CAP - \$34 (at 2018 rates)



Sherwood Dr.
Wolfville

2019 market assessment: \$212,800
2019 capped assessment: \$207,600
Extra taxation under CAP - \$11 (at 2018 rates)

Who's benefitting?



Bromley Ave.
Sydney

- ✓ Market Assessment = \$1,088,100
- ✓ CAP Assessment = \$671,400
- ✓ **Assessment Difference = \$416,700**
- ✓ Tax Bill = \$9,427
- ✓ Current Tax Rate = \$1.40
- ✓ **With CAP removed = \$1.14**
- ✓ Tax Bill with no CAP = \$12,388
- ✓ **Difference = \$2,960**

Similar homes with very different tax bills



UNIT A HEMLOCK DR.

- ✓ Built in 1996
- ✓ Same Market Assessment \$190,400
- ✓ Left capped at \$143,100
- ✓ Left saves \$172 under Cap
- ✓ Same services
- ✓ Same access
- ✓ Shares same wall



UNIT B HEMLOCK DR.

- ✓ Built in 1996 and sold 2012
- ✓ Same Market Assessment \$190,400
- ✓ Right capped at \$186,000
- ✓ Right pays \$198 more under Cap
- ✓ Same services
- ✓ Same access
- ✓ Shares same wall
- ✓ Pays \$369 (30%) more than neighbour

A parent may save while their children / grandchildren pay more



Parental Home - bought 2006

Market value: \$268,300

Capped value: 241,900

Tax Savings: \$17



Son with 2 children- bought 2013

Market value - uncapped: \$320,300

Extra Tax paid: \$250

Municipality	Category	# of Accounts	% of Accounts	Residential / Resource Assessed Value	% of Tax Base	CAP Reduction	CAP Assessed Value	% of Tax Base	Extra paid by ave. account	Saved by ave. account
Municipality of the County of Cumberland	DU 1 \$1 - \$75,000 capped	2,500	12.4%	\$125,017,500	8.2%	\$28,658,300	\$96,359,200	7.3%		-59.22
	DU 1 \$1 - \$75,000 non eligible	2,506	12.4%	\$113,454,400	7.5%		\$113,454,400	8.6%	\$ 67.81	
	DU 1 \$75,001 - \$150,000 capped	3,007	14.9%	\$318,448,600	21.0%	\$69,778,300	\$248,670,300	18.8%		-112.87
	DU 1 \$75,001 - \$150,000 non eligible	1,638	8.1%	\$172,473,900	11.4%		\$172,473,900	13.0%	\$ 157.72	
	DU 1 \$150,001 - \$225,000 capped	1,060	5.3%	\$191,299,000	12.6%	\$37,769,400	\$153,529,600	11.6%		-146.56
	DU 1 \$150,001 - \$225,000 non eligible	531	2.6%	\$96,749,500	6.4%		\$96,749,500	7.3%	\$ 272.92	
	DU 1 \$225,001 - \$300,000 capped	389	1.9%	\$99,632,700	6.6%	\$19,290,700	\$80,342,000	6.1%		-196.56
	DU 1 \$225,001 - \$300,000 non eligible	214	1.1%	\$55,235,100	3.6%		\$55,235,100	4.2%	\$ 386.62	
	DU 1 > \$300,000 capped	236	1.2%	\$93,839,900	6.2%	\$17,688,300	\$76,151,600	5.8%		-281.32
	DU 1 > \$300,000 non eligible	143	0.7%	\$59,450,400	3.9%		\$59,450,400	4.5%	\$ 622.73	
	DU 0 capped	2,961	14.7%	\$48,691,000	3.2%	\$16,675,800	\$32,015,200	2.4%		-41.26
	DU 0 non eligible	4,615	22.9%	\$80,804,900	5.3%		\$80,804,900	6.1%	\$ 26.23	
	DU > 1 capped	147	0.7%	\$26,229,000	1.7%	\$4,548,300	\$21,680,700	1.6%		-94.74
	DU > 1 non eligible	201	1.0%	\$37,192,300	2.4%		\$37,192,300	2.8%	\$ 277.17	
Municipality of the County of Cumberland Total		20,148		\$1,518,518,200		\$194,409,100	\$1,324,109,100			
		# accounts	% accounts	Market Rate			Capped Rate	Rate Reduction		
	Capped	10,300	51%	\$1.0202			\$1.170	\$ 0.150		
	Not Capped/Not eligible	9,848	49%							
		20,148								

Municipality	Category	# of Accounts	% of Accounts	Residential / Resource Assessed Value	% of Tax Base	CAP Reduction	CAP Assessed Value	% of Tax Base	Extra paid by ave. account	Saved by ave. account
Town of Amherst	DU 1 \$1 - \$75,000 capped	434	11.1%	\$22,704,500	5.4%	\$2,941,800	\$19,762,700	5.0%		-60.73
	DU 1 \$1 - \$75,000 non eligible	554	14.1%	\$23,230,400	5.5%		\$23,230,400	5.9%	\$ 40.16	
	DU 1 \$75,001 - \$150,000 capped	682	17.4%	\$71,596,500	17.1%	\$8,049,000	\$63,547,500	16.1%		-92.43
	DU 1 \$75,001 - \$150,000 non eligible	603	15.4%	\$65,785,100	15.7%		\$65,785,100	16.7%	\$ 104.47	
	DU 1 \$150,001 - \$225,000 capped	181	4.6%	\$33,154,300	7.9%	\$3,416,400	\$29,737,900	7.5%		-133.20
	DU 1 \$150,001 - \$225,000 non eligible	205	5.2%	\$37,034,800	8.8%		\$37,034,800	9.4%	\$ 173.00	
	DU 1 \$225,001 - \$300,000 capped	48	1.2%	\$12,296,400	2.9%	\$1,374,800	\$10,921,600	2.8%		-222.97
	DU 1 \$225,001 - \$300,000 non eligible	53	1.4%	\$13,463,300	3.2%		\$13,463,300	3.4%	\$ 243.26	
	DU 1 > \$300,000 capped	17	0.4%	\$5,668,900	1.4%	\$705,500	\$4,963,400	1.3%		-359.19
	DU 1 > \$300,000 non eligible	20	0.5%	\$7,036,600	1.7%		\$7,036,600	1.8%	\$ 336.93	
	DU 0 capped	150	3.8%	\$8,158,600	1.9%	\$4,200,700	\$3,957,900	1.0%		-405.79
	DU 0 non eligible	421	10.7%	\$11,659,800	2.8%		\$11,659,800	3.0%	\$ 26.52	
	DU > 1 capped	224	5.7%	\$30,371,400	7.3%	\$3,842,200	\$26,529,200	6.7%		-150.60
	DU > 1 non eligible	331	8.4%	\$76,653,900	18.3%		\$76,653,900	19.4%	\$ 221.77	
Town of Amherst Total		3,923		\$418,814,500		\$24,530,400	\$394,284,100			
		# accounts	% accounts	Market Rate			Capped Rate	Rate Reduction		
	Capped	1,736	44%	\$1.5392			\$1.635	\$ 0.096		
	Not Capped/Not eligible	2,187	56%							
		3,923								

Municipality	Category	# of Accounts	% of Accounts	Residential / Resource Assessed Value	% of Tax Base	CAP Reduction	CAP Assessed Value	% of Tax Base	Extra paid by ave. account	Saved by ave. account
Town of Oxford	DU 1 \$1 - \$75,000 capped	57	8.6%	\$2,726,000	5.7%	\$188,400	\$2,537,600	5.4%		-39.41
	DU 1 \$1 - \$75,000 non eligible	154	23.2%	\$7,296,200	15.3%		\$7,296,200	15.6%	\$ 14.00	
	DU 1 \$75,001 - \$150,000 capped	56	8.4%	\$5,800,100	12.2%	\$492,900	\$5,307,200	11.4%		-111.98
	DU 1 \$75,001 - \$150,000 non eligible	156	23.5%	\$16,548,000	34.8%		\$16,548,000	35.4%	\$ 31.35	
	DU 1 \$150,001 - \$225,000 capped	7	1.1%	\$1,176,200	2.5%	\$75,000	\$1,101,200	2.4%		-123.91
	DU 1 \$150,001 - \$225,000 non eligible	35	5.3%	\$5,906,500	12.4%		\$5,906,500	12.6%	\$ 49.87	
	DU 1 \$225,001 - \$300,000 capped	2	0.3%	\$498,500	1.0%	\$52,400	\$446,100	1.0%		-350.78
	DU 1 \$225,001 - \$300,000 non eligible	3	0.5%	\$692,800	1.5%		\$692,800	1.5%	\$ 68.25	
	DU 1 > \$300,000 capped		0.0%		0.0%			0.0%		
	DU 1 > \$300,000 non eligible		0.0%		0.0%			0.0%		
	DU 0 capped	28	4.2%	\$152,200	0.3%	\$29,500	\$122,700	0.3%		-15.46
	DU 0 non eligible	137	20.6%	\$1,113,300	2.3%		\$1,113,300	2.4%	\$ 2.40	
	DU > 1 capped	4	0.6%	\$288,400	0.6%	\$30,500	\$257,900	0.6%		-102.22
	DU > 1 non eligible	26	3.9%	\$5,420,700	11.4%		\$5,420,700	11.6%	\$ 61.62	
Town of Oxford Total		665		\$47,618,900		\$868,700	\$46,750,200			
		# accounts	% accounts	Market Rate			Capped Rate	Rate Reduction		
	Capped	154	23%	\$1.5904			\$1.620	\$ 0.030		
	Not Capped/Not eligible	511	77%							

Economic Impact

- “The CAP program is negatively affecting home sales and new construction.”
 - Nova Scotia Association of Realtors (NSAR), Mortgage Brokers Association, Homebuilder's Association, Real Estate Lawyers, Nova Scotia Real Estate Appraisers Association (NSREAA)
- “The business case to build semi-detached homes isn’t there anymore” (primarily senior rental units)
 - Contractors
- “People are refusing to take out building permits and improve their homes”
 - Municipality of CBRM
- New Nova Scotia residents have expressed concern about the high tax rate
 - Unfair treatment when purchasing a home due to the Cap



The economic impact of a property sale is estimated to be \$40,000 per transaction.

Each property not sold due to the CAP has a \$40,000 negative impact on the Nova Scotian economy .

(Nova Scotia Realtors Association)

**So if not the CAP,
then what?**

There is a better way to tax...

- Tax program to protect against assessment spikes
- Assistance for low income homeowners
- Phase out the difference in a property's assessment and cap over 7 years
- Tax rate would adjust down as CAP phases out
- Fairness in the tax system would be restored: similar properties would have similar tax bills

Next Steps...

Nova Scotians need municipalities and the provincial government to:

- Recognize there is a better way to administer the property tax system
- Support the approach: improve the CAP program, restoring fairness in the tax system
- Show strong leadership and stand up for what will benefit Nova Scotia now and into the future



We are ready.



Cumberland Joint Services Management Authority

DRAFT FY2019/2020 Budget



Highlites

- ▶ Have separated capital and operational budget reporting to better reflect annual revenues and expenses
- ▶ No proposed tipping fee changes
- ▶ New Capital Expenditures
 - Capping of cells
 - Transfer station
- ▶ New Operational Expenditures
 - CPI – 2.2% (as per policy)
 - Remove sludge from Leachate Treatment Facility



Capital Expenditures

- ▶ Capping of cells
 - Currently in design/approval stage
 - Cost estimate to be developed once approval received from NSE
 - Construction tender to be approved by Board
 - Paid for by cell closure reserve



Capital Expenditures (cont)

- ▶ Transfer station
 - Currently in the equipment identification/design stage
 - Cost estimates to be developed once designed
 - Paid for by insurance proceeds and loan
 - Municipalities will need to pass temporary borrowing resolutions, and then debenture



Operational Expenditures

- ▶ CPI – 2.2% increase as per Board policy
 - Some other small increases in CPP & WCB
- ▶ Sludge removal from Leachate Treatment Facility (approxiametly every 10 years) – \$15,000
- ▶ Moved one staff from recycling to landfill to better reflect what is happening (no new staff)



Operational Expenditures (cont)

- ▶ Allowed for reduction in tipping fees paid for recyclable materials (partial year) due to switch to dual stream recycling
 - Contract with Scotia ends November 2019



Tipping Fees

- ▶ Tipping Fees remain the same:
 - Residual Waste – \$215 per tonne
 - Organics – \$90 per tonne
 - Recycling – \$0 per tonne
 - Mixed C&D – \$90 per tonne
 - Sorted C&D – \$35 per tonne

- ▶ Capital allocations (part of residual tip fee)
 - Cell development – \$0
 - Cell closure – \$16.50 per tonne
 - Required by MGA
 - Will need to recalculate allocation after capping



Thank you



	<u>18/19</u> <u>Projection</u>	<u>18/19</u> <u>Budget</u>	<u>19/20</u> <u>Budget</u>
Capital Funding			
Reserve Transfers			
Cell Development	1,051,261	1,600,000	0
Equipment Reserve	194,058	320,000	850,000
Closure Reserve	48,739	100,000	3,218,446
Operations	0	0	135,300
External Funding			
Municipal Financing	0	0	400,000
Proceeds on Disposal of Capital	35,000	0	0
Total Funding	1,329,058	2,020,000	4,603,746
Capital Expenditures			
Landfill			
Cell Development	1,051,261	1,600,000	0
Cell Closure (Design)	48,739	100,000	3,353,746
Total Landfill Capital	1,100,000	1,700,000	3,353,746
Compost			
Loader	200,254	220,000	0
Total Compost Capital	200,254	220,000	0
Recycling			
Recycling Design	1,200	100,000	0
Building	27,604	0	0
Recycling Transfer Building	0	0	1,250,000
Total Recycling Capital	28,804	100,000	1,250,000
Total Expenditures	1,329,058	2,020,000	4,603,746
Difference	0	0	0

CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
2018/2019 Financial Report (Unaudited)

Draft Budget
December 31, 2018

	<u>17/18</u> <u>Actual</u>	<u>18/19</u> <u>Apr - Dec 18</u>	<u>18/19</u> <u>Projection</u>	<u>18/19</u> <u>Budget</u>	<u>19/20</u> <u>Budget</u>
Solid Waste Operations					
Revenues	3,826,031	2,377,820	3,186,622	3,886,550	2,188,950
Administrative Expenses	507,144	376,965	529,761	538,596	541,901
Operation Expenses	2,882,037	1,255,831	1,960,637	2,566,933	956,722
Surplus (Deficit)	436,850	745,024	696,224	781,021	690,327
Compost Operation					
Revenues	350,910	505,261	559,673	654,800	400,500
Operation Expenditures	175,704	270,558	304,146	389,501	170,839
Surplus (Deficit)	175,206	234,703	255,527	265,299	229,661
Recycling Operations					
Revenues	458,174	110,371	118,554	134,750	42,000
Operation Expenditures	1,098,959	791,222	1,072,415	1,182,819	971,829
Surplus (Deficit)	(640,785)	(680,851)	(953,861)	(1,048,069)	(929,829)
Total Revenues	4,635,115	2,993,452	3,864,848	4,676,100	2,631,450
Total Expenses	4,663,844	2,694,576	3,866,959	4,677,850	2,641,292
Surplus (Deficit)	(28,729)	298,876	(2,110)	(1,750)	(9,842)
Transfer From Surplus			2,110	1,750	9,842
Total			(0)	0	0

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	17/18 <u>Actual</u>	18/19 <u>Apr - Dec 18</u>	18/19 <u>Projection</u>	18/19 <u>Budget</u>	19/20 <u>Budget</u>
REVENUE - LANDFILL OPERATIONS					
Tipping Fees	1,710,806	1,662,589	1,989,872	2,072,750	2,071,000
Other Income	132,472	13,483	13,000	32,850	35,950
Funding/Grants	88,463	73,450	83,750	80,950	82,000
Reserve Transfer	1,894,290	628,298	1,100,000	1,700,000	0
Total Revenue	3,826,031	2,377,820	3,186,622	3,886,550	2,188,950
EXPENSES - ADMINISTRATION					
Bad Debt Allowance	0	0	0	0	0
Bank Charges	706	328	500	500	500
Advertising	857	1,426	2,500	2,500	2,500
Administration Salaries & Benefits	407,804	301,648	412,782	412,496	422,801
Director of Finance	61,398	45,346	62,053	61,950	63,393
Education Officer	61,348	45,346	62,053	61,950	63,393
Solid Waste Manager	83,919	63,807	87,315	87,212	91,921
Operations Manager	59,683	45,346	62,053	61,920	61,920
Enforcement Officer	41,276	30,517	41,760	41,658	42,628
Secretary	32,465	26,833	36,719	36,158	34,867
CPP	13,827	9,561	13,084	13,837	14,735
EI	6,527	4,470	6,117	7,259	6,578
Benefits (includes RPP)	35,808	22,523	30,820	28,773	29,706
WCB	11,552	7,898	10,808	11,778	13,660
Electricity	5,662	4,132	6,509	6,400	6,400
Travel & Training	15,151	12,676	16,901	22,000	22,000
Payroll Admin	2,641	1,675	2,380	2,750	2,750
Total Telephone	11,304	7,346	9,795	11,500	10,500
Professional Fees	17,800	15,679	29,200	29,000	30,000
Meeting Expense	3,007	265	1,000	2,000	1,000
Office Expense	16,117	6,320	10,693	9,950	10,950
Waste Diversion	26,095	25,469	37,500	39,500	32,500
Total Administration Expense	507,144	376,965	529,761	538,596	541,901
EXPENSES - LANDFILL OPERATIONS					
Hazardous Waste Program	33,469	37,857	37,627	30,000	30,000
Total Staffing Costs	226,614	158,450	215,867	216,884	272,753
Employee Clothing Expense	1,399	1,006	1,342	2,750	2,750
Wages & Benefits	188,636	131,102	179,402	177,953	220,983
CPP	7,987	5,521	7,362	8,289	10,682
EI	4,322	3,048	4,064	4,734	5,751
Benefits	17,545	13,127	17,503	16,824	23,660
WCB	6,725	4,645	6,194	6,335	8,928
Utilities	8,124	6,500	12,000	12,000	12,500
Insurance	22,315	17,119	22,825	20,000	21,000
Capital	1,896,845	641,605	1,100,000	1,700,000	0
Video Cameras/Security System	1,378	1,708	1,300	1,000	1,000
Total Safety	5,850	2,914	3,885	4,500	4,500
Total Scale House	8,536	4,442	9,121	9,400	10,400
Consulting Services	0	0	0	10,000	10,000
Site Maintenance	36,810	20,739	23,612	21,500	21,500
Equipment	134,373	100,464	134,978	152,904	160,704
Fuel & Oil	57,982	48,714	64,952	63,500	63,500
Communications Eqp.	1,684	0	1,500	3,000	3,000
Leachate System	101,290	49,923	124,217	113,995	126,065

CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
2018/2019 Financial Report (Unaudited)

Draft Budget
December 31, 2018

	17/18	18/19	18/19	18/19	19/20
	<u>Actual</u>	<u>Apr - Dec 18</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Monitoring	44,488	41,923	52,500	52,500	52,500
Sediment Management	0	0	0	2,000	2,000
Cell Development Reserve	127,822	0	0	0	0
Cell Closure	144,457	100,975	126,251	123,750	135,300
Transfer to Equipment Reserve	30,000	22,500	30,000	30,000	30,000
Total SW Expenditures	2,882,037	1,255,831	1,960,637	2,566,933	956,722
Total Administrative Expense	507,144	376,965	529,761	538,596	541,901
Solid Waste Contribution	436,850	745,024	696,224	781,021	690,327
Waste Tonnages					
Residual	7,354	5,928	7,421	7,400	7,400
C & D	5,112	4,819	4,890	5,150	5,100
Oily Soils	1,167	547	547	900	900
Recycling Waste	1,395	191	226	100	800
Total Landfill Tonnage	15,029	11,485	13,084	13,550	14,200
Cost/Tonne	65.55	53.48	149.86	189.44	67.37
Net Revenue/Tonne	155.28	120.73	53.21	57.64	48.61

CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
2018/2019 Financial Report (Unaudited)

Draft Budget
December 31, 2018

	17/18 <u>Actual</u>	18/19 <u>Apr - Dec 18</u>	18/19 <u>Projection</u>	18/19 <u>Budget</u>	19/20 <u>Budget</u>
REVENUE - COMPOST FACILITY					
Tipping Fees	319,137	317,472	371,876	414,000	382,500
Compost Sales	4,632	3,783	3,783	7,000	5,000
Transfer From Reserves (Loader)	0	165,264	165,264	220,000	0
Diversion Credits	27,140	18,742	18,750	13,800	13,000
Total Revenues	350,910	505,261	559,673	654,800	400,500
EXPENSES - COMPOST FACILITY					
Wages & Benefits	48,973	39,487	49,035	48,551	49,889
Safety Eqp. & Clothing	656	355	1,500	1,500	1,500
Equipment Costs	84,756	34,019	40,724	63,450	63,450
Compost Building & Site	3,841	3,153	5,000	6,000	6,000
Analysis Expense	0	0	0	6,000	6,000
Capital	0	165,254	165,000	220,000	0
Insurance	16,329	12,289	16,386	17,500	17,500
Biofilter Mgmt	0	0	1,000	1,000	1,000
Equipment Reserve	20,000	15,001	20,001	20,000	20,000
Leachate Mgmt	1,150	1,000	5,500	5,500	5,500
Total Organic Expenses	175,704	270,558	304,146	389,501	170,839
Contribution from Compost	175,206	234,703	255,527	265,299	229,661
Compostable Materials	4,792.92	4,478	5,082	4,600	4,250
Cost/Ton	36.66	60.43	59.85	84.67	40.20
Net Revenue/Ton	36.56	52.42	50.28	57.67	54.04
REVENUE - RECYCLING OPERATIONS					
Recycling Sales	321,173	45,137	44,750	25,000	25,000
Diversion Credits	19,063	13,242	13,500	9,750	17,000
Labour Costs Recovered	30,058	23,188	31,500		
Reserve Transfer	87,880	28,804	28,804	100,000	
Total Recycling Revenue	458,174	110,371	118,554	134,750	42,000
RECYCLING EXPENSES					
Total Supplies & Materials	17,159	2,510	3,347	1,250	3,000
Total Staff Expense	416,382	198,437	272,730	287,829	249,589
Capital (Transfer Station)	212,915	28,804	28,900	100,000	0
Insurance	12,352	10,024	13,366	10,000	15,000
Clothing Allowance	4,628	1,787	2,383	2,500	2,500
Safety Expense	23,483	2,508	3,344	5,000	5,000
Plant Costs	98,746	74,164	100,485	127,000	82,000
Equipment Costs	52,155	11,895	17,860	19,740	19,740
Recycle Transport	99,561	171,568	240,000	240,000	240,000
Tipping Fees	141,578	274,523	370,000	369,500	335,000
Equip. Reserve	20,000	15,001	20,000	20,000	20,000
Total Recycling Expenses	1,098,959	791,222	1,072,415	1,182,819	971,829
Recycling Contribution	(640,785)	(680,851)	(953,861)	(1,048,069)	(929,829)
Recyclable Tonnages	3,465	2,414	3,102	3,350	3,150
Cost/Ton	317.16	327.82	345.72	353.08	308.52
Net Cost/Ton	184.93	282.09	307.50	312.86	295.18

CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
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SCHEDULE 1

Tipfees Estimated Tonnages By Source

	2015 Tonnages	2016 Tonnages	2017 Tonnages	2018 Tonnages	Projected 2019 Tonnages	Budgeted 2020 Tonnages	Tip Fee \$/TON	Budgeted 2019 Revenue
Solid Waste								
Regular Garbage	7,886	7,743	7,329	7,350	7,441	7,400	\$215.00	\$1,591,000
Recycling/Compost Waste	767	804	690	1,376	300	800		
	<u>10,268</u>	<u>8,547</u>	<u>8,019</u>	<u>8,726</u>	<u>7,741</u>	<u>8,200</u>		
Other Materials								
Regular C & D	4,766	5,642	5,395	4,494	4,500	4,500	\$90.00	\$405,000
Sorted C&D	732	711	599	617	350	600	\$35.00	21,000
Oily Soils	768	3,001	901	1,167	550	900	\$60.00	54,000
								<u>\$2,071,000</u>
								To L/F Revenue
Compost								
Source Separated	4,441	4,126	4,415	4,797	4,540	4,250	\$90.00	\$382,500
								To Compost R
Recycling								
Recyclables:	<u>3,777</u>	<u>3,755</u>	<u>3,632</u>	<u>3,448</u>	<u>3,133</u>	<u>3,150</u>	\$0.00	0
Total Of Residual, Organics and Recyclables	16,104	15,623	15,376	15,595	15,114	14,800		
Total Of All	24,752	25,781	22,961	23,249	20,814	21,600		

SCHEDULE 2

Allocation of Diversion Credits

	Actual 2015	2016	2017	2018	Projected 2019	Budget 2020	
Facility							
Landfill	\$11,620	\$9,271	\$9,324	\$7,754	\$6,722	\$6,000	16.67%
Compost	23,444	25,213	24,249	\$19,063	13,241	13,000	36.11%
Recycling	20,020	17,162	18,341	\$27,140	17,778	17,000	47.22%
Total	<u>\$55,084</u>	<u>\$51,646</u>	<u>\$51,914</u>	<u>\$53,957</u>	<u>\$37,741</u>	<u>\$36,000</u>	
Materials Diverted							
Landfill	1,600	3,812	1,600	1,884	1,000	1,600	
Compost	4,441	4,126	4,415	4,797	4,540	4,250	
Recycling	3,010	2,951	2,942	2,072	2,833	2,350	
Total	<u>9,051</u>	<u>10,889</u>	<u>8,957</u>	<u>8,753</u>	<u>8,373</u>	<u>8,200</u>	
Diversion Per Ton	12	5	6	6	5	3	

SCHEDULE 3 -

Change in Reserve Balances

	Operating Reserve	Equipment Reserve	Cell Development	Closure/ Post-Closure	Total Reserves
Beginning Balances (3/31/18)	219,288	763,242	1,265,819	3,092,195	5,340,544
2019 Projected Transfers From Operations	(2,110)	697,139	(1,100,000)	126,251	(278,720)
2020 Transfers From (To) Operations					
Loader		-			-
Recycling Transfer Station		(850,000)			(850,000)
Closure				(3,353,746)	(3,353,746)
Transfer to Operations	(15,401)				(15,401)
Cell Construction			-		-
Scheduled Allocation and Transfers		70,000	-	135,300	205,300
Net 2020 Budgeted Transfers From Operations	<u>(15,401)</u>	<u>(780,000)</u>	<u>-</u>	<u>(3,218,446)</u>	<u>(4,013,847)</u>
Ending Balances (03/31/18)	201,777	680,381	165,819	0	1,047,977



Library Funding Review

January, 2019

Context

- The current model for funding libraries is not meeting the requirements and evolving needs of Nova Scotia libraries and users
- With the exception of Halifax, most regions are seeing population declines and it's challenging to offer equitable services
- Communities embrace libraries as cornerstones so services go beyond book lending to being hubs
- Since 2014-15 interim funding increases were made while CCH worked towards a new funding formula

Seeking Solutions

- CCH engaged its stakeholders to develop a new funding model that moves away from sole per capita calculations to a blended formula
- The proposed model provides stability and predictability in funding and allows libraries to undertake strategic planning
- Will also help address funding challenges: rural population decline, rising operations costs, changing roles of libraries in communities

Core Services

- Supporting and promoting reading and literacy
- Providing access to technology and supporting digital literacy
- Preserving and promoting culture and creativity
- Providing safe physical spaces that encourage community involvement

Shared Funding

- Province invests \$14.4 million annually to support Nova Scotia's nine regional public library boards, allocated on a per capita basis, using population numbers from 2009

Regions outside of Halifax	Halifax public libraries
71% provincial	26% provincial
26% municipal	71% municipal
3% board	3% board

Proposed Model

Component	Staffing	Operating	Collections	Technology	French Language Grant*	Equity Grant*
Per Capita	<ul style="list-style-type: none"> Halifax: 1 staff per 1,269 of the region's population multiplied by average board salary range Non-metro: 1 staff per 2,200 of the region's population multiplied by average board salary range 	\$1.50 per capita	\$3.50 per capita	\$400 per staff (number of staff calculated under staffing – includes fixed and per capita component)	10% of total staffing (staffing uses both per capita and a fixed component)	5% of total staffing (staffing uses both per capita and a fixed component)
Fixed	\$380,000 per board (6 staff)	\$15,000 per board	\$7,800 per board	Refresh Public Access Computers (PAC) every three years: \$1,000 per current number of PAC computers divided by 3		

Proposed Provincial Change

- \$2 million investment (bringing total provincial investment to \$16.4M annually)
- Additionally:
 - Creation of new application based program dedicated to library boards
 - \$500 thousand annual investment beginning in 2020-21
 - To foster innovation, creativity and partnership for programming tailored to community needs
 - To support and build capacity for libraries to implement local and innovative initiatives
- Culture Innovation Fund
 - Access to this fund remains intact

Implications

- Changes need to be made through regulations and municipalities require one-year notice
- Potential impact of new formula on municipalities is \$1.65 million – discussion and input with municipalities in upcoming weeks
- Will be evaluated after 5 years

Funding Comparison: Province

	CURRENT	PROPOSED	TOTAL CHANGE (\$)
Annapolis Valley	1,739,200	1,919,600	180,400
Cape Breton	1,930,400	2,053,100	122,700
Colchester-East Hants	1,279,600	1,490,100	210,500
Cumberland	550,000	775,400	225,400
Eastern Counties	727,000	911,400	184,400
Halifax	4,916,000	5,274,300	358,300
Pictou-Antigonish	1,124,900	1,383,800	258,900
South Shore	1,002,900	1,262,400	259,500
Western Counties	1,120,300	1,320,500	200,200
TOTAL	14,390,300	16,390,600	2,000,300

Funding Comparison: Municipal

	CURRENT	PROPOSED	TOTAL CHANGE (\$)
Annapolis Valley	636,900	702,900	66,000
Cape Breton	706,900	751,800	44,900
Colchester-East Hants	468,600	545,700	77,100
Cumberland	201,400	283,900	82,500
Eastern Counties	231,900	333,800	101,900
Halifax	13,424,500	14,402,700	978,200
Pictou-Antigonish	412,000	506,700	94,700
South Shore	367,300	462,300	95,000
Western Counties	373,500	483,600	110,100
TOTAL	16,823,000	18,473,400	1,650,400

Funding Comparison: Board

	CURRENT	PROPOSED	TOTAL CHANGE (\$)
Annapolis Valley	73,500	81,100	7,600
Cape Breton	81,600	86,800	5,200
Colchester-East Hants	54,100	63,000	8,900
Cumberland	23,200	32,800	9,600
Eastern Counties	26,800	38,500	11,700
Halifax	576,600	608,600	32,000
Pictou-Antigonish	47,500	58,500	11,000
South Shore	42,400	53,300	10,900
Western Counties	43,100	55,800	12,700
TOTAL	968,800	1,078,400	109,600

Next Steps

- Meeting with Regions
- February 22 – Nova Scotia Federation of Municipalities (NSFM)
- Please provide written input to
 - Rhonda.Walker@novascotia.ca

Or

– Rhonda Walker
1747 Summer Street
Halifax, NS B3H 3A6

Library Funding Review

Thank you!



Cumberland Public Libraries Board - Formula Funding Model

Proposed Effective Date: 2020 - 2021

	Funding Ratio	Old Model	New Model	\$ Increase	% Increase
Provincial	71%	\$550,000	\$775,400	\$225,400	41%
Municipal	26%	\$201,400	\$283,900	\$82,500	41%
Board	3%	\$23,200	\$32,800	\$9,600	41%
Total Available	100%	\$774,600	\$1,092,100	\$317,500	41%

Population:	
2017 Population	30,118
Old Model	31,995
Population Change	(1,877)

- “2017 Population” figures are from July 2017 estimates from the 2011 Census
- “Old Model” population figures were 2009 estimates from the 2006 Census

Staffing:			
	Number of positions	Salary Rate	Staffing cost
Base Staffing:			
CEO	1	\$92,500	\$92,500
Deputy CEO	1	\$82,500	\$82,500
Finance/Bookkeeper	1	\$45,000	\$45,000
Administrative Support	1	\$35,000	\$35,000
Community Engagement	1	\$62,500	\$62,500
IT Support	1	\$62,500	\$62,500
Other Staff:			
Scalable Staff	14	\$37,000	\$518,000
Staffing Total	20		\$898,000

- Total salary costs for “Base Staffing” is a set rate of \$380,000 per region
- “Scalable Staff” is calculated at 1 Staff per 2,200 (the “Average Rural Staffing Ratio Per Capita”), at an average salary of \$37,000

Operating Costs:	
Base Amount:	\$15,000
Per capita total:	\$45,200
Total:	\$60,200

- Operating cost per capita rate is \$1.50

Collections Costs	
Base Amount:	\$7,800
Per capita total:	\$105,400
Total:	\$113,200

- Collections costs per capita rate is \$3.50

Other Factors:	
• Staff Technology:	\$8,000
○ Calculated at \$400/staff member annually	
• Public Access Computers:	\$12,700
○ Based on a 3-year annual refresh cycle. Calculated at \$1,000/existing PAC divided by 3	
• French Language & Equity Programming:	Not Applicable

Comparison between current and proposed Municipal Unit Contributions

Municipal Unit	2015-16 % of Total	2015-16 Share of Total	Proposed % of Total	Proposed Share of Total	\$ Change	% Change
Co. of Cumberland	0.4998	\$100,665	0.6561	\$186,267	\$85,601	85
Amherst	0.2969	\$59,794	0.3075	\$87,299	\$27,506	46
Oxford	0.0370	\$7,459	0.0364	\$10,334	\$2,875	39
Parrsboro	0.0435	\$8,769				
Springhill	0.1227	\$24,713				
	1	\$201,400	1	\$283,900	82,500	41

- Parrsboro has ceased to exist as a municipality
- Springhill has ceased to exist as a municipality

Proposed Library Funding Formula Information Sheet

February 8, 2019

The Cumberland Regional Library board met last night and I discussed the proposed library funding formula with them at length. Based on the questions and concerns of both the municipal councillors and citizen appointees I'm putting together this explanatory letter to help answer some of the questions that have come up around the funding formula.

Addressing the sticker shock:

Libraries have received no increases since the 2010/11 fiscal year. While this may seem like a substantial increase it is more that the increase did not happen in an incremental manner.

During the last 9 years while the cost of staffing, materials, and other expenses increased the library budget has remained stagnant. This has significantly impacted our ability to offer services to the citizens of Cumberland County.

Why is the province offloading this on to the municipalities?

They aren't. It is the same funding ratio that it has been for at least the last 20 years – the province funds 71%, the municipalities fund 26%, and library regions must fundraise 3% of the operating budget. The change comes from the increase in investment that the province plans to provide to libraries.

When will this take effect?

If this funding formula proposal is accepted it will start in the 2020/21 fiscal year.

What this money would mean for library services to the citizens:

A large percentage of the increase that would be allocated to CPL is for salaries. According to the provincial formula we should have 20 FTE. We currently have 15 FTE.

With the funds provided for staffing we would be able to provide

- more outreach to seniors, vulnerable populations, and other communities that may not be able to make it to the library;
- more afterschool programs to target school age children;
- more ongoing and consistent technology assistance (making our citizens more technologically adept).

More funding in the area of collections means we would

- bring back some of the electronic resources we cut such as Ancestry, Chiltons, and reliable medical information;
- invest in new electronic resources for language learning, homework help, and e-magazines;

More funding in the area of technology means we would

- be able to train citizens on new and emerging technologies that they might otherwise not see (such as 3D printers);
- provide some technology lending options.

And overall we would assess library hours and services that our patrons have requested that we've just not been able to provide.

Why will the Chief Librarian's salary be raised to \$92,000?

It won't. That was an average that the province used to calculate staffing amounts. Rather than providing the Chief Librarian with a huge raise (or any of the other positions listed in the handout) that money would be used to hire more front line staff to serve the citizens, as well as providing current staff with appropriate increase in pay based on our current salary scales.

What happens if the municipalities don't agree with this formula?

I frankly do not know.

For further questions or discussion please contact:

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Chief Librarian
Cumberland Public Libraries
902-667-2135
Denise.corey@cumberlandpubliclibraries.ca