



NOTICE

MEETING: St Mary's Municipal Council
Committee of the Whole

DATE: Wednesday, December 6th, 2017

TIME: 1:00pm

PLACE: St. Mary's Municipality
Council Chambers, Sherbrooke, NS

Please advise if unable to attend

Dated: November 24, 2017

Marvin MacDonald, CAO

**Municipality of the District of St. Mary's
Committee of the Whole
Wednesday, December 6th, 2017**

1. Call to Order
2. Roll Call
3. Approval of Agenda and Any Additions
4. Approval of Minutes from Committee Meeting held November 15th, 2017
5. Business Arising from Minutes
6. Other Matters of Business
 - a. Municipal Physical Activity Leadership Program (MPAL)
 - b. Sherbrooke Waterline Project Update
 - c. Water Temporary Borrowing Resolution
 - d. Fire Tax Levy Policy
 - e. UNSM Financial Training for Elected Officials
 - f. Road shoulder at intersection of Highway #7 and Main Street
7. Finance Report
 - a. 2nd Quarter Report
 - b. Expense Report Policy
8. Adjournment

Municipality of the District of St. Mary's

Committee of the Whole

Wednesday, December 6th, 2017

MEETING, DATE & TIME:

The Committee of the Whole meeting of St. Mary's Council was called to order on Wednesday, December 6th, 2017 at 1:00pm in the Council Chambers Sherbrooke, N.S.

ATTENDING:

Warden Mosher
Deputy Warden Dort
Councillor Malloy
Councillor Findlay
Councillor Kaiser-Kirk
Councillor Baker
Councillor Smith

ALSO ATTENDING:

Marvin MacDonald, CAO
Marian Fraser, Director of Finance

APPROVAL OF AGENDA:

On motion of Councillor Baker and seconded by Councillor Kaiser-Kirk that Council approve the agenda with the following additions: 6 g. Sonora Road

Motion carried.

APPROVAL OF MINUTES:

On motion of Deputy Warden Dort and seconded by Councillor Baker that Council approve the minutes of the Committee Of The Whole held November 15th, 2017

1. Typo meeting time am instead of pm
2. 7.f UNSM instead of UNS under approval of agenda
3. MPAL second bullet reworded to "...is currently under review by the province."

Motion carried.

BUSINESS ARISING FROM MINUTES:

- Youth advisory committee update - press release went out, article in the journal, positive feedback regarding the launch of the committee.

Other Matters of Business

- Municipal Physical Activity Leadership Program (MPAL)
 - Current MOU is expiring April 1st, 2018. Copy of the existing MOU was circulated to Council.
 - Council agreed to discuss this item during budget deliberations.

- Sherbrooke Waterline Project Update
 - Mainline is complete with the exception of Main Street. Laterals have not been installed yet because pressure testing and disinfecting have to occur first. Main line on Old Road Hill was extended to the last mini home on the road, which are already existing customers. This extension will help with water pressures at these locations.
 - Received the second progress claim for the month of November \$837,225 plus HST.
 - Next project meeting is scheduled for this Friday at 11am.
 - Discussion regarding overages & savings within the contract
 - Water breaks on Main Street occurred due to hitting old laterals that are no longer in service.
 - The project is currently on schedule

- Water Temporary Borrowing Resolution
 - The TBR is for the Sherbrooke Water Utility under the Municipality of St. Mary's to apply for the spring debenture through the Municipal Finance Corporation for financing the Eastside Waterline Project Water Utility share in the amount of \$281,460

On recommendation of Deputy Warden Dort and seconded by Councillor Baker that Council approve the Water Temporary Borrowing Resolution for the Sherbrooke Water Utility Eastside Waterline Project in the amount of \$281,460

Recommendation adopted.

- Fire Tax Levy Policy
 - Marvin reviewed the fire tax levy policy report he prepared for council based on the letter received and S&AVFD, this request to change the current policy would include adding a fourth option to the policy. Discussion was held regarding how the policy was derived and the impacts of the change to the policy.

On recommendation of Councillor Findlay and seconded by Councillor Malloy that Council approve the addition of a fourth payment option to the Fire Tax Levy Policy that allows for a uniform charge to be applied to residential properties with dwelling and commercial properties with a structure.

Recommendation adopted.

- UNSM Financial Training for Elected Officials

- Councillor Smith expressed her interest in this course offering and felt the training would be very relevant, wondering if someone should attend. Upon realization of course fees it was agreed that although it would be beneficial it is unfortunately too expensive
- Road shoulder at intersection of Highway #7 and Main Street
 - Councillor Findlay expressed concern that the location where the old building was removed appears to be very dangerous, sloping down towards the brook and is giving away. Council's consensus was to have Marvin write an email to Paul Flynn and cc' Basil Pitts regarding the condition of the location and request to install a guardrail in the interest of public safety.
- Sonora Road
 - Councillor Malloy has had a resident inquiring what we have done regarding communication and progress on the condition of Sonora Road since last March when Jamie Chisholm presented to council.
 - No formal letters had been written since that communication with Mr. Chisholm.
 - Discussion was held on what the next steps should be regarding this matter. Council agreed to invite Mr. Pitts, TIR into a meeting to discuss the whole Municipality including Sonora Road.
 - Council also felt it was important to invite MLA Lloyd Hines in to meet with council in the New Year as well.

Break at 2:12pm

Resume 2:32pm

Finance Report

- 2nd Quarter Report – Director of Finance – A review of the notes to the financial statements for the period ending September 30th, 2017 with further updates done to November 30th, 2017
 - Property tax revenue and area rates are now shown in the budgets as actuals as the taxes were applied and due July 31st. Small adjustments will be seen in the next quarterly report to allow for the collection of federal and provincial property taxes.
 - All provincial reporting requirements and grants have been met and applied for prior to September 30th.
 - Thirty building permits and seven demo permits have been issued to the end of the second quarter.
 - Provincial elections rental was collected under miscellaneous revenue for approximately \$1,700. Deed transfer tax is above the projected budget for the second quarter. Fine revenue is down from the expected budget.
 - General government services expenditures - janitor and building utilities appear to be under budget but will adjust to be on budget over the next couple months, as is the same with computer and office expenses.
 - Under protective services, EMO budget has funds to conduct table top exercises/training.
 - The first half of the fire tax levies have been released in early October

- Community Development & Recreation—All programming is on track and many of the grants received will be utilized for programming over the next couple months as school is back in and as the Recplex programming begins.
 - Municipal Transfer Station –Signage for the garbage and recycling trucks has been ordered and are half funded through the Municipal Approved Programs with the ERSWM.
 - The sewer utility has experience an increased in expenditure related to cleaning out sewer pumps at lift stations. Part of these expenses will be recovered through a cost share agreement with a customer. The utility also purchased a new pump as it was more cost effective than having it rebuilt.
 - Sherbrooke Water Utility – New water rates begin this quarter with the next billing being January 1st, 2018. Reminder notices and water shut offs will be sent out over the next week. Maintenance and Supplies are high due to breaks on Main street/Hwy#7, leak detection and the extension of the water line on hospital road.
 - Capital Reserves -Capital Fund – Projects scheduled for 2017/18 include one dry hydrant and the eastside water project. Roy Steed Fund – project schedule is community enhancement of the facility – some components of this project have occurred including new sorting stations.
- Expense Report Policy
 - Staff reviewed the draft policy presented to Council. The policy is still in the preliminary stages of being drafted and the focus of it needs to shift to include all staff and Council rather than just Council expenses. Staff will continue to work on the policy and bring it back to council at a future committee of the whole.

Adjournment

On Motion of Councillor Findlay there being no further matters of business, Council adjourned at 310pm.

Recorded By

Approved By

Director of Finance

Warden Mosher

MEMORANDUM OF UNDERSTANDING made this 29 day of July, 2013

BETWEEN:

HER MAJESTY THE QUEEN in right of the Province of Nova Scotia, represented in this behalf by the Department of Health and Wellness, (hereinafter referred to as the "Department")

OF THE FIRST PART

- and -

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S, (hereinafter referred to as "the Municipality")

OF THE SECOND PART

WHEREAS there are many health, social, economic and environmental benefits associated with increasing physical activity levels in the community;

AND WHEREAS the government of Nova Scotia, in collaboration with youth, parents and all sectors, wants to reverse the trend of physical inactivity in the Province and avoid the social and economic burden of chronic diseases such as heart disease, Type II diabetes and some forms of cancer;

AND WHEREAS Municipal governments may impact healthy communities by including physical activities opportunities through parks, trails, active transportation, indoor and outdoor facilities, programs, leadership development, special events, volunteer recognition, after school programs, community use of schools and assisting community groups;

AND WHEREAS the Department has a program known as the Municipal Physical Activity Leadership Program (MPAL);

AND WHEREAS the MPAL Program will normally commence with a 5 year agreement intended to provide qualified leadership to support the development and implementation of a comprehensive physical activity strategy approach by municipal government as a whole;

THEREFORE in consideration of the covenants and agreements contained in this Memorandum of Understanding, the parties agree as follows:

1. MUNICIPAL ROLES AND RESPONSIBILITIES

The Municipality is responsible for hiring an MPAL staff person (the "MPAL Staff") and development, implementation and monitoring of a comprehensive "whole of government" strategy to increase physical activity in the Municipality (the "Plan").

Specific responsibilities of the Municipality are to:

- 1.1. Ensure the initial Plan is completed within one year of the start of a new MPAL position.
- 1.2. Ensure the Plan follows the principles set out in Schedule "A" and in particular addresses the following priorities:
 - A. Focus on youth, ages 12 to 18, especially girls;
 - B. Focus on female population across the lifespan; and
 - C. Walking and biking as part of daily living.
- 1.3. Identify a lead departmental staff (usually recreation) to provide leadership and management of the Plan.
- 1.4. Develop the job description and hiring process for the MPAL Staff in partnership with staff of the Department, and in accordance with the guiding principles set out in Schedule "B".
- 1.5. Hire and be the employer of the MPAL Staff.
- 1.6. Develop a written planning process, with assistance from the Department, which identifies key tasks such as managing the planning process, gathering information and best practices, community consultation, communication with other municipal department staff and elected officials, involvement by community partners and a time line that concludes with council approval of the plan.
- 1.7. Submit the written planning process to the Physical Activity, Sport and Recreation Regional Office of the Department within three (3) months of the date the MPAL Staff is hired.
- 1.8. Develop appropriate partnerships with adjacent municipal units, health, education, and related organizations.
- 1.9. Seek input and feedback from the Department on drafts of the Plan on a timely basis.

- 1.10. Implement the Plan based on available resources.
- 1.11. Participate in provincially sponsored training and networking events.
- 1.12. Prepare an annual report on progress, including annual achievements and financial expenditures, to be submitted to the Department in accordance with clause 7.1.
- 1.13. Participate in provincially sponsored evaluation of the MPAL program in consultation with the Department
- 1.14. Recognize the Department's contribution to the program in promotional coverage of the Plan.

2. DEPARTMENTAL ROLES AND RESPONSIBILITIES

The Department is responsible for assisting the Municipality with development, implementation and evaluation of the Plan.

Specific responsibilities of the Department are to:

- 2.1. Assist and support the municipality with the staffing process for the MPAL program, including but not limited to development the job description and selection criteria and participating in the selection committee as required. The Department will review and approve the hiring process and job description before the position is posted.
- 2.2. The Department is not and shall not be deemed to be the employer of the MPAL staff.
- 2.3. Provide consultation, technical advice and support to elected and appointed officials on the Plan.
- 2.4. Provide orientation, training and resource materials on the MPAL program and new and emerging trends that effect physical activity.
- 2.5. Coordinate opportunities for sharing between municipal units on a regional and provincial basis.
- 2.6. Fund a citizen survey in the Municipality to establish current physical activity levels, attitudes toward physical activity, and current facilities and programs to help inform the Plan and to measure progress.
- 2.7. Inform the Municipality about provincial government policies and programs that affect physical activity.

- 2.8. Provide a template for the annual reporting process, including progress on the Plan and a financial statement.
- 2.9. Coordinate an evaluation process for the MPAL program.
- 2.10. Provide funding in accordance with Section 4 of this Memorandum of Understanding.

3. TERM

- 3.1. The term of this Memorandum of Understanding will commence on April 1, 2013 and expire on March 31, 2018 or on such earlier date as the Memorandum of Understanding may be terminated pursuant to subsection 5.1 or 5.2.
- 3.2. The Memorandum of Understanding may be renewed with the mutual written consent of both Parties.

4. FUNDING

- 4.1. The Department will make available, subject to the terms of this Memorandum of Understanding, an annual funding amount of \$25,000.00 (twenty five thousand dollars) per fiscal year, to be pro-rated for terms that commence later than April 1st of a given year, such funding to be used towards the salary, benefits, professional development and travel ("Salary and Benefits") of the MPAL staff to develop and implement the Plan for the MPAL Program.
- 4.2. The annual funding amount in Section 4.1 is to be paid as follows:
 - (a) In the first year of the agreement, 80% of the annual funding amount, pro-rated if applicable, on the start date of employment of the MPAL staff;
 - (b) 20% of the initial year funding amount on January 31st of the applicable fiscal year, provided that if the agreement is signed after January 31st, then the total pro-rated amount for the initial year shall be paid on the start date of employment of the MPAL staff;
 - (c) Subject to 4.4, in subsequent years of the Agreement, 80% of the annual funding amount will be paid on June 1st, and the remaining 20 % on January 31st.
- 4.3. The Municipality agrees to make contribution of a minimum of \$20,000.00 (twenty thousand dollars) per fiscal year, toward the Salary and Benefits of the MPAL staff for the MPAL Program each year of the Agreement. The contribution will be pro-rated for terms that commence later than April 1st of a given year.

- 4.4. The payment of funds by the Department is contingent upon receipt of the Annual Report from the Municipality as set out in clause 7.2.
- 4.5. The Department's obligation to pay money to the Municipality under this Memorandum of Understanding is subject to an annual appropriation being available in the fiscal year of the province during which the payment becomes due.
- 4.6. The Municipality agrees that the annual funding amount shall be adjusted and pro-rated based on the actual cost of the Salary and Benefits of the MPAL staff in a given year at the Department's discretion.
- 4.7. The Municipality agrees that if a surplus of funds remains at the end of the term of this Memorandum of Understanding, the funds will be dispersed in the manner agreed to by the Department.

5. TERMINATION

- 5.1. In the event that the Municipality fails to keep, observe or perform any of the other terms, conditions or covenants herein contained or allows such default to continue for ten (10) days after notice of such default has been given to the Municipality, the Department may terminate this Memorandum of Understanding by giving forty-five (45) days notice in writing.
- 5.2. Notwithstanding subsection 5.1, either party may terminate this Memorandum of Understanding at any time by giving at least six (6) months notice.
- 5.3. The Municipality, as employer of the MPAL Staff, is responsible for any amounts owing to the MPAL Staff on or after termination of this Memorandum of Understanding for any reason.

6. NOTICE

- 6.1. Throughout the Term of this Memorandum of Understanding, all notices and communications in connection with this Memorandum of Understanding are to be addressed to:

The Department

Mike Arthur
 Manager, Physical Activity
 Department of Health and Wellness
 14th Floor – Barrington Tower
 1894 Barrington Street PO Box 488
 Halifax, NS B3J 2R8

The Municipality

David E. Gillis
 Municipal Clerk
 16 Main Street
 PO Box 296
 Sherbrooke, NS B0J 3C0

7. RECORDS

- 7.1. The Municipality agrees to maintain records and program documentation for the MPAL program satisfactory to the Department during the Term of and for a period of seven (7) years from the Termination of this Memorandum of Understanding. In order for the Department to monitor the quality of services performed, the Municipality agrees to permit the Department full access to all records, accounts and facilities related to the program and to meet with members of staff of the program at mutually agreeable times.
- 7.2. The Municipality shall provide the Department with a copy of an annual report related to the program, following the template provided by the Department, no later than May 31st of each year.

8. GENERAL

- 8.1. This Memorandum of Understanding may be amended by the parties by agreement in writing.
- 8.2. If anything is required to be done by the Department pursuant to this Memorandum of Understanding, it may be done by anyone duly authorized to act on the Department's behalf.
- 8.3. The Municipality shall not assign or subcontract this Memorandum of Understanding or any part thereof prior to obtaining the written consent of the Department, whose consent may be withheld for any reason.
- 8.4. The Municipality is acting as an independent contractor in the performance of this Memorandum of Understanding and shall not be deemed to be an employee, agent or in a joint venture with the province.

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Schedule "A"
PLAN PRINCIPLES

The following principles should guide the development of comprehensive municipal and community wide physical activity plans. It is expected that each strategy will show how each principle is addressed:

1. **Whole of Municipal Government:** Integrate physical activity and the creation of active communities into the existing planning and decision-making processes of all relevant operational areas in the municipal government. Use physical activity to meet municipal objectives by linking municipal physical activity plans to other municipal strategies and aligning physical activity strategies with the priorities of other sectors.
2. **Comprehensive:** Use multiple strategies and multi-level interventions to address factors influencing physical activity behavior at the individual, social and physical environments, and policy levels. This includes physical activity in settings other than recreation such as active transportation, work or school and the home environment.
3. **Partnerships:** Invite relevant sectors of society to collaborate in promoting physical activity and creating an active community. Potential partners include government and non-government organizations, schools, community groups, and business, at all levels.
4. **Sustainable:** Seek political, organizational, and financial commitment from active community partners for long-term physical activity strategies.
5. **Community Involvement:** Involve local residents in creating active communities and make it easy for people to participate in community consultations, planning, and implementation activities.
6. **Evidence-Informed and Effective:** Use the best available evidence of what works to inform decisions in policy, planning, program development, and practice.
7. **Tailored to the Community:** Adapt physical activity interventions to the local context and ensure that existing community assets are used where appropriate.
8. **Whole Population Reach:** Design physical activity interventions and approaches to reach as many people as possible while recognizing that some groups need special attention. Use a life-course approach to address the needs of people in various phases of human development i.e. children, youth, families, adults, and older adults.
9. **Equity:** Eliminate disparities in access to physical activity opportunities and reduce social and health inequities that arise as a result of factors such as geography, ethnicity, gender, and socio-economic status by focusing on the most inactive groups and groups with inequitable access to physical activity resources.

10. **Capacity Building:** Build the commitment, skills, and knowledge of active community leaders and partners at all levels through training in physical activity interventions.
11. **Focus on populations that are inactive or sedentary:** Moving sedentary people from light or no activity to a point where they accumulate 30 minutes of moderately intense activity on 3-4 days per week is the best gain from a population perspective. Achieving the recommended guideline of 150 minutes or more per week is better for health gains but some activity is better than none.

SCHEDULE "B"**MPAL STAFF POSITION PRINCIPLES**

1. The MPAL staff position (the "MPAL Staff") will work in cooperation with appropriate Municipal staff to use the Plan to identify actions expected by a range of Municipal staff or elected officials. For example, public works staff may need to salt sidewalks at a different time, or the CAO may need to talk with the School Board Superintendent about community use.
2. Cooperation with other key departments and staff (such as recreation, planning, tourism etc.) is essential.
3. The MPAL Staff is not intended to replace or duplicate ordinary functions of the Municipal recreation department. Some latitude may be given to establish the basic functions of a recreation department where none currently exists, but the priority will remain physical activity outcomes.
4. The duties of the MPAL Staff should reflect the diversity of the Plan in terms of requiring multiple actions covering policy development, program development, public awareness and changes to the social and built environments.
5. The MPAL Staff can be expected to play a fair and equal role with municipal-wide priorities from time to time.
6. The MPAL Staff is expected to participate in regional physical activity projects and teams.

MUNICIPALITY OF ST. MARY'S

TEMPORARY BORROWING RESOLUTION

\$281,460

File No. 17/18-01
Water Distribution Infrastructure

WHEREAS Section 66 of the Municipal Government Act provides that the Municipality of St. Mary's, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose authorized by statute;

AND WHEREAS clause 65 of the Municipal Government Act authorizes the Municipality of St. Mary's to expend funds for the capital purpose of water systems;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Municipality borrow a sum or sums not exceeding Two Hundred Eighty-One Thousand Four Hundred Sixty Dollars (\$281,460) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Municipality to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Municipality borrow from time to time a sum or sums not exceeding Two Hundred Eighty-One Thousand Four Hundred Sixty Dollars (\$281,460) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution.

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

For DMA Use Only

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the Municipality of St. Mary's held on the _____ day of _____ 2017.

GIVEN under the hands of the Mayor and the Clerk and under the seal of the Municipality this _____ day of _____ 2017.

Warden

Clerk

Sherbrooke & Area Volunteer Fire Department
PO Box 2
Sherbrooke, Nova Scotia
B0J 3C0

September 19, 2017

Marion Fraser
Director of Finance/Treasurer
Municipality of the District of St. Mary's
Sherbrooke, NS
B0J 3C0

RE: Area Fire Rate Change of Vacant Land

Dear Marion:

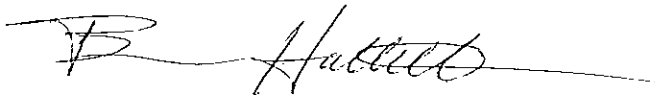
It has been brought to the attention of the Sherbrooke and Area Volunteer Fire Department of a change that was made to the Area Fire Tax Levy. This change was not done as a result of a rate payers meeting and the Fire Department was not made aware of any changes.

The SAVFD was made aware of this change by several upset rate payers at our regular monthly meeting dated August 29th, 2017. A discussion was held by the members of the SAVFD with a motion being made by member Herbert Scott and seconded by Kevin Rudolph that we only tax Commercial land with a building and Residential land with a building. Vacant property will not be taxed for fire tax. A vote was taken and all members of the SAVFD were in favor of the motion.

It is thereby my duty to ask the Municipality of the District of St. Mary's to remove the fire tax from vacant land and return to our previous taxation policy.

I look forward to hearing from you on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Hallett", with a long horizontal line extending to the right.

Brian Hallett
Recording Secretary
SAVFD



Staff Report to Council

Date: December 6, 2017
From: Marvin MacDonald
Subject / Issue: Fire Tax Levy Policy

Background:

- In January 2017 the Municipality created a policy on Fire Services that included two options for volunteer fire departments to consider regarding the basis for levies.
- The options are 1) uniform charge on all residential and commercial property; and 2) set rate times assessment value on all residential and commercial properties.
- The new policy was discussed at the Fire Services meetings in the winter and spring of 2017 and all departments were in favor at that time. The Municipality adopted the policy in January and amended it in May 2017, to include a third option for levies, 3) uniform charge on residential property with a dwelling and all commercial property.
- Following the sending of tax bills in May / June, the Sherbrooke and Area Volunteer Fire Department (S&AVFD) requested that their levy be based on another option, namely that a uniform charge be applied to residential properties with dwellings and commercial properties with a structure. No levy to be charged on vacant residential or vacant commercial property.
- We received a letter in September from S&AVFD requesting the municipality remove the fire levy from tax accounts for vacant residential and commercial properties.

Current Situation:

- In order to support the request from the S&AVFD we would have to amend the existing Fire Services Levy to include the fourth option.
- The fourth option would in fact reduce the amount of fire levy collected by the former policy, as prior to the change this year the levy applied to vacant commercial property.

Action Required:

- Council to make decision on the request and pass a motion to either reject the request or to amend the policy to accommodate the requested change.
- In the event Council agrees to amend the policy and add the fourth levy option the Municipality can credit the tax accounts that were impacted by the change.

Signature:

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To November 30th, 2017

Statement of Operations - Operating Fund

Year ended March 31st, 2018, with comparative figures for 2017

	2017	2018	2018
	Actual	Budget	Actual
Revenue (Schedule A)			
Taxes	1,825,304	1,823,677	2,055,763
Grants in lieu of taxes	155,289	155,482	137,741
Revenue from own sources	252,884	141,974	63,194
Unconditional transfers from other governments	245,191	187,756	99,273
Conditional transfers from other governments	14,941	1,000	-
Other transfers	204,168	-	-
	<u>2,697,777</u>	<u>2,309,889</u>	<u>2,355,971</u>
Expenditures (Schedule B)			
General government services	803,041	734,237	462,566
Protective services	532,656	559,455	293,017
Transportation services	203,714	92,409	39,516
Environmental health services	552,255	570,016	348,396
Environmental development services	106,572	206,703	100,883
Recreation and cultural services	265,465	246,930	103,584
Financing and transfers	129,749	-	-
	<u>2,593,452</u>	<u>2,409,750</u>	<u>1,347,962</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES	\$ 104,325	\$ (99,861)	\$ 1,008,009
ACCUMULATED SURPLUS, BEGINNING OF YEAR	\$ 1,608,627	\$ 1,712,952	\$ 1,712,952
ACCUMULATED SURPLUS, YE	\$ 1,712,952	\$ 1,613,091	\$ 2,720,961

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To November 30th, 2017

Schedule A - Detail of Revenue - Operating Fund

Year ended March 31st, 2018, with comparative figures for 2017

	2017	2018	2018
	Actual	Budget	Actual
Taxes			
Assessable Property			
Residential	1,081,704	1,148,957	1,145,512
Commerical			
Based on taxable assessments	614,638	612,177	611,071
Resource			
Taxable assessments	179,506	191,498	190,840
Forest property Tax less than 50,000	14,355	14,058	14,058
Forest property Tax more than 50,000	28,706	28,756	28,756
Area Rates			
Street Lighting	66,462	66,461	67,111
Sherbrooke Sewer	79,095	81,961	65,893
Solid Waste	185,058	195,576	196,929
Assessment Act, farm property acreage	10,184	10,184	10,086
Business Property			
Based on Revenue - Aliant	20,150	20,150	19,930
Other			
Deed Transfer Tax	127,538	50,000	39,788
Fire Protection Levy	126,315	126,315	129,811
Transfer of Fire Protection Levy	(126,315)	(126,315)	(78,877)
	\$ 2,407,396	\$ 2,419,778	\$ 2,440,908
Expenditures as a s reduction of tax revenue			
Appropriations to Regional School Board	(535,300)	(541,101)	(352,430)
Transfer to correctional services	(44,112)	(45,000)	(32,715)
Deficit Regional Housing Authority	(2,680)	(10,000)	-
	\$ 1,825,304	\$ 1,823,677	\$ 2,055,763
Grants in lieu of taxes			
Federal government	16,444	18,428	-
Provincial property	138,154	136,354	137,741
CBC	691	700	-
	\$ 155,289	\$ 155,482	\$ 137,741

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To November 30th, 2017

Schedule A - Detail of Revenue - Operating Fund

Year ended March 31st, 2018, with comparative figures for 2017

	2017	2018	2018
	Actual	Budget	Actual
Revenue from own sources			
Licences and permits	2,671	3,000	2,873
Fines	13,911	7,000	1,676
Vol Fire Dept Workers Comp	4,185	4,724	-
Interest on taxes	135,757	65,000	40,182
Interest on investments	12,151	5,000	10,083
St. Mary's Fitness Center	4,063	4,500	540
St. Mary's Recplex	37,780	37,800	3,450
Miscellaneous & Benefits from Water Ut	4,719	9,950	4,389
Recplex Maintenance Grants	24,349	-	-
Scrap Metal	13,298	5,000	-
	\$ 252,884	\$ 141,974	\$ 63,194
Unconditional Transfers			
Provincial government			
Equalization grant	175,430	175,430	87,716
HST offset program	9,214	9,214	8,365
Nova Scotia Power Corp	3,112	3,112	3,192
RRFB Diversion Credit	591	-	-
Province of Nova Scotia	56,844	-	-
	\$ 245,191	\$ 187,756	\$ 99,273
Conditional transfers from other governments			
Provincial government			
Civic Addressing	1,307	1,000	-
Port Bickerton Lighthouse	13,634	-	-
	\$ 14,941	\$ 1,000	\$ -
Other transfers			
Gas Tax reserve	147,324	-	-
Capitla reserve fund	56,844	-	-
	\$ 204,168	\$ -	\$ -

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To November 30th, 2017

Schedule B - Detail of Expenditures - Operating Fund

Year ended March 31st, 2018, with comparative figures for 2017

	2017	2018	2018
	Actual	Budget	Actual
General Government Services			
Legislative			
Warden remuneration and expenses	26,161	24,516	17,605
Council remuneration and expenses	87,234	105,517	70,258
Other (municipal election expense)	17,881	-	-
General Administrative			
Administration and employee benefits	244,338	191,026	121,509
Financial management	62,057	66,178	45,737
Audit fees	14,500	14,500	-
Property valuation services	88,532	89,000	66,431
Low income rebates	4,620	5,000	3,740
Community Hall tax exemptions	37,764	41,000	35,740
Grants to organization (Policy/funding requests)	33,947	34,000	21,610
General insurance	27,650	28,000	28,014
Solicitor expense	22,069	20,000	11,165
Computer/office expense	35,583	37,000	10,259
Building utilities and janitorial	35,533	39,500	20,507
Common services	14,367	14,000	9,410
Other general government services			
Valuation allowances	29,295	25,000	581
Debenture interest	21,510	-	-
	\$ 803,041	\$ 734,237	\$ 462,566
Protective Services			
Police protection			
RCMP policing	449,617	466,866	233,392
Law enforcement and corrections			
Public prosecutions	2,288	2,500	-
DNA testing	2,189	1,500	1,496
Fire protection			
Workermen's compensation insurance	4,724	4,800	2,092
Fire department grants	52,426	53,789	50,162
Special capital - fire department	-	-	-
EMO	7,084	10,000	5,875
Other - property inspection and animal control	14,329	20,000	-
	\$ 532,656	\$ 559,455	\$ 293,017

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To November 30th, 2017

Schedule B - Detail of Expenditures - Operating Fund

Year ended March 31st, 2018, with comparative figures for 2017

	2017	2018	2018
	Actual	Budget	Actual
Transportation services			
Road transport	25,526	25,909	-
Street lighting	64,500	66,500	39,516
Major repairs	113,688	-	-
	\$ 203,714	\$ 92,409	\$ 39,516
Environment health services			
Sewer			
Sewer maintenance	63,730	56,415	40,780
Superintendent Salary	25,484	25,546	17,024
Public Work Labour Salaries	40,821	41,091	27,394
Solid Waste			
Transfer station & collection	378,857	403,460	234,576
Transfer station manager	38,047	38,504	26,648
Transfer station laborer	5,316	5,000	1,974
	\$ 552,255	\$ 570,016	\$ 348,396

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To November 30th, 2017

Schedule B - Detail of Expenditures - Operating Fund

Year ended March 31st, 2018, with comparative figures for 2017

	2017	2018	2017
	Actual	Budget	Actual
Environmental development services			
Planning and subdivision	27,231	44,000	13,843
Economic development and tourism	60,150	137,116	74,246
Regional Enterprise Network	19,191	25,587	12,794
	\$ 106,572	\$ 206,703	\$ 100,883
Recreation and cultural			
Department of Community Development and Recreation	116,040	128,530	56,769
St. Mary's Recplex	69,899	72,900	22,935
Recplex Maintenance Roy Steed Fund	24,349	-	-
St. Mary's Fitness Center	14,242	13,500	8,403
Port Bickerton Lighthouse	13,634	-	-
Sherbrooke Library	10,374	15,000	7,014
Eastern Counties Regional Library	16,927	17,000	8,464
	\$ 265,465	\$ 246,930	\$ 103,584