



NOTICE

SPECIAL MEETING: St. Mary's Municipal Council

PURPOSE: Annual General Meeting of Council

DATE: Tuesday March 27th, 2018

TIME: 1:00 pm

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

Please Advise If Unable To Attend

Dated: *March 20, 2018*

Marvin MacDonald
CAO

Municipality of the District of St. Mary's
Annual General Meeting of Council
Tuesday March 27, 2018
AGENDA

1. Call to Order
2. Roll Call
3. Approval of Agenda and Any Additions
4. Presentation of 2018/19 Budget Highlights – Marian Fraser, Director of Finance
5. Budget Approval
 - a. Reading of resolution for adopting 2018/19 Municipal Budget and Striking Tax Rate
 - b. Individual Budgets
6. Remuneration for Warden, Deputy Warden and Councillors
7. St. Mary's Audit Committee Appointments
8. Council Committee Appointments – In-house, Outside Boards & Agencies
9. Adjournment

**Municipality of the District of St. Mary's
Council AGM Meeting
Tuesday, March 27th, 2018**

Meeting, Date & Time:

The annual general meeting of the St. Mary's Municipal Council was called to order on Tuesday, March 27th, 2018 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 (Arrived 1:02pm)

Also Attending:

Marvin MacDonald, CAO
Marian Fraser, Director of Finance

Approval of Agenda:

- Discussion about the removal of the Individual Budgets agenda item as they are covered in the operating budget.

Councillor Smith arrived 1:02pm

On motion of Councillor Baker and seconded by Councillor Malloy Council approved the agenda with the following changes.

Omit item 5.b Individual Budgets

Motion carried.

Presentation of 2018/19 – Marian Fraser, Director of Finance

- See attached

Budget Approval

- 2018/19 Municipal Budget and Striking Tax Rate

On motion of Councillor Findlay and seconded by Deputy Warden Dort that council accepts the 2018/19 Municipal Operating Budget which include individual department budgets, community hall tax exemptions and schedule of rates as presented.

And

That the tax rate be set for 2018/19 of \$0.94 cents per \$100 of assessment on residential and resource and \$2.25 per \$100 of assessment for commercial, with a transfer from the accumulated surplus \$34,799, and total tax revenue of \$2,020,660.

On motion of Councillor Findlay and seconded by Councillor Baker that council accepts the 2018/19 Sherbrooke Water Utility Budget as presented.

On motion of Deputy Warden Dort and seconded by Councillor Malloy that council accepts the 2018/19 Capital Budget as presented.

On motion of Councillor Kaiser-Kirk and seconded by Councillor Findlay that council accepts the 2018/19 Gas Tax Budget as presented.

On motion of Deputy Warden Dort and seconded by Councillor Baker that council accepts the 2018/19 Roy Steed Fund Budget as presented.

Remuneration for Warden, Deputy Warden and Councillors

On motion of Councillor Kaiser-Kirk and seconded by Councillor Findlay that the Warden of the Municipality shall receive an amount of \$7,962 per annum as remuneration of his/her service as warden

And

That the Deputy Warden shall receive an amount of \$5,687 per annum for his/her service as Deputy Warden.

And

That every member of the municipal council shall receive an amount of \$12,511 per annum as remuneration for his/her services as councillor; such remunerations shall also be paid to the Warden and Deputy Warden as Councillor pursuant to section 1 of the remuneration policy.

St. Mary's Audit Committee Appointments

On motion of Councillor Findlay and seconded by Councillor Malloy that council appoint Kevin Pye as the citizen representative on the St. Mary's Audit Committee for the fiscal year 2018/19.

Council Committee Appointments

On motion of Deputy Warden Dort and seconded by Councillor Baker that council approved the in house and outside committee appointments for the 2018/19 fiscal year as presented.

Adjournment

On Motion of Deputy Warden Dort there being no further matters of business, council adjourned at 1:16pm.



Recorded By

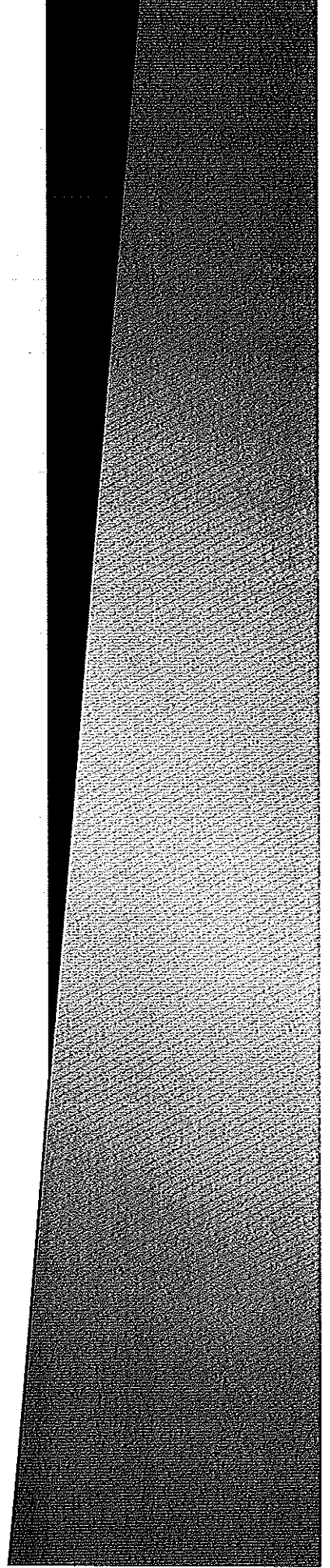
Director of Finance

Approved By

Warden Mosher



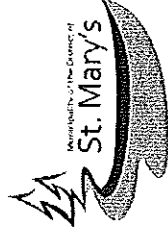
2018-19
Annual Meeting of Council
March 27th, 2018



Municipal Operating Budget

- ▶ 2018/19 Revenue
 - 2 cent increase to both Residential/Resource and Commercial property tax with a transfer from the accumulated surplus of \$34,799
 - Solid waste charge per residential account dwelling and commercial account with a structure to remain the same at \$96.82 revenue
 - Street Light Area Rate decrease from \$70.57 to \$70.17
 - All other municipal set rates and taxes remaining the same as previous fiscal year – see schedule or rates for further detail
 - Fire Tax Levies are determined by individual volunteer fire departments at their annual meetings

Total estimated Revenue for 2018/19 \$3,094,178

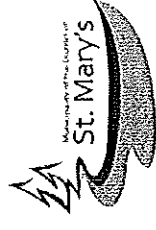


Municipal Operating Budget

2018/19 Expenditures

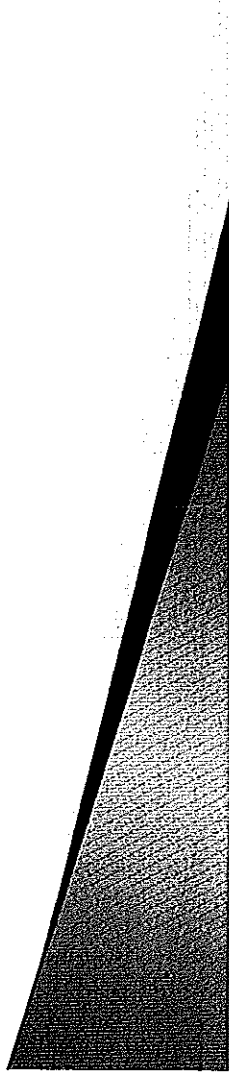
- General Government Services \$740,344
- Protective Services (Fire, RCMP, Corrections, Bldg. Inspection) \$741,546
- Transportation Services (Roads & St Lighting) \$91,909
- Environmental Health Services (Sewer & Transfer Station) \$583,304
- Environmental Development Services (Planning & Economic Develop.) \$179,240
- Recreation & Cultural Services (Recreation, Recplex, Fitness Center & Library) \$229,980
- Education (Strait Regional School Board) \$557,654
- Public Health Services (Deficit Housing Authority) \$5,000

▶ Total estimated expenditures for 2018/19 \$3,128,977



Sherbrooke Water Utility

- Revenue has been estimated and budgeted based on the water rate study and approved rates – estimated revenue for 2018/19 \$154,958
- Maintenance expense has been decreased in the following areas; maintenance, power, and chemicals to reflect the upgrades to the infrastructure – estimated expenditures for 2018/19 \$151,321
- Projected/budgeted surplus for 2018/19 of \$3,637 will go towards paying down the accumulated deficit

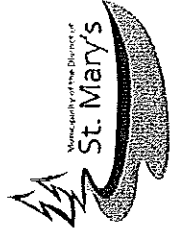


Capital Budgets

- ▶ **Gas Tax Reserve Fund**
 - Projects scheduled for 2018/19 include building debt repayment of \$142,728

- ▶ **Capital Reserve Fund**
 - Project scheduled for 2018/19 under the capital reserve fund is the continuation of dry hydrants for \$12,000 and \$30,000 for an office generator

- ▶ **Roy Steed Fund**
 - Community Enhancement project continuation for \$8,500
 - Sprinkler tank maintenance \$10,000
 - Zamboni purchase \$25,000



Committee Appointments

In House Committees	2017/18	2018/19
Occupational Health & Safety	Councillor Malloy/ Warden Mosher	Councillor Malloy/ Warden Mosher
EMO Committee	Warden Mosher/ Councillor Kaiser-Kirk	Warden Mosher/ Councillor Kaiser-Kirk
Active Transportation Committee	Councillor Kaiser-Kirk/ Councillor Findlay	Councillor Kaiser-Kirk/ Councillor Findlay
Fire Services Committee	<i>Open to all Councillors</i>	
Economic Development Committee	Warden Mosher/ Councillor Smith	Warden Mosher/ Councillor Smith
Audit Committee	<i>Open to all Councillors</i>	
Outside Boards/Agencies	2017/18	2018/19
Eastern Counties Regional Library (Board Member)	Councillor Baker/ Warden Mosher	Councillor Baker/ Councillor Smith
Region #2 Solid Waste	Deputy Warden Dort/ Councillor Malloy	Deputy Warden Dort/ Councillor Malloy
Sherbrooke Village Commission (Board Member)	Councillor Findlay/ n/a	Councillor Findlay/ n/a
Guysborough County Home Support (Board Member)	Deputy Warden Dort/ Councillor Baker	Deputy Warden Dort/ Councillor Baker
G.A.L.A. (Board Member)	Councillor Smith/ Deputy Warden Dort	Councillor Smith/ Deputy Warden Dort
REN Liaison and Oversight Committee	Warden Mosher/ Councillor Smith	Warden Mosher/ Councillor Smith
Port Hawkesbury Paper Forest Advisory Committee	Councillor Kaiser-Kirk/ Councillor Smith	Councillor Kaiser-Kirk/ Councillor Smith
Wild Islands Tourism Advancement Program (WITAP)	Councillor Findlay/ Warden Mosher	Councillor Findlay/ Warden Mosher
Port Bickerton Lighthouse Association	Councillor Kaiser-Kirk/ Councillor Baker	Councillor Kaiser-Kirk/ Councillor Baker
Guysborough Community Health Board	Councillor Malloy/ n/a	Councillor Malloy/ n/a

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

February 28th, 2018

Statement of Operations - Operating Fund

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

	2017	2018	2018	2018	2019
	Actual	Budget	Actual	YE Est.	Budget Est
Revenue (Schedule A)					
Taxes	1,825,304	1,823,677	1,967,758	1,830,012	1,877,073
Grants in lieu of taxes	155,289	155,482	156,791	157,491	157,491
Revenue from own sources	252,884	141,974	118,560	142,851	134,825
Unconditional transfers from other gr	245,191	187,756	143,131	186,989	187,024
Conditional transfers from other gove	14,941	1,000	1,307	1,307	1,300
Other transfers	204,168	-	-	-	-
	<u>2,697,777</u>	<u>2,309,889</u>	<u>2,387,547</u>	<u>2,318,650</u>	<u>2,357,713</u>
Expenditures (Schedule B)					
General government services	803,041	734,237	585,023	715,530	740,344
Protective services	532,656	559,455	436,293	556,474	567,735
Transportation services	203,714	92,409	56,486	91,909	91,909
Environmental health services	552,255	570,016	493,144	585,386	583,304
Environmental development services	106,572	206,703	142,454	156,114	179,240
Recreation and cultural services	265,465	246,930	163,490	216,158	229,980
Financing and transfers	129,749	-	-	-	-
	<u>2,593,452</u>	<u>2,409,750</u>	<u>1,876,889</u>	<u>2,321,571</u>	<u>2,392,512</u>
DEFICIENCY OF REVENUE OVER EXPEN	\$ 104,325	\$ (99,861)	\$ 510,658	(2,922)	\$ (34,799)
ACCUMULATED SURPLUS,	\$ 1,608,627	\$ 1,712,952	\$ 1,712,952	\$ 1,712,952	\$ 1,710,030
ACCUMULATED SURPLUS, YE	\$ 1,712,952	\$ 1,613,091	\$ 2,223,610	\$ 1,710,030	\$ 1,675,231

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To February 28th, 2018

Schedule A - Detail of Revenue - Operating Fund

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

	2017	2018	2018	2018	2019
	Actual	Budget	Actual	YE Est.	Budget Est
Taxes					
Assessable Property					
Residential	1,081,704	1,148,957	1,144,905	1,144,905	1,196,988
Commerical					
Based on taxable assessments	614,638	612,177	611,071	611,071	623,106
Resource					
Taxable assessments	179,506	191,498	190,840	190,840	200,567
Forest property Tax less than 50	14,355	14,058	14,058	14,058	14,058
Forest property Tax more than	28,706	28,756	28,756	28,756	28,756
Area Rates					
Street Lighting	66,462	66,461	67,419	67,419	66,000
Sherbrooke Sewer	79,095	81,961	66,918	79,500	80,500
Solid Waste	185,058	195,576	196,745	196,745	193,737
Assessment Act, farm property aci	10,184	10,184	10,086	10,086	10,086
Business Property					
Based on Revenue - Aliant	20,150	20,150	19,930	19,930	19,930
Other					
Deed Transfer Tax	127,538	50,000	52,331	56,331	50,000
Fire Protection Levy	126,315	126,315	129,811	129,811	129,811
Transfer of Fire Protection Levy	(126,315)	(126,315)	(78,877)	(129,811)	(129,811)
	\$ 2,407,396	\$ 2,419,778	\$ 2,453,993	\$ 2,419,641	\$ 2,483,727
Expenditures as a s reduction of tax revenue					
Appropriations to Regional School	(535,300)	(541,101)	(442,616)	(541,010)	(557,654)
Transfer to correctional services	(44,112)	(45,000)	(43,619)	(43,619)	(44,000)
Deficit Regional Housing Authority	(2,680)	(10,000)	-	(5,000)	(5,000)
	\$ 1,825,304	\$ 1,823,677	\$ 1,967,758	\$ 1,830,012	\$ 1,877,073
Grants in lieu of taxes					
Federal government	16,444	18,428	19,050	19,050	19,050
Provincial property	138,154	136,354	137,741	137,741	137,741
CBC	691	700	-	700	700
	\$ 155,289	\$ 155,482	\$ 156,791	\$ 157,491	\$ 157,491

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To February 28th, 2018

Schedule A - Detail of Revenue - Operating Fund

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

	2017	2018	2018	2018	2019
	Actual	Budget	Actual	YE Est.	Budget Est
Revenue from own sources					
Licences and permits	2,671	3,000	3,132	3,439	3,000
Fines	13,911	7,000	3,086	3,456	3,500
Vol Fire Dept Workers Comp	4,185	4,724	-	4,800	4,800
Interest on taxes	135,757	65,000	55,545	60,146	60,000
Interest on investments	12,151	5,000	12,893	13,483	12,500
St. Mary's Fitness Center	4,063	4,500	3,675	3,875	4,000
St. Mary's Recplex	37,780	37,800	25,591	34,727	35,025
Miscellaneous & Benefits from Wa	4,719	9,950	5,213	9,500	7,000
Recplex Maintenance Grants	24,349	-	-	-	-
Scrap Metal	13,298	5,000	9,425	9,425	5,000
	\$ 252,884	\$ 141,974	\$ 118,560	\$ 142,851	\$ 134,825
Unconditional Transfers					
Provincial government					
Equalization grant	175,430	175,430	131,574	175,432	175,432
HST offset program	9,214	9,214	8,365	8,365	8,400
Nova Scotia Power Corp	3,112	3,112	3,192	3,192	3,192
Divert NS	591	-	-	-	-
Province of Nova Scotia	56,844	-	-	-	-
	\$ 245,191	\$ 187,756	\$ 143,131	\$ 186,989	\$ 187,024
Conditional transfers from other governments					
Provincial government					
Civic Addressing	1,307	1,000	1,307	1,307	1,300
Port Bickerton Lighthouse	13,634	-	-	-	-
	\$ 14,941	\$ 1,000	\$ 1,307	\$ 1,307	\$ 1,300
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 February 28th, 2018

Schedule B - Detail of Expenditures - Operating Fund

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

	2017	2018	2018	2018	2019
	Actual	Budget	Actual	YE Est.	Budget Est
General Government Services					
Legislative					
Warden remuneration and expenses	26,161	24,516	24,591	26,535	26,853
Council remuneration and expenses	87,234	105,517	84,846	102,213	105,940
Other (municipal election expense)	17,881	-	-		
General Administrative					
Administration and employee benefits	244,338	191,026	145,818	189,526	195,254
Financial management	62,057	66,178	61,009	66,178	68,397
Audit fees	14,500	14,500	-	14,500	14,500
Property valuation services	88,532	89,000	88,575	88,575	89,000
Low income rebates	4,620	5,000	4,510	4,510	4,600
Community Hall tax exemptions	37,764	41,000	38,240	38,240	39,000
Grants to organization (Policy/funding request)	33,947	34,000	27,925	34,000	39,000
General insurance	27,650	28,000	30,564	30,564	31,000
Solicitor expense	22,069	20,000	17,854	19,598	20,000
Computer/office expense	35,583	37,000	22,951	39,443	37,000
Building utilities and janitorial	35,533	39,500	29,706	34,715	35,800
Common services	14,367	14,000	7,852	11,352	14,000
Other general government services					
Valuation allowances	29,295	25,000	581	15,581	20,000
Debenture interest	21,510	-	-	-	-
	\$ 803,041	\$ 734,237	\$ 585,023	\$ 715,530	\$ 740,344
Protective Services					
Police protection					
RCMP policing	449,617	466,866	360,993	466,866	472,935
Law enforcement and corrections					
Public prosecutions	2,288	2,500	-	2,500	2,500
DNA testing	2,189	1,500	1,496	1,496	1,500
Fire protection					
Workermen's compensation insurance	4,724	4,800	2,092	4,800	4,800
Fire department grants	52,426	53,789	50,162	52,162	53,000
Special capital - fire department	-				
EMO	7,084	10,000	7,463	8,563	12,000
Other - property inspection and animal contro	14,329	20,000	14,087	20,087	21,000
	\$ 532,656	\$ 559,455	\$ 436,293	\$ 556,474	\$ 567,735

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To February 28th, 2018

Schedule B - Detail of Expenditures - Operating Fund

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

	2017	2018	2018	2018	2019
	Actual	Budget	Actual	YE Est.	Budget Est
Transportation services					
Road transport	25,526	25,909	-	25,909	25,909
Street lighting	64,500	66,500	56,486	66,000	66,000
Major repairs	113,688	-	-	-	-
	\$ 203,714	\$ 92,409	\$ 56,486	\$ 91,909	\$ 91,909
Environment health services					
Sewer					
Sewer maintenance	63,730	56,415	42,865	62,471	54,647
Superintendent Salary	25,484	25,546	23,417	25,546	28,407
Public Work Labour Salaries	40,821	41,091	37,667	41,091	41,584
Solid Waste					
Transfer station & collection	378,857	403,460	351,459	415,371	424,200
Transfer station manager	38,047	38,504	35,533	38,504	31,966
Transfer station laborer	5,316	5,000	2,203	2,403	2,500
	\$ 552,255	\$ 570,016	\$ 493,144	\$ 585,386	\$ 583,304

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

General Section - To February 28th, 2018

Schedule B - Detail of Expenditures - Operating Fund

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

	2017	2018	2017	2018	2019
	Actual	Budget	Actual	YE Est.	Budget Est
Environmental development services					
Planning and subdivision	27,231	44,000	18,618	23,500	46,500
Economic development and tourism	60,150	137,116	104,645	113,423	108,400
Regional Enterprise Network	19,191	25,587	19,191	19,191	24,340
	\$ 106,572	\$ 206,703	\$ 142,454	\$ 156,114	\$ 179,240
Recreation and cultural					
Dept of Community Develop & Recreati	116,040	128,530	77,300	108,733	120,330
St. Mary's Recplex	69,899	72,900	51,088	64,294	64,400
Recplex Maintenance Roy Steed Fund	24,349	-	-	-	-
St. Mary's Fitness Center	14,242	13,500	11,006	13,004	13,250
Port Bickerton Lighthouse	13,634	-	-	-	-
Sherbrooke Library	10,374	15,000	11,400	13,200	15,000
Eastern Counties Regional Library	16,927	17,000	12,695	16,927	17,000
	\$ 265,465	\$ 246,930	\$ 163,490	\$ 216,158	\$ 229,980

St. Mary's Gas Tax Reserve

	2017/18		2018/2019		2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
	Actuals to Jan 31/18	Est YE March 31/18	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.
Balance Forward	(637)	(637)	(3,764)	(3,764)	(3,194)	76	6,296	15,703	28,520	44,956						
Revenue	143,298	71,883	142,037	143,298	143,298	143,298	143,298	143,298	143,298	143,298	143,298	143,298	143,298	143,298	143,298	143,298
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projects: Based on CIP																
Dry Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin Bldg Payment	(145,164)	(145,164)	(142,728)	(142,728)	(140,028)	(137,078)	(133,891)	(130,481)	(126,862)							
Year End Balance	(2,503)	(73,918)	(3,764)	(3,194)	76	6,296	15,703	28,520	44,956	188,254						

Municipality of the District of St. Mary's - Capital Fund

	2017/18		2018/2019		2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
	Actuals to Jan 31/18	Est YE March 31/18	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.
Balance Forward	645,129	645,129	487,702	487,702	447,702	449,702	451,702	453,702	455,702	457,702						
Revenue																
Tax Sale Surplus Transfer	5,573	5,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solar Debt Repay & Interest	17,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - transfer fr general	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Projects: Expense																
Dry Hydrants	(15,000)	(11,892)	(15,000)	(12,000)												
Office Generator			(30,000)													
Sidewalk Project																
J Class Roads (Hospital)																
Eastside Waterline Project	(150,000)	-	(150,000)													
Solar Project	(165,836)	-														
Year End Balance	339,473	633,237	487,702	447,702	449,702	451,702	453,702	455,702	457,702	459,702						

Municipality of the District of St. Mary's - Roy Steed Fund - Recplex

	2017/18		Est YE March 31/18	2018/2019 Budget Est.	2019/2020 Budget Est.	2020/2021 Budget Est.	2021/2022 Budget Est.	2022/2023 Budget Est.	2023/2024 Budget Est.	2024/2025 Budget Est.
	Actuals to Jan 31/18	81,151								
Balance Forward	81,151	81,151	81,151	80,787	37,687	37,987	38,287	38,587	28,887	29,187
Interest	400	0	1,136.12	400	300	300	300	300	300	300
Projects: Expense										
Compressors				(10,000)				(10,000)		
Sprinkler Tanks				(25,000)						
Zamboni				(8,500)						
Community Enhancement	(10,000)	(1,151)	(1,500)							
Year End Balance	71,551	80,000	80,787	37,687	37,987	38,287	38,587	28,887	29,187	29,487



RESOLUTION

For Adopting Estimates & Striking Tax Rate
Municipality of the District of St. Mary's
For the Year April 1, 2018 - March 31, 2019

RESOLVED That pursuant to Section 72 and 73 of the Municipal Government Act, the Municipal Council of the Municipality of the District of St. Mary's estimates the sums of \$2,020,660 are required for the lawful purposes of the said Municipality for the year ending March 31, 2018, after crediting the probable revenue from all sources other than taxes for said year which may not be collectable and collected.

FURTHER RESOLVED that Council hereby authorizes the levying and collection of a rate of \$2.25 on each one-hundred dollar of the assessed value of the property assessed in the Assessment Roll, which shall be the Commercial Rate, and which rate the said Council deems sufficient to raise the sums required to defray the expenditure of the said Municipality for the said year and any deficit from the preceding year.

FURTHER RESOLVED that Council hereby authorizes the levying and collection of a rate of \$ 0.94 on each one-hundred dollar of assessed value of residential property assessed in the Residential Rate Roll, said rate having been calculated after applying the commercial rate to the residential property assessed to obtain the amount to be raised from Residential Property Taxation.

The *Commercial* and *Residential* rate so determined that Council deems sufficient to raise the amounts necessary for the lawful purposes of the said Municipality for the twelve month year ending March 31, 2019

FURTHER RESOLVED that said Council hereby requires payment of said rates to be made to the Treasurer of the said Municipality on or before the 31st day of July 2018.

FURTHER RESOLVED that said Council imposes an additional percentage of fourteen percent per annum on all rates and taxes remaining unpaid after the 31st day of July 2018.

FURTHER RESOLVED that the Council hereby fixes the 31st day of July 2018 as the day after which the Treasurer may proceed to issue warrants for the collection of all rates and taxes.

*Approved by St. Mary's Municipal Council on this
27th Day of March 2018.*



REMUNERATION FOR WARDEN & COUNCILLORS

Municipality of the District of St. Mary's
For the Year April 1, 2018 - March 31, 2019

RESOLVED by the Municipal Council of the Municipality of the District of St. Mary's, in the County of Guysborough, that the Policy Remuneration entitled to *Warden & Councillors* be as follows:

- i. The Warden of the Municipality shall receive an amount of \$7,962 Per annum as remuneration of his/her services as Warden and the Deputy Warden shall receive an amount of \$ 5,687 per annum for his/her services as Deputy Warden.
- ii. Every member of the Municipal Council shall receive an amount of \$12,511 Per annum as remuneration for his/her service as Councillor, such remuneration shall also be paid to the Warden and Deputy Warden as a Councillor pursuant to Section 1 of this Policy.
- iii. The Warden, Deputy Warden and Councillors shall in addition to such remuneration be paid a daily meal fee of dollars \$55.00 (\$15.00 breakfast, \$20.00 dinner, \$20.00 supper). **Federal Floating Mileage Rate** to and from meetings, conferences, workshops, etc. As per the expense policy.
- iv. Municipal representatives appointed by Council to outside agencies, organizations, commissions shall be paid in accordance to Section 3 and 4 of this Policy.
- v. The Warden, Deputy Warden and Councillors are paid 12 times per year.

***Approved by St. Mary's Municipal Council on this
27th Day of March 2018.***



Municipality of the District of St. Mary's
For the Year April 1, 2018 - March 31, 2019
Council Committees
In House and Outside Boards & Agencies

In House Committees	2017/18	2018/19
Occupational Health & Safety	Councillor Malloy/ Warden Mosher	Councillor Malloy/ Warden Mosher
EMO Committee	Warden Mosher/ Councillor Kaiser-Kirk	Warden Mosher/ Councillor Kaiser-Kirk
Active Transportation Committee	Councillor Kaiser-Kirk/ Councillor Findlay	Councillor Kaiser-Kirk/ Councillor Findlay
Fire Services Committee	<i>Open to all Councillors</i>	
Economic Development Committee	Warden Mosher/ Councillor Smith	Warden Mosher/ Councillor Smith
Audit Committee	<i>Open to all Councillors</i>	
Outside Boards/Agencies	2017/18	2018/19
Eastern Counties Regional Library (Board Member)	Councillor Baker/ Warden Mosher	Councillor Baker/ Councillor Smith
Region #2 Solid Waste	Deputy Warden Dort/ Councillor Malloy	Deputy Warden Dort/ Councillor Malloy
Sherbrooke Village Commission (Board Member)	Councillor Findlay/ n/a	Councillor Findlay/ n/a
Guysborough County Home Support (Board Member)	Deputy Warden Dort/ Councillor Baker	Deputy Warden Dort/ Councillor Baker
G.A.L.A. (Board Member)	Councillor Smith/ Deputy Warden Dort	Councillor Smith/ Deputy Warden Dort
REN Liaison and Oversight Committee	Warden Mosher/ Councillor Smith	Warden Mosher/ Councillor Smith
Port Hawkesbury Paper Forest Advisory Committee	Councillor Kaiser-Kirk/ Councillor Smith	Councillor Kaiser-Kirk/ Councillor Smith
Wild Islands Tourism Advancement Program (WITAP)	Councillor Findlay/ Warden Mosher	Councillor Findlay/ Warden Mosher
Port Bickerton Lighthouse Association	Councillor Kaiser-Kirk/ Councillor Baker	Councillor Kaiser-Kirk/ Councillor Baker
Guysborough Community Health Board	Councillor Malloy/ n/a	Councillor Malloy/ n/a

Approved by St. Mary's Municipal Council on this 27th Day of March 2018.

**Municipality of the District of St. Mary's
Community Hall Exemption List 2018/19**

<i>Group Name</i>	<i>Location</i>
Stillwater Comm Club	Stillwater
St. Mary's Lions Club	Sherbrooke
St. Mary's River Association	Sherbrooke
Heritage Goldenville	Goldenville
St Marys Fish and Game Assocation	Hwy 211 Stillwater
Masonic Hall (Sherbrooke Village)	Sherbrooke
St Marys Fish and Game	
Marie Joseph Comm Church	Bakers Rd, Marie Joseph
Eastern Shore Sunshine Club	Hwy 7, Ecum Secum
New Chester Comm Club	New Chester Rd
Caledonia Comm Club	Cameron Settlement Rd
Greenfield Oldsters	Hwy 348, Melrose
LOL Gladstone	Denver
St Mary's ATV	Aspen
IHL comm center	Hwy 211, Indian Hrb Lake
Sonora Comm Center	Sonora
Womens Inst	Sonora Rd, Port Hilford
Argyle Comm Club	Hwy 316, Argyle
Dist 6 Fire Dept	Goshen
Bickerton Comm Center	Port Bickerton
Port Bickerton Lighthouse properties	Port Bickerton

District of Saint Mary's – 2018/19 Budget

Highlights

- The 2018/19 Operating Budget is \$3,128,977 which represents a \$3,189 decrease from last year's Budget
- Council approved a 2 cent increase in the tax rate, bringing the residential/resource rate to \$0.94 and the commercial rate to \$2.25 per hundred of assessment value
- 1.3 cents of the 2 cent increase goes directly to cover the increase this year for RCMP and Educations, which are mandatory cost to the Municipality
- The Budget requires the use of \$34,799 from operating reserves
- Last year's budget draw on the operating reserve was significantly reduced through savings identified throughout the year, leaving a balance of over \$1.7 million in the District's operating reserves after this year's budget
- An increase of one cent on the tax rate amounts to \$17,637 in additional tax revenue for the District

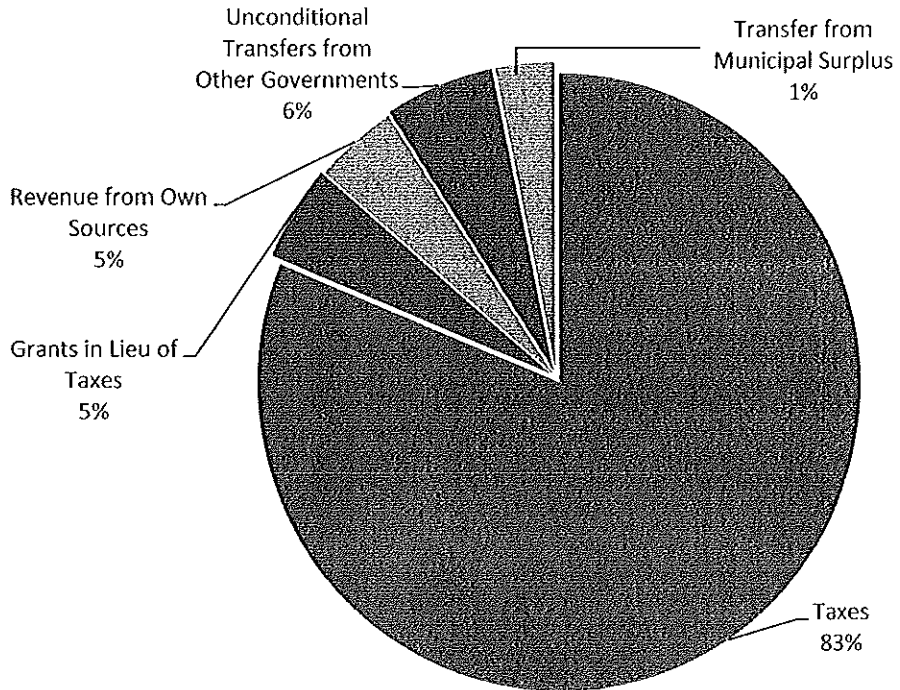
- An example of the impact on this years' rate increase, on a residential assessment of \$51,000 in the District, the property owner will pay an additional \$10.20 in their property tax compared to last year
- There is a cost of living increase of 1.2% to staff salaries the honorarium for the Warden and Councillors
- Area rates for universal solid waste collection will remain the same as last year at \$96.82
- Education, Policing/Correction Services, Property Valuation Services (assessment), municipal roads and Public Housing are mandatory expenses that are submitted to the Province and together amount to \$1,198,498 and equates to 38.3 percent of the budget
- Recreation and community development expenditures of \$229,980 represents about 7.4% of the budget and includes the term position for the Active Living Coordinator, as well as continued operations of the St. Mary's RecPlex and Fitness Centre
- The Economic Development budget of \$132,740 includes continued work with the Eastern Regional Enterprise Network, partnering with Destination Eastern and Northern Shores (DEANS) and show casing St. Mary's at the Saltscapes Tradeshow again this year

- The Capital Budget includes \$30,000 for the purchase and installation of a generator for the Municipal Office and \$12,000 for additional dry hydrant work
- Grants to Organizations this year remains at \$34,000 to reflect an appropriate balance between the community need and budgetary limits

2018/19 Approved Budget Revenue

Taxes	\$2,613,538
Grants in Lieu	\$157,491
Revenue Own Sources	\$141,974
Unconditional Transfers	\$188,756
<u>Municipal Transfer</u>	<u>\$34,799</u>

TOTAL = \$3,128,977
Operating Budget



Where does the Money Come From?

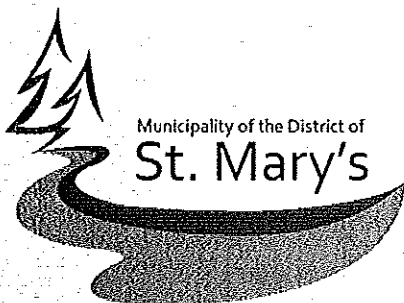
TAXES: All taxes levied or collected including residential, commercial, resource, acreage, area rates (fire tax levy, Sherbrooke Sewer, Solid Waste & Street lighting), HST offset program, Bell Aliant Grant in Lieu of taxes and deed transfer taxes are included

REVENUE FROM OWN SOURCES: All revenue from other categories include the following services: Building permits, fines, rentals (Recplex & Fitness Centre), return on investments; penalties and interest on taxes, scrap metal revenue and other services

GRANT IN LIEU OF TAXES: All taxes and area rates levied or collected from provincial and federal governments as a grant in lieu of taxes

UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENT: Entitlements and grants from other governments for which the municipality has full discretion as to their use. Including provincial equalization grant, farm property acreage and resource recovery fund.

TRANSFER FROM MUNICIPAL SURPLUS: portion of funds used and transferred from the municipal accumulated surplus used to fund any short comings from the overall budget



2018/19 Approved Budget

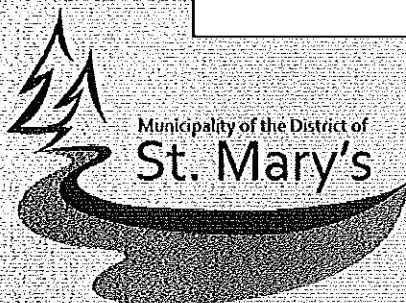
Tax and Area Rates Comparison

Tax Rates	2016-17	2017-18	2018-19
Residential & Resource Tax Rate Per \$100 of Assessment	\$ 0.89	\$ 0.92	\$ 0.94
Commercial Tax Rate Per \$100 of Assessment	\$ 2.20	\$ 2.23	\$ 2.25
Area Rates	2016-17	2017-18	2018-19
Sherbrooke Sewer per Unit	\$ 205.00	\$ 205.00	\$ 205.00
Street Light Area Rate	\$ 104.00	\$ 70.57	\$ 70.17
Solid Waste Collection fee per dwelling & Commercial Assessment	\$ 91.82	\$ 96.82	\$ 96.82
Other Rates	2016-17	2017-18	2018-19
Deed Transfer Tax	1.25%	1.25%	1.25%
Subdivision Fee	\$ 100.00	\$ 100.00	\$ 100.00
Fee per Garbage bag at Municipal Transfer Station	\$ 2.00	\$ 2.00	\$ 2.00

Fire Tax Levy Rates are unique to each fire district and are subject to change before tax bills are issued. Each Volunteer Fire Department set their own rates

Municipal Grants

	2016-17	2017-18	2018-19
Low Income Exemptions	\$ 5,500	\$ 5,000	\$ 4,600
Community Hall Tax Exemptions	\$ 42,000	\$ 41,000	\$ 39,000
Grants to Fire Departments & Training Grants	\$ 52,022	\$ 52,022	\$ 53,000
District Grants to Organizations	\$ 18,500	\$ 18,500	\$ 17,500
School Scholarships	\$ 3,000	\$ 3,000	\$ 3,000
General Government Grants to Organizations	\$ 12,500	\$ 12,500	\$ 13,500
Time is Now St. Martha's Campaign	-	-	\$ 5,000
Total Municipal Grants	\$133,522	\$132,022	\$135,600



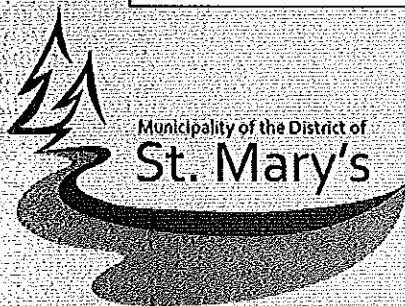
2018/19 Approved Budget

Provincial Mandatory Expenses

	2016-17	2017-18	2018-19
Property Assessment Services (PVSC)	\$ 88,000	\$ 89,000	\$ 89,000
RCMP & Corrections	\$498,631	\$515,866	\$520,935
Roads (J-class 4.3kms)	\$ 25,416	\$ 25,909	\$ 25,909
Strait Regional School Board	\$535,312	\$541,101	\$557,654
Eastern Mainland Housing Authority	\$ 10,000	\$ 10,000	\$ 5,000
Total Mandatory Expenses	\$1,157,359	\$1,181,876	\$1,198,498

Municipal Services

	2016-17	2017-18	2018-19
Emergency Measures	\$ 10,000	\$ 10,000	\$ 12,000
Legislative Services	\$123,847	\$130,033	\$131,793
Building Inspection & Planning Services	\$ 62,619	\$ 63,000	\$ 67,500
Economic Development & Tourism Promotion	\$103,737	\$162,703	\$131,740
Recreation & Community Development	\$204,224	\$214,930	\$197,980
Municipal Solid Waste & Transfer Station	\$426,298	\$446,694	\$458,666
Sherbrooke Sewer	\$ 88,374	\$ 81,961	\$ 83,054
Street Lighting	\$ 66,622	\$ 66,500	\$ 66,000
Fire Tax Levies	\$128,082	\$128,530	\$129,811
Solicitor, Insurance and Audit Fees	\$ 61,500	\$ 62,500	\$ 65,500
Sherbrooke Library	\$ 29,000	\$ 32,000	\$ 32,000
Grants to Organizations	\$ 34,000	\$ 34,000	\$ 39,000
Municipal Election	\$ 15,000	-	-
Total Municipal Services	\$1,353,484	\$1,432,851	\$1,415,044



2018/19 Approved Budget

Municipal Reserves & Capital Projects

Estimated Balances as of March 31st, 2018

Accumulated Surplus \$1,710,030

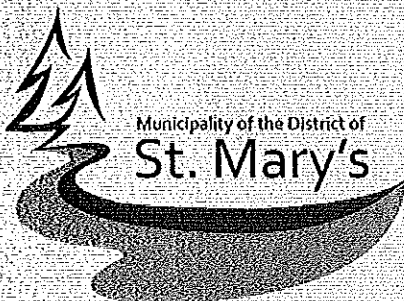
- ❖ Municipal Accumulated Surplus amount required for 2018/19
\$34,799

Capital Reserve Fund \$487,702

- ❖ Projects scheduled for 2018/19
 - Installation of Municipal Dry Hydrant \$12,000
 - Office Generator \$30,000

Roy Steed Fund \$80,787

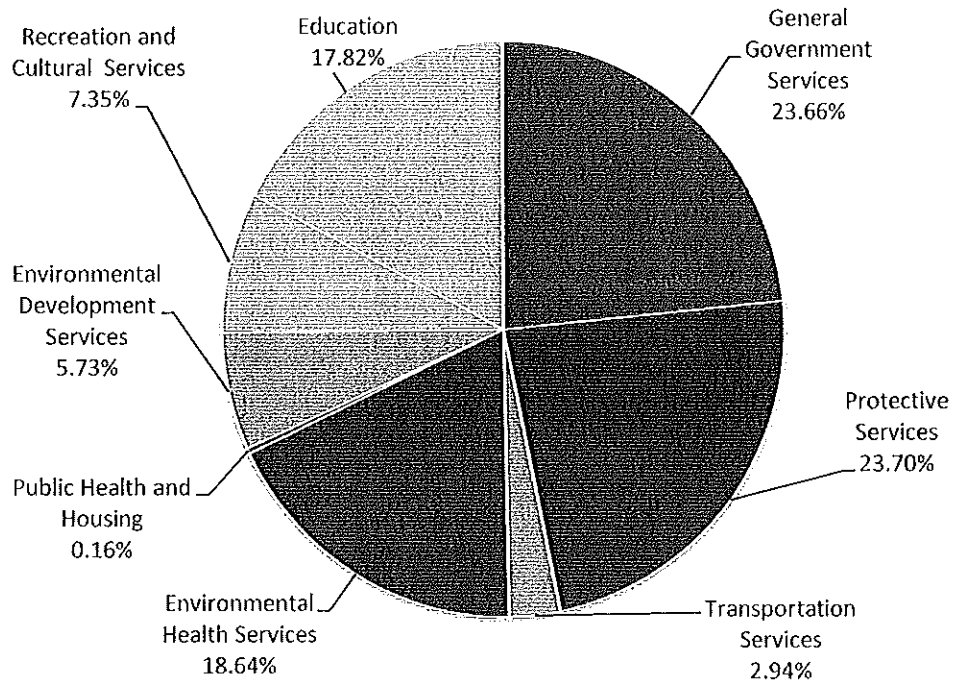
- ❖ Recplex Fund
- ❖ Projects scheduled for 2018/19
 - Community Enhancement at Facility \$8,500
 - Sprinkler tank Maintenance \$10,000
 - Zamboni \$25,000



2018/19 Approved Budget Expenditures

General Government	\$740,344
Protective Services	\$741,546
Transportation	\$91,909
Environmental Health	\$583,304
Public Health	\$5,000
Environmental Dev.	\$179,240
Recreation & Cultural	\$229,980
Education	\$557,654

TOTAL = \$3,128,977
Operating Budget



Where does your property Tax Dollars Go?

GENERAL GOVERNMENT SERVICES:

Activities related to the overall operation of the municipality and affect all services provided by the Municipality, including council and administration salaries and expenses, grants to organizations, Audit and Legal fees, insurance, administration fees, and property assessment.

PROTECTION SERVICES:

RCMP, Fire Departments, EMO, Building Inspection

TRANSPORTATION SERVICES:

Street Lights and Roads

ENVIRONMENTAL HEALTH SERVICES:

Sewer Utility, Garbage Collection and Transfer Station, Public Works

ENVIRONMENTAL DEVELOPMENT SERVICES:

Planning, Zoning, Economic Development and Tourism

RECREATION & CULTURE:

Programs and services, Recplex, Fitness Centre, Community Development and Library



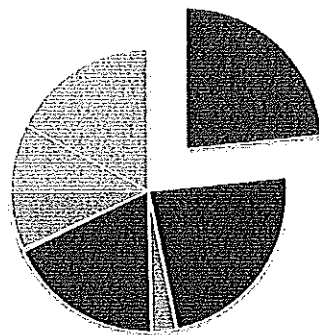
2018/19 Approved Budget Expenditures

General Government Services

\$740,344

- ❖ Warden and Councillor Honorariums & Expenses
- ❖ Administration Staff Salaries & Expenses
- ❖ Office Supplies & Computer Expense
- ❖ Municipal Solicitor & Audit Fees
- ❖ Admin Office Expenses
 - Janitorial
 - Phone & Power
 - Plowing
 - Photocopier & Postage
- ❖ Municipal Insurance
- ❖ Community Hall Tax Exemptions
- ❖ Low Income Tax Exemptions
- ❖ Grants to Organizations & District Grants, including contribution to the Time is Now campaign, St. Martha's Hospital
- ❖ Allowance for uncollectable taxes
- ❖ Property Valuation Services Corporation (PVSC - Assessment)

23.66% of Budget



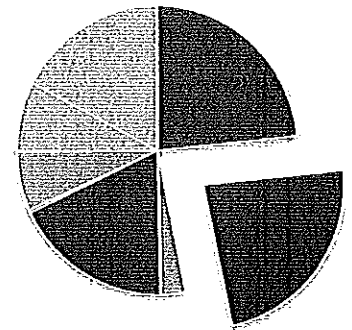
2018/19 Approved Budget Expenditures

Protective Services

\$741,546

- ❖ Provincial Corrections
- ❖ Prosecution & DNA Charges
- ❖ RCMP
- ❖ Volunteer Fire Departments
 - Fire Tax Levies
 - Workers Compensation
 - Operating & Training
 - Grants to Departments
- ❖ Emergency Measurers
- ❖ Dog Bylaw Enforcement Officer
- ❖ Building Inspection and Civic Addressing

23.70% of Budget

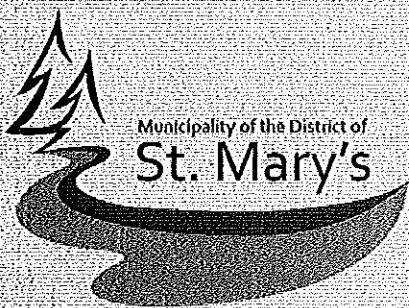
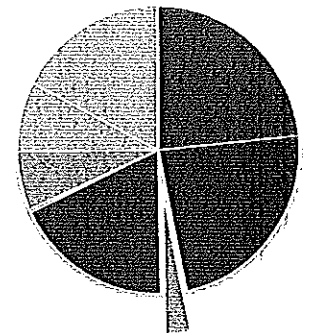


Transportation Services

\$91,909

- ❖ Maintenance of J-Class Roads (Municipal roads through TIR)
- ❖ Municipal Street Lighting Expense through NSP

2.94% of Budget



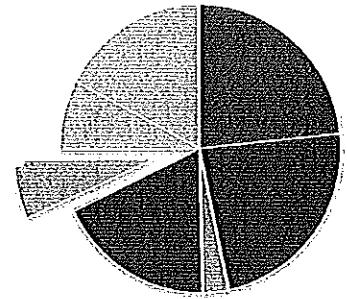
2018/19 Approved Budget Expenditures

Environmental Development – Planning & Development

\$179,240

- ❖ Planning & Subdivision Services
- ❖ Updating Municipal Land Use Bylaw
- ❖ Economic Development Staff Salaries & Expenses
- ❖ Economic Development Committee
- ❖ Investment in the Eastern Strait Regional Enterprise Network (REN)

5.73% of Budget

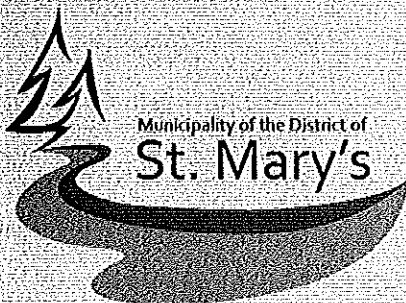
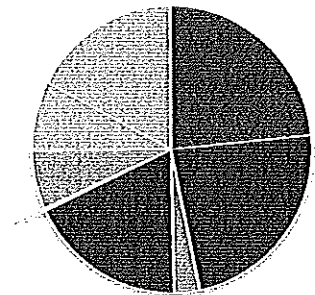


Public Health Services

\$5,000

- ❖ Fund a portion of the Deficit from Eastern Mainland Housing Authority's General operations

0.16% of Budget



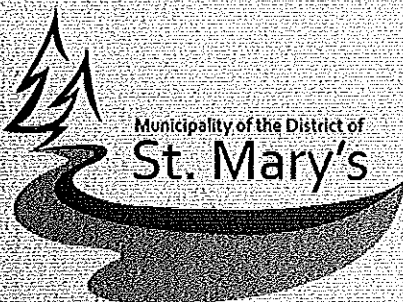
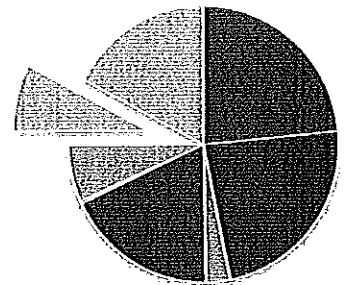
2018/19 Approved Budget Expenditures

Recreation and Cultural Services

\$229,980

- ❖ Recreation staff Salaries & Expenses; including Director and the Active Living Coordinator
- ❖ Youth Recreation Staff year round
- ❖ Free Summer Day Camps for youth & Summer Programming
- ❖ Sponsorship of the Guysborough County 55+ Games
- ❖ Municipal Volunteer Appreciation Reception
- ❖ New flag poles at entrance of Sherbrooke
- ❖ Monthly Municipal Newsletter
- ❖ Special Events including Community Partnerships
 - Canada Day Festivities
 - Seasonal Parties
 - Winter Fun Fest
- ❖ Recreation Programming
 - Yoga
 - Zumba
 - Guitar lessons (Free)
 - Intermurals (Free)
 - Happy Feet (Free)
 - Teen Programs (Free)
 - Kid Fit (Free)
- ❖ Community Development Projects
 - Assistance with Grants
 - Stonewall Park
 - Active Transportation
 - Old Fashion Christmas Sponsorship
 - Jingle Run
- ❖ St. Mary's Fitness Centre
- ❖ St. Mary's Recplex
- ❖ Funding to Eastern Counties Regional Library & Sherbrooke Library Maintenance

7.35% of Budget

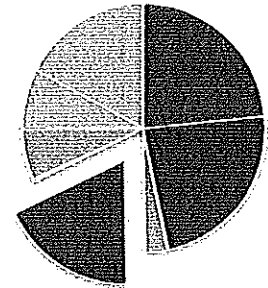


2018/19 Approved Budget Expenditures

Environmental Health Services

\$583,304

- ❖ Sherbrooke Sewer & Public Works 18.64% of Budget
 - Staff Salaries
 - Power
 - Chemicals
 - Maintenance
 - Equipment
- ❖ Municipal Transfer Station
 - Staff Salaries and Expense
 - Backhoe Fuel and Furnace Oil
 - General repairs at Transfer Station
 - Contract for curbside collection of Solid Waste and Recyclables including Heavy Haul items
 - Disposal fees for both Solid Waste and Recyclables
 - Eastern Region Solid Waste Management Committee allotment
 - Ground water testing and monitoring wells
 - Expanding site for and including disposal of construction and demolition material

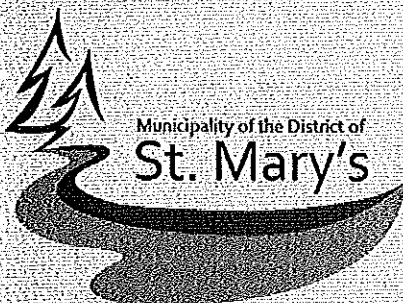
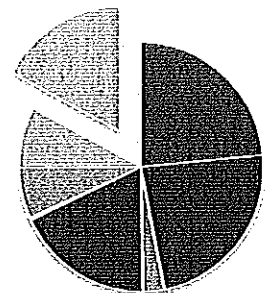


Education

\$557,654

- ❖ Strait Regional School Board Education Tax based in provincial formula

17.82% of Budget



Municipality of the District of St. Mary's - 10 Year Budget Review

	2009-10	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-17	2017-18	2018-19
Projected Funds Needed from Accum. Surplus	68,590	170,373	201,817	109,388	133,957	234,706	192,254	156,721	99,861	34,799
Actual Funds Needed from Accum. Surplus at Year End (True Surplus)	(36,120)	(153,125)	45,682	102,584	80,755	103,105	72,699	(104,325)	2,922	
Year End Accum. Surplus	1,860,327	2,013,452	1,967,770	1,865,186	1,784,431	1,681,326	1,608,627	1,712,952	1,710,030	1,675,231
Rate										
Commercial Tax Rate	2.12	2.15	2.13	2.13	2.13	2.15	2.18	2.20	2.23	2.25
R&R Tax Rate	0.81	0.84	0.82	0.82	0.82	0.84	0.87	0.89	0.92	0.94
Street Light Rate	\$ 88.00	\$ 94.00	\$ 97.00	\$ 104.00	\$ 104.00	\$ 104.00	\$ 104.00	\$ 70.57	\$ 70.57	\$ 70.17
Solid Waste Charge	\$ -	\$ -	\$ 61.58	\$ 84.57	\$ 86.94	\$ 89.35	\$ 91.82	\$ 91.82	\$ 96.82	\$ 96.82
Assessments										
Business Occupancy	2,963,000	147,800	155,023	153,991	-	-	-	-	-	-
Commercial	35,787,400	34,833,000	34,083,286	31,805,070	31,514,600	30,208,700	28,473,900	28,009,800	27,451,900	27,693,600
Residential	97,143,400	100,171,500	105,550,000	105,550,000	113,864,200	115,648,100	119,122,500	121,830,100	124,886,600	127,339,100
Resource	18,136,700	18,665,200	18,912,000	19,217,317	19,924,200	20,168,100	20,231,700	20,246,800	20,815,000	21,336,900
Assessment X Rate										
Revenue Business Oc	\$ 62,816	\$ 3,133	\$ 3,302	\$ 3,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Commercial	\$ 758,693	\$ 738,460	\$ 725,974	\$ 677,448	\$ 671,261	\$ 649,487	\$ 620,731	\$ 616,216	\$ 612,177	\$ 623,106
Revenue Residential	\$ 786,862	\$ 811,389	\$ 865,510	\$ 910,531	\$ 933,686	\$ 971,444	\$ 1,036,366	\$ 1,084,288	\$ 1,148,957	\$ 1,156,988
Revenue Resource	\$ 146,907	\$ 151,188	\$ 155,088	\$ 157,582	\$ 163,378	\$ 169,412	\$ 176,016	\$ 180,197	\$ 191,498	\$ 200,567
Major Expenditures										
Council Hon & Expense	\$ 123,476	\$ 119,229	\$ 130,939	\$ 133,071	\$ 133,374	\$ 132,547	\$ 131,347	\$ 123,847	\$ 130,033	\$ 132,793
Education	\$ 522,500	\$ 497,157	\$ 489,755	\$ 513,005	\$ 523,765	\$ 524,523	\$ 526,692	\$ 535,312	\$ 541,101	\$ 557,654
RDA/Econ Devp/REN	\$ 50,350	\$ 50,350	\$ 50,350	\$ 50,350	\$ 68,260	\$ 98,684	\$ 77,641	\$ 103,737	\$ 162,703	\$ 132,740
Recr/Active Living	\$ 94,120	\$ 105,541	\$ 111,448	\$ 119,943	\$ 98,427	\$ 111,930	\$ 111,820	\$ 111,924	\$ 128,530	\$ 120,330
Corrections	\$ 63,803	\$ 49,930	\$ 36,742	\$ 48,000	\$ 47,478	\$ 45,611	\$ 44,638	\$ 44,114	\$ 45,000	\$ 44,000
Poling	\$ 362,096	\$ 366,044	\$ 384,352	\$ 390,811	\$ 398,627	\$ 424,426	\$ 437,159	\$ 449,775	\$ 466,866	\$ 472,935
PVSC (Assessment)	\$ 85,930	\$ 86,904	\$ 89,778	\$ 91,800	\$ 88,864	\$ 88,834	\$ 90,610	\$ 88,000	\$ 89,000	\$ 89,000
Solid Waste/Tt Station	\$ 182,178	\$ 196,005	\$ 352,387	\$ 434,056	\$ 465,408	\$ 488,934	\$ 455,721	\$ 426,298	\$ 446,964	\$ 458,666
Grants/Funding	\$ 67,921	\$ 88,290	\$ 137,326	\$ 54,780	\$ 55,530	\$ 46,100	\$ 40,800	\$ 34,000	\$ 34,000	\$ 39,000

* Estimated to year end, not audited