
Municipality of the District of St. Mary's
2020-2021 Budget - AGM



March 25th, 2020



Municipality of the District of St. Mary's

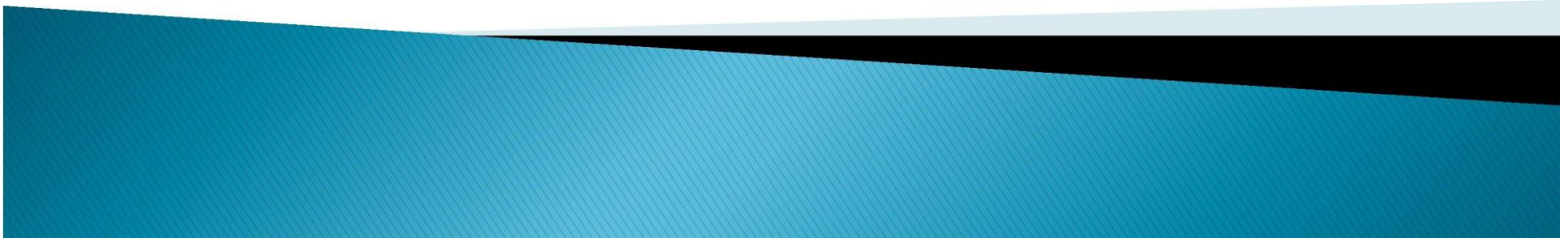
Budget March 25, 2020

Key Messages

-
- The Municipality is introducing its second budget in a row without requiring funds from the accumulated operating surplus.
 - The operating budget this year is \$3,259,039. This represents a 0.86% increase over last years' budget. New capital spending for the year is \$228,078.
 - Tax rates will remain the same as last year and there will be no increases to area rates.
 - Education payments to the Province are increasing by 2.9% over last year's municipal contribution.
 - Capital projects planned for the fiscal year include dry hydrants, street improvements and sewer and water plant upgrades.
 - **Municipality will have a combined operating and capital surplus of \$2,018,806 at March 31, 2021.**
 - Budget takes into consideration \$20,000 cost for a municipal election in October 2020.
 - Staff salary/wages and Councilor remunerations increased by 2.2% cost of living, as per Statistics Canada figures for Nova Scotia December 2018 to December 2019.
 - Fitness Center will change to swipe card entry by registered members at no charge for a one year trial period.
 - Due to the COVID-19 pandemic there will be no Budget open-house scheduled this year.



2020-2021
Annual Meeting of Council
March 25th, 2020



Municipal Operating Budget

2020/21 Revenue

- Residential/Resource and Commercial property tax rates to remain the same as 2019-20, resulting in a balanced operating budget for 2020-2021
- Solid waste charge per residential account with dwelling and commercial account with a structure to remain the same at \$96.82
- Street Light Area Rate remains the same at \$70.17
- Sewer Area Rate to remain the same at \$215 per unit
- Admin charge for listing Mortgage companies interest on tax accounts to remain the same at \$10 per AAN
- All other municipal set rates and taxes remaining the same as previous fiscal year
- Fire Tax Levies are determined by individual volunteer fire departments at their annual meetings

Total estimated Revenue for 2020/21 \$3,287,160



Municipal Operating Budget

2020/21 Expenditures

- General Government Services \$745,915
 - Protective Services (Fire, RCMP, Corrections, Bldg. Inspection) \$776,442
 - Transportation Services (Roads & St Lighting) \$93,000
 - Environmental Health Services (Sewer & Transfer Station) \$604,776
 - Environmental Development Services (Planning & Economic Develop.)
\$125,925
 - Recreation & Cultural Services (Recreation, Recplex, Fitness Center & Library)
\$354,951
 - Education (Strait Regional School Board) \$578,151
 - Public Health Services (Deficit Housing Authority) \$8,000
- ▮ Total estimated expenditures for 2020/21 **\$3,287,160**



Sherbrooke Water Utility

- Revenue has been estimated and budgeted based on the water rate study and approved rates – estimated revenue for 2020/2021 at \$149,652
- Estimated expenditures for 2020/2021 of \$149,493; main components being chemicals, power and administration
- Excess revenue above expenditures will go towards paying down the accumulated deficit



Capital Budgets

Gas Tax Reserve Fund

- Project scheduled for 2020/2021 include:
 - Admin building debt repayment of \$140,028
 - Sewer pump upgrade of \$8,000
 - Chlorine/Turbidity upgrades \$30,000
 - Projected balance at year end March 31, 2021 of \$32,577

Capital Reserve Fund

- Projects scheduled for 2020/21 include:
 - Dry Hydrants \$8,000
 - J Class Roads \$45,000
 - UV Sewer Project \$52,600
 - Streetscapes Project \$30,000
 - Projected balance at year end March 31, 2021 of \$237,417

Roy Steed Recplex Fund

No projects currently scheduled, fund balance projected at March 31, 2021 of \$7000





MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Statement of Operations - Operating Fund

Year ending March 31st, 2021, with comparative figures for 2020 & 2019

| | 2019 | 2020 | 2020 | 2020 | 2021 |
|--------------------------------------|--------------|--------------|--------------|---------------|--------------|
| | Actual | Budget | Mar 20/20 | YE Projection | Budget |
| Revenue (Schedule A) | | | | | |
| Taxes | 1,899,886 | 1,949,047 | 2,017,038 | 1,946,204 | 1,931,613 |
| Grants in lieu of taxes | 158,856 | 156,700 | 157,862 | 157,863 | 157,750 |
| Revenue from own sources | 145,514 | 170,861 | 185,792 | 213,042 | 169,406 |
| Unconditional transfers from othe | 187,801 | 193,609 | 145,471 | 189,329 | 192,221 |
| Conditional transfers from other | 1,296 | 26,300 | 157,862 | 26,285 | 51,300 |
| Other transfers | 142,728 | | - | - | - |
| | 2,536,081 | 2,496,517 | 2,664,025 | 2,532,723 | 2,502,290 |
| Expenditures (Schedule B) | | | | | |
| General government services | 767,649 | 718,768 | 660,107 | 726,712 | 745,915 |
| Protective services | 555,252 | 573,194 | 554,605 | 575,070 | 577,723 |
| Transportation services | 93,781 | 91,909 | 82,411 | 92,281 | 93,000 |
| Environmental health services | 560,316 | 603,683 | 560,226 | 625,461 | 604,776 |
| Environmental development servi | 150,451 | 145,524 | 43,112 | 81,308 | 125,925 |
| Recreation and cultural services | 242,779 | 363,440 | 335,616 | 376,692 | 354,951 |
| Financing and transfers | 160,852 | - | - | 50,199 | - |
| | 2,531,081 | 2,496,518 | 2,236,077 | 2,527,723 | 2,502,290 |
| DEFICIENCY OF REVENUE OVER EX | \$ 5,000 | \$ (0) | \$ 427,948 | \$ 5,000 | \$ 0 |
| ACCUMULATED SURPLUS, | \$ 1,721,192 | \$ 1,726,193 | \$ 1,726,192 | \$ 1,726,192 | \$ 1,731,191 |
| ACCUMULATED SURPLUS, YE | \$ 1,726,193 | \$ 1,726,192 | \$ 2,154,139 | \$ 1,731,191 | \$ 1,731,190 |

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S



Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2021, with comparative figures for 2020 & 2019

| | 2019 | 2020 | 2020 | 2020 | 2021 |
|---|--------------|--------------|--------------|---------------|--------------|
| | Actual | Budget | Mar 20/20 | YE Projection | Budget |
| Taxes | | | | | |
| Assessable Property | | | | | |
| Residential | 1,195,002 | 1,250,327 | 1,247,766 | 1,247,766 | 1,291,928 |
| Commerical | | | | | |
| Based on taxable assessment | 618,278 | 626,599 | 623,374 | 623,374 | 587,331 |
| Resource | | | | | |
| Taxable assessments | 198,874 | 210,931 | 209,715 | 209,715 | 211,636 |
| Forest property Tax less than | 13,833 | 13,818 | 13,875 | 13,875 | 13,786 |
| Forest property Tax more tha | 28,869 | 28,869 | 28,869 | 28,869 | 28,869 |
| Area Rates | | | | | |
| Street Lighting | 66,524 | 66,029 | 65,121 | 65,121 | 65,750 |
| Sherbrooke Sewer | 78,986 | 82,435 | 69,440 | 82,202 | 82,202 |
| Solid Waste | 192,769 | 192,943 | 192,672 | 192,672 | 194,415 |
| Assessment Act, farm property | 10,223 | 10,223 | 10,471 | 10,471 | 10,471 |
| Business Property | | | | | |
| Based on Revenue - Aliant | 20,873 | 20,873 | 18,997 | 18,997 | 19,000 |
| Other | | | | | |
| Deed Transfer Tax | 78,645 | 55,000 | 63,282 | 65,782 | 55,000 |
| Fire Protection Levy | 156,912 | 153,522 | 156,095 | 156,095 | 156,095 |
| Transfer of Fire Protection Levy | (156,912) | (153,522) | (78,000) | (156,095) | (156,095) |
| | \$ 2,502,876 | \$ 2,558,047 | \$ 2,621,678 | \$ 2,558,844 | \$ 2,560,388 |
| Expenditures as a reduction of tax revenue | | | | | |
| Appropriations to Regional Scho | (551,782) | (557,000) | (561,724) | (561,724) | (578,151) |
| Transfer to correctional services | (43,208) | (44,000) | (42,916) | (42,916) | (42,624) |
| Deficit Regional Housing Author | (8,000) | (8,000) | - | (8,000) | (8,000) |
| | \$ 1,899,886 | \$ 1,949,047 | \$ 2,017,038 | \$ 1,946,204 | \$ 1,931,613 |
| Grants in lieu of taxes | | | | | |
| Federal government | 19,550 | 19,000 | 18,926 | 18,926 | 19,000 |
| Provincial property | 138,606 | 137,000 | 138,174 | 138,174 | 138,000 |
| CBC | 700 | 700 | 763 | 763 | 750 |
| | \$ 158,856 | \$ 156,700 | \$ 157,862 | \$ 157,863 | \$ 157,750 |

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2021, with comparative figures for 2020 & 2019



| | 2019 | 2020 | 2020 | 2020 | 2021 |
|---|------------|------------|------------|---------------|------------|
| | Actual | Budget | Mar 20/20 | YE Projection | Budget |
| Revenue from own sources | | | | | |
| Licences and permits | 9,252 | 5,500 | 2,922 | 2,922 | 3,500 |
| Fines | 6,949 | 5,000 | 4,649 | 4,800 | 5,000 |
| Vol Fire Dept Workers Comp | 4,253 | 4,800 | - | 4,800 | 4,800 |
| Interest on taxes | 61,626 | 60,000 | 61,274 | 65,500 | 60,000 |
| Interest on investments | 25,391 | 13,500 | 27,150 | 29,650 | 23,500 |
| St. Mary's Fitness Center | 3,097 | 3,200 | 727 | 727 | - |
| Recreation/Community Grants | - | 25,550 | 28,243 | 34,591 | 22,256 |
| St. Mary's Recplex | 32,721 | 33,125 | 22,750 | 25,525 | 32,350 |
| Miscellaneous | 2,226 | 4,686 | 4,550 | 11,000 | 4,500 |
| Recplex Maintenance Grants | - | - | - | - | - |
| Scrap Metal /Tipping Fees | - | 15,500 | 33,527 | 33,527 | 13,500 |
| | \$ 145,514 | \$ 170,861 | \$ 185,792 | \$ 213,042 | \$ 169,406 |
| Unconditional Transfers | | | | | |
| Provincial government | | | | | |
| Equalization grant | 175,432 | 175,432 | 131,574 | 175,432 | 175,432 |
| HST offset program | 9,192 | 15,000 | 10,608 | 10,608 | 13,500 |
| Nova Scotia Power Corp | 3,177 | 3,177 | 3,289 | 3,289 | 3,289 |
| Divert NS | - | - | - | - | - |
| Province of Nova Scotia | - | - | - | - | - |
| | \$ 187,801 | \$ 193,609 | \$ 145,471 | \$ 189,329 | \$ 192,221 |
| Conditional transfers from other governments | | | | | |
| Provincial government | | | | | |
| Civic Addressing | 1,296 | 1,300 | 1,285 | 1,285 | 1,300 |
| MPAL | - | 25,000 | 20,000 | 25,000 | 25,000 |
| Community Works Grant | - | - | - | - | 25,000 |
| | \$ 1,296 | \$ 26,300 | \$ 21,285 | \$ 26,285 | \$ 51,300 |

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2021 with comparative figures for 2020 & 2019



| | 2019 | 2020 | 2020 | 2020 | 2021 |
|---|------------|------------|------------|---------------|------------|
| | Actual | Budget | Mar 20/20 | YE Projection | Budget |
| General Government Services | | | | | |
| Legislative | | | | | |
| Warden remuneration | 20,473 | 20,883 | 20,883 | 20,883 | 21,342 |
| Warden expenses | 4,026 | 5,100 | 3,342 | 3,842 | 5,000 |
| Council remuneration | 86,753 | 82,373 | 82,373 | 82,373 | 84,186 |
| Council expenses | 14,997 | 24,100 | 17,381 | 19,381 | 24,000 |
| Other council expense | 4,066 | 3,000 | 3,097 | 3,200 | 3,000 |
| Municipal Election | - | - | - | - | 20,000 |
| General Administrative | | | | | |
| Administration and employee benefits | 195,193 | 184,489 | 175,066 | 176,293 | 184,002 |
| Financial management | 68,343 | 123,823 | 124,405 | 124,405 | 128,385 |
| Audit fees | 14,500 | 14,500 | - | 14,500 | 14,500 |
| Property valuation services | 90,295 | 89,500 | 92,381 | 92,381 | 93,500 |
| Low income rebates | 3,740 | 4,000 | 4,630 | 4,630 | 5,000 |
| Community Hall tax exemptions | 38,650 | - | - | - | - |
| Grants to organization (Policy/funding) | 39,000 | - | - | - | - |
| General insurance | 30,820 | 31,000 | 32,312 | 32,312 | 33,000 |
| Solicitor expense | 19,413 | 22,000 | 11,012 | 23,512 | 20,000 |
| Computer/office expense | 42,323 | 40,000 | 36,367 | 44,000 | 40,000 |
| Building utilities and janitorial | 41,866 | 40,000 | 46,657 | 51,000 | 41,000 |
| Common services | 9,921 | 14,000 | 10,199 | 14,000 | 14,000 |
| Other general government services | | | | | |
| Valuation allowances | 25,544 | 20,000 | - | 20,000 | 15,000 |
| Debenture interest | 17,728 | - | - | - | - |
| | \$ 767,649 | \$ 718,768 | \$ 660,107 | \$ 726,712 | \$ 745,915 |
| Protective Services | | | | | |
| Police protection | | | | | |
| RCMP policing | 472,128 | 482,394 | 476,820 | 476,820 | 482,542 |
| Law enforcement and corrections | | | | | |
| Public prosecutions | 2,896 | 2,500 | 2,083 | 4,166 | 3,291 |
| DNA testing | 1,478 | 1,500 | 1,506 | 1,506 | 1,506 |
| Fire protection | | | | | |
| Workermen's compensation insuranc | 4,480 | 4,800 | 3,549 | 4,884 | 4,884 |
| Fire department grants | 48,322 | 52,000 | 48,846 | 50,846 | 52,000 |
| Special capital - fire department | | | | | |
| EMO | 8,586 | 10,000 | 8,027 | 9,300 | 10,000 |
| Other - property inspection and anima | 17,362 | 20,000 | 13,774 | 27,548 | 23,500 |
| | \$ 555,251 | \$ 573,194 | \$ 554,605 | \$ 575,070 | \$ 577,723 |

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2021, with comparative figures for 2020 & 2019



| | 2019 | 2020 | 2020 | 2020 | 2021 |
|------------------------------------|------------|------------|------------|---------------|------------|
| | Actual | Budget | Mar 20/20 | YE Projection | Budget |
| Transportation services | | | | | |
| Road transport | 28,127 | 25,909 | 26,281 | 26,281 | 27,000 |
| Street lighting | 65,654 | 66,000 | 56,130 | 66,000 | 66,000 |
| Major repairs | - | - | | | |
| | \$ 93,781 | \$ 91,909 | \$ 82,411 | \$ 92,281 | \$ 93,000 |
| Environment health services | | | | | |
| Public Works & Sewer | | | | | |
| Sewer maintenance | 68,964 | 53,157 | 43,827 | 53,068 | 53,157 |
| Superintendent Salary | 27,694 | - | - | - | - |
| Public Works Salaries/Benefit | 41,515 | 94,083 | 75,627 | 76,850 | 101,390 |
| Solid Waste | | | | | |
| Transfer station & collection | 390,607 | 431,483 | 421,666 | 473,937 | 424,720 |
| Transfer station salaries | 13,985 | 24,960 | 19,106 | 21,606 | 25,509 |
| Transfer station laborer | 17,551 | - | - | | |
| | \$ 560,316 | \$ 603,683 | \$ 560,226 | \$ 625,461 | \$ 604,776 |

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2021, with comparative figures for 2020 & 2019



| | 2019 | 2020 | 2020 | 2020 | 2021 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Mar 20/20 | YE Projection | Budget |
| Environmental development services | | | | | |
| Planning and subdivision | 24,115 | 28,500 | 5,877 | 29,377 | 33,500 |
| Economic development and tourism | 103,982 | 107,024 | 37,235 | 51,931 | 92,425 |
| Regional Enterprise Network (19/20 Closure) | 22,354 | 10,000 | - | - | - |
| | \$ 150,451 | \$ 145,524 | \$ 43,112 | \$ 81,308 | \$ 125,925 |
| Recreation and cultural | | | | | |
| Dept of Community Develop & Recr | 121,731 | 176,940 | 171,871 | 185,960 | 174,151 |
| St. Mary's Recplex | 73,829 | 64,500 | 59,075 | 69,563 | 71,800 |
| Recplex Maintenance Roy Steed Fun | - | - | - | - | - |
| St. Mary's Fitness Center | 12,711 | 13,000 | 11,258 | 11,644 | 8,500 |
| Grants to organization (Policy/fundin | - | 35,000 | 24,119 | 35,000 | 25,500 |
| Community Hall tax exemptions | - | 39,000 | 38,305 | 38,305 | 40,000 |
| Port Bickerton Lighthouse | - | 4,000 | 4,000 | 4,000 | 4,000 |
| Sherbrooke Library | 17,580 | 14,000 | 14,293 | 15,293 | 13,000 |
| Eastern Counties Regional Library | 16,927 | 17,000 | 12,695 | 16,927 | 18,000 |
| | \$ 242,778 | \$ 363,440 | \$ 335,616 | \$ 376,692 | \$ 354,951 |

Municipality of the District of St. Mary's
Annual General Meeting
Wednesday, March 25th, 2020



RESOLUTION

For Adopting Estimates & Striking Tax Rate

Municipality of the District of St. Mary's - For the Year April 1, 2020 - March 31, 2021

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 **\$ 2,090,895** are required for the lawful purposes of the said Municipality for the year ending March 31, 2021, 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 **\$ 2.26** 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 **\$ 0.95** 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, 2021

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 2020.

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 2020.

FURTHER RESOLVED that the Council hereby fixes the 31st day of July 2020 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 25th Day of March 2020.

REMUNERATION



FOR WARDEN & COUNCILLORS

Municipality of the District of St. Mary - For the Year April 1, 2020 - March 31, 2021

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 **\$ 8,300** Per annum as remuneration of his/her services as Warden and the Deputy Warden shall receive an amount of **\$ 5,929** per annum for his/her services as Deputy Warden.
- ii. Every member of the Municipal Council shall receive an amount of **\$ 13,043** 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 Rate** to and from meetings, conferences, workshops, etc.
- 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 25th Day of March 2020.