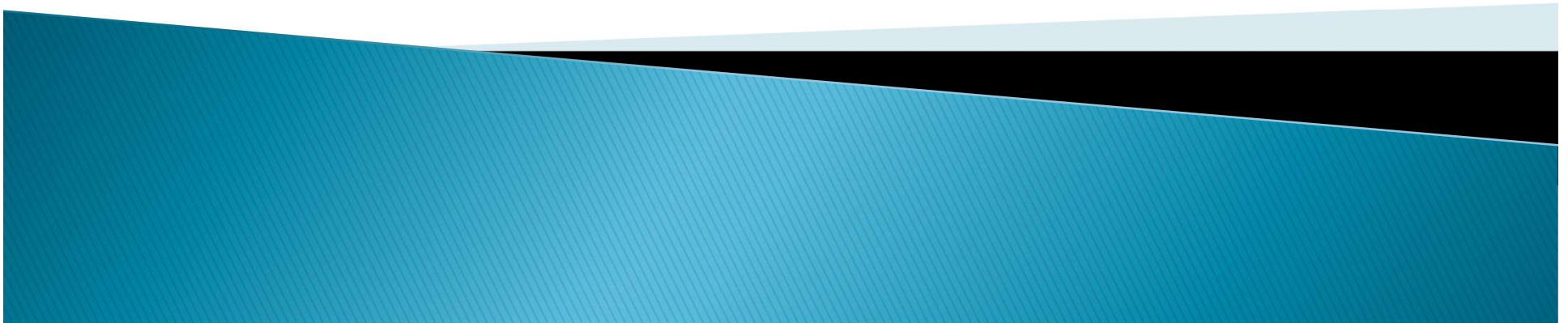




2021–2022  
Annual General Meeting of Council  
March 31<sup>st</sup>, 2021



# Municipal Operating Budget

## ▶ 2021 /22 Operating Revenue

- Residential/Resource and Commercial property tax rates to be set at \$0.95 per \$100 of assessment for Residential/Resource assessment and \$2.26 per \$100 of assessment for Commercial assessment.
  - These rates will generate \$2,115,398 of tax revenue and will result in a balanced operating budget for the 2021/2022 fiscal year.
- Solid waste charge per residential account with dwelling and commercial account with a structure will increase from \$96.82 to \$99.82.
- Street Light Area Rate will increase from \$70.17 to \$71.85 per account.
- Sherbrooke Sewer Area Rate to remain the at \$215 per unit
- Fire Tax Levies are determined by individual volunteer fire departments at their annual meetings.
- All area rates will generate an estimated revenue of \$508,692 for the 2021 /2022 fiscal year.

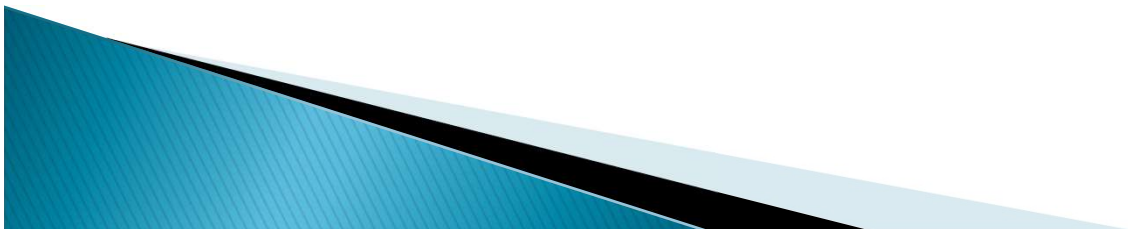


# Municipal Operating Budget

▶ 2021/2022 Operating Revenue Con't

- Grants in lieu of taxes revenue is estimated to generate \$181,162; grants include Federal, Provincial, Bell Aliant, NSPI, and CBC.
- Deed transfer tax revenue estimated at \$75,000.
- Acreage revenue estimated at \$52,671.
- Provincial capacity grant \$175,432
  - Formally known as the equalization grant
- HST offset grant \$10,600.
- Revenue from own sources \$176,309
  - Including Recreation/Community Development revenue, Recplex revenue, interest on taxes and investments, permits, fine revenue and tipping fees.

**Total estimated revenue for 2021/22 operating budget is \$3,295,264**



# Municipal Operating Budget

## 2021 /22 Operating Expenditures

- General Government Services \$732,622
  - Includes Warden & Councillor honorariums, municipal administration, office/computer, building and janitorial expenses, low-income tax exemptions, municipal insurance, audit and legal expenses, and PVSC services.
- Protective Services \$800,441
  - Includes grants to fire departments, EMO, corrections and RCMP mandated funding, and building inspection/animal control services.
- Transportation Services \$93,000
  - J-class Roads provincial maintenance expense and street lighting expense paid to NSP.
- Environmental Health \$604,776
  - Includes Sherbrooke Sewer Utility expenses (salaries, chemicals, power, maintenance) and Municipal Transfer Station (salaries, garbage/recyclable contract with ESC, tipping fees, C&D disposal, general maintenance).



# Municipal Operating Budget

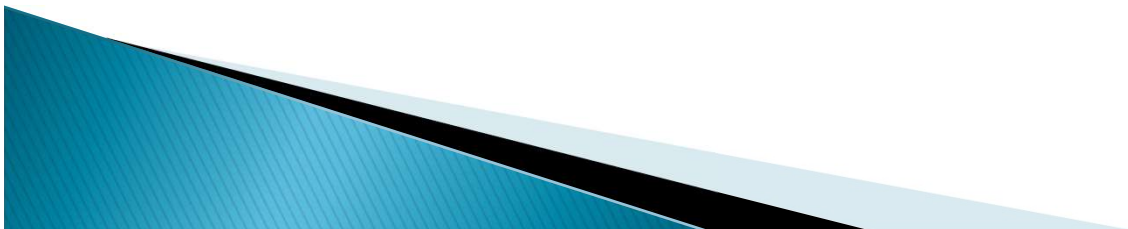
## 2021 /22 Operating Expenditures Con't

- Environmental Development Services \$97,700
    - Includes planning, Land Use By-Law and subdivision services, Economic Development Officer salary, economic development projects, and tourism initiatives.
  
  - Recreation & Cultural Services \$354,951
    - Includes St.Mary's Recplex salaries, power, insurance and general maintenance, Recreation/Community Development programming, salaries, monthly municipal newsletter, Sherbrooke Library expenses, grants to organizations and community hall tax exemptions.
  
  - Mandated Education expense payable to the Strait Regional Center for Education estimated at \$591,414.
  
  - Public Health Services representing the deficit for local Housing Authority of \$12,000.
- ▶ Total estimated expenditures for 2021 /22 \$3,295,264



# Sherbrooke Water Utility

- Revenue has been estimated and budgeted based on the water rate study and approved rates – estimated revenue for 2021/2022 at \$147,000
- Estimated expenditures for 2021/2022 of \$147,000; main components being;
  - Chemicals & Freight
  - Power
  - Depreciation
  - Water testing
  - Maintenance
  - Debt repayment
  - Administration



# Capital Budgets

## ▶ Gas Tax Reserve Fund

- Project scheduled for 2021 /2022 include:
  - Admin building debt repayment of \$133,891
  - Municipal Roads Upgrades \$15,000
  - Continuation of the Chlorine/Turbidity upgrade project \$15,000
  - Projected balance at year end March 31, 2022 of \$147,373

## ▶ Capital Reserve Fund

- Projects scheduled for 2021 /22 include:
  - Dry Hydrant for Fire Services \$8,000
  - J Class Roads \$175,000
  - Continuation of Streetscapes Project \$25,000
  - Projected balance at year end March 31, 2022 of \$273,357



# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Statement of Operations - Operating Fund

Year ending March 31st, 2022, with comparative figures for 2021, 2020 & 2019

	2020	2021	2021	2021	2022
	Actual	Budget	Mar 8/21	YE Proj	Budget
<b>Revenue (Schedule A)</b>					
Taxes	1,945,599	1,931,613	1,995,129	1,985,749	1,965,011
Grants in lieu of taxes	160,010	157,750	158,586	158,587	158,765
Revenue from own sources	232,259	169,406	200,774	206,296	150,009
Unconditional transfers from other	189,327	192,221	216,231	260,331	189,385
Conditional transfers from other gc	26,285	51,300	50,000	51,300	26,300
Other transfers	124,783	-			
	2,678,264	2,502,290	2,620,719	2,662,263	2,489,470
<b>Expenditures (Schedule B)</b>					
General government services	730,229	745,915	658,816	743,313	732,622
Protective services	573,861	577,723	561,256	580,153	598,061
Transportation services	161,982	93,000	89,011	93,935	94,000
Environmental health services	618,549	604,776	546,567	630,214	615,620
Environmental development servic	74,397	125,925	88,103	103,757	97,700
Recreation and cultural services	380,742	354,951	308,496	360,400	351,467
Financing and transfers	47,322	-			
	2,587,082	2,502,290	2,252,248	2,511,772	2,489,470
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	\$ 91,181	\$ 0	\$ 368,471	\$ 150,491	\$ 0
Transfer to Capital Reserve	(86,182)	-	-	(145,491)	0
<b>ACCUMULATED SURPLUS,</b>	\$ 1,726,191	\$ 1,731,190	\$ 1,731,190	\$ 1,731,190	\$ 1,736,190
<b>ACCUMULATED SURPLUS, YE</b>	\$ 1,731,190	\$ 1,731,189	\$ 2,099,661	\$ 1,736,190	\$ 1,736,190

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2022, with comparative figures for 2021, 2020 & 2019

	2020	2021	2021	2022
	Actual	Budget	YE Project	Budget
<b>Taxes</b>				
<b>Assessable Property</b>				
Residential	1,247,837	1,291,928	1,288,618	1,320,220
<b>Commerical</b>				
Based on taxable assessments	624,930	587,331	587,168	573,317
<b>Resource</b>				
Taxable assessments	209,715	211,636	210,441	221,861
Forest property Tax less than 50,000	13,875	13,786	13,846	13,809
Forest property Tax more than 50,000	28,869	28,869	28,869	28,687
<b>Area Rates</b>				
Street Lighting	65,121	65,750	65,047	66,500
Sherbrooke Sewer	82,812	82,202	82,959	82,969
Solid Waste	192,575	194,415	193,336	200,319
Assessment Act, farm property areas	10,471	10,471	10,175	10,175
<b>Business Property</b>				
Based on Revenue - Aliant	18,997	19,000	19,044	19,044
<b>Other</b>				
Deed Transfer Tax	68,007	55,000	124,921	75,000
Fire Protection Levy	159,222	156,095	158,904	158,904
Transfer of Fire Protection Levy	(159,272)	(156,095)	(158,904)	(158,904)
	\$ 2,563,159	\$ 2,560,388	\$ 2,624,424	\$ 2,611,901
<b>Expenditures as a reduction of tax revenue</b>				
Appropriations to Regional School Board	(561,724)	(578,151)	(578,151)	(591,414)
Transfer to correctional services	(42,916)	(42,624)	(42,624)	(43,476)
Deficit Regional Housing Authority	(12,919)	(8,000)	(17,901)	(12,000)
	\$ 1,945,599	\$ 1,931,613	\$ 1,985,749	\$ 1,965,011
<b>Grants in lieu of taxes</b>				
Federal government	18,926	19,000	17,269	17,500
Provincial property	140,322	138,000	140,553	140,500
CBC	763	750	765	765
	\$ 160,010	\$ 157,750	\$ 158,587	\$ 158,765

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2022, with comparative figures for 2021, & 2019

	2020	2021	2021	2022
	Actual	Budget	YE Project	Budget
<b>Revenue from own sources</b>				
Licences and permits	2,922	3,500	4,150	4,200
Fines	4,755	5,000	5,884	5,709
Vol Fire Dept Workers Comp	4,343	4,800	4,800	4,800
Interest on taxes	66,089	60,000	71,126	60,000
Interest on investments	37,579	23,500	6,150	5,000
St. Mary's Fitness Center	727	-	-	-
Recreation/Community Grant:	38,108	22,256	49,874	13,400
St. Mary's Recplex	26,329	32,350	35,818	37,900
Miscellaneous	10,826	4,500	5,472	5,000
Scrap Metal /Tipping Fees	40,581	13,500	23,022	14,000
	<b>\$ 232,259</b>	<b>\$ 169,406</b>	<b>\$ 206,296</b>	<b>\$ 150,009</b>
<b>Unconditional Transfers</b>				
Provincial government				
Equalization grant	175,430	175,432	242,547	175,432
HST offset program	10,608	13,500	14,431	10,600
Nova Scotia Power Corp	3,289	3,289	3,353	3,353
Divert NS				
Province of Nova Scotia				
	<b>\$ 189,327</b>	<b>\$ 192,221</b>	<b>\$ 260,331</b>	<b>\$ 189,385</b>
<b>Conditional transfers from other governments</b>				
Provincial government				
Civic Addressing	1,285	1,300	1,300	1,300
MPAL	25,000	25,000	25,000	25,000
Community Works Grant		25,000	25,000	-
	<b>\$ 26,285</b>	<b>\$ 51,300</b>	<b>\$ 51,300</b>	<b>\$ 26,300</b>

**MUNICIPALITY OF THE DISTRICT OF ST. MARY'S**  
**Schedule B - Detail of Expenditures - Operating Fund**  
**Year ending March 31st, 2022 with comparative figures for 2021, 2020 & 2019**

	2020	2021	2021	2022
	Actual	Budget	YE Project	Budget
<b>General Government Services</b>				
Legislative				
Warden remuneration	20,883	21,342	21,342	21,342
Warden expenses	3,738	5,000	1,600	3,500
Council remuneration	82,373	84,186	80,458	84,186
Council expenses	16,502	24,000	4,674	14,000
Other council expense	5,270	3,000	7,100	3,000
Municipal Election	-	20,000	11,419	-
General Administrative				
Administration and employee benefits	172,422	184,002	175,678	180,302
Financial management	124,406	128,385	133,784	134,639
Audit fees	13,504	14,500	14,500	14,500
Property valuation services	92,381	93,500	93,358	92,653
Low Income rebates	4,400	5,000	4,290	5,000
Community Hall tax exemptions	-	-	-	-
Grants to organization (Policy/funding requ	-	-	-	-
General insurance	32,312	33,000	35,846	42,500
Solicitor expense	16,722	20,000	16,764	20,000
Computer/office expense	49,795	40,000	40,000	42,000
Building utilities and Janitorial	61,842	41,000	54,000	46,000
Common services	17,900	14,000	13,500	14,000
Other general government services				
Valuation allowances	15,779	15,000	35,000	15,000
Debenture interest	-	-	-	-
	\$ 730,229	\$ 745,915	\$ 743,313	\$ 732,622
<b>Protective Services</b>				
Police protection				
RCMP policing	476,820	482,542	489,296	493,911
Law enforcement and corrections				
Public prosecutions	2,583	3,291	3,200	3,400
DNA testing	1,506	1,506	1,711	1,750
Fire protection				
Workermen's compensation insurance	4,336	4,884	4,800	4,800
Fire department grants	50,846	52,000	51,122	52,000
Special capital - fire department	5,789	-	-	-
EMO	8,027	10,000	6,172	10,000
Other - property inspection and animal cont	23,954	23,500	23,852	32,200
	\$ 573,861	\$ 577,723	\$ 580,153	\$ 598,061

**MUNICIPALITY OF THE DISTRICT OF ST. MARY'S**  
**Schedule B - Detail of Expenditures - Operating Fund**  
**Year ending March 31st, 2022, with comparative figures for 2021, 2020 & 2019**

	2020	2021	2021	2022
	Actual	Budget	YE Project	Budget
<b>Transportation services</b>				
Road transport	26,281	27,000	27,458	27,500
Street lighting	67,701	66,000	66,477	66,500
Major repairs	68,000	-		
	<b>\$ 161,982</b>	<b>\$ 93,000</b>	<b>\$ 93,935</b>	<b>\$ 94,000</b>
<b>Environment health services</b>				
<b>Public Works &amp; Sewer</b>				
Sewer maintenance	54,687	53,157	58,480	53,501
Superintendent Salary	-	-	-	-
Public Works Maintenance			20,800	
Public Works Salaries/Benefit	77,052	101,390	101,390	109,344
<b>Solid Waste</b>				
Transfer station & collection	464,271	424,720	419,422	425,900
Transfer station salaries	22,540	25,509	25,122	26,875
Transfer station laborer	-	-	-	-
Tr to Water Utility Covid			5,000	
	<b>\$ 618,549</b>	<b>\$ 604,776</b>	<b>\$ 630,214</b>	<b>\$ 615,620</b>

**MUNICIPALITY OF THE DISTRICT OF ST. MARY'S**

**Schedule B - Detail of Expenditures - Operating Fund**

Year ending March 31st, 2022, with comparative figures for 2021 & 2020

	2020	2021	2021	2022
	Actual	Budget	YE Project	Budget
<b>Environmental development services</b>				
Planning and subdivison	28,523	33,500	33,500	10,000
Economic development and tourism	45,874	92,425	70,257	87,700
	<b>\$ 74,397</b>	<b>\$ 125,925</b>	<b>\$ 103,757</b>	<b>\$ 97,700</b>
<b>Recreation and cultural</b>				
Dept of Community Develop & Recreation	186,245	174,151	181,724	160,067
St. Mary's Recplex	72,803	71,800	83,054	78,400
St. Mary's Fitness Center	11,152	8,500	-	-
Grants to organization (Policy/funding reque)	35,221	25,500	25,500	35,000
Community Hall tax exemptions	38,305	40,000	37,560	37,000
Port Bickerton Lighthouse	4,000	4,000	4,000	4,000
Sherbrooke Library	16,088	13,000	11,635	20,073
Eastern Counties Regional Library	16,927	18,000	16,927	16,927
	<b>\$ 380,742</b>	<b>\$ 354,951</b>	<b>\$ 360,400</b>	<b>\$ 351,467</b>

---

**St. Mary's Gas Tax Reserve**

---

	2020/2021 Budget Est.	YE 20/21 Projections	2021/2022 Budget Est.
Balance Forward	57,355	57,355	33,724
Revenue	143,298	138,770	277,540
Interest			
<b>Projects: Based on CIP</b>			
Municipal Roads			(15,000)
Sewer Pump Upgrade	(8,000)	(10,323)	-
I&I Study Recommendations			
WTP Upgrades			-
Chlorine/Turbidity/Sand filter U <sub>1</sub>	(30,000)	(15,000)	(15,000)
Admin Bldg Payment	(137,078)	(137,078)	(133,891)
<b>Year End Balance</b>	<b>25,575</b>	<b>33,724</b>	<b>147,373</b>

---

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

---

	2020/2021 Budget Est.	YE 20/21 Projections	2021/2022 Budget Est.
Balance Forward	429,134	429,134	478,265
Revenue			
Sale of Surplus Land		20,000	
Recreation Facility Grant	22,866	22,866	
Transfer from Operating		145,491	
Interest - transfer fr general			
<b>Projects: Expense</b>			
Dry Hydrants	(8,000)	(6,921)	(8,000)
Office Generator/EMO	(43,000)	(41,654)	-
Sidewalk Project			
J Class Roads/Municipal Rd	(45,000)	-	(175,000)
Recplex Sprinkler Tanks			
Ice Plant Chiller/Recplex			
WTP Roof Replacement		(15,651)	
Internet Project			
UV Sewer Project	(52,600)	(60,000)	
I&I Study/Recommendation	-	(15,000)	-
Streetscapes Project	(30,000)	-	(25,000)
<b>Year End Balance</b>	<b>273,400</b>	<b>478,265</b>	<b>270,265</b>

**Municipality of the District of St. Mary's**  
**Annual General Meeting**  
**Wednesday, March 25<sup>th</sup>, 2020**

## RESOLUTION

For Adopting Estimates & Striking Tax Rate

Municipality of the District of St. Mary's - For the Year April 1, 2021 - March 31, 2022

**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 **\$ 2,115,398** 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, 2022.

**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 31<sup>st</sup> day of July 2021.

**FURTHER RESOLVED** that said Council imposes an additional percentage of fourteen percent per annum on all rates and taxes remaining unpaid after the 31<sup>st</sup> day of July 2021.

**FURTHER RESOLVED** that the Council hereby fixes the 31<sup>st</sup> day of July 2021 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 31<sup>st</sup> Day of March 2021.***

# REMUNERATION

## FOR WARDEN & COUNCILLORS

Municipality of the District of St. Mary - For the Year April 1, 2021 - March 31, 2022

**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 31<sup>st</sup> Day of March 2021.**