



TO: Council

FROM: Trudy Payne, Chief Administrative Officer

DATE: March 29, 2021

SUBJECT: Proposed Motions for 2021-2022 Budget

ORIGIN: Council

PROPOSED MOTIONS FOR THE 2020-2021 BUDGET

THAT Council of the Municipality of the District of Shelburne approve its 2021-2022 operating budget reflecting revenues and expenditures of \$7,553,882.

THAT the Council of the Municipality of the District of Shelburne approve a 2021-2022 residential tax rate of \$1.26 per \$100 of assessment, resource tax rate of \$1.26 per \$100 of assessment, and commercial tax rate of \$1.82 per \$100 of assessment.

THAT the Council of the Municipality of the District of Shelburne approve its 2021-2022 capital budget reflecting expenditures of \$3,738,000 and the proposed five- year plan.

That Council of the Municipality of the District of Shelburne set the 2021 -2022 interest rate on all types of overdue accounts (tax, sewer, area rate, tipping, septage, and so forth) to be 10%.

DISCUSSION

The following are the strategic priorities for the fiscal year 2021-2022 as determined by Council:

1. Design and Construction of a new Administration Building
2. Development of an Eastern Shelburne County Accessibility Plan
3. Health Care
4. Development of a C&D Site Plan
5. Economic Development
6. Researching Financial Software programs to upgrade current software

The proposed operating and capital budgets provides funding for:

- Finalizing the plans and to begin construction of the new administration building.
- Developing an accessibility plan and undertaking accessibility upgrades to Welkum Park.
- A part time Community Navigator (a new role as part of Community Development Coordinator's responsibilities) and funding for health care initiatives such as scholarships, locum funding, recruitment and retention of health care professionals.
- Replacing the C&D scale, security cameras and for an additional .5 staff, plus funds for a casual staff member.
- Finalizing fibre to the home to the remaining 5% of residents making us, from what we understand, to be the first rural municipality in Nova Scotia to provide fibre to the home, the best internet in Canada. An investment in our economy, education, and community engagement.
- Investing in economic development by providing additional staff resources.
- Investing in trails and recreation.
- Addressing sludge remediation at the Sewer Treatment Plant.
- Investing in electronic records management (less paper = being greener).
- Supporting Community Groups through the continued grants to organization program and extending the Emergency Assistance Fund from \$15,000 to \$30,000 to aid non-profit groups during the pandemic.
- Sustaining Partnerships – i.e., regional planning, Shared Services.
- Maintaining and improving services for residents and businesses.

CONCLUSION

The budget being presented to Council maintains the tax rates, maintains the interest rate at 10% - a rate that was reduced from 14% last fiscal to aid residents and businesses during the pandemic, investment in programs such as Grants to Community Groups; low-income property tax exemption; community litter clean up, Emergency Assistance Fund, volunteer recognition and makes additional investments in economic development and in infrastructure improvements.

ATTACHMENTS

Proposed 2021-2022 Operating Budget
Proposed 2021-2022 Capital Budget
Proposed 5 year plan



Municipality of Shelburne
2021/2022 General Operating Fund Revenue Expenses

For Period Ending
March 31, 2022

REVENUE

TAXES	
ASSESSABLE PROPERTY	4,223,291.00
COMMERCIAL	542,612.00
RESOURCE	639,315.00
AREA RATES	33,302.00
BUSINESS PROPERTY	26,325.00
OTHER TAXES	240,000.00
TOTAL TAXES	5,704,845.00
FEDERAL GOVERNMENT AND AGENCIES	
GRANT IN LIEU	5,836.00
FEDERAL GOVERNMENT AGENCIES	400.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	6,236.00
PROVINCIAL GOVERNMENT AND AGENCIES	
PROVINCIAL GOVERNMENT	243,836.00
PROVINCIAL GOVERNMENT AGENCIES	9,311.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	253,147.00
FEDERAL GAS TAX CONTRIBUTION	0.00
SALE OF SERVICES	947,855.00
RETURN ON INVESTMENT	20,000.00
UNCONDITIONAL TRANSFERS	
PROVINCIAL GOVERNMENT	90,312.00
TOTAL UNCONDITIONAL TRANSFERS	90,312.00
OTHER TRANSFERS	
CGC FIRE DEPARTMENT DEBT SERVICE	0.00
TRANSFER FROM CAPITAL RESERVE	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	18,610.00
LOAN PROCEEDS MFC ToFL 2020 FIRE TRUCK	0.00
TRANSFER FROM OPERATING RESERVE	416,137.00
TRANSFER FROM GAS TAX RESERVE	96,740.00
TOTAL OTHER TRANSFERS	531,487.00
TOTAL REVENUE	7,553,882.00



Municipality of Shelburne
2021/2022 General Operating Fund Revenue Expenses

For Period Ending
March 31, 2022

EXPENDITURES

LEGISLATIVE

WARDEN HONORARIUM	29,556.00
WARDEN EXPENSE	
DEPUTY WARDEN HONORARIUM	24,457.00
COUNCILLOR HONORARIUM	100,384.00
COUNCILLOR TRAVEL	15,000.00
ELECTIONS	0.00
UNSM FCM DUES	5,000.00
TOTAL LEGISLATIVE	<u>174,397.00</u>

ADMINISTRATIVE

SALARY	331,409.00
BENEFITS	57,460.00
INFORMATION TECHNOLOGY	129,170.00
PROFESSIONAL DUES	4,075.00
INSURANCE	49,381.00
CONTRACTED ADMIN SERVICES	92,000.00
ADVERTISING	22,500.00
POSTAGE	20,000.00
OFFICE SUPPLIES	14,000.00
TELEPHONE	12,780.00
LEGAL SERVICES	30,000.00
STAFF RELATIONS	3,000.00
OTHER GENERAL ADMIN	10,000.00
OCCUPATIONAL HEALTH & SAFETY	500.00
TRAVEL	10,500.00
STAFF TRAINING	5,000.00
EMPLOYMENT ASSISTANCE PROGRAM	832.00
TOTAL ADMINISTRATIVE	<u>792,607.00</u>

TAXATION & ACCOUNTING

SALARY	204,275.00
BENEFITS	30,904.00
AUDITING SERVICES	32,000.00
PROFESSIONAL DUES	
TRAVEL	
LOW INCOME TAX EXEMPTIONS	50,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	29,408.00
ALLOWANCE FOR APPEALS	20,000.00
TAX SALE	36,266.00
TOTAL TAXATION & ACCOUNTING	<u>402,853.00</u>



Municipality of Shelburne
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BUILDING SERVICES	
COURT HOUSE - MAINTENANCE & REPAIRS	74,900.00
COURT HOUSE - INSURANCE	5,897.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	9,500.00
PUBLIC WORKS - UTILITIES	8,200.00
PUBLIC WORKS-INSURANCE	7,717.00
PUBLIC WORKS-VEHICLE	5,000.00
TOTAL BUILDING SERVICES	111,214.00
POLICE PROTECTION	
RCMP	773,537.00
DNA	5,393.00
LOCKUP	118,068.00
TOTAL POLICE PROTECTION	896,998.00
FIRE PROTECTION	
MUNICIPAL FIRE DEPARTMENT GRANTS	242,048.00
SHELBURNE FIRE DEPARTMENT GRANT	80,690.00
LOCKEPORT FIRE DEPARTMENT GRANT	181,988.00
FIRE EQUIP-COMPRESSOR REPAIRS	0.00
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00
FIRE PROTECTION - HYDRANTS	48,549.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00
DRY HYDRANTS	5,000.00
FIRE PROTECTION - INSURANCE	16,706.00
FIRE DEPARTMENT RADIO LICENSE	0.00
TOTAL FIRE PROTECTION	609,981.00
BY-LAW ENFORCEMENT	
SALARY AND BENEFITS	89,237.00
VEHICLE	8,000.00
TRAVEL	500.00
PROPERTY CLEAN UP	15,000.00
OTHER	3,300.00
TOTAL BY-LAW ENFORCEMENT	116,037.00
ROAD TRANSPORT	
STREET LIGHTING	143,290.00
CLASS J ROADS	35,078.00
TOTAL ROAD TRANSPORTATION	178,368.00



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SEWAGE TREATMENT OPERATIONS	
SALARY & BENEFITS	84,375.00
TRAINING	2,000.00
OTHER	2,000.00
TOTAL SEWAGE TREATMENT OPERATIONS	<u><u>88,375.00</u></u>
SEWAGE TREATMENT	
SEWER MAINTENANCE	265,000.00
PUMPING STATION UTILITY	13,200.00
PUMPING STATION - MAINTENANCE AND REPAIR	15,000.00
PLANT - UTILITY	27,000.00
PLANT - MAINTENANCE AND REPAIR	25,000.00
TOTAL SEWAGE TREATMENT	<u><u>345,200.00</u></u>
ENVIRONMENTAL	
ADMINISTRATION	102,277.00
BUILDING INSPECTION	74,331.00
FIRE INSPECTION	18,859.00
WASTE DIVERSION	109,609.00
C&D OPERATION	240,153.00
SOLID WASTE	671,234.00
TOTAL ENVIRONMENTAL	<u><u>1,216,463.00</u></u>
WIND TURBINE	
MAINTENANCE	11,000.00
INSURANCE	2,280.00
TOTAL WIND TURBINE	<u><u>13,280.00</u></u>
COMMUNITY & ECONOMIC DEVELOPMENT	
LITTER ABATMENT	4,500.00
HEALTH CARE	50,000.00
ECONOMIC DEVELOPMENT	57,740.00
SENIOR SAFETY	13,526.00
ICSP IMPLEMENTATION	59,600.00
GRANTS TO ORGANIZATION	77,250.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	<u><u>262,616.00</u></u>
RECREATION & CULTURAL SERVICES	
SALARY	125,490.00
BENEFITS	21,425.00
TRAINING	2,500.00
SUMMER STAFF SALARY	66,558.00



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SUMMER STAFF BENEFITS	4,397.00
SUMMER STAFF TRAVEL	
VEHICLE	3,000.00
MISCELLANEOUS	1,000.00
STAFF EXPENSES	2,000.00
SUMMER STAFF TRAINING	3,500.00
OFFICE EXPENSE	2,000.00
MEMBERSHIPS	1,000.00
GRANTS TO ORGANIZATION	
ADVERTISING	3,000.00
ADVISORY COMMITTEE	0.00
COMMUNITY USE COORD	10,000.00
PROGRAMS	24,000.00
COMMUNITY USE PROGRAM	9,662.00
MPAL PROGRAM	58,199.00
TOTAL RECREATION & CULTURAL SERVICES	<u>337,731.00</u>
RECREATION AND PARKS FACILITIES	
FACILITIES DEVELOPMENT	30,000.00
SASI SERVICE AGREEMENT	
MAINTENANCE & EQUIPMENT	19,000.00
SHELBURNE COUNTY ARENA	20,000.00
TOTAL RECREATION AND PARKS FACILITIES	<u>69,000.00</u>
FISCAL SERVICES	
BANK CHARGE	6,500.00
PENSION FEE	500.00
PAYROLL FEE	1,000.00
LOANS	1,721.00
VALUATION ALLOWANCE	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	18,902.00
TRANSFER TO GAS TAX RESERVE	0.00
TRANSFER TO CAPITAL RESERVE	209,798.00
TRANSFER TO OPERATING RESERVE	0.00
CAPITAL FROM OPERATING	8,884.00
DISTRICT GRANT FUND	35,000.00
SOU WEST NOVA TRANSIT	10,000.00
TOTAL FISCAL SERVICES	<u>287,305.00</u>
CONDITIONAL TRANSERS	
CORRECTIONS	80,156.00
PUBLIC PROSECUTION	4,000.00
ASSESSMENT SERVICES	143,695.00



Municipality of Shelburne
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REGIONAL LIBRARY	34,100.00
REGIONAL SCHOOL BOARD	1,305,949.00
TOTAL CONDITIONAL TRANSERS	1,567,900.00
UNCONDITIONAL TRANSERS	
HOUSING AUTHORITY	25,438.00
AREA RATE	14,400.00
TOTAL UNCONDITIONAL TRANSERS	39,838.00
EMERGENCY MANAGEMENT	
SEARCH AND RESCUE	4,470.00
SHELBURNE COUNTY EMO	29,249.00
TOTAL EMERGENCY MANAGEMENT	33,719.00
TOTAL EXPENDITURES	7,553,882.00
SUMMARY	
TOTAL REVENUE	7,553,882.00
TOTAL EXPENDITURES	7,553,882.00
SURPLUS/(DEFICIT)	0.00

CAPITAL BUDGET 2021-2022

Project	Budget	Source
New Civic Building	\$3,500,000	Combination of reserves and borrowing
Welkum Park Accessibility	\$23,000	\$18,000 – Gas Tax; \$5,000 – Prov. Grant
Records Mgt.	\$105,000	\$75,000 Capital Reserves; the remaining \$30,000 is operating and will come from operating reserves
Inspection Services Truck	\$40,000	Equip. Reserves
C&D Scale	\$100,000	Gas Tax
Total	\$3,738,000	

Municipality of the District of Shelburne
5 Year Plan
2021/2022 - 2025/2026

Notes on Years 3-5

Department	Description	Year					TOTAL PROJECT COST	Notes on Years 3-5
		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026		
Building Inspection	Building Inspection Truck	\$40,000					\$40,000	Capital Project - Reserves
By-Law	By-Law Truck						\$60,000	Capital Project - Reserves
C&D	Scale C&D	\$100,000					\$100,000	Capital Project - Reserves - Gas Tax
C&D	ATV		\$20,000				\$20,000	Capital Project - Reserves
C&D	RMPF Upgrades to Barriers		\$20,000				\$20,000	Capital Project - Reserves
C&D	HHW Site		\$200,000				\$200,000	Capital Project - Reserves
Finance	Finance Software		\$315,000				\$315,000	Capital Project - Reserves
General Government	New MDS Building	\$3,500,000					\$7,000,000	Capital Project - Reserves - Gas Tax and Other Reserves/Borrowing/Grants
General Government	Records Management	\$105,000	\$3,500,000				\$105,000	Capital Project on the software portion (75) - Reserves
General Government	Marine Terminal	\$25,740					\$25,740	Reserves - Gas Tax
General Government	Internet	\$92,000					\$92,000	Reserves - Gas Tax/Other Agencies
Public Works	Septage Clean up	\$250,000					\$250,000	Reserves
Public Works	Lagoon		\$300,000				\$300,000	Capital Project - Reserves - Gas Tax/Grants
Public Works	Public Works Truck		\$60,000				\$60,000	Capital Project - Reserves
Recreation	Woodland Trails	\$20,000					\$20,000	Capital Project - Reserves
Recreation	Wellium Park	\$23,000	\$112,000				\$207,500	Capital Project - Reserves - Gas Tax
Recreation	Jordan River Trail	\$5,000		\$72,500			\$5,000	Reserves - Gas Tax
Recreation	Jordan River Trail Bridge		\$357,500				\$357,500	Reserves - Gas Tax/Grants
Recreation	Recreation Truck			\$357,500			\$350,000	Reserves - Gas Tax/Grants
Recreation	Tom Tigney Bridge				\$220,000		\$220,000	Capital Project - Reserves
	Total Value of Projects per Fiscal	\$4,160,740	\$4,684,500	\$690,000	\$370,000	\$320,000	\$10,225,240	TOTAL PROJECT COST - 5 YEAR PLAN