



THE MUNICIPALITY OF
CHESTER

Operating Budget 2020-21

Council

Approved March 19, 2020

2020-21 Budget - Presentation contents

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OVERVIEW

- Operating Budget \$ 26,775,296 (excludes 20-21 depreciation expense)
\$ 29,321,814 (with depreciation)
- Capital Budget \$6,643,500
*Borrowing \$ 4,546,600 - leachate treatment plant \$2.2M;
Fire protection sys Mill Cove \$771.6K; Sewer projects \$1.0M; Landfill (road
improvements, scale house & public dropoff renovations & excavator \$575K)*
- 2020/21 Tax Rates per \$100 of assessment
 - Residential \$0.705 (same as last yr.)
 - Commercial \$ 1.53 (same as last yr.)
 - Solid Waste Rate \$0.1205 (same as last yr.)
 - Other area rates see sheets for street lights and hydrants

Overview- Impact of Tax Rate

- Impact on residential property assessed at \$100,000

Current and Proposed

- 70.5 cents \$705.00 (Residential Rate)
 - 12.05 cents \$120.50 (Solid Waste Management)
- \$825.50**

- Service level enhancement – Accessibility advisory committee funding (joint multi-unit & internal); information systems vulnerability assessment; information systems migration of Laserfiche to the cloud; Physician recruitment funds; Beautification funds; Firefighters' WCB & AD&D insurance; Organizational review second phase contingency funds.
- Initiatives that achieve Council's strategic plan goals and are important to our residents. The following slides highlight budget items related to five strategic goals.

BUDGET HIGHLIGHTS

Categorized by Strategic Goals

1. Maintain a High Level of Fiscal Responsibility

- Internal Controls - Purchase Order Module (\$21K), audit tracking (\$8k), Laserfiche training software (\$5k)
- Increasing Reserves (\$2.5 M transferred in)
- Development of a Funding strategy (incl. debt, tax rate, reserves, asset mgmt.)
- Procurement Policy Review
- Re-deployment of a portion of staff member to procurement officer function
- Development of an Expense and Hospitality Policy

2. Continually Improve Satisfaction with Municipal Services

- Asset Management & Service Capacity Review continues
- Shared Service Delivery continues – Building Inspection; Fire Inspection
Dangerous/Unsightly
- Signage by-law and Highway signage project (\$10k)
- Strategy for municipal water, wastewater and landfill transition (\$50k)
- Strategy for managing of streetlights
- Open space plan

BUDGET HIGHLIGHTS

Categorized by Strategic Goals

3. Ensure Sufficient Infrastructure to best serve residents & businesses

- Capital budget of \$6,643,500
- Roads strategy for prioritization and funding
- Leachate treatment plant at Kaizer Meadows (\$2.2M incl. in capital budget)
- Accessibility Committee (\$17k)
- Asset Management Policy and Strategy (also part of meeting goals 1 and 2)
- Kaizer Meadows Road Improvements design (\$50k included in capital budget)
- Strategy for municipal water, wastewater and landfill transition (\$50k) (also in goal 2)
- Well Upgrade By-law – continue to offer loans for upgrades (also goal 4)
- Coastal flood plain mapping (\$100k in capital budget)
- Information systems vulnerability assessment (15k) – done every 3 years
- Migration of Laserfiche to the cloud (\$10k)
- Beautification budget funding added (\$100k)



BUDGET HIGHLIGHTS

Categorized by Strategic Goals

4. Strengthen and Support Environmental, Cultural and Social Resources

- Continue last years free water contingency in case of dry season (\$10k)
- Community School Use (NR -\$8K; ACES - \$4k; FHCS - \$31k)
- Pro Kids Funding Raising (\$35K in revenue; \$35k in expense)
- Low Income – Property Tax Rebate (\$57k) (# applications 2020- \$48k/126; 2019- \$52k/138; 2018- \$34k/131). Enhancing 2020-21 program by doubling budget to \$114k with planned increases to both income threshold and rebate amounts.
- Tax Exemption / Reduction Program for Non-Profit Organizations (\$237k)
- Grants to organizations (Grants of \$430K; down from \$596 as 1x grants removed)
- Increase Council grants by \$15k to \$50k
- Well Rehabilitation loan Program (also goal 3)
- Water Quality Monitoring- Fox Pt Lake; Sherbrooke Lake
- Active Living Strategy Update
- Develop options for Danny Haughn property
- Open space plan
- Increase library funding budget (\$17k)
- Establish a one-time emergency grant to non-profit organizations, with facilities, that are negatively affected by the pandemic.

BUDGET HIGHLIGHTS

Categorized by Strategic Goals

5. Reinforce Positive Image through Leadership in Public Engagement and Communications

- 'Voices and Choices' – Web based public engagement tool (\$10K) – utilize on a varied of topics for public engagement
- 'Voices and Choices' – add a budget module for public engagement (\$3k)
- Municipal Newsletter (\$13.3K)
- Municipal Awareness Celebration (\$15k)

6. Promote Conditions Conducive to Fostering Economic Prosperity

- Sector Strategy continued (\$15K) phase 2b of 3
- Agriculture day (\$5k)
- Local Business Excellence Awards (\$4K)
- Tourism Grants (\$18K)
- Tourism Chester (\$49k)
- Kaizer Meadows Industrial Park development – Design (\$50k)
- Landfill – transition to Sustane
- Economic Development Sponsorship Grants (\$5k)
- Aspotogan Ridge development
- Rural internet – wireless broadband project contract with TNC (\$85k)
- Physician recruitment budget funding added (30k)



COMPARISON OF TAX RATES - RESIDENTIAL

Municipality	2017/18	2018/19	2019/20	2020/21	18/19 Tax Effort*	17/18 Tax Effort*
Queens (rural)	1.0200	1.0400	1.0600			2.7%
Hants, West	1.0160	1.0163	1.0323			2.4%
Kings	0.8530	0.8530	0.8530			2.1%
Hants, East	0.8585	0.8607	0.8527	0.8507		2.7%
Lunenburg MD	0.8100	0.8100	0.8100			2.2%
HRM rural+educ,etc	0.9790	0.9895	0.9810			3.6%
Town Bridgewater	1.6500	1.6500	1.6500	1.6500		4.5%
Town Lunenburg	1.3330	1.3440	1.3440			4.9%
Town Mahone Bay	1.1900	1.2200	1.2500			
Chester MD	0.7050	0.7050	0.7050	0.7050	3.5%	3.4%

NOTE: For 2019/20 The Municipality of Chester had the lowest general residential tax rate in Nova Scotia.

Above rural rate are base rates per \$100 of assessment; area rates are additional

** The residential tax effort indicator is total residential tax per dwelling unit divided by median household income. Risk thresholds are: Low <4%; Moderate 4-6%; High >6%. This is to assess the affordability of taxes. This has been calculated by Dept. Mun. Affairs.*

COMPARISON OF TAX RATES- COMMERCIAL

Municipality	2017/18	2018/19	2019/20	2020/21
HRM rural	2.542	2.592	2.647	
Kings	2.280	2.287	2.287	
Queens rural	2.120	2.140	2.160	
Hants, East	2.660	2.610	2.600	2.600
Lunenburg MD	1.957	1.957	1.957	
Hants West	1.800	1.800	1.800	
Town Bridgewater	3.970	3.970	3.970	3.970
Town Lunenburg	3.286	3.320	3.320	
Town Mahone Bay	2.980	3.080	3.160	
Chester MD	1.530	1.530	1.530	1.530

Note: for 2019/20 The Municipality of Chester had the second lowest general commercial tax rate in Nova Scotia. Antigonish County has the lowest general commercial rate at \$1.46.

Municipality of Chester's Tax Rate History

Year	Residential	Commercial	Waste Collection Disposal – new carts	Waste Collection Disposal – old carts
2020-21	\$0.705	\$1.53	\$0.1205	\$0.1205
2019-20	\$0.705	\$1.53	\$0.1205	\$0.1205
2018-19	\$0.705	\$1.53	\$0.1205	\$0.1205
2017-18	\$0.705	\$1.53	\$0.1015	\$0.1015
2016-17	\$0.685	\$1.53	\$0.0957	\$0.0957
2015-16	\$0.685	\$1.53	\$0.0930	\$0.0930
2014-15	\$0.685	\$1.53	\$0.1000	\$0.0900
2013-14	\$0.660	\$1.53	\$0.1000	\$0.0900
2012-13	\$0.640	\$1.54	\$0.1000	\$0.0900
2011-12	\$0.640	\$1.54	\$0.1000	\$0.0900



DISTRICT BUDGET SUMMARY

	2019-20 (forecast)	2019-20 (budget)	2020-21 (Bud Adj's)	2020-21 Baseline	2020-21 (New Bud)	Proposed 2020-21 (budget)	% change over last yr. Budget
Gross Expenditures	\$ 28,238,797	\$ 29,201,934	\$ (113,189)	\$ 29,088,745	\$ 233,069	\$ 29,321,814	0.4%
Non-Tax Revenue	6,868,899	7,412,271	(701,068)	\$ 6,711,202	249,517	6,960,719	-6.1%
Net Expenditures	21,369,898	21,789,663	587,879	22,377,542	(16,448)	22,361,094	2.6%
Less Depreciation	(2,514,748)	(2,522,088)	(24,430)	\$ (2,546,518)	-	(2,546,518)	
Sub Total	18,855,150	19,267,575	563,449	19,831,024	(16,448)	19,814,576	2.8%
Tax Revenue	19,577,485	19,267,575	516,703	\$ 19,784,278	30,298	19,814,576	2.8%
Surplus (Deficit)	\$ 722,335	\$ -	\$ (46,746)	\$ (46,746)	\$ 46,746	\$ -	

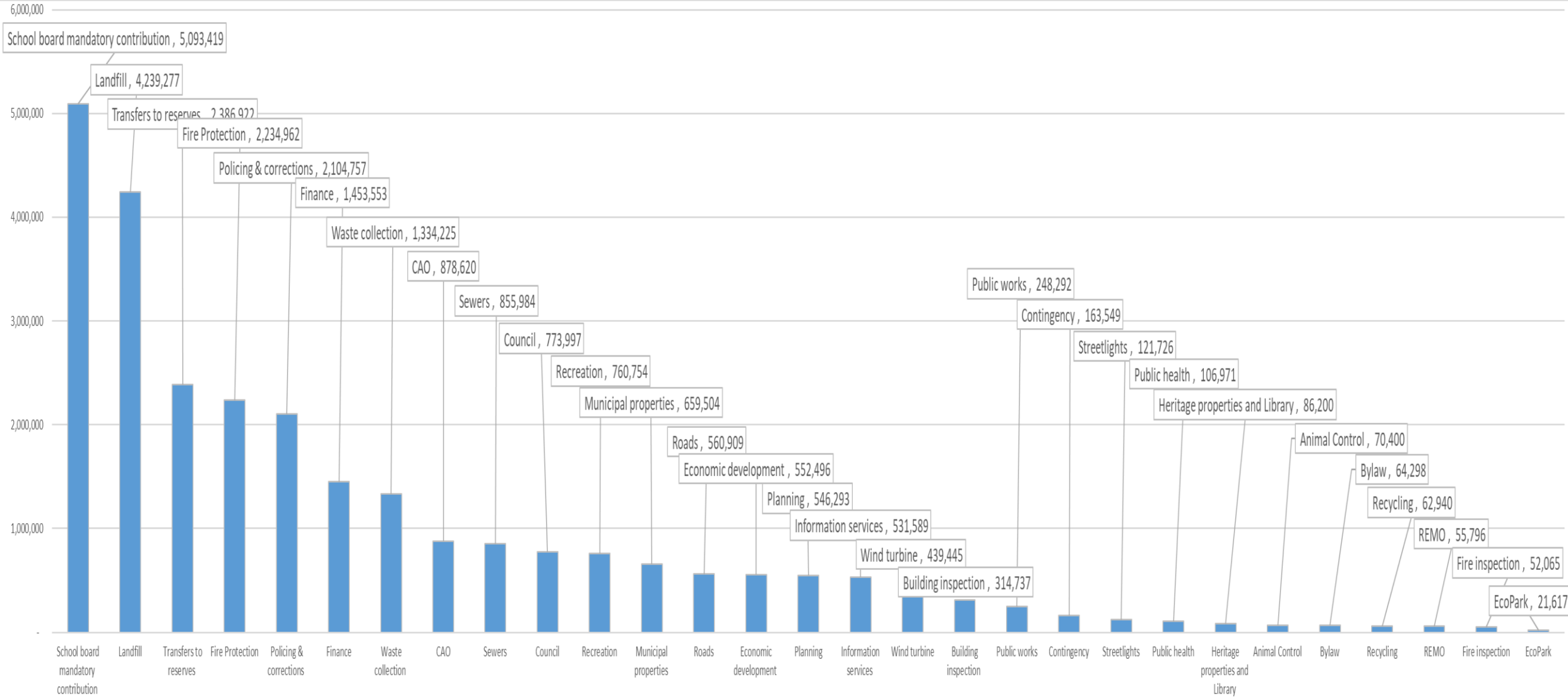
Non- Discretionary Expenditures

Service	2019/20	2020/21	% Change
Required contributions towards provincial services			
Education	\$4,958,834	\$5,093,419	2.7%
Regional Housing	\$20,000	\$20,000	0.0%
Corrections	\$235,600	\$235,600	0.0%
Total required contributions to Provincial services	\$5,214,434	\$5,349,019	2.6%
Municipal services provided by others			
Policing – RCMP	\$1,827,804	\$1,846,082	1.0%
Public Library	\$69,015	\$85,700	24.2%
Provincial Roads	\$192,511	\$196,746	2.2%
Assessment Services	\$352,585	\$354,714	1.0%
Total Municipal services provided by other	\$2,441,915	\$2,483,242	1.7%

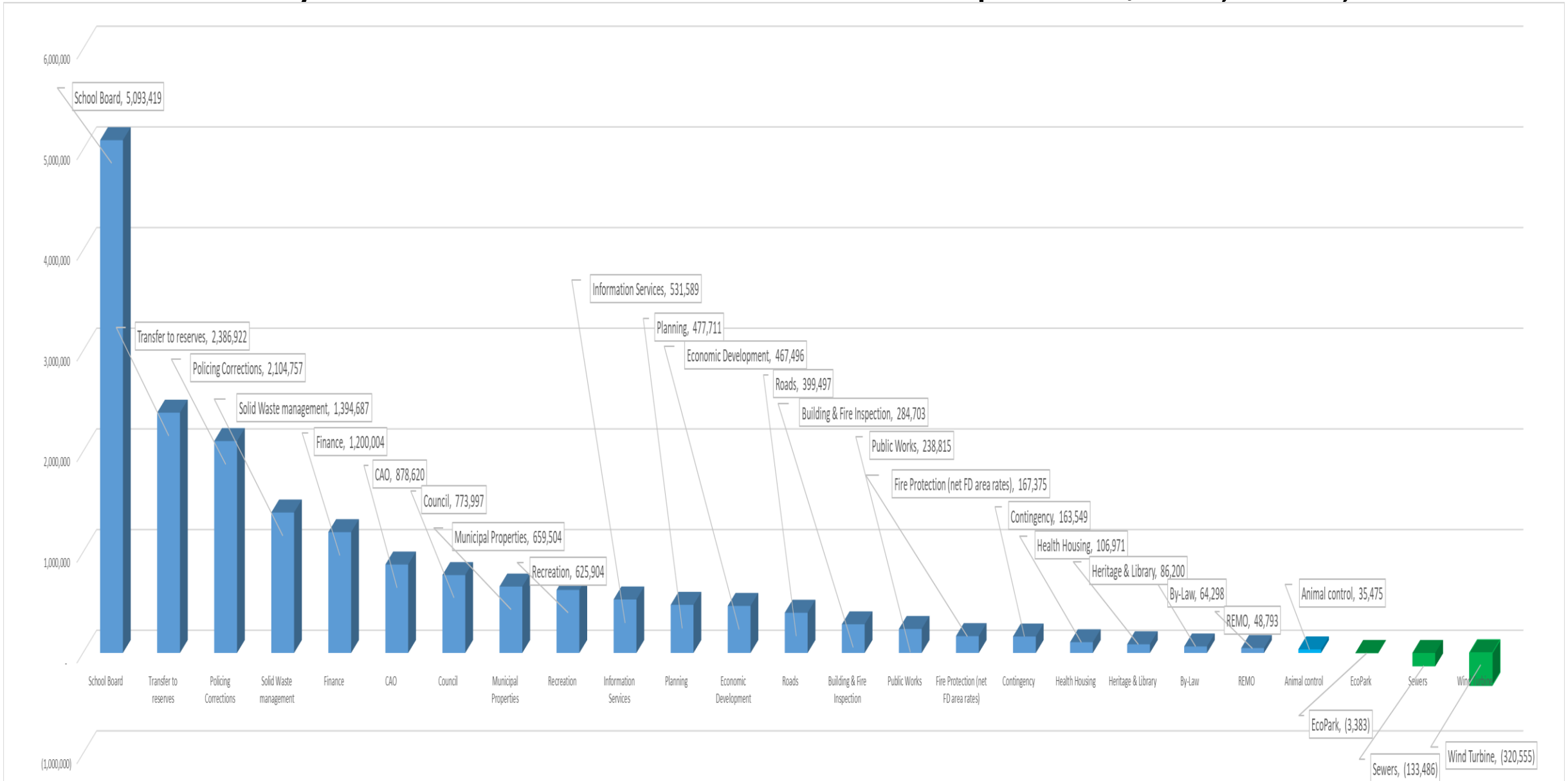
Provincial = 20.0% (19/20 19.6%) of MODC's Gross Expenditures (excl. depreciation) and 32.5% of taxes (Resid, Comm, GILT, Deed Tfr, waste collection/disposal area rate, wind farm - \$16,476,019 (19/20 \$16,072,175))

Municipal = 9.3% (19/20 9.2%) of MODC's Gross Expenditures and 15.1% of taxes


Cost of Services \$26,775,296



How is your 2020-21 tax dollar spent \$17,732,862



Operating Budget – Revenue Summary

					
Municipality of Chester					
Statement of Operations					
Operating Fund (by program)					
	2019-20 (forecast)	2019-20 (budget)	2020-21 (Bud Adj's)	2020-21 (New Bud)	2020-21 (budget)
Revenue					
Taxes	14,393,227	14,161,640	358,214	0	14,519,854
Fed and prov grants	1,219,084	1,242,294	(616,169)	0	626,125
Revenue by Program (Sales of services, own source revenue, transfers, interest, grants)					
Finance	334,446	253,549	0	0	253,549
Public works	9,477	9,477	0	0	9,477
General government	343,923	263,026	0	0	263,026
Animal Control	36,001	34,925	0	0	34,925
REMO	7,118	7,003	0	0	7,003
Fire Protection	2,018,038	1,953,279	114,307	0	2,067,586
Building inspection	55,798	81,235	(9,599)	0	71,636
Fire inspection	10,299	9,855	609	0	10,464
Protective services	2,127,254	2,086,298	105,316	0	2,191,614
Roads	168,352	162,672	2,824	0	165,496
Streetlights	107,895	107,186	(4,272)	14,728	117,642
Transportation services	276,248	269,858	(1,448)	14,728	283,138
Sewers	982,957	973,900	0	15,570	989,470
Waste collection	2,155,986	2,192,882	6,093	0	2,198,975
Landfill	3,520,066	3,859,618	138,827	0	3,998,445
Recycling	28	500	0	0	500
Environmental health services	6,659,036	7,026,900	144,920	15,570	7,187,390
Economic development	7,900	7,500	2,500	75,000	85,000
Planning	69,867	66,582	2,000	0	68,582
EcoPark	38,012	25,000	0	0	25,000
Wind turbine	770,007	770,000	(10,000)	0	760,000
Environmental development services	885,786	869,082	(5,500)	75,000	938,582
Recreation	126,702	134,650	200	0	134,850
Recreation and cultural services	126,702	134,650	200	0	134,850
Transfers from reserves and prior surplus*	415,124	626,099	(169,899)	174,517	630,717
Total revenues	26,446,384	26,679,846	(184,365)	279,815	26,775,295

Details on next slide

ADDITIONS – Budget revenue adjustments

PROGRAM	DESCRIPTION	COMMENT	Revenue	ONETIME	REOCCURRING
REVENUES					
Taxes	General tax revenue	Assessment increase	\$ 292,214		\$ 292,214
Taxes	Deed Transfer tax	Adjusted budget to average for last three years	66,000		66,000
Taxes	Solid waste collection and disposal	Area rate assessment increase	45,630		45,630
Grants	Federal gas tax grant	Remove one time increase 2019-20 Federal budget	(616,169)	(616,169)	
Transfer from Reserves	Prior years' surplus	Remove one time funding General surplus	(31,250)	(31,250)	
Transfer from Reserves	Prior years' surplus	Street lights area rates - reserve budgeted tfr for last year	(7,648)	(7,648)	
Transfer from Reserves	Wind Reserve	Funding for council grants reduced to match the expense	(131,001)		(131,001)
Fire Protection	Collections for fire commissions	Assessment increase and rate adjustment	114,307		114,307
Building Inspection	Shared inspection services	Reduce partner funding based on new budget \$10,351 and CPI increase for Mahone Bay \$752	(9,599)		(9,599)
Fire Inspection	Shared inspection services	CPI increase for Mahone Bay	609		609
Roads	Collections for private road associations		2,824		2,824
Streetlights	Area rates	Assessment increase	(4,272)		(4,272)
Waste collection	Region 6 diversion funds	Adjust budget to revised estimate	(39,537)		(39,537)
Landfill	Solid waste disposal fees revenue	Changes in tipping fees, tonnages, etc.	138,827		138,827
Economic development	Fed. Grant	Remove one time Global Affairs Canada grant re: sector strategy	2,500	2,500	
Planning	Various		2,000		2,000
Wind turbine	Wind turbine revenue	Adjusted budget to match historical actuals	(10,000)		(10,000)
Recreation			200		200
			(184,365)	(652,567)	468,202
			(184,365)	(184,365)	

Operating Budget – Expenditure Summary

	2019-20 Forecast	2019-20 (budget)	2020-21 (Bud Adj's)	2020-21 (New Bud)	2020-21 Budget	% Change
Expenditures (excluding depreciation)						
Council	683,805	807,716	(330,720)	297,000	773,997	-4.2%
CAO	749,417	799,122	122,498	(43,000)	878,620	9.9%
Finance	1,323,996	1,340,783	52,770	60,000	1,453,553	8.4%
Information services	502,275	508,926	(2,736)	25,400	531,589	4.5%
Municipal properties	417,741	464,618	194,886	0	659,504	41.9%
Public works	282,255	276,668	(33,876)	5,500	248,292	-10.3%
Contingency			0	163,549	163,549	
General government	3,959,489	4,197,832	2,822	508,449	4,709,103	12.2%
Policing & corrections	2,087,526	2,087,784	16,973	0	2,104,757	0.8%
Bylaw	39,190	66,468	(2,170)	0	64,298	-3.3%
Animal Control	70,558	70,400	0	0	70,400	0.0%
REMO	50,717	53,846	1,951	0	55,796	3.6%
Fire Protection	2,139,003	2,107,696	102,266	25,000	2,234,962	6.0%
Building inspection	217,739	330,577	(15,840)	0	314,737	-4.8%
Fire inspection	80,474	84,453	(32,387)	0	52,065	-38.3%
Protective services	4,685,208	4,801,223	70,792	25,000	4,897,016	2.0%
Roads	538,122	587,706	(31,797)	5,000	560,909	-4.6%
Streetlights	110,356	109,611	(2,500)	14,615	121,726	11.1%
Transportation services	648,478	697,317	(34,297)	19,615	682,635	-2.1%
Sewers	778,155	839,562	16,422	0	855,984	2.0%
Waste collection	1,389,978	1,400,031	(65,806)	0	1,334,225	-4.7%
Landfill	3,666,089	4,373,619	143,088	(277,430)	4,239,277	-3.1%
Recycling	54,473	57,385	5,555	0	62,940	9.7%
Environmental health services	5,888,694	6,670,596	99,259	(277,430)	6,492,425	-2.7%
Public health	104,475	106,103	868	0	106,971	0.8%
Public health services	104,475	106,103	868	0	106,971	0.8%
Economic development	282,320	404,173	18,324	130,000	552,496	36.7%
Planning	548,499	579,512	(33,220)	0	546,293	-5.7%
EcoPark	27,842	22,376	(759)	0	21,617	-3.4%
Wind turbine	448,380	444,823	(5,378)	0	439,445	-1.2%
Environmental development services	1,307,041	1,450,884	(21,033)	130,000	1,559,851	7.5%
Recreation	838,260	864,755	(106,002)	2,000	760,754	-12.0%
Heritage properties and Library	68,715	69,515	0	16,685	86,200	24.0%
Recreation and cultural services	906,975	934,270	(106,002)	18,685	846,954	-9.3%
School board mandatory contribution	4,958,834	4,958,834	134,585	0	5,093,419	2.7%
Transfers to reserves	3,264,855	2,862,786	(284,614)	(191,250)	2,386,922	-16.6%
Total expenditures	25,724,049	26,679,846	(137,619)	233,069	26,775,296	0.4%
Surplus (deficit) - General Operating	722,335	0	(46,746)	46,746	0	

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Details 2nd following slide

ADDITIONS – Budget expenditure adjustments

PROGRAM	DESCRIPTION	COMMENT	NET Expense (Revenue)	ONETIME	REOCCURING
EXPENDITURES					
All programs	Wages and employee benefits	Negative due reduction of one Director position	(39,910)		(39,910)
Council	Grants to organizations	Reverse last year's major project grants	(334,001)	(334,001)	
CAO	Various expense adjustment	Regarding costs for staff transferred to this cost centre	18,550		18,550
Finance	Low income tax exemptions	Exemptions trending higher therefore budget increased	5,000		5,000
Finance	Assessment services PVSC	Budget adjusted to required amount in PVSC 20-21 budget	2,129		2,129
Finance	Insurance	Premium increase of 9.7% - to be allocate to programs	10,971		10,971
Municipal property	Engineering Services	Expenses incurrred in past, but budget needed to be added	10,000		10,000
Municipal property	Capital funded out of revenue	Adjusted to agree with 20-21 capital budget	145,000		145,000
Policing/Corrections	RCMP contract	Estimated 1% increase	18,278		18,278
Fire Protection	Remittance of collections to FD	Taxes collected on behalf of FD's	76,551		76,551
Fire Protection	Contracts for municipal services	Village of Chester fire protection	36,763		36,763
Building Inspection	Capital funded out of revenue	Adjusted to agree with 20-21 capital budget	(28,222)	(28,222)	
Building Inspection	Administrative expenses	Computer service & maintenance budget adjusted	(16,002)		(16,002)
Roads	Private roads	Equals collections on behalf of private road associations	2,824		2,824
Sewers	Janitorial	Office cleaning costs not previously budgeted	6,000		6,000
Sewers	Sludge removal	To bring budget in line with actual costs	12,000		12,000
Sewers	Sewer breaks	to increase budget to estimate required	5,000		5,000
Landfill	Landfill closure & post closure	Forecast an expense reduction due to diversion to Sustane	(282,502)		(282,502)
Landfill	Contracts for municipal services	Sustane fees forecast	597,788		597,788
Waste Collection	Contracts for municipal services	Waste collection contract renewed	(79,300)		(79,300)
Waste Collection	Contracts for municipal services	waste recycling transportation	14,000		14,000
Planning	Professional consulting services	Adjusted budget to estimated required amount	(5,000)		(5,000)
Planning	Administrative expenses	Computer serv & mtce budget (5,000); Conferences (3,000)	(8,000)		(8,000)
Recreation	Grants to organizations	Church memorial park grant	(35,000)	(35,000)	
School Board	Mandatory contribution to education	Budget adjusted to required amount in Education budget	134,585		134,585
Transfers to reserves	Operating	\$321k solid waste and \$15k landfill host fees	336,902		336,902
Transfers to reserves	Gas Tax	Removed one time funded in 19-20 budget	(616,150)	(616,150)	
Transfers to reserves	Wind	Net wind turbine revenue tfr to reserves	(4,622)		(4,622)
All programs	Debt service charges		(126,192)		(126,192)
All programs	various budget changes		4,940		4,940
			(137,619)	(1,013,373)	875,754
			(137,619)	(137,619)	

ADDITIONS - NEW REVENUE BUDGET ITEMS

PROGRAM	DESCRIPTION	COMMENT	Revenue and Expenses added			
			MANDATORY	DISCRETIONARY	ONETIME	REOCCURING
Streetlights	Area rates	New area rates related to new services added		14,728		14,728
Sewers	Universal Sewer rate	Rate increase by CPI of 1.6% or \$620 to \$630		15,570		15,570
Economic Development	Provincial Grants	Physician recruitment		25,000		25,000
Economic Development	Provincial Grants	Beautification projects		50,000		50,000
Transfer from Reserves	General Operating Reserve	Elections expense funding	62,000		62,000	
Transfer from Reserves	General Operating Accum surplus	Fire Protection - funding to complete fire assessment		35,000	35,000	
Transfer from Reserves	General Operating Accum surplus	Streetlights - one time funding from prior years' surplus		7,517	7,517	
Transfer from Reserves	Wind Turbine Reserve	Economic Development - physician recruitment		5,000		5,000
Transfer from Reserves	Wind Turbine Reserve	Economic Development - beautification projects		50,000		50,000
Total Revenue additions			62,000	202,815	104,517	160,298

ADDITIONS - NEW EXPENSE BUDGET ITEMS & NET CHANGE

PROGRAM	DESCRIPTION	COMMENT	Revenue and Expenses added			
			MANDATORY	DISCRETIONARY	ONETIME	REOCCURING
Expenditures						
Council	Elections expense	Expense every four years, funded from reserves	62,000		62,000	
Council	New council expense	Equipment and training expense after the election	17,000		17,000	
Council	Grants to organizations	Major Council grants for 2020-21		203,000	203,000	
CAO	Accessibility Advisory committee	External committee \$12k and internal \$5k	12,000	5,000	12,000	5,000
CAO	ISO Certification	Remove the budget		(10,000)		(10,000)
CAO	Prof. Consulting/Special Projects	Reduce the budget from \$112,500 to \$62,500		(50,000)		(50,000)
Finance	Computer service & maintenance	Add 'Voices & Choices' budget module for public engagement		3,000		3,000
Finance	Tax exemptions - low income	Increase in both income threshold and rebate amounts		57,000	57,000	
Information Services	Vulnerability assessment	Required every three years	15,000		15,000	
Information Services	Computer service & maintenance	Migration of Laserfiche to the cloud		10,400		10,400
Public works	Minor assets	GPS tracking for 12 vehicles		5,500		5,500
Contingency	Organizational review	Second phase		163,549		163,549
Fire Protection	Fire risk assessment	Remove portion last year's addition - remaining \$ to finish	(25,000)		(25,000)	
Fire Protection	District Wide Fire Equipment	Add back budget that was removed last year to do the fire assessment		10,000		10,000
Fire Protection	Dry Hydrants	Provide devlopment support for dry hydrants		20,000		20,000
Fire Protection	Firefighter insurance	Add WCB and AD&D coverage		20,000		20,000
Roads	Other materials & supplies	Traffic counts		5,000		5,000
Streetlights	Street lights - NS Power	Costs related to new services added		14,615		14,615
Landfill	Casual staff	Casual staff used more for clean up tasks		10,000		10,000
Landfill	Engineering	Remove last year's one time budget	(72,000)		(72,000)	
Landfill	Vehicle fuel	Additional budget required		9,570		9,570
Landfill	Lagoons	Done once every 3 years - remove last year's budget	(170,000)		(170,000)	
Landfill	Rental equipment	Add budget are expense is incurred each year		5,000		5,000
Landfill	Dodge trucks (2)	Remove budget as both are out of service	(5,000)			(5,000)
Landfill	Excavator repairs	Remove last year's budget for undercarriage work	(15,000)		(15,000)	
Landfill	Capital out of revenue	Adjust operating budget to match capital budget	(40,000)		(40,000)	
Economic Development	New projects	Physician recruitment \$30k; Beautification grants/exp \$100k		130,000		130,000
Recreation	Equipment FHCS	AED		2,000		2,000
Library	Municipal contribution public libraries	2021-22 required amount provided other units do the same		16,685		16,685
Transfer to Reserves	Operating reserve	Discretionary general transfer of \$192,772 reduced		(191,250)		(191,250)
Total Expenditure additions			(221,000)	439,069	44,000	174,069
Net change in Surplus (Deficit)			283,000	(236,254)	60,517	(13,771)
Total			46,746		46,746	

Summary of budget changes

Description	One time	Re-occurring	Total
Revenue Adjustments (details on previous slide)	(652,567)	468,202	(184,365)
Expenditure adjustments (details on previous slide)	(1,013,373)	875,754	(137,619)
Net adjustments	360,806	(407,552)	(46,746)
New budget items (details on previous slide)	60,517	(13,771)	46,746
Surplus (Deficit)	421,323	(421,323)	0
Steps to Balance – included in “New Budget Items” above			
Reduce budgeted transfer to operating reserve of \$192,722 to \$1,473		191,250	0

The above transfer to operating reserves, adjusted to balance, is a discretionary expenditure.

Strategic priorities meeting – new initiatives noted:

- Beautification - \$50,000 funded from reserves for \$100,000 project
- Physician recruitment - \$5,000 funded from reserves for \$30,000 project

2019-20 Operations variances

Variance	
\$ 214,550	Taxes - Deed tfr tax \$193.5K, NS Power \$15,5k, Grants in lieu tax \$5.5k
70,169	Finance income – interest on investments and taxes
13,012	EcoPark revenue for internet service
78,579	Gen Gov exp – Mun. awareness \$15k, ISO Cert. \$10k, ppty tax adm \$9k, trail mtce \$44.4k
32,798	Capital out of revenue, excluding solid waste and sewer
117,748	Salaries and wages, excluding solid waste, sewer & wind energy
39,418	Roads
19,981	Computer service and maintenance, excluding solid waste, sewer
586,255	Total of above = 81% of \$722,623 variance

LANDFILL BUDGET

	Tonnage	Rate	Amount	Allocation	
				%	Amount
Revenues					
Tip Fees-Lunenburg Waste Mgt.	10,000	\$ 73.80	\$ 738,000	100%	\$ 738,000
Tip Fees - Town of Lunenburg	300	\$ 73.80	22,140	100%	22,140
Tip Fees - Town of Lunenburg ICI	300	\$ 73.80	22,140	100%	22,140
Tip Fees-Valley Waste Mgt.	22,118	\$ 76.27	1,686,940	100%	1,686,940
Tip Fees-Minas Basin Waste Mgt.	700	\$ 66.00	46,200	100%	46,200
Tip Fees - HRM Organics	500	\$ 76.80	38,400	100%	38,400
Tip Fees - HRM Commercial	10,000	\$ 58.00	580,000	100%	580,000
Admin Fees-Landfill	-	\$ -	211,913	0%	-
Other Landfill Tipping Fees	3,300	Various	249,740	100%	249,740
Landfill Tipping Fees Sustane (new)	2,735	\$ 50.00	136,729	100%	136,729
Miscellaneous Tipping Fees not shared	17,000	septage C&D etc	266,243		-
Subtotal	66,953		3,998,445		3,520,289
MODC curbside	3,500	\$ 76.27	-		266,945
Mun. of Chester residuals - no fee charged	800	\$ 76.27	-		61,016
Revenue Sub-Total	71,253		3,998,445		3,848,250
Expenses summary					
Landfill Salaries			497,041	84.5%	420,155
Landfill Operating Expenses			2,151,147	87.0%	1,871,233
Landfill Closure 2 Expenses			279,739	100.0%	279,739
Landfill Debt Charges			1,311,350	97.4%	1,277,066
Depreciation			1,551,298	0.0%	-
			5,790,575	66.5%	3,848,193
Less: Depreciation			(1,551,298)		-
Expense Sub-total			4,239,277		3,848,193
Surplus (Deficit)			(240,832)		56

Waste Collection and Disposal Area Rate

	2019-20 (budget)	2020-21 (budget)
Waste Collection - excluding area rate		
Revenue - excluding area rate	282,347	242,810
Expenditures	(1,400,031)	(1,334,225)
	(1,117,684)	(1,091,415)
Landfill		
Revenue	3,859,618	3,998,445
Expenditures	(4,373,619)	(4,239,277)
Sub-total = per landfill slide	(514,001)	(240,832)
Transfer host fee revenue to reserves	(196,629)	(211,913)
Sub-total = per 'landfill' slide	(710,630)	(452,745)
Partnership net revenue to reserves	63,879	(56)
Add back MOC's share of surplus incl ir	(13,164)	14
	(659,915)	(452,787)
Recycling		
Revenue	500	500
Expenditures	(57,385)	(62,940)
	(56,885)	(62,440)
Finance		
Interest on overdue accounts	2,500	2,500
Amount to be funded by the area rate	(1,831,984)	(1,604,142)
Area rate		
Assessment	1,585,506,300	1,623,373,800
Rate	0.1205	0.1205
Revenue	1,910,535	1,956,165
Surplus (Deficit)	\$ 78,551	\$ 352,023

REVENUE – 2020-21

- Landfill Tip Fee \$76.27 - increase \$5.28 per tonne from \$70.99
- EDU Rate increased \$10 from \$620 to \$630
- Solid Waste Collection rate held at \$0.1205/ \$100
- Residential Tax Rate held at \$0.705/\$100
- Commercial Rate held at \$1.53 /\$100
- Street Light Rates – various (slide #34)
- Mill Cove hydrant rate – held at \$0.28 (slide #32)

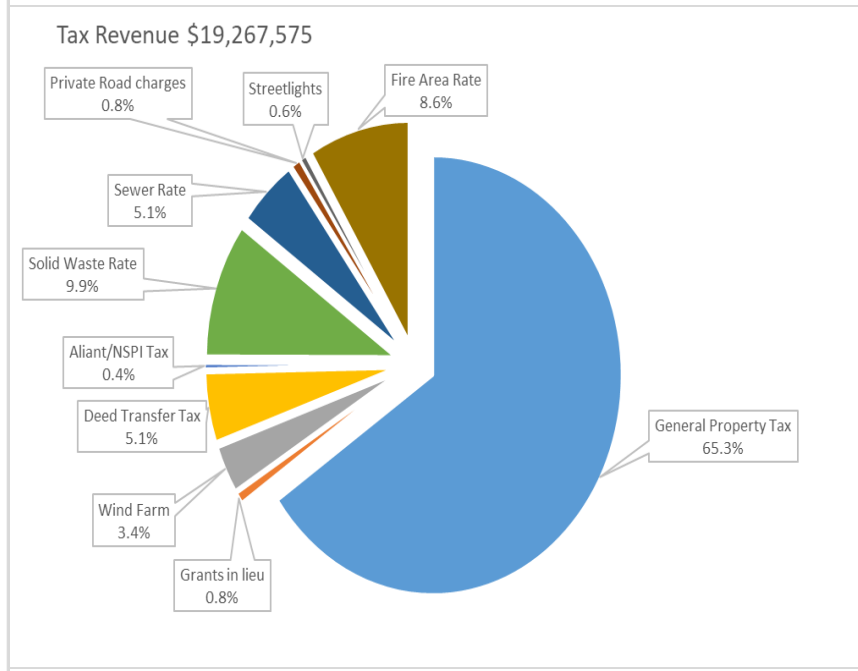
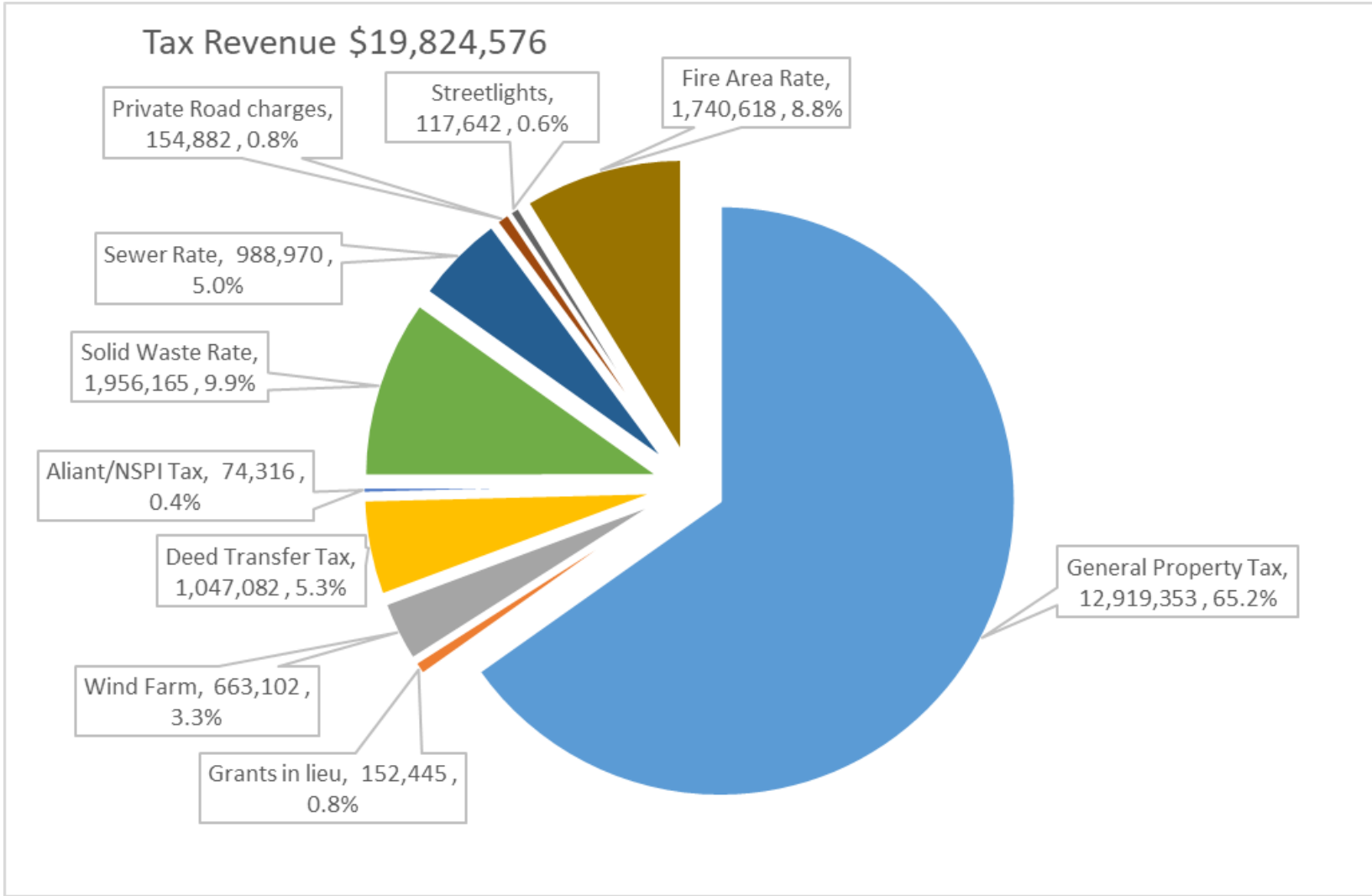


Valuation difference between Assessed Value and Capped Assessment: Impact

Type	Assessed 2020	Capped	Difference	Revenue Impact	Or	Rate impact
Residential	1,700,082,400	1,517,377,800	182,704,600	\$1,288,067		
Commercial	95,245,200	94,245,200				
Resource	49,908,500	45,454,800	4,453,700	\$31,399		Residential/Resource rate
						of \$0.705 would be reduced
Total				\$1,319,466		by 8.44 cents to \$0.6206

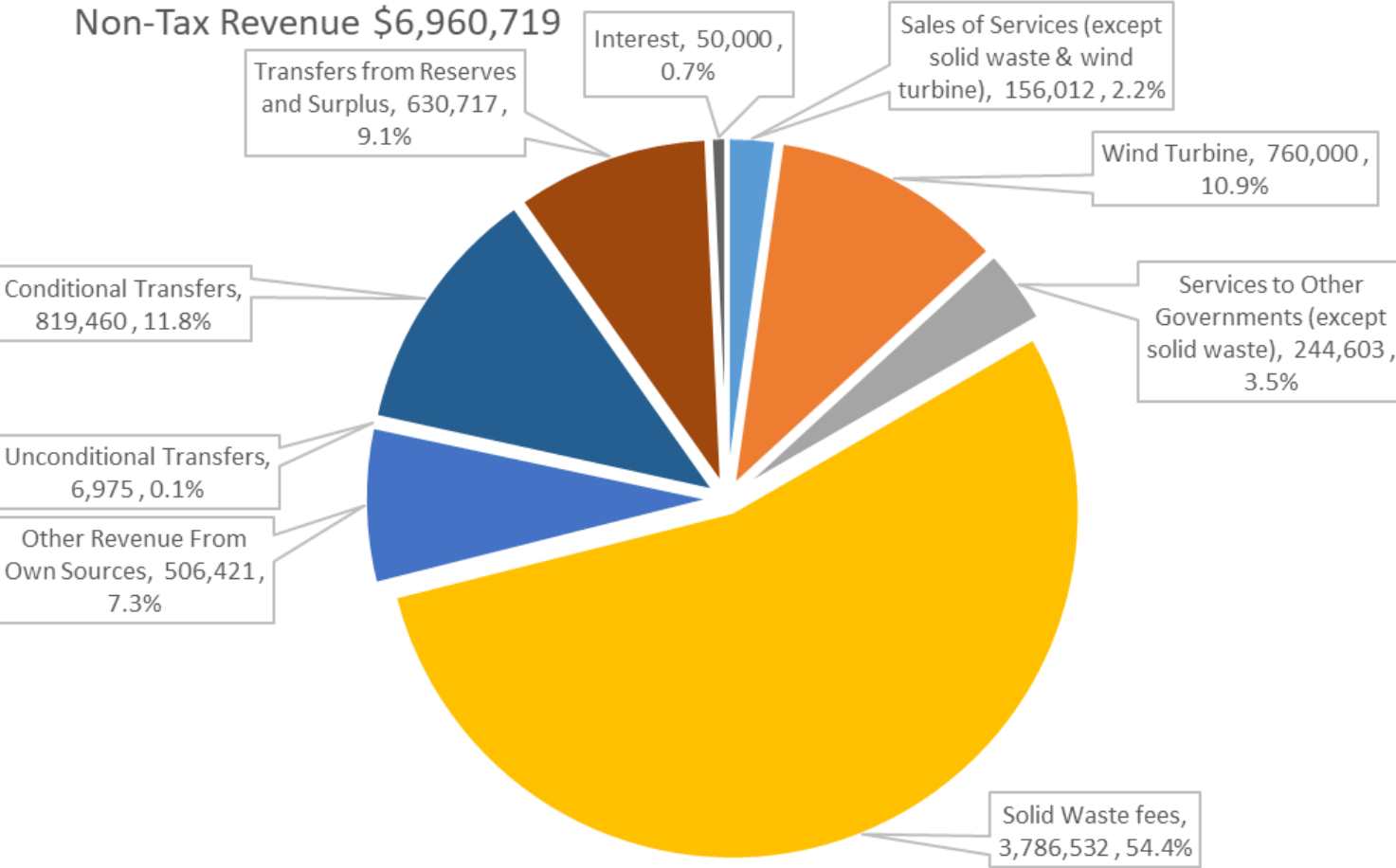
Type	Assessed 2019	Capped	Difference	Revenue Impact	Or	Rate impact
Residential	1,662,667,900	1,481,800,500	180,867,400	\$1,275,115		
Commercial	94,310,100	94,310,100				
Resource	48,592,100	44,259,300	4,332,800	\$30,546		Residential/Resource rate
						of \$0.705 would be reduced
Total				\$1,305,661		by 8.57 cents to \$0.6193

Tax Revenue \$19,814,576 (prior year \$19,267,575)

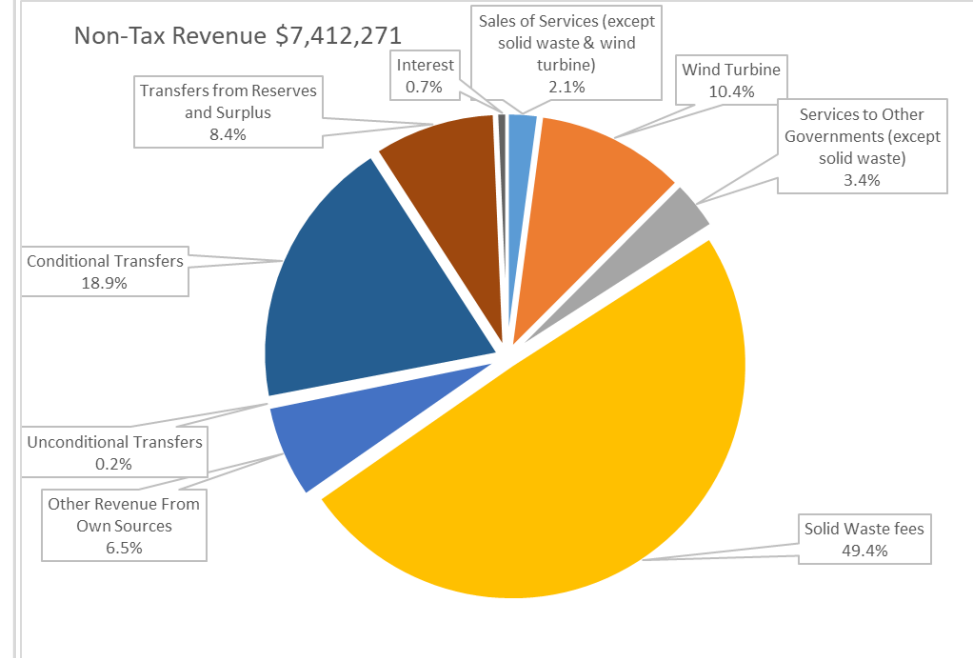


Non-Tax Revenue \$6,960,719 (prior year \$7,412,271)

Non-Tax Revenue \$6,960,719



Non-Tax Revenue \$7,412,271



THE MUNICIPALITY OF
CHESTER

SEWER RATE

Year	Rate
2016/17	\$550
2017/18	\$600
2018/19	\$600
2019/20	\$620
2020/21	\$630

- Contributions to Sewer Reserve for 2020/21 = \$133,500
- (2019/20 \$134,300)



SEWER RATE ANALYSIS : \$620 EDU + CPI

Revenue	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Forecast					
Universal sewer rate + CPI	\$ 620	\$ 630	\$ 639	\$ 649	\$ 659	\$ 669
Area rate (incl. assumed CPI increase starting 20-21)	\$982,957	\$989,470	\$1,004,312	\$1,019,377	\$1,034,667	\$1,050,187
Expenses						
Salaries	247,872	230,352	233,807	237,314	240,874	244,487
Operating	370,887	415,250	421,479	427,801	434,218	440,731
Capital from Area rate	36,606	90,000	91,350	92,720	94,111	95,523
Debt Charges	122,789	120,382	189,947	317,488	467,760	502,496
Surplus (Deficit)	\$ 204,802	\$ 133,486	\$ 67,730	\$ (55,947)	\$ (202,296)	\$ (233,050)
Reserves						
Opening Balance	\$ 505,539	\$ 698,512	\$ 636,538	\$ 472,327	\$ 354,615	\$ 86,684
Transfer to (Additions) (Surplus (Deficit) above)	204,800	133,500	67,700	(55,900)	(202,300)	(233,100)
Transfer to fund capital	27,868	210,000	242,889	70,000	70,000	70,000
Interest earned	16,041	14,526	10,979	8,188	4,369	(1,297)
Closing Balance	\$ 698,512	\$ 636,538	\$ 472,327	\$ 354,615	\$ 86,684	\$ (217,713)

MILL COVE HYDRANT AREA RATE

	2014-15 to 2019-20	2020-21
Fire protection systems expenses	Accumulated \$144,240	\$34,391
Fire protection system revenues	Accumulated \$144,232	
Assessment		\$8,826,700
Rate	Rate unchanged for 6 years @ \$0.28	\$0.28
Revenue		\$24,715

The first 3 years of the last 6 years has surpluses and deficits have been increasing since then.

AREA RATES

Rate	2018-19	2019-20	2020-21
Waste Collection & Disposal (new /old carts)	\$0.1205	\$0.1205	\$0.1205
Sewer Rate (EDU)	\$600.00	\$620.00	\$630.00
Mill Cove hydrant rate – fire protection – see next slide	\$0.28	\$0.28	\$0.28
ACES School - sprinkler	\$9,477	\$9,477	\$9,477
Street lights – see next slide			

OTHERS

Village Commission Rate TBD

Private Road Improvement Rates/Charges : TBD

STREET LIGHT RATES

District	Location		Previous Years' Area Rates			Approved 2020-21 Area Rate	A	B	C = A + B	D	E = B + D	C = A + D + E
			2017-18	2018-19	2019-20		Forecast 19/20 Closing Accum Surplus	2020-21 Net Operating St Light Budget	Budgeted 20/21 Closing Accum Surplus	2020-21 Transfer from Accum surplus	2020-21 Net Operating Budget	20-21 Closing Accumulated
2	District 2 - Hubbards	D102	0.030	0.0294	0.025	0.022	18,198.52	(6,167.00)	12,031.52	6,167.00	-	12,031.52
3	East Chester	D103	0.016	0.0160	0.015	0.022	(13.11)	32.00	18.89		32.00	18.89
1	Islandview & Chester Downs	D201	0.024	0.0239	0.020	0.020	-		-		-	-
1	Commons Downs	D201	0.024	0.0239	0.020	0.020	-		-		-	-
3	Target Hill Rd & Commons Rd.	D203	0.024	0.0239	0.020	0.020	3,206.92	(1,102.00)	2,104.92	1,102.00	-	2,104.92
4	District 4 – Chester Basin	D104	0.024	0.0232	0.024	0.022	(787.70)	2,443.00	1,655.30		2,443.00	1,655.30
5	New lights (28) - flat rate per a/c	D505				10.37		3.87	3.87		3.87	3.87
5	Station Road	D405	0.032	0.0320	0.031	0.031	361.47	(72.00)	289.47	72.00	-	289.47
5	D 5 - intersections	D305	0.003	0.0030	0.004	0.004	(926.32)	218.00	(708.32)		218.00	(708.32)
5	Beech Hill Road	D205	0.096	0.0951	0.092	0.092	556.59	(7.00)	549.59	7.00	-	549.59
5	Bridgeview Drive	D105	0.032	0.0315	0.030	0.030	433.39	(141.00)	292.39	141.00	-	292.39
6	New Ross	D106	0.070	0.0680	0.080	0.092	(5,046.66)	223.00	(4,823.66)		223.00	(4,823.66)
7	New lights (8)	D307				0.0006		109.12	109.12		109.12	109.12
7	D 7 - Intersections	D207	0.001	0.0010	0.001	0.001	1,393.70	404.00	1,797.70		404.00	1,797.70
7	Haddon Hill	D107	0.012	0.0119	0.011	0.013	62.28	(28.00)	34.28	28.00	-	34.28
							17,439.08	(4,084.01)	13,355.07	7,517.00	3,432.99	13,355.07
Rate, if global rate used, except for intersections			0.0269	0.0251	0.0267							

	Decrease
	No change
	Increase
	New area rate

2020-21 Grants

Council Grants	\$37,000
District Grants (\$7,142 per District)	\$50,000
Tourism Grants	<u>\$18,000</u>
TOTAL	\$105,000

Recreation Grants	\$20,000
ED Sponsorship	\$ 6,000
Youth Sponsorship	\$ 4,000
Leadership Grants	\$ 4,000
PRO Kids	\$35,000
Budgeted Grants	<u>\$81,590</u>
TOTAL	\$149,590

2020-21 Grants

Budgeted Grants Details:

Church Memorial Park	\$50,000
South Shore Safe Communities	\$ 6,100
Card Lake Park	\$ 2,000
Community Wheels	\$ 8,000
New Ross Regional Development	\$ 490
New Ross Family Resource Centre	\$ 5,000
Chester & Area Family Resource	\$ 5,000
Through The Years Daycare	<u>\$ 5,000</u>
TOTAL	\$81,590

2020-21 Grants

Major Project Grant Requests

1. Chester Playhouse (Facility Renovation Project)	\$100,000
2. Sherbrooke Lake Camp (Cabin Project)	\$ 15,000
3. Together We Can (Phase 2 Park Development)	\$ 88,000
4. New Ross Community Care Society (Approved Previously)	<u>\$100,000</u>
TOTAL	\$303,000

Notes Funds for Projects to come from Wind Reserve
1/3 Wind Reserve at March 2020 is approximately \$806,000

Tax Exemption Policy P-25

Tax exemption policy P-25 allows Council to provide tax exemptions for low income earners.

This policy is normally reviewed in late summer so that any updates are in place when the final tax bill is issued in the fall.

The current policy allows for a tax exemption if income is below \$21,698. The exemption amount ranges from a low of \$246 to a high of \$615.

Council has directed that the 2020-21 budget be doubled from \$57,000 to \$114,000 with increases to both income thresholds and rebate amounts.

2020-21 Approved Capital Budget

Department	Project Name	Location / Notes	Phase	Project Cost	Funding Reserves	Reserve Type	Grants/Other Funds	Operations or Area Rate	Fund from Borrowing
Recreation & Parks	Trails - Bridge Evaluation- Carried forward from 2019-20	East River and Goat Lake		25,000	25,000	Gas Tax			
	East River trail foot bridge - Carried forward from 2019-20	East River		25,000	9,000	Gas Tax	16,000		
	Trail Surface Upgrades	Chester Basin & East Chester		25,000	25,000	Gas Tax			
	East River Trail Parking Area	East River		30,000	30,000	Operating			
Solid Waste	Leachate treatment plant upgrade - carried forward from 2	Kaizer Meadows	Last year's \$2.5M less design	2,200,000					2,200,000
	Road Improvements (Valley)			50,000					50,000
	Excavator Replacement		Purchase of Heavy equipment	350,000					350,000
	Scalehouse Renovation	Kaizer Meadow		75,000					75,000
	Public Drop off Renovation	KM Public Drop off		100,000					100,000
Community Development	Coastal Floodplain mapping			100,000	100,000	Gas Tax			
	Joint building inspection software			21,900			14,167	7,733	
	Roads Rehabilitation	various		550,000	550,000	Gas Tax			
	Kaizer Meadows - Industrial Park Development	Kaizer Meadows	Design	75,000	75,000	Wind Rev			
Information Services	VMWARE Infrastructure			60,000	60,000	Equipment			
	Hardware Replacement			98,000	98,000	Equipment			
Universal Sewer Projects:	Manhole Repairs & Infiltration Reduction	Various	Construct	50,000			25,000	25,000	
	Lift Station Panel Upgrades	Various	Construct	480,000		?? Gas Tax			480,000
	Pump Replacements - Allowance	Various	Construct	25,000				25,000	
	Pump Station - Permanent Generators (2)	Chester (Pig Loop) & Western shore main stn	Construct	160,000	40,000	Gas Tax	80,000	40,000	
	Wastewater needs assessment	New Ross, Chester Basin, Mill Cove, Otter Point, Chester, Western Shore	Study	250,000	250,000	Gas Tax			
	Wastewater collection extension	Mill Cove	Construct	52,000	52,000	Gas Tax			
	WWTP removal of chlorine and install UV system	Chester		320,000					320,000
	WWTP Improvements - Clarifier #2 Rebuild - Chester	Chester	Construct	100,000	100,000	Sewer			
	Overflow issue solution	Western Shore		110,000	110,000	Sewer			
	WWTP Upgrades - Clarifier rebuild	Western Shore	Construct	200,000					200,000
Municipal Property:	Municipal Office Renovations	Chester	Construct	135,000	135,000	Operating			
	Truck Replacement - 3/4 tonne - PM	Various	Purchase	55,000				55,000	
	Fire Protection System - Option Selected-Const	Mill Cove	Construct	771,600					771,600
	Wharf Repairs- New wharf or new boat launch	Aspotogan	Construct	150,000				150,000	
Total Projects & Funding Contributions				6,643,500	1,659,000		135,167	302,733	4,546,600

Debt Service Ratio

Ten year capital budget summary and its Impact on Debt Service Ratio

Debt service ratio is debt principal and interest payments divided by "own source revenue" (taxes*, grant in lieu taxes, sales of services, and other revenue).

Project costs and debt service ratio

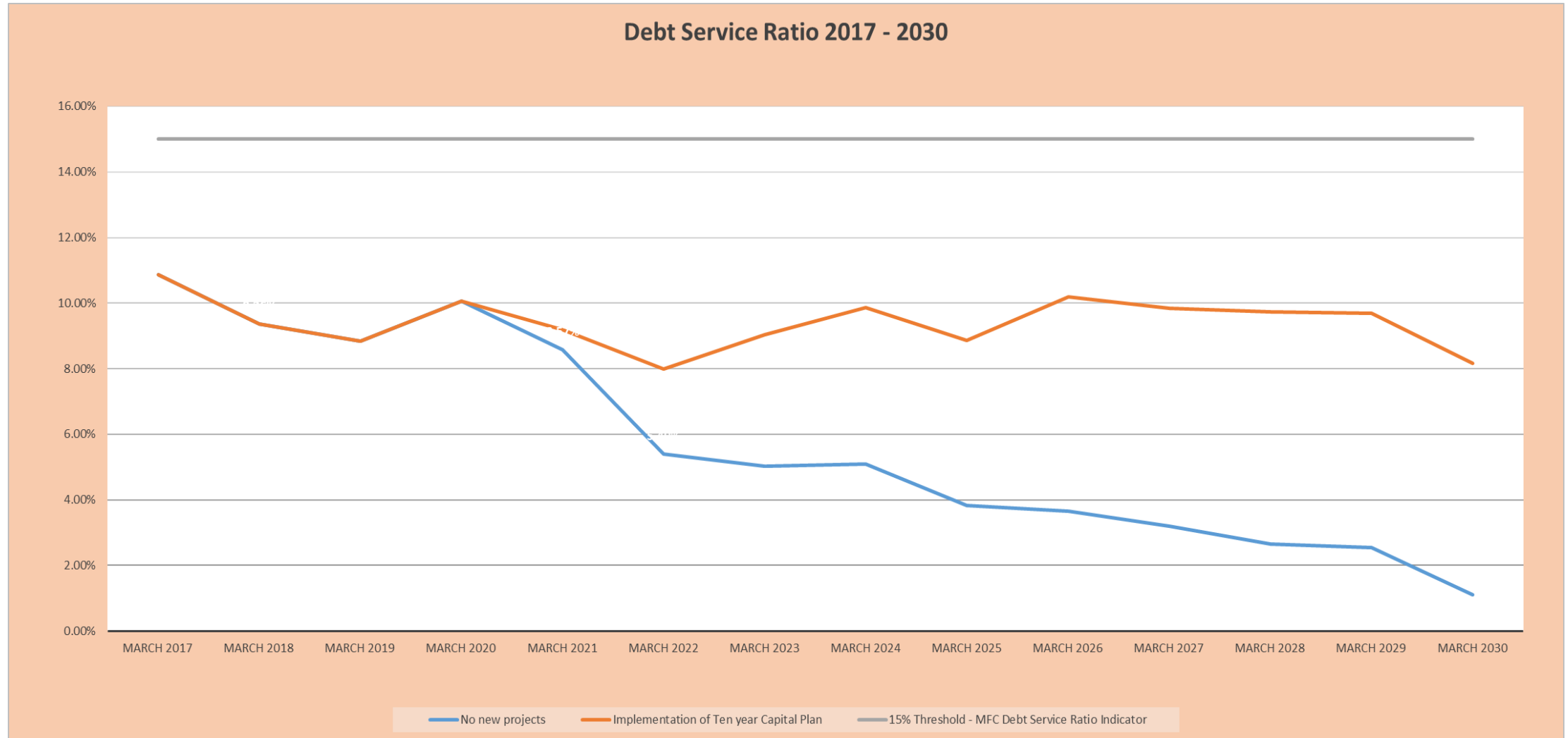
	Budgeted Cost Capital Project	Budgeted Borrowing	Debt Service Costs	Own source Revenue (assume 1% increase starting 2025-26)	Ratio of debt service Costs to Own source rev (Threshold 15%)	Landfill & Wind Turbine Debt Charges	Landfill & Wind Turbine Revenue	Ratio** without Landfill & Wind
19-20	6,875,264	3,920,000	1,949,336	19,374,672	10.06%	1,682,875	4,629,618	1.81%
20-21	6,643,500	4,546,600	1,823,144	19,853,818	9.18%	1,621,278	4,758,445	1.34%
21-22	4,762,000	2,220,000	1,586,969	19,858,394	7.99%	1,252,265	5,020,259	2.26%
22-23	3,817,500	1,470,000	1,846,633	20,419,429	9.04%	1,373,816	5,085,380	3.08%
23-24	1,230,000	650,000	2,027,210	20,562,359	9.86%	1,439,526	5,205,662	3.83%
24-25	1,651,600	450,000	1,840,871	20,767,983	8.86%	1,238,405	5,124,316	3.85%
25-26	1,585,000	1,185,000	2,139,600	20,975,663	10.20%	1,502,711	5,175,559	4.03%
26-27	1,172,500	585,000	2,087,193	21,185,419	9.85%	1,396,067	5,227,314	4.33%
27-28	575,000	300,000	2,080,911	21,397,273	9.73%	1,263,388	5,279,588	5.07%
28-29	-	170,000	2,093,637	21,611,246	9.69%	1,224,572	5,332,383	5.34%
29-30	-	-	1,780,949	21,827,359	8.16%	929,790	5,385,707	5.18%

Assumptions: 10 year repayment term (except 20 years for leachate treatment plant) and 3% interest on new debentures

* Taxes are net of collections for provincial services - education, corrections and housing)

** The ratio without landfill/wind turbine is relevant as it shows the burden of debt service costs on the tax rate as the landill and wind turbine generate reveue to service their debt.

DEBT SERVICE – Ratio to own source revenue



— No new projects

— Implementation of Ten Year Capital Plan

— 15% Threshold

Reserves

Reserves and accumulated operating surplus						
	Projected Reserves	Accumulated Operating Surplus to be transferred to Operating Reserve	Total	Total Operating Expenses (assume 1.5% increase starting 2024-25)	Ratio of Reserves + Surplus to total Expenses (Threshold 10%)	
19-20	16,749,473	2,000,000	18,749,473	26,679,846	70.3%	
20-21	17,339,136	2,000,000	19,339,136	26,770,005	72.2%	
21-22	17,897,967	2,000,000	19,897,967	27,057,892	73.5%	
22-23	17,978,964	2,000,000	19,978,964	27,618,601	72.3%	
23-24	19,703,266	2,000,000	21,703,266	27,907,972	77.8%	
24-25	21,091,542	2,000,000	23,091,542	28,326,591	81.5%	
25-26	23,057,997	2,000,000	25,057,997	28,751,490	87.2%	
26-27	24,825,558	2,000,000	26,825,558	29,182,763	91.9%	
27-28	26,874,956	2,000,000	28,874,956	29,620,504	97.5%	
28-29	28,701,688	2,000,000	30,701,688	30,064,812	102.1%	

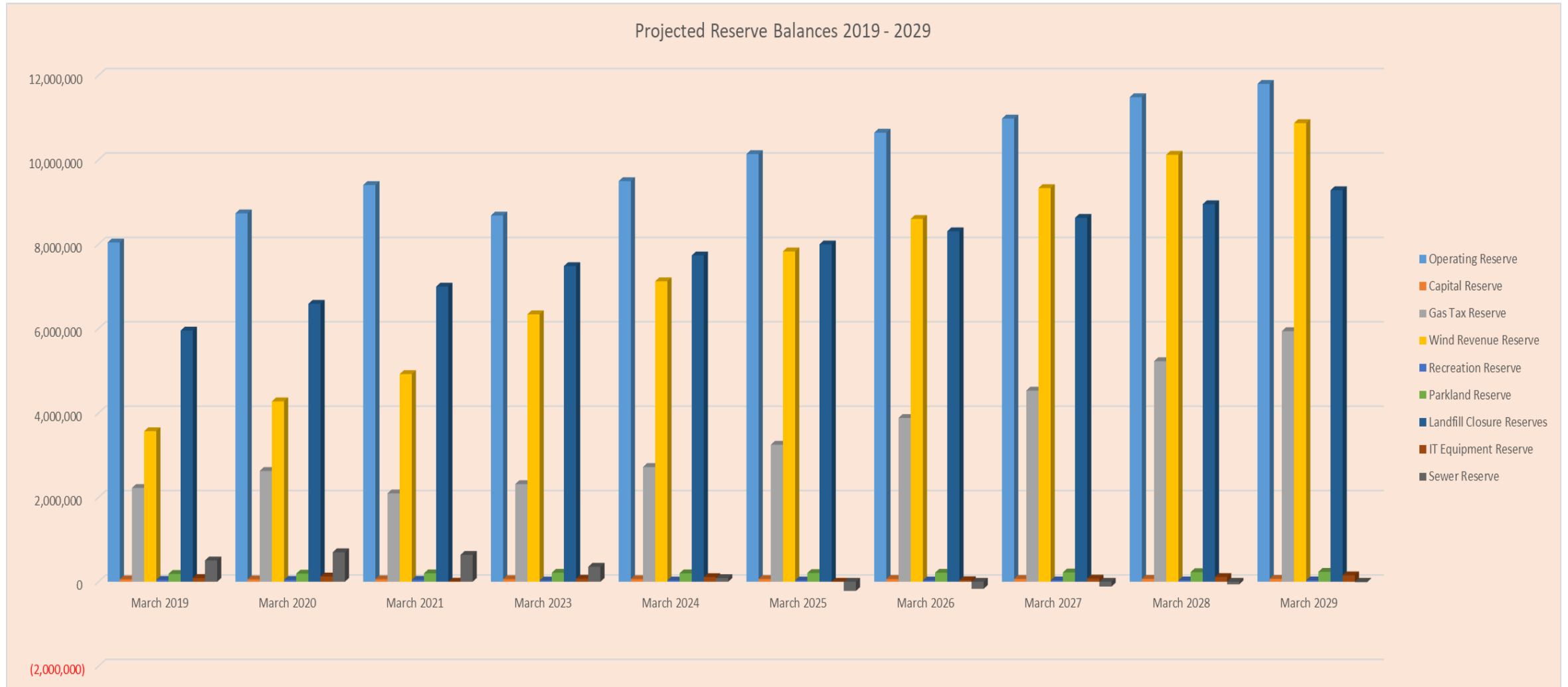
Details of 20-22 reserves of \$17,338,521 are listed on the next slide

RESERVES

	Opening balances March 2020	Transfers from Reserves	Transfers into Reserves	Interest Earned	Forecasted balances March 2021
<u>Operating Reserves</u>					
General Operating Reserve	8,730,013	227,000	699,694	197,260	9,399,967
Wind Revenue Reserve (see below)	4,274,906	438,000	983,657	100,050	4,920,613
Sewer Reserve	698,512	210,000	133,500	14,526	636,538
	13,703,431	875,000	1,816,851	311,836	14,957,118
<u>Capital Reserves</u>					
Capital Reserve	58,287	0	0	1,282	59,569
Gas Tax Reserve	2,626,450	1,199,200	616,150	51,368	2,094,768
Recreation Reserve	44,127	0	0	971	45,098
Parkland Reserve	192,888	0	2,500	4,271	199,659
IT Equipment Reserve	124,291	158,000	34,150	1,372	1,813
	3,046,042	1,357,200	652,800	59,265	2,400,906
Total	16,749,473	2,232,200	2,469,651	371,100	17,358,025

Wind Reserve above					
Economic development	1,699,123	75,000	327,886	38,805	1,990,814
Operating reserves	1,769,555	-	327,886	45,251	2,142,691
Community based projects	806,136	363,000	327,886	15,995	787,016
	4,274,815	438,000	983,657	100,050	4,920,522

Reserve Projections 2019-2029



Supplementary
Info

Operating Budget by
expense object
versus by program as
shown in an earlier
slide.

Municipality of Chester					
Statement of Operations (by object)					
Description	2019-20 (forecast)	2019-20 (budget)	2020-21 (Bud Adj's)	2020-21 (New Bud)	2020-21 (budget)
Revenue					
Taxes	14,540,636	14,285,798	395,492	-	14,681,289
Mill Cove water	9,477	9,477	-	-	9,477
Fire Protection	1,690,598	1,654,590	76,551	-	1,731,141
Roads	157,738	152,058	2,824	-	154,882
Streetlights	107,895	107,186	(4,272)	14,728	117,642
Sewers	980,765	973,400	-	15,570	988,970
Waste collection	1,910,344	1,910,535	45,630	-	1,956,165
Property taxes	19,397,453	19,093,043	516,225	30,298	19,639,566
Grants in lieu of taxes	180,032	174,532	478	-	175,010
Animal Control	33,358	33,000	-	-	33,000
REMO	2,618	2,503	-	-	2,503
Building inspection	30,136	58,235	(9,599)	-	48,636
Fire inspection	10,299	9,855	609	-	10,464
Waste collection	134,575	150,000	-	-	150,000
Landfill	2,726,570	3,100,031	(12,411)	-	3,087,620
Services provided to other governments	2,937,555	3,353,624	(21,401)	-	3,332,223
Landfill	606,668	562,958	135,954	-	698,912
Recycling	28	500	-	-	500
Planning	49,064	48,662	-	-	48,662
Wind turbine	770,007	770,000	(10,000)	-	760,000
Recreation	72,288	77,750	-	-	77,750
Community schools	29,414	28,900	200	-	29,100
Sales of services	1,527,468	1,488,770	126,154	-	1,614,923
Licenses, permits and fees	38,157	33,925	-	-	33,925
Interest on overdue accounts	173,184	169,124	-	-	169,124
Animal Control	2,643	1,925	-	-	1,925
Sewers	2,191	500	-	-	500
Building inspection	25,662	23,000	-	-	23,000
Roads	10,614	10,614	-	-	10,614
Landfill	186,829	196,629	15,284	-	211,913
Planning	28,703	17,920	2,000	-	29,920
EcoPark	38,012	25,000	-	-	25,000
Miscellaneous revenue	4,777	500	-	-	500
Other revenue from own sources	510,771	479,137	17,284	-	506,421
Unconditional Transfer from Fed/Prov gov't & agencies	6,994	14,494	2,481	-	6,975
Unconditional Transfer from Fed/Prov gov't & agencies	6,994	14,494	2,481	-	6,975
Conditional Transfer from Fed/Prov gov't & agencies	1,212,090	1,235,300	(616,150)	75,000	694,150
REMO	4,500	4,500	-	-	4,500
Waste collection	111,067	132,347	(39,537)	-	92,810
Recreation	25,000	28,000	-	-	28,000
Conditional Transfer from Fed/Prov gov't & agencies	1,352,657	1,400,147	(655,687)	75,000	819,460
Interest	118,329	50,000	-	-	50,000
Transfers from reserves *	407,476	618,451	(162,251)	117,000	573,200
Transfer from prior years' surplus *	7,648	7,648	(7,648)	57,517	57,517
Total revenues	26,446,384	26,679,846	(184,365)	279,815	26,775,295

Supplementary
Info

Operating Budget by
expense object
versus by program as
shown in an earlier
slide.

	2019-20 (forecast)	2019-20 (budget)	2020-21 (Bud Adj's)	2020-21 (New Bud)	2020-21 (budget)
Expenditures (excluding depreciation)					
Salaries/wages staff	3,445,549	3,558,531	(34,366)	10,000	3,534,165
Salary review - estimated impact on salaries	6,039	22,888	61	-	22,949
Remuneration Council & committees	188,892	193,374	2,935	-	196,309
Employee benefits	565,162	571,359	(8,551)	-	562,808
Salary review - estimated impact on benefits	608	3,789	10	-	3,799
Salary/wages and employee benefits	4,206,250	4,349,941	(39,910)	10,000	4,320,031
Grants to organizations	410,322	596,001	(369,001)	218,000	445,000
Elections and plebiscites	-	-	-	62,000	62,000
Administration expenses	1,018,557	1,186,126	(26,929)	2,400	1,161,597
Insurance	120,250	130,002	12,013	-	142,015
Legal - Other	52,715	60,650	64	-	60,714
Audit	39,452	40,000	-	-	40,000
Tax exemptions and rebates	286,431	290,581	5,000	57,000	352,581
Uncollectible taxes	10,000	10,000	-	-	10,000
Operating expenses	2,302,079	2,515,269	53,307	(65,315)	2,503,261
Contracts for municipal services	2,022,285	2,543,551	569,252	-	3,112,802
Landfill closure costs	512,539.00	562,241	(282,502)	-	279,739
Transfers to Province for municipal services	548,619	550,096	6,364	-	556,460
Transfers to RCMP for municipal services	1,845,526	1,847,184	18,278	-	1,865,462
Transfer to other municipal units for shared services	42,089	42,089	642	-	42,731
Amortization of capital assets	2,514,748	2,522,088	24,430	-	2,546,518
Interest on long term debt	265,860	266,093	(15,370)	-	250,723
Principle payments on debt *	1,663,243	1,663,243	(110,822)	-	1,552,421
Transfer to reserves *	3,264,855	2,862,786	(284,614)	(191,250)	2,386,922
Transfers to capital fund to fund capital projects *	139,231	225,955	116,778	(40,000)	302,733
Contingency			-	163,549	163,549
Cost of municipal services	21,265,050	22,263,895	(323,021)	216,384	22,157,258
Remittance of taxes collected on behalf of others	1,690,598	1,654,590	76,551	-	1,731,141
Transfers to Province for provincial services	5,283,149	5,283,449	133,280	16,685	5,433,414
Expenditures not related to services	6,973,746	6,938,039	209,831	16,685	7,164,555
	28,238,797	29,201,934	(113,189)	233,069	29,321,814
Add back: Amortization of capital assets ^	(2,514,748)	(2,522,088)	(24,430)	-	(2,546,518)
Total expenditures	25,724,049	26,679,846	(137,619)	233,069	26,775,296
Surplus (deficit)	722,335	0	(46,746)	46,746	(0)

MOTIONS

That Municipal Council:

- Approve the 2020/21 Capital Budget in the amount of \$6,643,500
- Approve the 2020/21 Operating Budget and Business Plan in the amount of \$29,321,814
- Approve the reserve transfers as noted the 2020/21 Business Plan for both Capital and Operating
- Set the Residential Tax Rate at \$0.705 per \$100 of Assessment
- Set the Commercial Tax Rate at \$1.53 per \$100 of Assessment
- Set the Solid Waste Rate at \$0.1205 per \$100 of Assessment
- Set the Sewer EDU Rate at \$630 - See slide 30
- Set the Street Light Rates - various - See slide 34
- Set other area rates – See slide 33