

2020 – 2021 Draft Budget



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Agenda – Thursday, April 9, 2020

8:00 – 9:30 PM

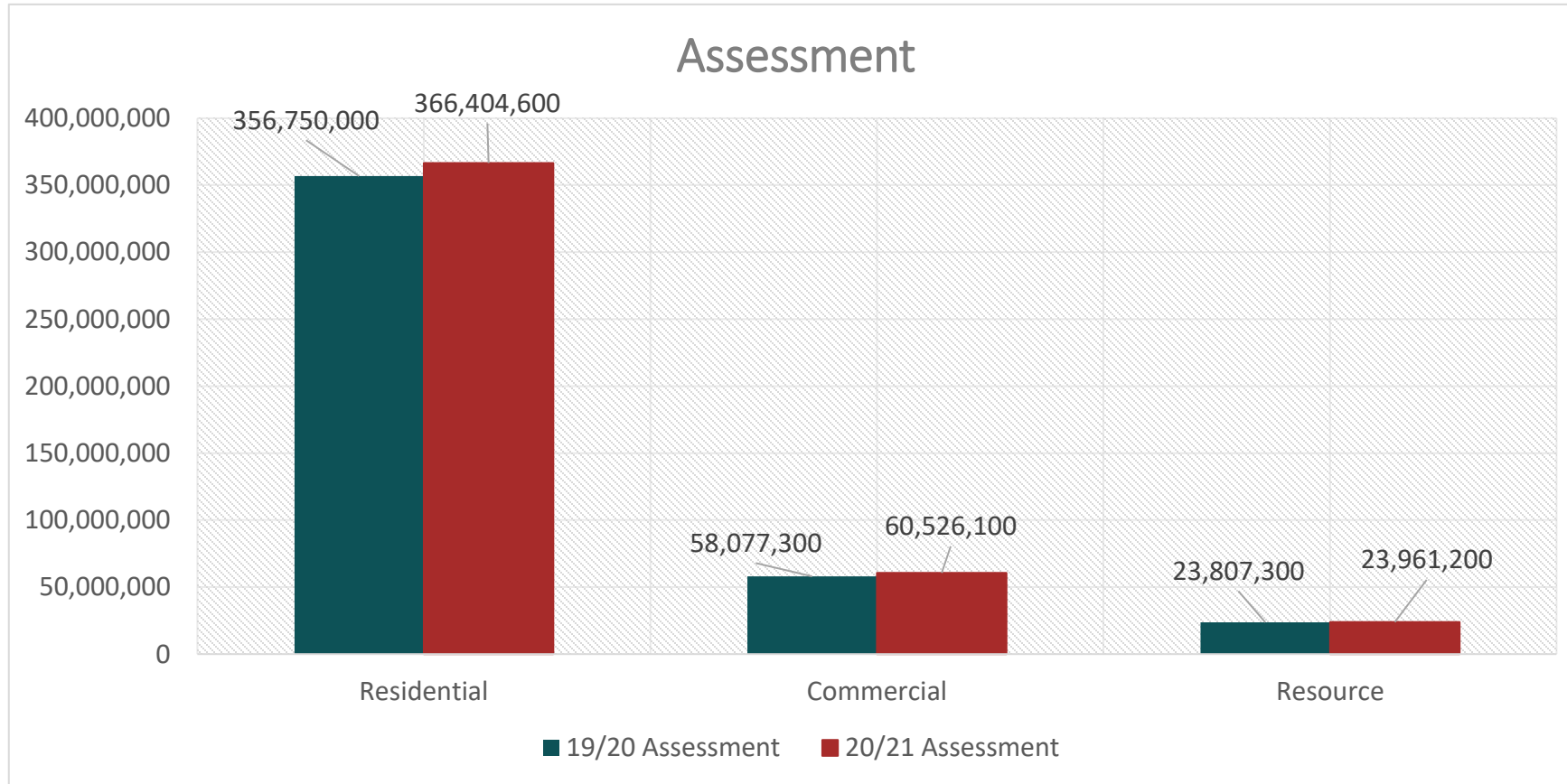
1. Welcome & Introduction
2. COVID-19
3. Revenue
 - a. Property Tax Trends and Rate
 - b. Tax Revenue

COVID-19

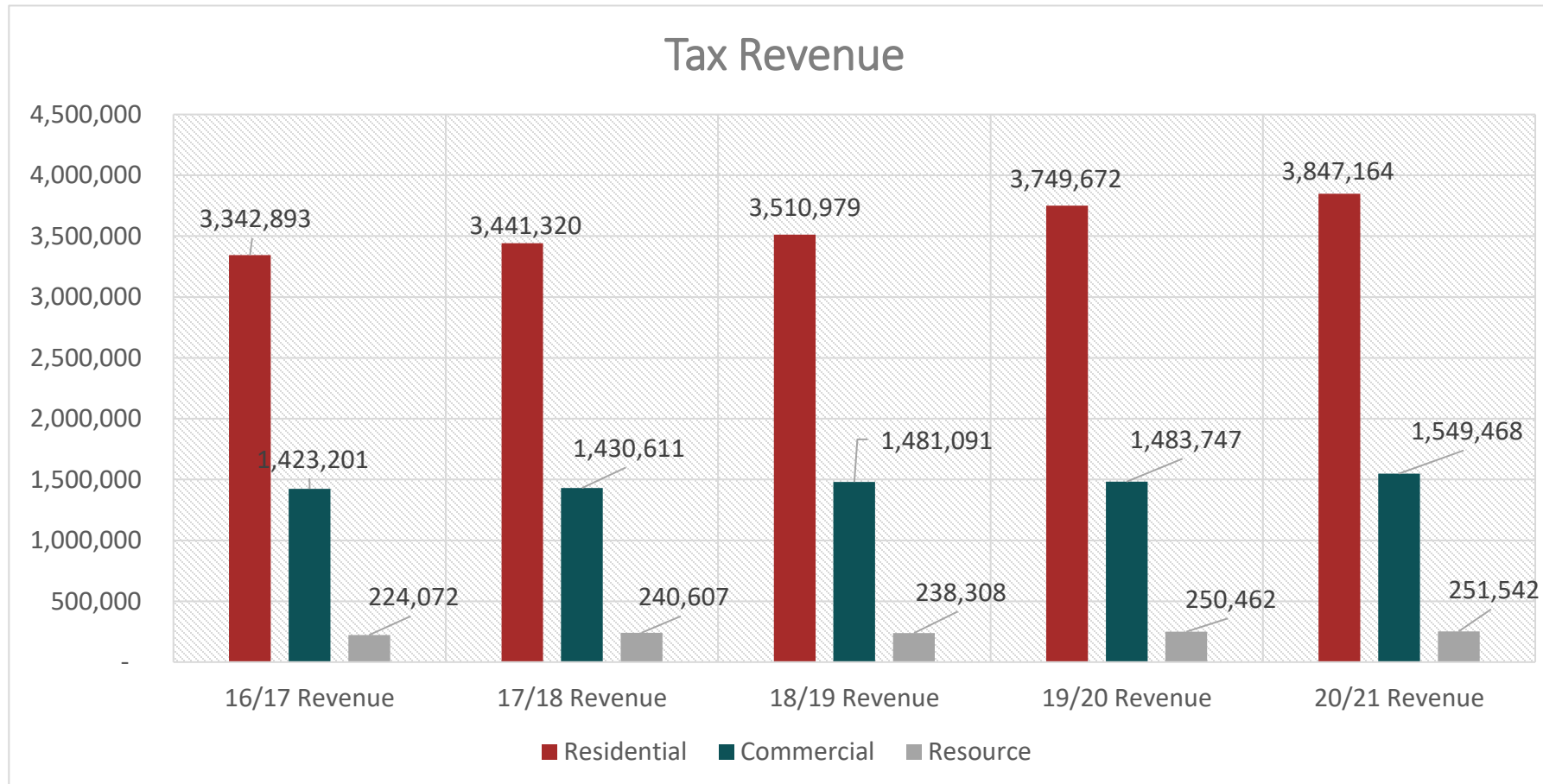
1. The 2020 – 2021 draft budget was prepared prior to COVID-19 outbreak.
2. As we go through the sections, comment on ways our budget could be impacted.
3. Leah will take notes and we will provide estimates on impacts and adjust the budget accordingly.

Revenue

- Assessment 19/20 vs 20/21 – Total Increase of 12,257,300



Revenue



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Tax Rates – 5 Years

Per \$100/Assessment	16/17	17/18	18/19	19/20	20/21
Commercial	2.55	2.56	2.56	2.56	2.56
Residential / Resource	1.00	1.01	1.01	1.05	1.05

	Current Rate	Revenue Generated by 0.01
Commercial	2.56	\$6,053
Residential	1.05	\$36,640



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Revenue – Property Taxes

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Property & Other Taxes	Taxes	Residential Property Taxes	3,749,672	3,748,904	3,847,164
		Commercial Property Taxes	1,483,747	1,488,896	1,549,468
		Resource Property Taxes	250,462	251,161	251,542
		Forest Property under 50,000 acres	3,508	3,508	3,542
		Farm Acreage Tax	4,513	4,505	4,513
		Goose Lake Road Frontage Charge	6,200	6,200	6,200
		Barrington Lake Road Frontage Charge	3,900	-	7,800
	Taxes Total		5,501,981	5,503,174	5,670,229



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Taxes Rates

Commercial 2.56

Residential 1.05

Resource 1.05



Revenue – Fire Area Rates

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Fire Area Rates		Area Fire Rates WH/SH	191,091	191,191	174,193
		Area Fire Rates Barr/PLT	139,925	139,995	163,800
		Area Fire Rate Islands Barrington	246,168	246,395	231,887
		Area Fire Rates Port Clyde	41,850	41,639	-
		Capital Rate WH SH	-	-	22,500
		Capital Rate Barr/PLT	-	-	22,500
		Capital Rate Islands Barrington	-	-	22,500
	Fire Area Rates Total		619,035	619,220	637,380



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Fire Area Rates

WH/SH Fire Dept	0.172
Barrington Port La Tour Fire Dept	0.113
Islands Barrington Fire Dept	0.114



Revenue – Sewer & Business Taxes

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
	Health Services - Sewer	Barrington Sewer	244,262	244,878	244,632
		Woods Harbour Sewer	97,216	97,650	97,405
	Total Sewer		341,478	342,528	342,037
	Business Property	Aliant Business Property Taxes	33,472	38,000	35,000
		NSPI - HST Rebate	16,691	20,899	17,000
		Pubnico Point Wind Turbine Generators Taxes	7,662	7,662	7,700
		Atwoods Brook WTG	21,435	21,223	21,500
		Deed Transfer Tax	213,110	182,000	175,000
	Total Business Property		292,369	269,784	256,200
Total Property & Other Taxes			6,754,863	6,734,706	6,905,846



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Deed Transfer Tax – Budget \$175,000
2 Year average over \$ 250,000 per year



Revenue – Grant in Lieu of Taxes

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Grants in Lieu of Taxes	Federal Government	Federal Properties Taxes	41,643	47,001	47,500
	Provincial Government	Provincial Properties	68,702	65,749	66,000
		Provincial Crown Lands	27,199	27,199	27,200
		Provincial Fire Protection	270	259	270
		Provincial Conservancy Property Tax	-	700	700
		Provincial Agencies – NSLC	2,419	2,339	2,400
	Total Provincial Gov		98,590	96,246	96,570
Grants in Lieu of Taxes Total		140,233	143,247	144,070	



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Revenue – Services to Other Govs.

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Services to Other Governments	Services to Other Governments	Building Inspection - Clarks Harbour	12,815	17,086	16,028
		C & D Landfill - Clarks Harbour	34,946	46,595	53,894
		Joint EMO - Clarks Harbour	1,800	2,400	2,400
		Fire Inspection - Mun of Argyle	981	1,500	750
		Senior Safety Coordinator Services	33,201	22,000	35,717
		Senior Bus Trip Receipts	47,772	34,054	30,000
		Comm Health Board/ Safety Academy	-	1,000	1,000
		Senior Services Donations Received	220	-	-
		Lobster Fest	7,357	7,500	7,357
		Services to Other Governments Total			139,092



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19/20 Actuals – Service to Clark’s Harbour
Jan – March not invoiced yet.



Revenue – Municipal Arena

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Sale of Services	Municipal Arena	Ice Hockey Rentals	64,174	80,000	80,000
		Figure Skating Ice Rentals	11,068	12,000	12,000
		Public Skating	3,886	5,000	5,000
		Special Events Ice Rentals/Receipts	26	1,000	1,000
		Vending Machine Sales	2,016	3,000	3,000
		Acadian Vending Receipts	379	500	700
		Skate Sharpening	932	900	900
		Propane Heaters	401	1,000	1,000
		Miscellaneous	1,116	1,500	1,500
		Signs/Banners	14,974	12,000	15,000
		Summer programs	691	-	500
		Merchandise Sales	744	-	500
			Municipal Arena Total		100,407



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Ice Hockey Rentals – 19/20 actuals below budget, recommend increasing rates.



Revenue – Recreation Programs

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Recreation Programs		Summer Day Camp	13,467	10,000	13,000
		Other Special Events	170	100	250
		Seniors Activities	2,095	-	1,000
		Marathon/Half Marathon	40,170	22,000	30,000
		Special Events	360	150	250
		Ballet	750	750	250
		Outdoor Programs	2,160	2,500	2,500
		Miscellaneous Rec revenues	2,498	350	1,500
		Lobster Festival	924	600	750
		Festival of Lights	125	120	120

Revenue – Recreation Programs

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Recreation Programs		Festival of Lights	125	120	120
		Kung Fu	100	-	-
		Recreation Centre Rentals	2,319	2,500	2,500
		Reindeer Dash	285	250	250
		MPAL Grants	1,140	2,000	1,000
		Archery	-	500	200
		Rope Skipping	-	250	-
		Ball Hockey	-	75	-
		Walking Program	500	-	500
		Swim to Survive	-	500	-
		MPAL Programs	469	-	-
		MPAL Events	217	-	-
		Recreation Programs Total		67,750	42,645

Revenue – Landfill & Swimming Pool

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
	General Government Services	Landfill Recycling Receipts	35,804	40,000	36,000
		Landfill Depot Operation Fees	1,199	1,200	1,200
		Landfill Tipping Fees Received	64,732	70,000	70,000
	General Government Services Total		101,735	111,200	107,200
	Swimming Pool	Instruction Programs	7,440	6,300	7,000
		Public Swims	6,378	4,800	6,000
		Rentals/Private Lessons	3,765	3,000	3,500
	Swimming Pool Total		17,584	14,100	16,500
Sale of Services Total			287,475	284,845	298,870

Revenue – Licenses & Permits

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Other Revenue	Licenses and Permits	Business Licenses	200	1,500	1,500
		Sewer Connection Permits	100	250	250
		Building Permits	14,371	17,000	17,000
		Subdivision Fees	2,700	3,000	3,000
		FINES	22,161	22,500	25,000
	Licenses and Permits Total		39,532	44,250	46,750



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Revenue - Rentals

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
	Rentals	Adm Ctr - Court	511	1,500	750
		Adm Ctr - Community Services	58,410	18,768	-
		Adm Ctr - Probation Office	1,873	1,873	1,870
		Adm Ctr - Other	2,300	-	2,500
		Adm Ctr - Brazil Rock 33/34 Lobster	3,977	4,772	4,772
		Adm Ctr - MLA Office	1,200	-	2,400
		Library - Dentist's Office	15,500	15,380	15,700
		Library - SCBDC	2,756	3,006	3,006
		Library - WNIES	3,006	3,006	3,006
		Library - Program Room	1,260	1,000	1,100
		Camp Leases	1,552	13,400	13,000
		VIC Rental	3,143	3,000	500
	Rentals Total		95,488	65,705	48,604



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Admin Centre Community Services – No revenue budgeted for 20/21.

VIC Rentals – Reduced Rental Revenue, this building may be sold, rented, budgeted partial year.



Revenue – Admin & Interest

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
	Interest on Investments	Interest on Investments	32,333	25,000	25,000
	Interest on Taxes	Interest on Taxes, etc.	142,579	155,000	150,000
	Fire Services Total		175,776	132,534	388,348
	Wind Turbine Revenue	NSPI receipts for WTG	54,366	65,000	65,000
	Admin Revenue	Tourism Project Receipts	-	-	-
		Miscellaneous Revenues	24,080	7,000	30,000
		Tax Certificates	5,520	5,000	5,000
		Gas tax Rebates	5,990	6,000	6,000
		Merchandise Sales	2,352	-	1,500
	Admin Revenue Total		37,942	18,000	42,500

Misc Revenue – Increased revenue for sale of Excavator at landfill.



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Revenue – Unconditional Transfers

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Unconditional Transfers	Prov Gov	Equalization Grant	151,336	151,335	151,335
		HHW Recovery Fees	-	1,000	1,000
		Diversion Credits	4,978	20,000	20,000
Uncond. Transfers Total			156,314	172,335	172,335



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Revenue – Conditional Transfers

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget	
Conditional Transfers	Fed Government	Gas Tax Funds	514,713	700,000	350,000	
		Recreation & Culture - VIC	1,388	1,200	1,300	
		Building Canada Fund	-	-	2,130,000	
		ACOA	47,569	62,500		
		Recreation - Summer Staff Grant	4,625	3,000	6,000	
		Fed Government Total		568,295	766,700	2,487,300
	Prov Government		Dept of Health - Seniors	24,200	24,000	25,755
			Senior Safety Grant	25,008	25,000	25,000
			Infrastructure Grants	51,040	65,500	57,500
			NS Health and Wellness	30,000	30,000	30,000
NS Active Communities Fund			5,848	-		
911 Cost Recovery Grant			2,468	2,500	2,500	
PEP Grant from DSWNS			2,500	2,500	2,500	
			Prov Government Total		141,064	149,500
Cond. Transfers Total			709,359	916,200	2,630,555	



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Gas Tax budget decreased to regular funding
Building Canada Fund – Rec Centre grant



Revenue – Other Transfers

Department	Grouping	GL Description	2019 - 2020 Actuals to Date	2019 - 2020 Budget	2020 - 2021 Budget
Other Transfers	Special Reserve Fund	Operating Reserve Funds	140,461	149,000	
		Capital reserve Funds	-	-	250,000
		Gas Tax Reserve	172,802	395,000	200,000
		Special Reserve Fund Total	313,263	544,000	450,000
	Debenture Receipts	Debenture Funds Received	-	-	870,000
Other Transfers Total			313,263	544,000	1,320,000
Total Revenue			9,078,614	9,432,957	12,385,024

Capital Reserve Funds

1. \$225,000 Admin Centre Renovations
 - a) Year 1 \$ 225,000 – Ventilation & Interior
 - b) Year 2 \$ 125,000 – Roof
2. Gas Tax Reserve \$ 200,000 – Internet Project
3. Debenture \$ 870,000 – Recreation Centre

Revenue Summary

	Department	2019 - 2020 Actuals to Date	Budget 2019 - 2020	Budget 2020 - 2021
Revenue	Property & Other Taxes	6,754,863	6,734,706	6,905,846
	Grants in Lieu of Taxes	140,233	143,247	144,070
	Services to Other Governments	139,092	132,135	147,146
	Sale of Services	287,475	284,845	298,870
	Other Revenue	578,015	505,489	766,202
	Unconditional Transfers	156,314	172,335	172,335
	Conditional Transfers	709,359	916,200	2,630,555
	Other Transfers	313,263	544,000	1,320,000
Revenue Total		9,078,614	9,432,957	12,385,024



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Questions?



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