

COMMITTEE OF THE WHOLE COUNCIL MEETING

August 10, 2020

The meeting was called to order by the Chair at 7:05 p.m., with the following members present:

- Lindsay (Eddie) Nickerson, Chair
- Murray Atkinson
- Jody Crook
- George El-Jakl
- Shaun Hatfield

- Chris Frotten, CAO
- Debbie Mader, Executive Assistant
- Leah d'Eon, Director of Finance

ADDITIONS TO THE AGENDA

It was agreed to add the following items to the agenda:

- McGray Avenue Parking Lot
- Visitor's Information Centre Building
- Stoney Island Beach Parking Lot
- Crow Neck Beach

Councillor Shaun Hatfield informed members that he would be declaring a conflict of interest when dealing with the request from Sevim Beach Property Owners Association.

APPROVAL OF AGENDA

Being duly moved and seconded that the agenda be approved as presented with the above additions.

Motion carried unanimously.

APPROVAL OF MINUTES

Being duly moved and seconded that minutes of the last meeting held July 20, 2020, be approved as circulated.

Motion carried unanimously.

**JAMES BRANNEN – REQUEST TO PURCHASE MUNICIPAL PROPERTY –
CENTREVILLE**

James Brannen (3273244 N.S. Ltd.) appeared before the Committee to further discuss his interest in purchasing a parcel of land (PID 80026776) located adjacent to his development at 1319 Centreville, former Centreville Elementary School. Mr. Brannen intends to continue development

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in this area and would like to develop a walking trail, sitting area and general landscaping to enhance the property and possible future development. Mr. Brannen is interested in working with the Municipality to come to an arrangement to make the walking trail and setting areas available for public use.

The Municipality decided to retain the property initially to provide a green space for public use in District 3.

It was decided that James Brannen would submit a proposal outlining his plans with the help of the CAO to determine a purchase price, legalities, appraisal, zoning, etc. and the proposal would be presented to the Committee in the future.

FINANCIAL REPORT AND MUNICIPAL INDICATORS

Leah d'Eon, Director of Finance, gave a presentation of the quarterly financial report, as of the end of June. Year to date variances were explained. A copy of the Financial Report is attached and forms part of the minutes.

Chris Frotten, CAO, provided a Municipal Report from the Department of Municipal Affairs and Housing outlining Financial Condition Indicators Results. A copy of the report is attached and forms part of the minutes.

OVER ESTIMATE MEMO RE: LIGHTHOUSE ROAD AND FISH PLANT ROAD

A memo has been received from Nova Scotia Department of Transportation & Infrastructure Renewal Capital Programs concerning paving of two J Class roads for the Municipality of Barrington. Lighthouse Road is 10.9% over the original estimate of \$350,000 and is now \$388,000 and Fish Plant Road is now 30.7% over the original estimate of \$75,000 and is now \$98,000. The Municipality cost shares these amounts at 50%.

Resolution COW200801

Being duly moved and seconded that it be recommended to Council to accept the increased prices as stated by Nova Scotia Department of Transportation & Infrastructure Renewal. Lighthouse Road new cost share amount \$194,000 and Fish Plant Road new cost share amount \$49,000.

Motion carried unanimously.

POLICIES – POLICY NO. 42 “GRANTS POLICY”

It is proposed that Section 3.0 and 21.0 of Policy No. 42 “Grants Policy” be amended as presented to Committee.

It was agreed that Notice of Consideration be given tonight and amendments to Policy No. 42 “Grants Policy” be considered at August 24, 2020 Council Meeting

WESTERN REGIONAL HOUSING AUTHORITY APPOINTMENT

An application has been received from Cecil Swimm to serve on the Western Regional Housing

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Authority Board.

Resolution COW200802

Being duly moved and seconded that it be recommended to Council to appoint Cecil Swimm to serve on the Western Regional Housing Authority Board.

Motion carried unanimously.

GRANT REQUESTS

Wood's Harbour Community Centre

It was reported that a grant request has been received from Wood's Harbour Community Centre for a \$2000 Operating Investment Grant to assist the Community Centre with day to day operations.

Resolution COW200803

Being duly moved and seconded that it be recommended to Council that an Operating Investment Grant in the amount of \$1500. be provided to the Wood's Harbour Community Centre.

Motion carried unanimously.

Sebim Beach Property Owners Association

Conflict of Interest

Councillor Shaun Hatfield declared a Conflict of Interest, vacated his seat and left the meeting room. Residents of Sand Hills Beach Road, including Councillor Hatfield, use the garbage bins owned by the Sebim Beach Property Owners Association.

It was reported that a grant request has been received from the Sebim Beach Property Owners Association for a \$500 Community Grant to improve their garbage collection process and collection area.

Resolution COW200804

Being duly moved and seconded that it be recommended to Council to provide a community Grant to Sebim Beach Property Owners Association in the amount of \$500.

Motion carried unanimously.

TENDER – LIBRARY/CED CENTRE ROOF REPLACEMENT

Tenders were invited to install a new metal roof over the existing asphalt roof of the Barrington Municipal Library/Office building. Tenders were received from Garian Construction Ltd. (\$48,294.00+HST) and Knowles Enterprises Ltd. (\$65,492.50+HST).

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Resolution COW200805

Being duly moved and seconded that it be recommended to Council that the tender received from Garian Construction in the amount of \$48,294+HST for installation of a new metal roof over the existing asphalt roof of the Barrington Municipal Library/Office Building be accepted.

Motion carried unanimously.

MCGRAY AVENUE PARKING LOT

It was report that noise complaints have started again for noise and loitering taking place after 9:00 pm regularly at McGray Avenue Parking Lot area. It was decided that staff would contact the RCMP again to ask that the area be paroled routinely.

It was suggested that Committee discuss in the future the possibility of gating their public facilities to limit access during the evening hours.

VISITOR INFORMATION CENTRE BUILDING

The Committee was inquiring if there was an update available on the status of the Visitor Information Centre Building. Committee was informed that staff is working on a report and it will be ready for an upcoming Committee meeting.

STONEY ISLAND BEACH PARKING LOT

Concerns were raised over the center posts in the parking lot at Stoney Island Beach. It was reported that posts were not in the ground 4' to 5' as originally stated. Some posts were only in the ground 28" and they are easily removed.

Committee would like to see the center posts removed and positioned in the sand the 4' to 5' as originally stated.

CROW NECK BEACH

Nature Trust has been contacted by Deputy Warden Crook to set up a meeting with himself and Warden Nickerson to discuss improvements at Crow Neck Beach.

ADJOURNMENT

The meeting was adjourned at 9:35 p.m.

Chair

Secretary for the Meeting



**2020-2021 Financial Report
Summary
June-30-20**

Rev / Exp	Group Type	Section	20/21 Budget	20/21 YTD Budget	Actuals June 30, 2020	YTD Variance	
Revenue	Property & Other Taxes	Taxes	5,670,229	2,837,203	2,837,170	- 33	
		Health Services - Sewer	342,037	171,019	171,142	123	
		Business Property	256,200	78,750	72,703	- 6,047	
	Property & Other Taxes Total			6,268,466	3,086,972	3,081,015	- 5,957
	Grants in Lieu of Taxes	Federal Government	47,500	-	-	-	
		Provincial Government	96,570	2,400	2,467	67	
	Grants in Lieu of Taxes Total			144,070	2,400	2,467	67
	Services to Other Governments	Services to Other Governments	110,789	21,769	21,581	- 189	
	Services to Other Governments Total			110,789	21,769	21,581	- 189
	Sale of Services	Municipal Arena	121,100	-	316	316	
		Recreation Programs	16,220	2,856	1,725	- 1,131	
		General Government Services	107,200	17,799	25,745	7,946	
		Swimming Pool	8,250	-	-	-	
	Sale of Services Total			252,770	20,655	27,787	7,132
	Other Revenue	Licenses and Permits	46,750	11,688	14,538	2,850	
		Rentals	58,339	18,642	19,529	887	
		Interest on Investments	25,000	6,249	4,047	- 2,202	
		Interest on Taxes	139,500	34,875	17,517	- 17,358	
		Wind Turbine Revenue	65,000	16,251	19,698	3,447	
		Admin Revenue	42,500	3,126	1,664	- 1,462	
Other Revenue Total			377,089	90,831	76,993	- 13,838	
Unconditional Transfers	Provincial Government	179,659	38,082	37,834	- 248		
Unconditional Transfers Total			179,659	38,082	37,834	- 248	
Conditional Transfers	Federal Government	2,486,000	350,000	333,572	- 16,428		
	Provincial Government	165,755	31,438	51,291	19,853		
Conditional Transfers Total			2,651,755	381,438	384,863	3,425	
Other Transfers	Special Reserve Fund	800,000	-	-	-		
	Debenture Receipts	870,000	-	-	-		
	Other	-	-	-	-		
Other Transfers Total			1,670,000	-	-	-	
Revenue Total			11,654,598	3,642,147	3,632,539	- 9,608	
Expense	General Government Services	Legislative	145,595	38,888	35,078	- 3,810	
		General Administrative	760,303	178,128	177,630	- 498	

**2020-2021 Financial Report
Summary
June-30-20**

Rev / Exp	Group Type	Section	20/21 Budget	20/21 YTD Budget	Actuals June 30, 2020	YTD Variance	
Expense	General Government Services	Property Services	377,500	103,665	97,627	- 6,038	
		Financial Management	20,000	5,001	5,000	- 1	
		Taxation	301,690	82,637	90,659	- 8,022	
		Other General Government	123,800	63,925	60,481	- 3,444	
	General Government Services Total			1,728,888	472,244	466,475	- 5,769
	Protective Services	Police Protection	1,071,149	267,785	266,787	- 998	
		Law Enforcement	11,000	2,750	1,790	- 960	
		By-Law Enforcement	7,500	1,500	2,101	- 601	
		EMO	14,902	9,093	8,429	- 664	
		Building Inspection Services	125,300	33,410	32,864	- 546	
		Fire Services Coordinator	85,445	22,537	22,063	- 474	
	Protective Services Total			1,315,296	337,075	334,034	- 3,041
	Transportation Services	Road Transportation	287,514	23,127	16,680	- 6,447	
		Street Lighting	158,000	39,501	39,315	- 186	
		Community Clean-up Program	1,000	-	-	-	
	Transportation Services Total			446,514	62,628	55,994	- 6,634
	Environmental Health	Sewage System - Barrington	188,020	47,495	53,183	- 5,688	
		Sewage System - Woods Harbour	92,970	23,732	22,260	- 1,472	
		Sewer System - Sherose Island	32,400	8,100	1,693	- 6,407	
		Solid Waste Management	840,365	223,216	229,847	- 6,631	
		Landfill	250,170	60,767	68,052	- 7,285	
		Sewage Collection and Disposal	7,200	1,800	205	- 1,595	
	Environmental Health Total			1,411,125	365,110	375,242	- 10,132
	Public Health and Welfare	Public Health	95,000	23,751	15,000	- 8,751	
		Housing	28,000	6,999	7,000	- 1	
	Public Health and Welfare Total			123,000	30,750	22,000	- 8,750
	Environmental Development	Planning Advisory Committee	5,500	5,126	4,797	- 329	
Regional Enterprise Network		39,000	-	-	-		
Community Development		9,605	543	167	- 376		
Wind Turbine Generator		19,000	4,749	-	- 4,749		
Visitor Information Centre		10,300	2,574	1,316	- 1,258		
Tourism and Community		126,170	27,667	30,207	- 2,540		
Senior Services Coordinator		103,472	23,123	54,791	- 31,668		



**2020-2021 Financial Report
Summary
June-30-20**

Rev / Exp	Group Type	Section	20/21 Budget	20/21 YTD Budget	Actuals June 30, 2020	YTD Variance
Expense	Environmental Development Total		313,047	63,782	91,278	27,496
	Recreation and Cultural	Recreation Department	77,060	20,471	16,715	- 3,756
		MPAL	57,385	15,222	12,414	- 2,808
		Summer Staff	25,560	8,518	1,842	- 6,676
		Municipal Swimming Pool	38,830	-	7,045	7,045
		Municipal Arena	325,600	58,087	36,526	- 21,561
		Arena Canteen	-	-	-	-
		Curling Club	11,100	2,772	2,367	- 405
		Recreation Facilities	68,750	22,813	19,869	- 2,944
		Recreation Centre	-	-	-	-
		Recreation Programs	34,850	6,777	4,514	- 2,263
		CED Centre/Library	24,600	6,150	5,404	- 746
		Western County Regional Library	45,470	11,367	11,118	- 250
		Learning Centre	-	-	501	501
		Recreation and Cultural Total		709,205	152,177	118,315
	Education	Education	1,360,123	340,032	332,866	- 7,166
	Education Total		1,360,123	340,032	332,866	- 7,166
	Financing	Transfers to Own Reserves	4,177,400	374,000	365,058	- 8,942
		Debt Charges	70,000	-	-	-
	Financing Total		4,247,400	374,000	365,058	- 8,942
Expense Total			11,654,598	2,197,798	2,161,264	- 36,534
Grand Total			23,309,196	5,839,945	5,793,803	- 46,142
Grand Total			-	1,444,349	1,471,275	26,926



Municipal Report



**Municipality of the
District of Barrington
Department of Municipal Affairs
and Housing**

Municipal Profile and
Financial Condition Indicators Results

2019

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Introduction

The Department of Municipal Affairs and Housing compiles municipal indicators on behalf of the Nova Scotia Government and Association of Municipal Administrators of Nova Scotia (AMANS) that focus on three areas:

- financial matters;
- administration of the municipality; and
- characteristics of the community.

This report creates a snapshot from those financial and demographic statistics to help community members and decision makers better understand:

- the municipality in which they live;
- the municipality's key characteristics; and
- the municipality's financial risks.

The snapshot makes it easy to:

- compare the Three-Year Change in Tax Base indicator to understand the municipality's revenue growth in comparison to cost of living; and
- use the change in population to indicate whether a community's population is growing or declining and its potential impact on municipal revenues and expenses.

Chapter 1 - Highlights

Municipal Highlights

About the Municipality

Name: District of Barrington
County: Shelburne County
Approximate size: 632 km²
Number of dwellings: 3,681



Figure 1- Location of Municipality

Population Highlights

Population 2016: 6,645
Population 5-year trend: -5.0%
County 5-year trend: -3.7%
Demographic trend: Aging

Up to 19 Yrs.	19%
20 to 59 Yrs.	51%
Over 60 Yrs.	30%

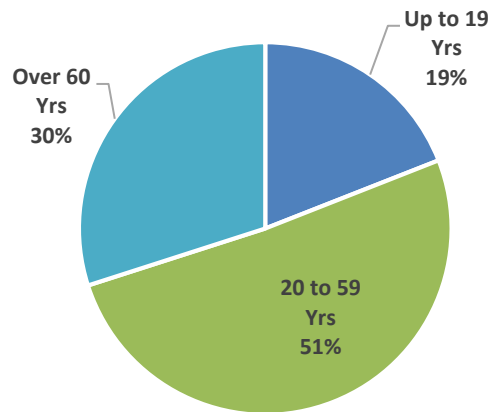


Figure 2 - Age Breakdown

Financial Highlights

Revenue

Total consolidated revenue:	\$7.0 million
Revenue generated from own revenue ¹ :	91%
Total operating revenue:	\$6.3 million
Largest operating revenue:	79%
	Property taxes and payments in lieu of Taxes

Expenses

Total consolidated expenses:	\$6.4 million
Total operating fund expenses:	\$5.8 million
Largest operating fund expense:	29%
	Protective services: police and fire

Annual Surplus

Annual consolidated surplus(deficit):	\$0.6 million
Consolidated accumulated surplus (deficit):	\$15.4 million
Annual operating surplus (deficit):	\$292 K

Debt

Total consolidated long-term debt:	\$1.2 million
Total general fund long-term debt:	\$1.2 million
Operating fund bank indebtedness:	\$0

¹ Consolidated revenue excluding government transfers

Financial Condition Indicators Highlights

Overall Assessment Green (low risk)

The overall Financial Conditions Index assessment for the District of Barrington is green (low risk). This means that, although the Municipality has a few challenges, it is considered low risk for fiscal instability.

As shown in the House model below, Barrington's FCIs are comprised of:

Low risk (green): 10 indicators

Moderate risk (yellow): 3 indicators

High risk (red): 0 indicator

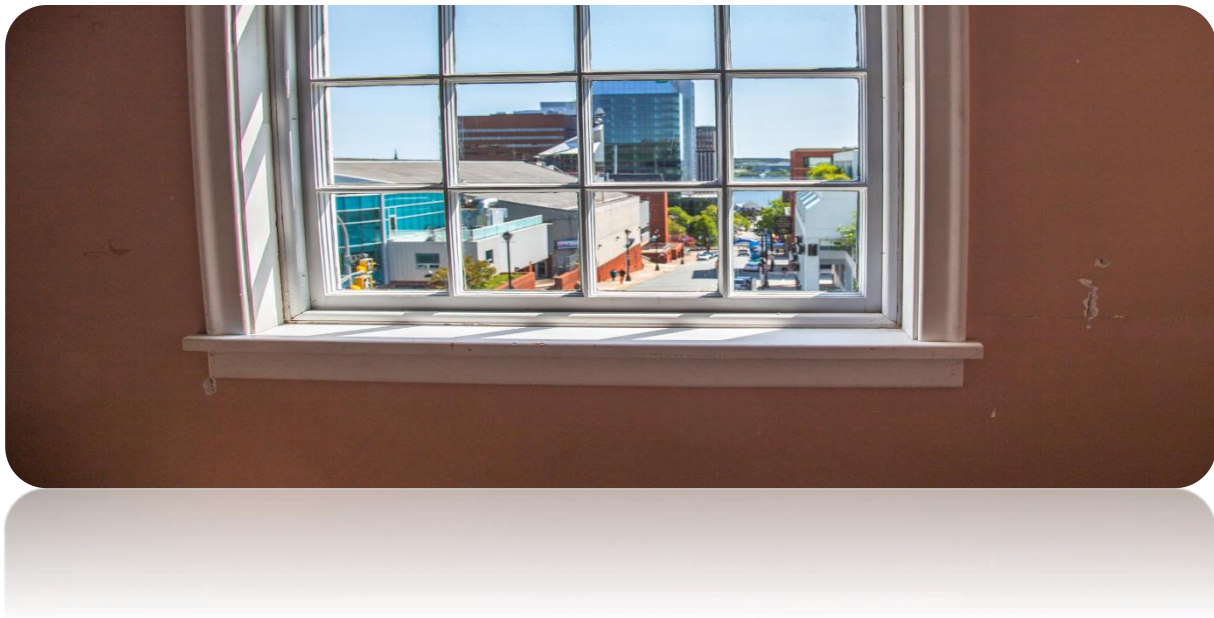
Details on the individual FCI assessments and the Municipality's specific challenges are provided below.

For more in-depth information, refer to Chapter 4.



Two-Year Comparison of Financial Condition Indicators

BASE	2019	2018	+/-	2019 Rural Avg.
3-year Change in Tax Base*	● 2.4%	● 1.4%	1.0%	6.9%
Reliance on a Single Business or Institution	● 0.9%	● 0.7%	0.1%	3.3%
Residential Tax Effort	● 1.8%	● 1.7%	0.0%	2.1%
STRUCTURE				
Uncollected Taxes	● 12.4%	● 12.5%	-0.1%	8.2%
5 Year Budget Accuracy	● 5/5	● 5/5	0	3.6/5
Operating Reserves	● 21.3%	● 15.1%	6.2%	48.7%
Debt Service	● 1.7%	● 1.8%	-0.1%	4.3%
Outstanding Operating Debt	● 0.0%	● 0.0%	0.0%	3.3%
Undepreciated Assets	● 54.3%	● 55.8%	-1.5%	60.1%
ROOF				
Deficits in the Last 5 Years	● 1/5	● 1/5	0	0.3/5
Liquidity	● 3.5	● 2.7	0.7	3.6
Reliance on Government Transfers	● 4.2%	● 5.4%	-1.2%	3.4%
Combined Reserve	● 57.4%	● 47.5%	9.9%	79.6%



Chapter 2 - Municipal Profile

Municipalities are diverse and operate within unique demographic and economic characteristics. These characteristics have a significant impact on municipal performance and subsequent strategies required to ensure a sustainable environment. This chapter outlines the unique demographic and economic characteristics of the Municipality, specifically its composition, population trends, demographics, median household income levels, employment rates, and educational attainment. The municipal profile trends could have impacts on the current and potential future tax base for a municipality.

Municipal Composition

Name: District of Barrington
County: Shelburne County
Government: 5 elected councillors (including the Warden)
Geographic area: 632 km²
Number of dwellings: 3,681

Population Trends

Population: 6,645
Provincial population: 0.7%
20-year trend: Declining [supported by Figure 3 below]
Age trend: Majority between 40-69 years of age [supported by Figure 4 below]

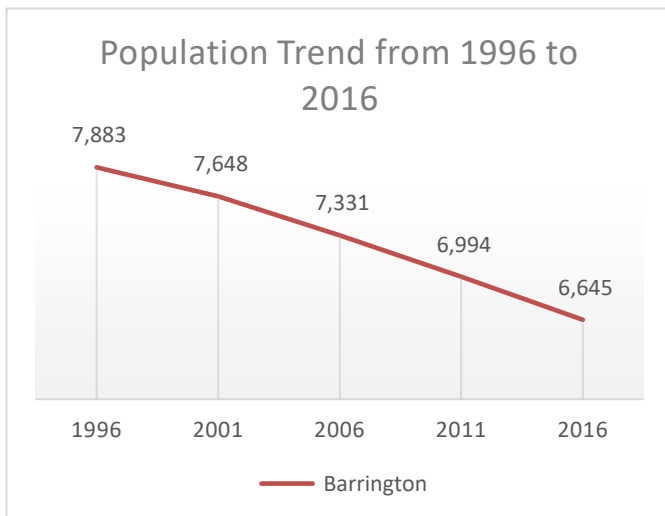


Figure 3-- Population from 1996–2016. Source: Statistics Canada

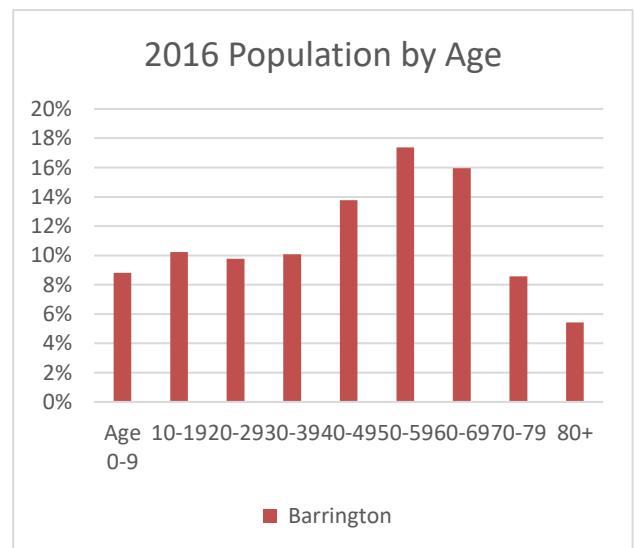


Figure 4- Population by Age, Source: Statistics Canada

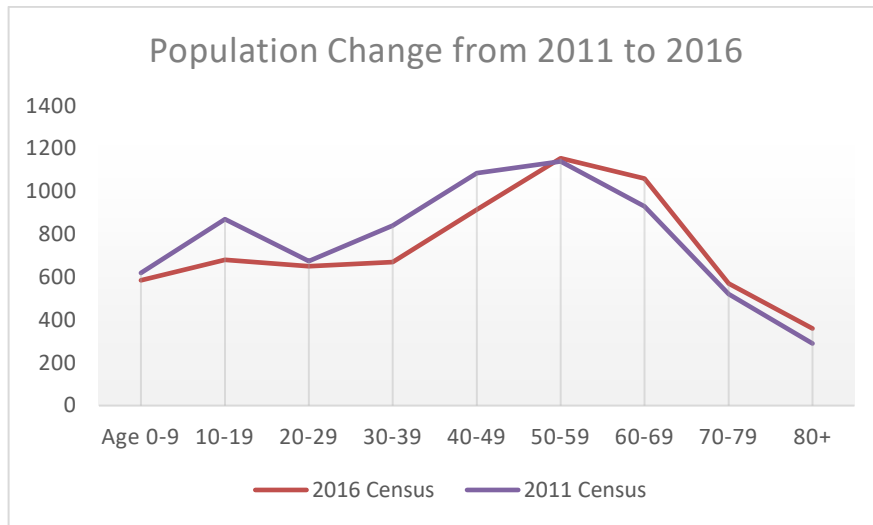


Figure 5- Population Age Change from 2011 to 2016. Source: Statistics Canada

According to the 2016 Census, similar to most rurals in Nova Scotia, the majority of Barrington’s citizens are between the ages of 40 and 69.

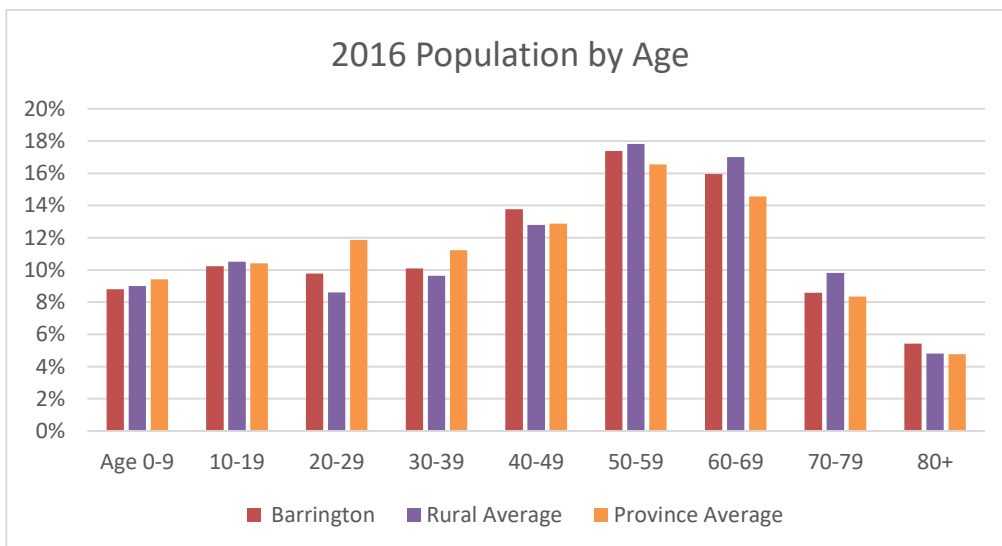


Figure 6 - Comparison of Population by Age for 2011 and 2016. Source: Statistics Canada

Economic Indicators

Along with population trends, employment rates and median household income are important economic indicators. Education levels can also play a crucial role in economic and social progress and can help improve income distribution. These factors provide an indication of the wellbeing of the economy and labour force.

	2016 Census	2011 Census	+/-	Rural Average
Median Household Income	\$64,000	\$44,246	\$19,754	\$57, 294
Employment Rate	54.9%	53.7%	1.2%	50.1%
Education Beyond High School	34.5%	32.7%	1.8%	49.4%

Source: 2011 and 2016 Statistics Canada

Median household income: Barrington’s median household income is higher than the Provincial rural average, and has increased since 2011.

Employment rate: In a healthy economy, the employment rate is between 97% and 95%. The District of Barrington’s employment rate is above the Provincial rural average, and has increased.

Education level: Barrington’s education level is lower than the Provincial rural average, but has increased since 2011.

Chapter 3 - Financial Information

General Overview:

Audited financial statements are presented on a consolidated basis. These consolidated financial statements present all municipal entities as one single reporting entity:

- all the individual funds managed by the Municipality
- organizations or enterprises that the Municipality owns or controls.

The Municipality's non-consolidated financial statements present only the individual funds managed by the Municipality, such as the General Operating Fund, General Capital Fund, Water Operating Fund, Water Capital Fund, Non-operating Reserve Fund, and the Operating Reserve Fund. Non-consolidated financial statements are reconciled but not audited.²

Financial Reporting Compliance:

Audited financial statements and financial information return submitted:	yes
Submission of financial information:	After deadline ³
Financial statements include:	
Remuneration and Expenses for Elected Officials and CAO/Clerk Note:	yes
Unqualified Opinion:	yes
Quarterly Expenditure report posted online:	yes
Summary Expenditure Report submitted:	yes
Statement of Estimates and assessment information submitted:	yes

² Please be advised that, although the Department reconciles, at a high level, a municipality's non-consolidated financial statements to the consolidated financial statements, the non-consolidated financial statements are usually not audited nor presented in full accordance with Canadian public sector accounting standards.

³ Annually, municipalities are required to submit their financial information by Sept 30th.

Revenue:

\$7.0 M
2019 Consolidated Revenue

Total consolidated revenue:	\$7.0 million
Largest revenue:	74% Taxes and Grants-in-lieu of Taxes
Revenue generated from own revenue ⁴ :	91%

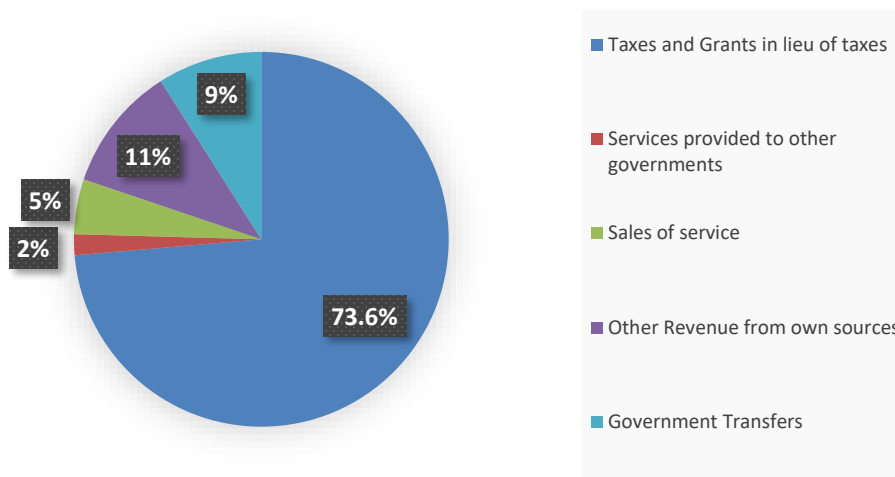


Figure 7- Consolidated Revenue Source: 2019 Financial Information Return (FIR)

The graph above and table below show the Municipality’s revenue divided into five categories on a consolidated basis.

	Consolidated Revenue
Taxes and Grants-in-lieu of taxes:	\$5.2 million
Services provided to other governments:	0.1 million
Sales of services:	0.3 million
Other revenue from own sources:	0.8 million
Government Transfers:	0.6 million
Net Income from government business enterprises:	n/a
Water Fund revenues:	n/a

⁴ Consolidated revenue excluding government transfers

\$6.3 M

2019 General Operating Revenue

Total operating revenue:	\$6.3 million
Largest revenue:	79% Property taxes and payments in lieu of taxes
Uncollected Taxes:	12.4%
Reliance on Government transfers	4.2%

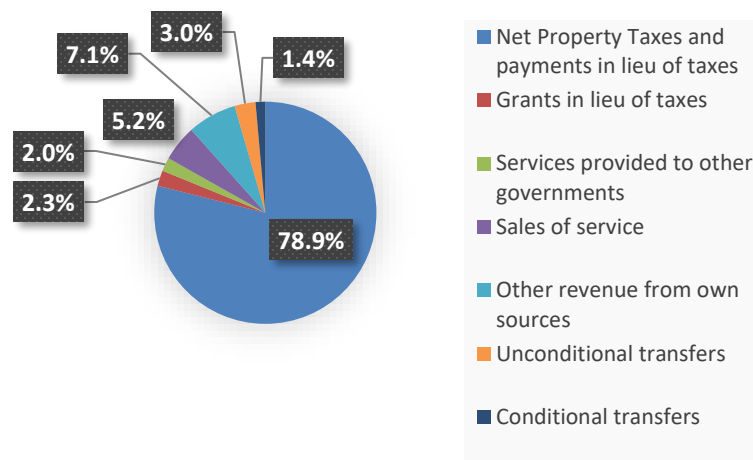


Figure 8 – General Operating Revenue Source: 2019 Financial Information Return (FIR)

The graph above and table below show the Municipality’s operating fund revenue divided into 7 categories.

Net property taxes and payments in lieu of taxes:	5.0 million
Grants-in-lieu of taxes:	0.1 million
Services provided to other governments:	0.1 million
Sales of services:	0.3 million
Other revenue from own sources:	0.5 million
Unconditional transfers from other governments:	0.2 million
Conditional transfers from other governments:	90 thousand

Property Assessment Information

Since property taxes are a primary source of revenue for most municipalities, special emphasis has been placed on reviewing assessment trends.

Three-year change in uniform assessment ⁵ :	2.4%	growth did not keep pace with the cost of living
Highest reliance on a single business or institution:	0.9%	not dependent (low risk)
Residential Tax Effort:	1.8%	has some flexibility (low risk)

The line graphs below show the five-year trend for the residential and commercial portion of the municipality's uniform assessment.

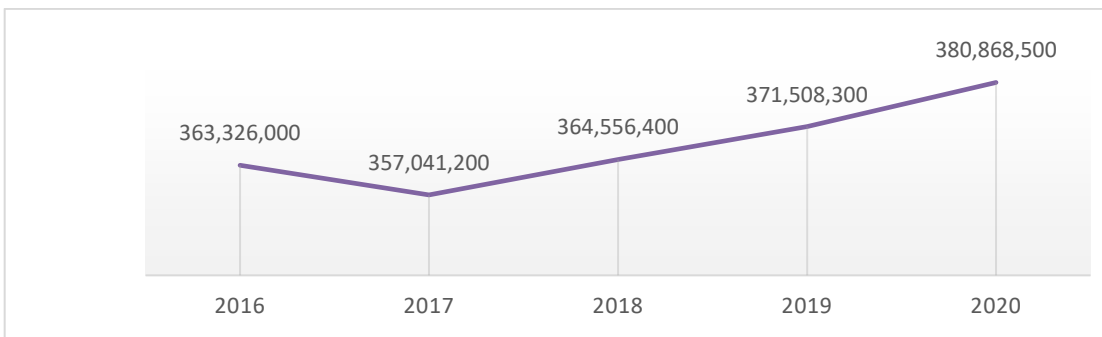


Figure 9- Residential assessment value over the last five years. Source: 2015-2019 Statement of Estimates Assessment

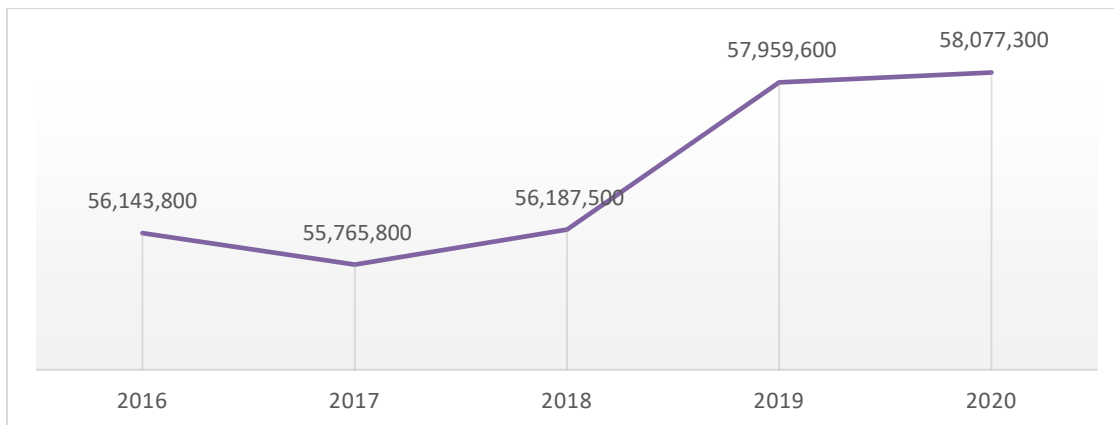


Figure 10- Commercial assessment value over the last five years. Source: 2015-2019 Statement of Estimates Assessment

⁵ Uniform assessment is the value of a municipality's taxable property assessment plus the capitalized value of payments made in lieu of taxes.

Expenses:

\$6.4 M
2019 Consolidated Expenses

Total consolidated expenses: \$6.4 million
 Largest expense: 27%
 Protective services: police and fire

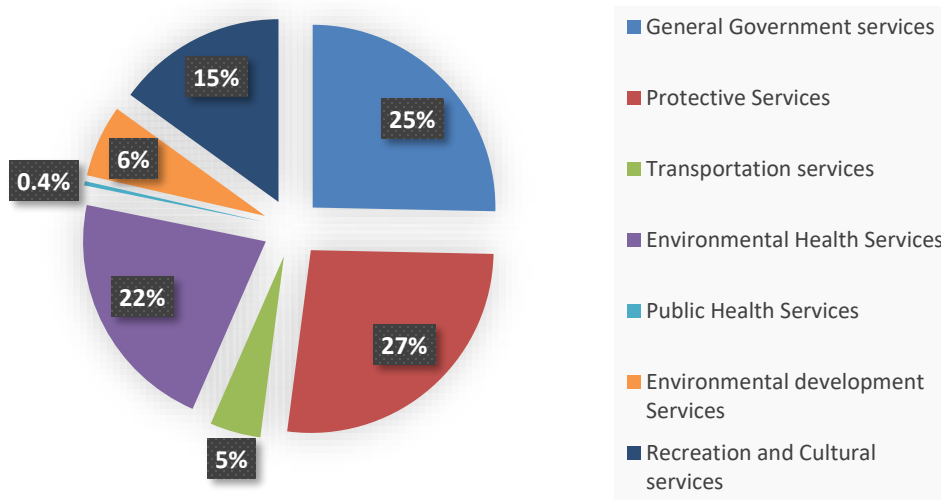


Figure 11- Consolidated Expenses Source: 2019 Financial Information Return

The graph above and table below show the Municipality’s consolidated expenses divided into seven functions.

	Consolidated Expenses
General government:	\$1.6million
Protective services:	1.7 million
Transportations:	0.3 million
Environmental health services:	1.4 million
Public Health services:	24 thousand
Environmental development services:	0.4 million
Recreation and Cultural:	1.0 million
Extraordinary or special items:	n/a
Water expenses:	n/a

\$5.8 M

2019 General Expenses

Total operating fund expenses: \$5.8 million
Largest operating fund expense: 29%
Protective services: police and fire
Operating reserves as percentage of expenses: 21.3% (low risk)

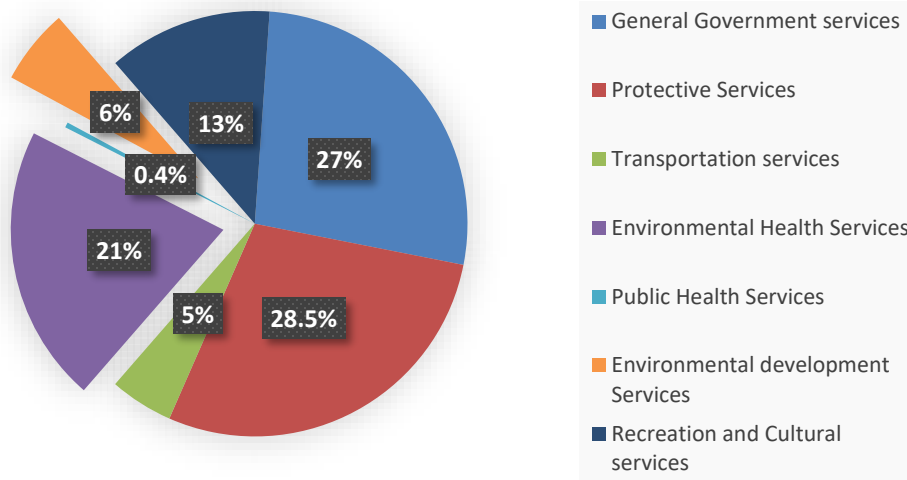


Figure 12- Operating General Fund Expenses. Source: 2019 Financial Information Return

As shown in the pie chart above, expenses for Barrington are comprised of:

General Government services:	1.6 million
Protective services:	1.6 million
Transportation services:	0.3 million
Environmental Health services:	1.2 million
Public Health services:	23 thousand
Environmental Development services:	0.3 million
Recreation and Cultural services:	0.7 million

District of Barrington

The graph below shows the expenses by function for the municipal operations or General Operating Fund expenses compared to the provincial rural average.

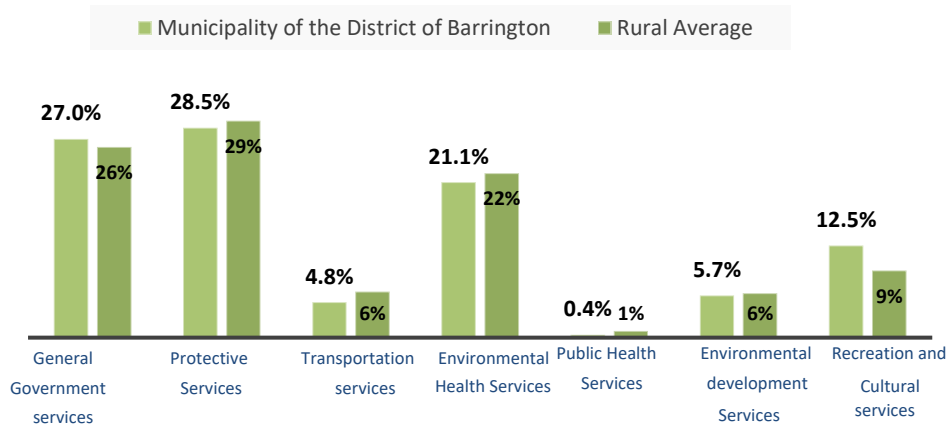


Figure 13 – Comparison of General Fund Expenses to Provincial Rural Average. Source: 2019 Financial Information Return

Accumulated Surplus (Deficit)

Annual Surplus: Revenue - expenses

Note: This amount is added to the accumulated surplus (deficit).

Total annual consolidated surplus(deficit):	\$0.6 million
Total consolidated accumulated surplus (deficit):	\$15.4 million
Total annual operating surplus (deficit):	\$292 K
Number of operating deficits in the last 5 years:	1
	Deficit of \$85.9 K in 2016-2017

Municipality of the District of Barrington

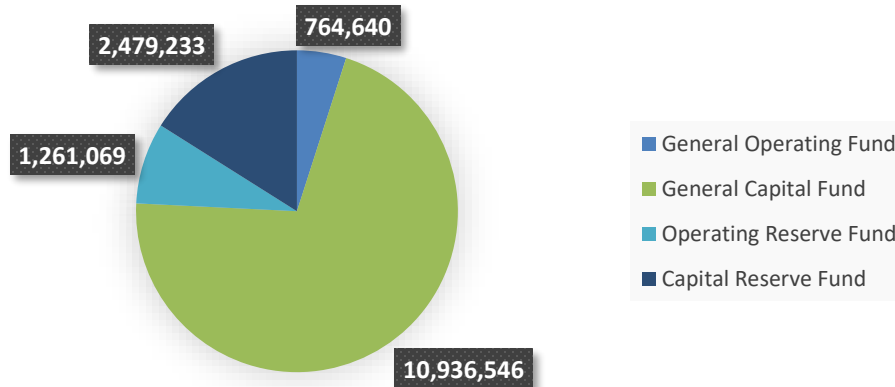


Figure 14- Consolidated Accumulated Surplus by Fund. Source: 2019 Financial Information Return

Debt

Total consolidated long-term debt:	\$1.2 million
Total general operating fund long-term debt:	\$1.2 million
Debt Service Ratio:	1.7%
Operating fund bank indebtedness:	\$0
Outstanding operating debt as percentage of: Net Property Taxes/Payments in Lieu of Taxes, Grants in Lieu of Taxes, and Government Transfers	0.0%

Chapter 4 - Financial Condition Indicators: House Model

The Financial Condition Indicators (FCIs)⁶ condense multiple sources of information into a single visual “House Model” graph. The House Model gives a quick visual of a municipality’s strengths and possible areas where a municipality may want to focus its attention.

The Model:

The Model consists of 13 indicators organized into base, structure and roof, focusing on:

- roof: 4 key performance indicators;
- structure: 6 financial indicators that concern management and debt; and
- base: 3 indicators relating to internal and external factors that could impact the municipality’s revenue stream.

Risk thresholds:

Each indicator is assessed against a risk threshold:

- low risk (**green**);
- moderate risk (**yellow**); and
- high risk (**red**).

Overall assessment:

The Department calculates an overall assessment for fiscal instability:

- low risk (**green**): 10–13 FCIs meets low risk threshold;
- Moderate risk (**yellow**): 8–9 FCIs meets low risk threshold; and
- High risk (**red**): 7 or less FCIs meets low risk threshold.

Barrington's Overall Assessment

Overall Assessment for: Barrington

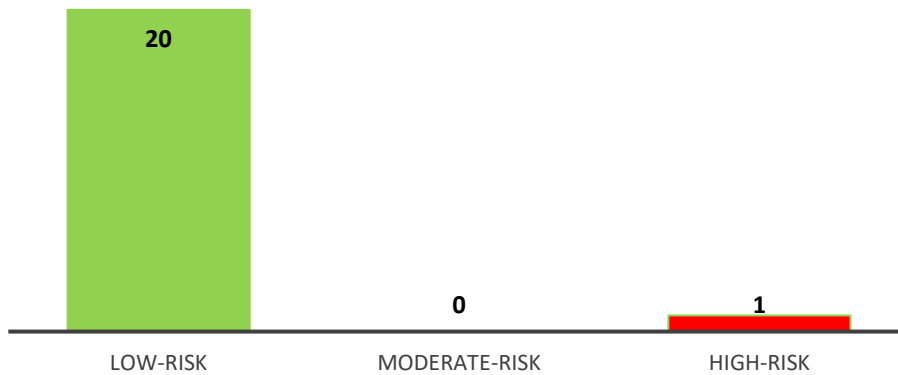
Financial Condition: **Low risk**

The overall Financial Conditions Index assessment for the District of Barrington is green (low risk).

This means that, although the Municipality has a few challenges, it is considered low risk for fiscal instability.

Comparison: Most of rurals municipalities are at low risk (see chart below).

Rural's Overall Results 2018-2019



Barrington's House Model

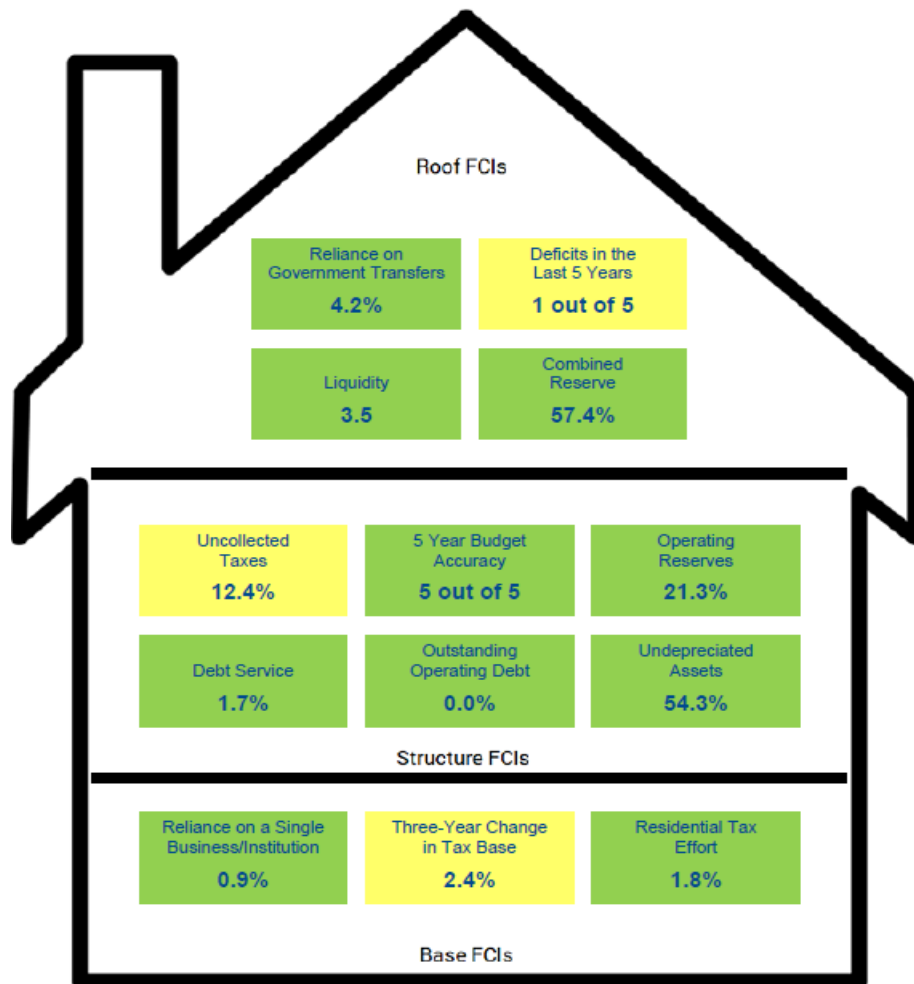
As shown in the House model below, Barrington's FCIs are comprised of:

Low risk: 10 indicators

Moderate risk: 3 indicators

High risk: 0 indicator

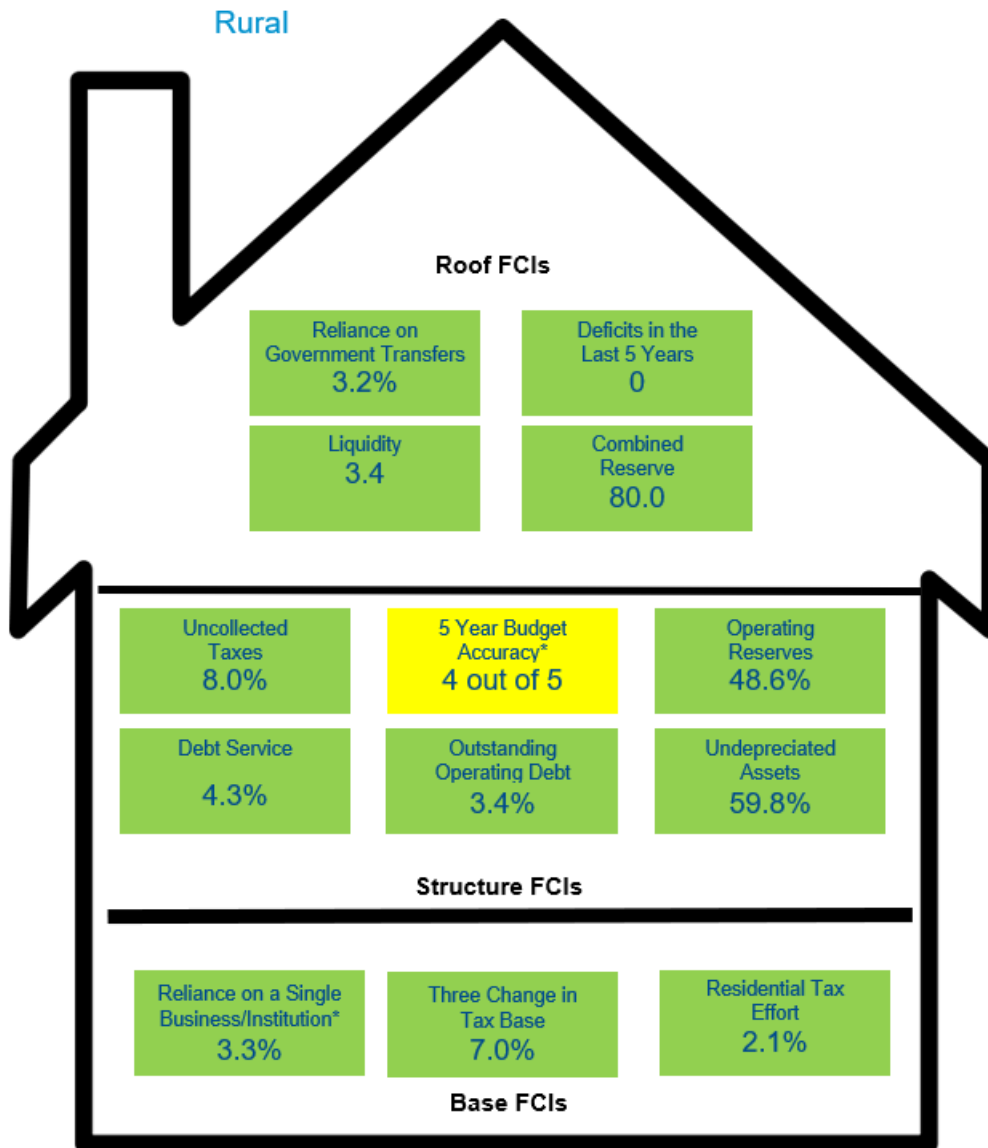
The House Model below provides details on the individual FCI assessments and the Municipality's specific challenges.



Please note FCIs are based on non-consolidated data.

Rurals' Average House Model

The model below shows that, in general Nova Scotia's rurals are experiencing a few challenges.



On average, the Rurals' challenges are concerning budget accuracy

The Base FCI Indicators

Reliance on a Single Business or Institution

2019 Results: **Low risk: 0.9%**

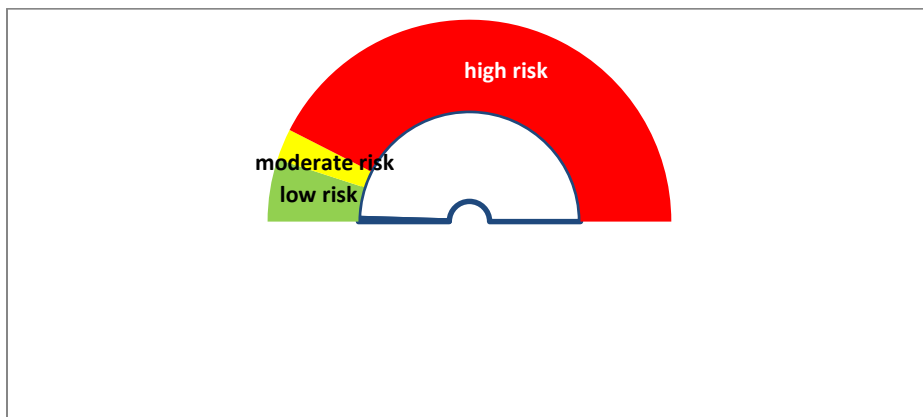
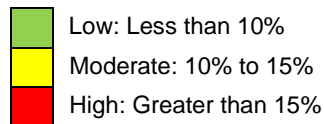
The largest single commercial or institutional account is only 0.9% of the Municipality's total Uniform Assessment.

What does it mean? The Municipality is showing no vulnerability in this area.

The Municipality's tax base is not dependent on one single business or institution.

Calculation:
$$\frac{\text{Taxable assessment value of the largest business or institution}}{\text{Uniform Assessment}} = 0.9\%$$

Risk Thresholds:



Barrington's tachometer is at 0.9%.

Residential Tax Effort

2019 Results: **Low risk:** 1.8% of median household income is required to pay the average tax bill.

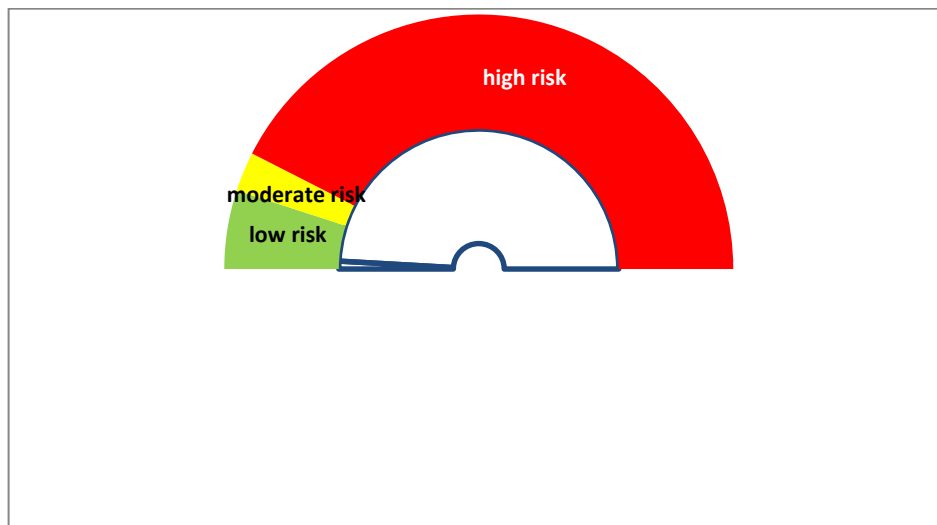
What does it mean? The Municipality has some flexibility to increase the taxes, if required.

This indicator helps council assess the affordability of municipal taxes in relation to the current service levels.

Calculation:
$$\frac{\text{Total residential tax revenue per dwelling unit}}{\text{Median Household Income}} = 1.8\%$$

Risk Thresholds:

	Low risk: less than 4%
	Moderate risk: 4–6%
	High risk: greater than 6%



Barrington's tachometer is at 1.8%.

FCI Indicators – Structure (Management) Indicators

Debt Service




2019 Results: **Low risk: 1.7%**

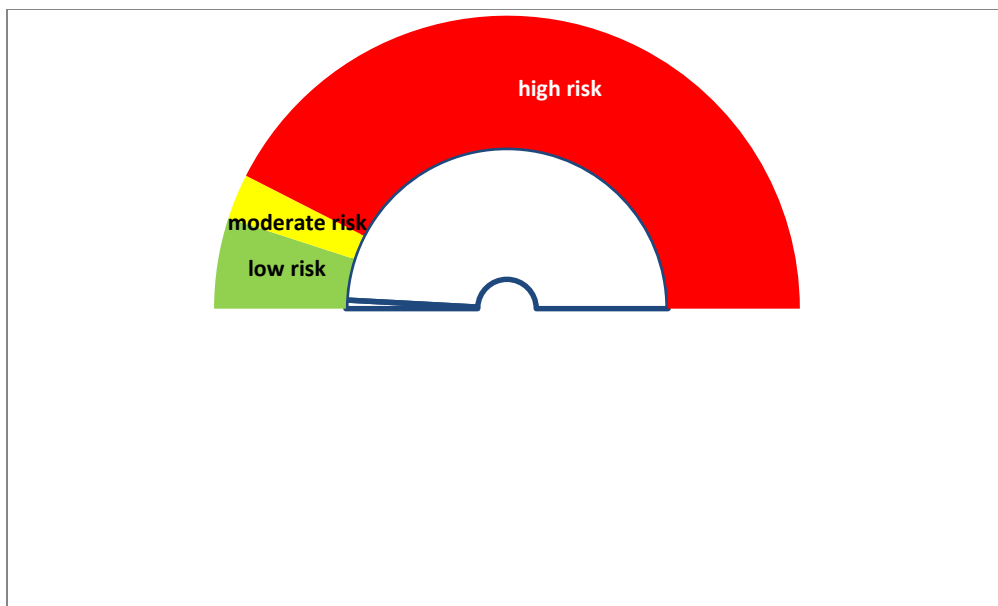
What does it mean? 1.7% of owned source revenue is spent on principal and interest payments.

With adequate cash flow, the Municipality has the potential for flexibility to increase borrowing levels to help finance future capital expenditures.

Calculation:
$$\frac{\text{Principal and Interest Paid on Long-term Debt}}{\text{Total Own Source Operating Revenue}} = 1.7\%$$

Risk Thresholds:

	Low risk: less than 10%
	Moderate risk: 10–15%
	High risk: greater than 15%



Barrington's tachometer is at 1.7%.

Operating Reserve

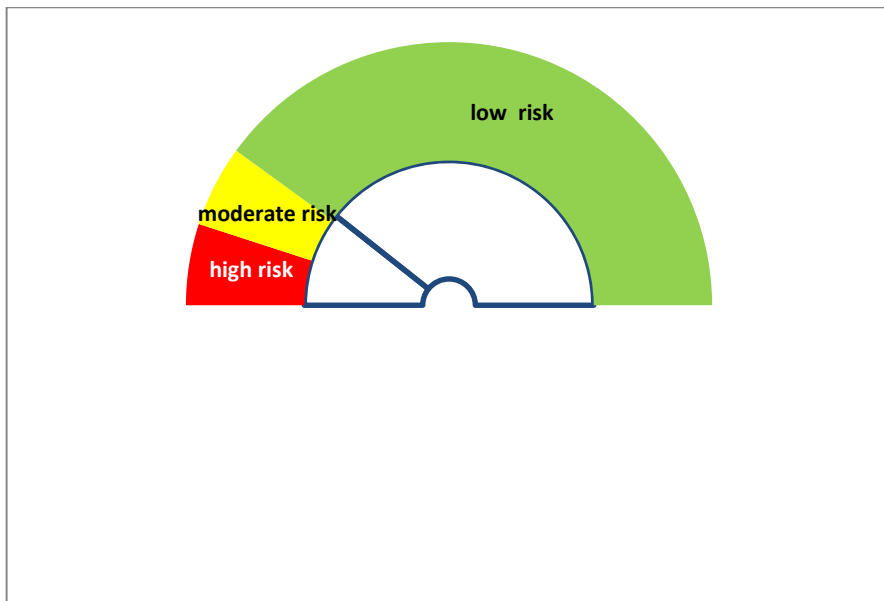
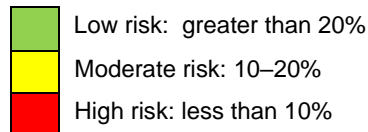
2019 Results: **Low risk: 21.3%**

What does it mean? The Municipality has set aside sufficient funds to help mitigate any unforeseen risks or future needs.

This indicator provides the value of funds set aside for planned future need, to smooth expenses or for unexpected expenses.

Calculation:
$$\frac{\text{Total Operating Reserve Fund Balance}}{\text{Total Operating Expenditures}} = 21.3\%$$

Risk Thresholds:



Barrington's tachometer is at 21.3%.




Uncollected Taxes

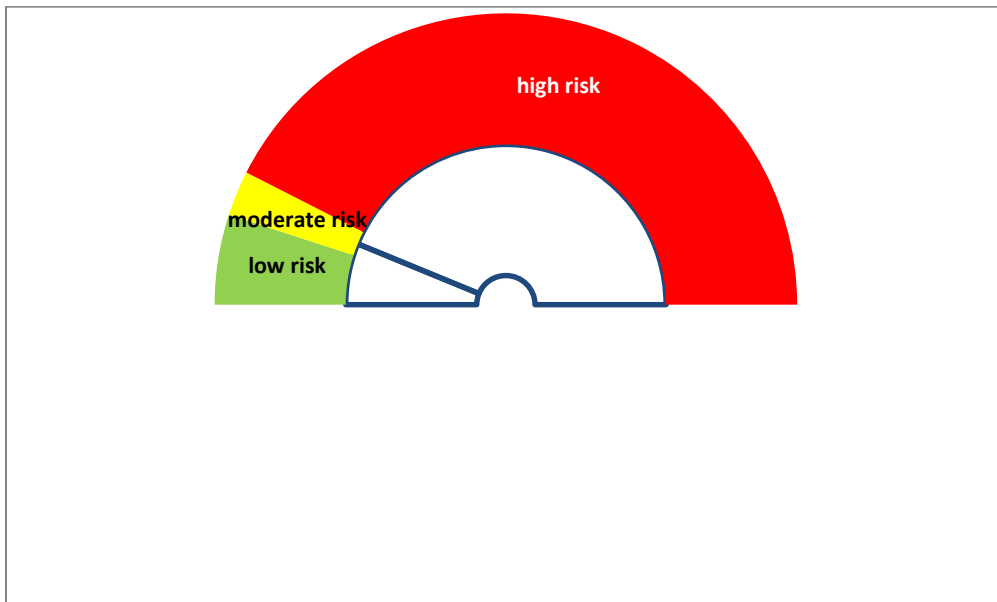
2019 Results: **Moderate risk: 12.4%**

What does it mean? The Municipality is experiencing some challenges with tax revenue collection.

Calculation: $\frac{\text{Total Cumulative Uncollected Taxes}}{\text{Total Taxes Billed in Current Fiscal Year}} = 12.4\%$

Risk Thresholds:

	Low risk: less than 10%
	Moderate risk: 10–15%
	High risk: greater than 15%



Barrington's tachometer is at 12.4%.

Undepreciated Assets




2019 Results: **Low risk: 54.3%**

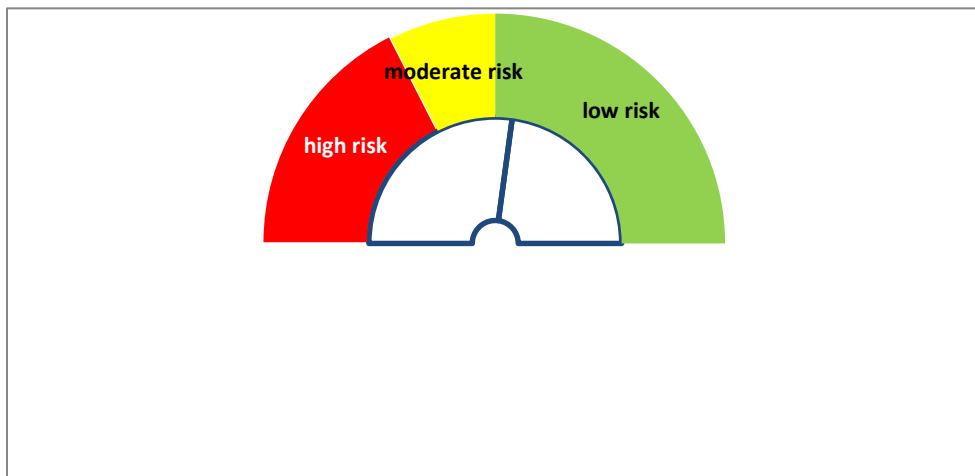
What does it mean? This indicator estimates that the Municipality's capital assets have 54.3% of useful life remaining.

Municipalities across Canada are facing sufficient infrastructure challenges. This indicates that the Municipality is experiencing less of an infrastructure challenge than other municipalities.

Calculation: $\frac{\text{Total Net Book Value of Capital Assets}}{\text{Gross Costs of Capital Assets}} = 54.3\%$

Risk Thresholds:

-  Low risk: greater than 50%
-  Moderate risk: 35–50%
-  High risk: less than 35%



Barrington's tachometer is at 54.3%.

5-Year Budget Accuracy

2019 Results: **Low risk:** 5 of the last 5 years, actual expenditures were within +/- 5% of budget.

What does it mean? The Municipality did consistently maintain expenditure spending within budget limits.

In 2017, actual expenses were 3.2% less than the budget.

In 2018, actual expenses were 3.2% less than the budget.

Calculation:
$$\frac{\text{Total budget expenditures} - \text{Total actual expenditures}}{\text{Total budget expenditures}} = 1.5\%$$

Risk Thresholds:

- Low: 5 out of 5 years, expenditures were within +/- 5% or expenditure and revenue variances were within +/- 5% of each other
- Moderate: 4 out of 5 years, expenditures were within +/- 5%
- High: Less than 4 out of 5 years, expenditures were within +/- 5%

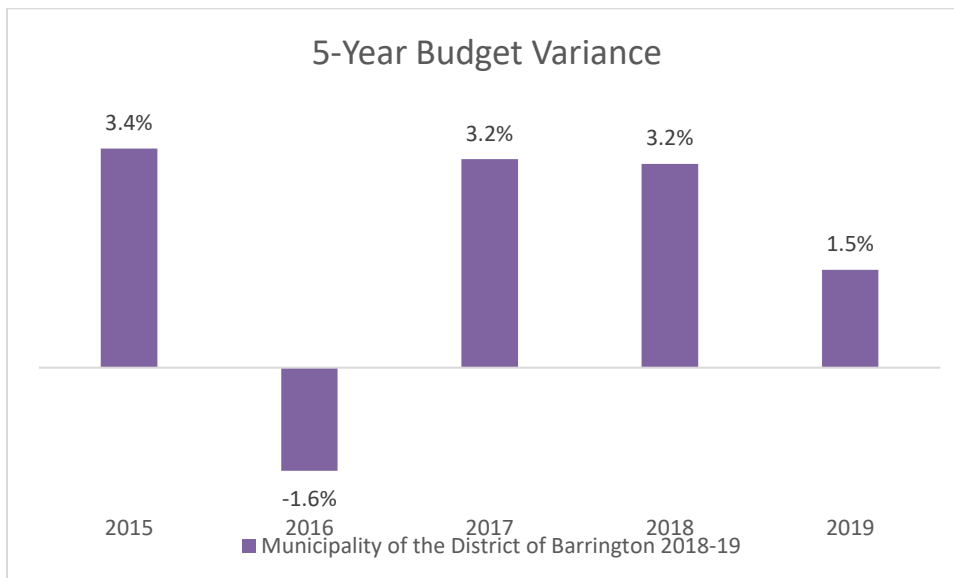


Figure 16- Operating budget variance over the last 5 years. Source: Financial Information Return and Statement of Estimates Budget.

FCI- Key Performance Indicators –

the ability to meet current and future needs in a balanced and independent manner

Reliance on Government Transfers

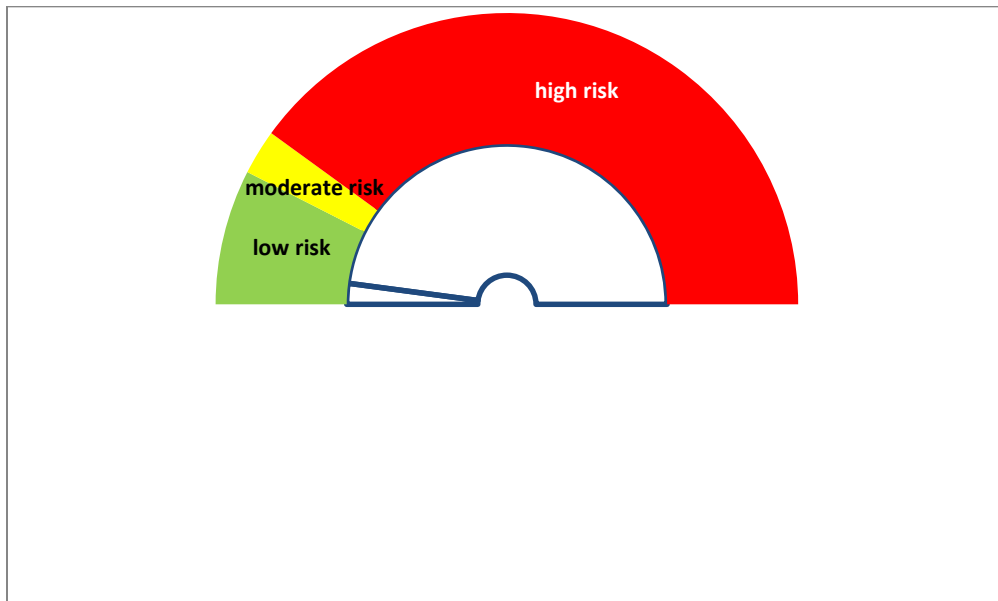
2019 Results: **Low risk: 4.2%**

What does it mean? The Municipality is not dependent on another level of government to meet its service obligations.

Calculation:
$$\frac{\text{Total Government Transfers}}{\text{Total Revenue}} = 4.2\%$$

Risk Thresholds:

	Low risk: less than 15%
	Moderate risk: 15–20%
	High risk: greater than 20%



Barrington's tachometer is at 4.2%.

Number of Deficits in the Last 5 Years

2019 Results: **Moderate risk:** 1 operating deficits in the last five years

What does it mean? Deficits are important indications of financial health.

Calculation: The number of non-consolidated operating deficits in the last five years = 1.

Risk Thresholds:

- Low risk: 0 in the last 5 years
- Moderate 1 or more in the last 5 years
- High risk: 1 or more in the last 2 years with one material deficit (0.5% of operating expenses)

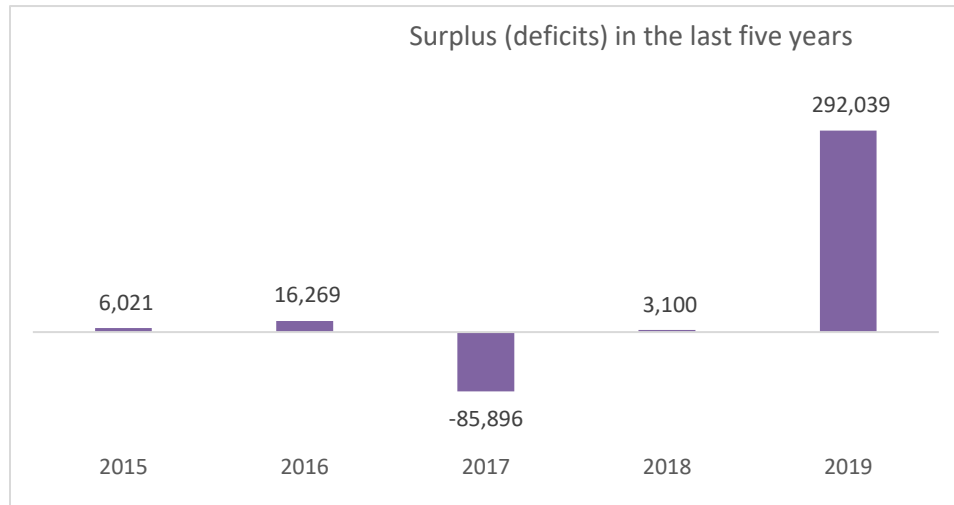


Figure 17- Annual operating fund surplus (deficits) for the last 5 years Source: Financial Information Return




Liquidity

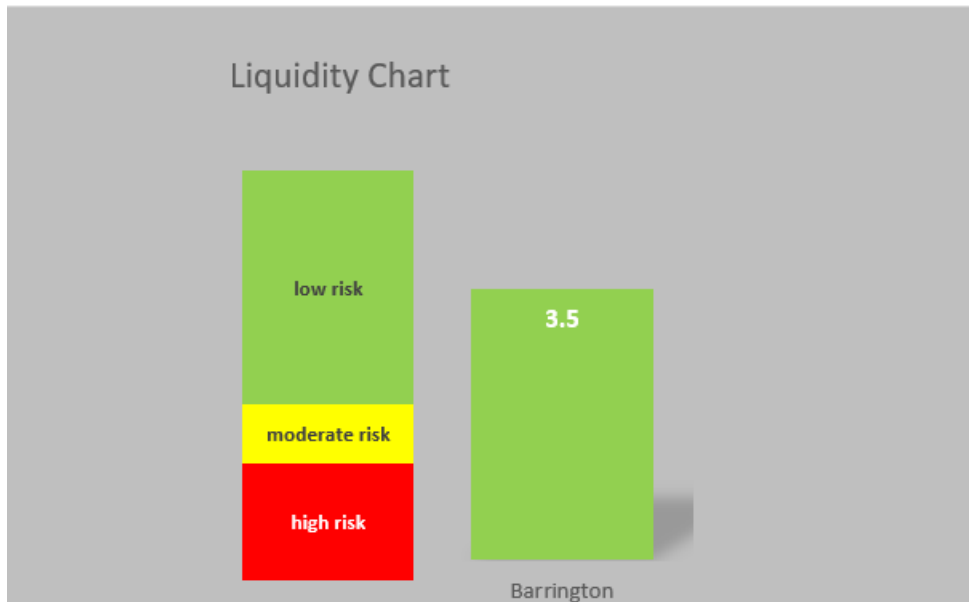
2019 Results: **Low risk: 3.5**

What does it mean? Liquidity is key to financial performance. The result indicates that the Municipality does not have a cash flow problem and is able to meet its service obligations.

Calculation:
$$\frac{\text{Total Current Financial Assets}}{\text{Total Current Liabilities}} = 3.5$$

Risk Thresholds:

-  Low risk: greater than 1.5
-  Moderate risk: 1 to 1.5
-  High risk: less than 1






Combined Reserves

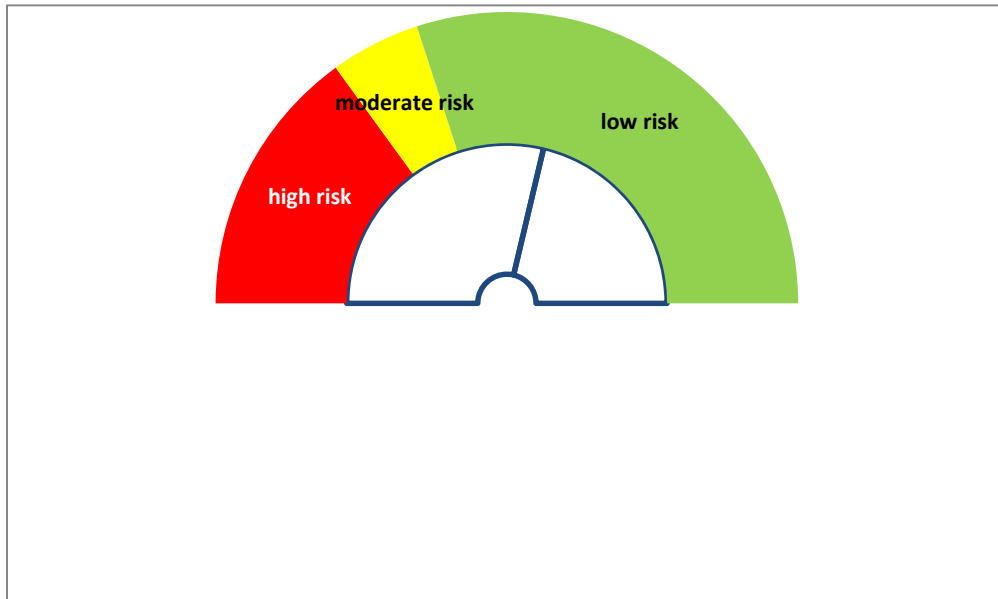
2019 Results: **Low risk:** 57.4% combined reserves

What does it mean? This result indicates that the Municipality does appear to have sufficient reserves needed to address unexpected events or provide flexibility to address future projects.
Reserves are critical components of a municipality's long-term sustainability. This indicator shows the value of the funds held in the reserves compared to a single year's operation, including amortization expenses.

Calculation: $\frac{\text{Total Operating and Capital Reserves.}}{\text{Total Operating Expenses plus Amortization Expense}} = 57.4\%$

Risk Thresholds:

-  Low risk: greater than 40%
-  Moderate risk: 30–40%
-  High risk: less than 30%



Barrington's tachometer is at 57.4%.

Appendix I – Additional Resources

Nova Scotia Government's Open Data Portal (data.novascotia.ca)

This portal provides access to various government data in a free, accessible, machine-readable format.

Financial datasets currently published through the Nova Scotia Government's Open Data Portal:

- 911 Municipal Grants
- Consolidated Revenues and Expenses by Municipality
- Municipal Affairs Funding Programs
- Emergency Services Provider Fund
- Farm Land Grant
- Financial Condition Indicators by Municipality
- Municipal Contributions to Roads
- Municipal Financial Capacity Grant (formally equalization program)
- Municipal Operating Fund- Summary of Revenue and Expenses by Municipality
- Municipal Operating Expenses by Function -10 Year Summary
- Municipal Operating Revenue by Source -10 Year Summary
- Municipal Property Tax Rates
- Nova Scotia Power Grant-in-Lieu
- Uniform Assessment

Municipal website

Barringtonmunicipality.com

A municipality's website can be a helpful resource to access various financial information. Currently, most municipal websites provide:

- audited Financial Statements
- approved Operating Budget
- quarterly municipal Expense Report
- quarterly municipal Hospitality Expense Report

Contact Municipal Affairs and Housing

For more information, for support in action plan development, or to obtain a guide on action plan development:

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902.424.4643

