

# Municipality of the District of St. Mary's 2023-2024 Budget Package

---



## Table of Contents

Budget Key Messages .....	3
Annual General Meeting PowerPoint .....	4
Municipal Operating Budget .....	5
Non – Consolidated Scheduled of Operating Fund .....	10
Revenue .....	11
Expenditures .....	13
Schedule of Rates .....	16
Capital and Gas Tax .....	18
Tax Rate Resolutions .....	21
Remuneration of Warden and Councillors .....	22
General Government Grants .....	23
Committee Appointments .....	24
Budget Open House Boards .....	25



## Municipality of the District of St. Mary's

# BUDGET KEY MESSAGES

2023/2024 Municipal Operating and Capital Budget

*The Municipality is presenting a balanced budget with no funds required from the accumulated operating surplus and with an operating budget of **\$3,866,344**. This represents a 11.6% increase over last years' budget.*

- **Tax Rates-** Residential and resource property tax rate will be set at \$0.97 cents per \$100 of assessment and the commercial tax rate will be set at \$2.28 per \$100 of assessment.
- **Area Rates-** Due to correlating increase to expenses, the following area rates increases include:
  - Solid Waste Area Rate- Increase from \$99.82 to \$110.82
  - Street Light Area Rate- Increase from \$71.85 per account to \$81.70 per account
  - Sherbrooke Sewer Area Rate- Increase from \$215 per unit to \$220 per unit
- **Staff Salary/Wages and Councilor Remunerations-** Increased by 3.0% cost of living. This is lower than the Statistics Canada figure for Nova Scotia this year which was 7.7%.
- **Capital and Gas Tax Budgets-** Expenditures for this year are \$371,000 (net of grants/funding) and include the following projects:

- Admin building debt repayment \$128,000	- Installation of New Water Hydrant \$6,000
- Dry Hydrants for Fire Services \$16,000	- Hospital Road Sewer Pump at Lift Station \$8,500
- I&I Report Recommendations \$70,000	- Ground Water Monitoring Well at TS \$10,000
- Transfer Station- Building Repairs \$10,000	- Repairs to Port Bickerton Lighthouse Road \$7,500
- Water System Assessment Report \$25,000	- Sewer Plant- Outside tank railings/grating \$30,000
- Recplex Repairs \$60,000	
- **Education Services-** Contributions to the Strait Regional Center for Education are estimated at \$637,966, an increase of 5.4% over last year's municipal contribution.
- **Protective Services-** Contributions to the Province for RCMP services are \$604,485 (separate of retro-active pay) increasing by 6.04% over last year. Expenses to local fire departments include \$52,000 in grants and additional annual contributions for WCB Coverage estimated at \$8,200.
- **Regional Public Housing Authority** – Contributions to the Province are estimated at \$29,000.
- **Library Services-** There has been an increase in this budget to accommodate an additional seven (7) hours/week for services at the Sherbrooke Library. Additionally, the Seeds of Literacy Program will continue annually through integration within the Community Development & Recreation Department.
- **Municipal General Government Grants-** These are distributed in three different ways, District Grants (\$2,428.57 per district), Grants to Organizations (\$10,000) and School Scholarships (\$3,000). Additional grants are also provided, including the Non-Profit Organization Property Tax Exemption, grants to individuals through the Municipal Low-Income Property Tax Exemption and additional.

*A Budget Open House is scheduled for April 19<sup>th</sup>, 2023, at 6:00pm, all residents are welcome to attend.*



2023-2024  
Annual General Meeting of Council  
April 4<sup>th</sup>, 2023

# Municipal Operating Budget

## **2023/24 General Operating Revenue**

- ▶ The Residential and Resource property tax rate will be set at \$0.97 per \$100 of assessment and the commercial tax rate will be set at \$2.28 per \$100 of assessment.
- ▶ These rates will generate \$2,469,333 of tax revenue and will result in a balanced operating budget for the 2023/2024 fiscal year.
- ▶ The Solid Waste Charge per residential account with a dwelling and commercial accounts with a structure will increase from \$99.82 to \$110.82
- ▶ The Street Light Area Rate will increase from \$71.85 per account to \$81.70 per account.
- ▶ The Sherbrooke Sewer Area Rate to increase from \$215 per unit to \$220 per unit.
- ▶ Fire Tax Levies are determined by individual volunteer fire departments at their annual meetings.
- ▶ All area rates will generate an estimated revenue of \$543,646 for the 2023/2024 fiscal year.

# Municipal Operating Budget

## **2023/24 General Operating Revenue**

- ▶ Grants in lieu of taxes revenue is estimated to generate \$186,819; grants include Federal, Provincial, Bell Aliant, NSPI, and CBC.
- ▶ Deed transfer tax revenue estimated at \$120,000
- ▶ Acreage revenue estimated at \$52,862
- ▶ Provincial capacity grant \$175,432
  - Formally known as the equalization grant
- ▶ HST offset grant \$10,500
- ▶ Revenue from own sources \$307,751
  - Including Recreation/Community Development revenue, Recplex revenue, interest on taxes and investments, permits, fine revenue and tipping fees.

**Total estimated revenue for 2023/24 operating budget is \$3,866,344**

# Municipal Operating Budget

## **2023/24 General Operating Expenditures**

- ▶ General Government Services \$783,397
  - Includes Warden & Councillor honorariums, municipal administration, office/computer, building and janitorial expenses, low-income tax exemptions, municipal insurance, audit and legal expenses, and PVSC services
  
- ▶ Protective Services \$927,096
  - Includes grants to fire departments, EMO, corrections and RCMP mandated funding, and building inspection/animal control services
  
- ▶ Transportation Services \$104,500
  - J-class Roads provincial maintenance expense and street lighting expense paid to NSP
  
- ▶ Environmental Health \$802,525
  - Includes Sherbrooke Sewer Utility expenses (chemicals, power, maintenance) and municipal Transfer Station (garbage/recyclable contract with ESC, tipping fees, C&D disposal, general maintenance) , public works staffing and snow clearing for municipal properties & sidewalks.

# Municipal Operating Budget

## 2023/24 General Operating Expenditure

- ▶ Environmental Development Services \$124,672
  - Includes planning, land use and subdivision services, Economic Development Officer salary, economic development projects, tourism initiatives and small business supports
  
- ▶ Recreation & Cultural Services \$457,188
  - Includes St. Mary's Recplex salaries, power, insurance and general maintenance, Recreation/Community Development programming, salaries, monthly municipal newsletter, Sherbrooke Library expenses, general government grants and community hall tax exemptions
  
- ▶ Mandated Education expense payable to the Strait Regional Center for Education estimated at \$637,966
  
- ▶ Public Health Services representing the deficit for local Housing Authority of \$29,000

**Total estimated expenditures for 2023/24 \$3,866,344**



# Sherbrooke Water Utility Operating Budget

Revenue has been estimated and budgeted based on the water rate study and approved rates – estimated revenue for 2023/2024 at \$154,000

Expenditures main components of expenditures are;

- Chemicals & freight
- Power
- Depreciation
- Water testing
- Maintenance
- Debt repayment
- Administration

Funds have been budgeted to undertake a Water Rate Study to be submitted to the NS Utility and Review Board in 2023/2024

# Capital & Gas Tax Budget

Municipality of St. Mary's - Capital and Gas Tax Projects				
<b>Opening Balance Est. &gt; + Rev 23/24</b>	<b>439,327</b>	<b>249,911</b>		
<b>Project</b>	<b>Capital</b>	<b>Gas Tax</b>	<b>Grants</b>	<b>Project Total</b>
I&I Recommendations Phase 1	10,000	60,000		<b>70,000</b>
Transfer Station Bldg. #1/#2	10,000			<b>10,000</b>
Dry Hydrant - Fishermans Hrb/PB		8,000		<b>8,000</b>
Dry Hydrant		8,000		<b>8,000</b>
Water System Assessment Report	25,000		maybe	<b>25,000</b>
Recplex Siding - Phase 1	40,000		20,000	<b>60,000</b>
Recplex Sprinkler Piping/Tank	20,000			<b>20,000</b>
J Class Road - Cameron Rd	?			
J Class Road - Bennetts Loop	?			
J Class Road - Restoration Drive	?			
Admin Bldg Payment - MFC Loan		128,000		<b>128,000</b>
Hydrant for line Flushing - Cameron Road	6,000			<b>6,000</b>
Water - SAR Recommendations	??			
Sewer - Outside railings/gratting	30,000			<b>30,000</b>
Sewer - Hospital Rd Lift St Pump	8,500			<b>8,500</b>
Monitoring Well at Transfer Station	10,000			<b>10,000</b>
Port Bickerton Lighthouse Road	7,500			<b>7,500</b>
<b>Total</b>	<b>167,000</b>	<b>204,000</b>	<b>20,000</b>	<b>391,000</b>
<b>Ending Balance</b>	<b>272,327</b>	<b>45,911</b>		

# Gas Tax & Capital Budgets

## **Gas Tax Reserve Fund – Total projects \$204,000**

Project scheduled for 2023/2024 include (net of grants/funding):

- Admin building debt repayment \$128,000
- Dry Hydrants for Fire Services \$16,000
- I&I Report Recommendations \$60,000

## **Capital Reserve Fund – Total projects \$167,000**

Projects scheduled for 2023/24 include (net of grants/funding):

- I&I Report Recommendations \$10,000
- Transfer Station Bldg 1&2 Bldg Repairs \$10,000
- Water System Assessment Report \$25,000
- Recplex Repairs \$60,000
- Installation of new Water Hydrant \$6,000
- Hospital Road Sewer Pump at Lift Station \$8,500
- Ground Water Monitoring Well at Transfer Station \$10,000
- Repairs to Port Bickerton Lighthouse Road \$7,500
- Sewer holding tank- outside railings/grating \$30,000



# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Statement of Operations - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

	2021/2022	2022/2023	2022/2023	2023/24
	Actual	Budget	YE Projection	Budget
<b>Revenue (Schedule A)</b>				
Taxes	2,115,118	2,095,016	2,150,587	2,334,342
Grants in lieu of taxes	160,022	162,265	161,962	163,765
Revenue from own sources	144,567	165,637	297,292	282,752
Unconditional transfers from other	364,671	189,702	190,281	189,364
Conditional transfers from other gc	1,206	26,300	26,251	26,251
Other transfers	149,221			
	2,934,805	2,638,920	2,826,373	2,996,474
<b>Expenditures (Schedule B)</b>				
General government services	753,874	742,250	733,530	783,397
Protective services	604,600	671,879	674,708	724,192
Transportation services	121,901	94,000	104,500	104,500
Environmental health services	711,630	671,488	769,330	802,525
Environmental development services	97,943	88,200	60,982	124,672
Recreation and cultural services	359,987	371,103	423,047	457,188
Financing and transfers	125,000	0		
	2,774,935	2,638,920	2,766,097	2,996,474
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	<b>\$ 159,870</b>	<b>\$ (0)</b>	<b>60,276</b>	<b>(0)</b>
Transfer to Capital Reserve	(154,870)	-	(55,276)	
<b>ACCUMULATED SURPLUS,</b>	<b>\$ 1,736,189</b>	<b>\$ 1,741,189</b>	<b>\$ 1,741,189</b>	<b>\$ 1,746,189</b>
<b>ACCUMULATED SURPLUS, YE</b>	<b>\$ 1,741,189</b>	<b>\$ 1,741,188</b>	<b>\$ 1,746,189</b>	<b>\$ 1,746,188</b>

**2023-2024 AGM - April 4th, 2023**

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

	2022/2023 Budget	2022/2023 YE Projection	2023/24 Budget
<b>Taxes</b>			
<b>Assessable Property</b>			
Residential	1,399,794	1,396,971	1,609,203
<b>Commerical</b>			
Based on taxable assessments	575,590	575,156	590,401
<b>Resource</b>			
Taxable assessments	244,346	240,469	269,729
Forest property Tax less than 50,0l	13,839	14,009	13,883
Forest property Tax more than 50	28,687	28,687	28,624
<b>Area Rates</b>			
Street Lighting	66,318	65,697	75,000
Sherbrooke Sewer	83,664	86,233	87,215
Solid Waste	199,308	197,244	222,527
Assessment Act, farm property acree	10,117	10,355	10,355
<b>Business Property</b>			
Based on Revenue - Aliant	18,353	18,371	18,371
<b>Other</b>			
Deed Transfer Tax	120,000	224,247	120,000
Fire Protection Levy	158,904	158,198	158,904
Transfer of Fire Protection Levy	(158,904)	(158,198)	(158,904)
	\$ 2,760,016	\$ 2,857,440	\$ 3,045,308
<b>Expenditures as a reduction of tax revenue</b>			
Appropriations to Regional School Bc	(606,000)	(605,268)	(637,966)
Transfer to correctional services	(44,000)	(41,893)	(44,000)
Deficit Regional Housing Authority	(15,000)	(59,692)	(29,000)
	\$ 2,095,016	\$ 2,150,587	\$ 2,334,342
<b>Grants in lieu of taxes</b>			
Federal government	18,500	18,197	19,000
Provincial property	143,000	143,000	144,000
CBC	765	765	765
	\$ 162,265	161,962	163,765

**2023-2024 AGM - April 4th, 2023**

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

	2022/2023	2022/2023	2023/24
	Budget	YE Projection	Budget
<b>Revenue from own sources</b>			
Licences and permits	4,200	3,000	4,000
Fines	5,800	11,913	9,500
Vol Fire Dept Workers Comp	4,800	-	-
Interest on taxes	60,000	59,867	52,800
Interest on investments	6,000	89,773	84,000
St. Mary's Fitness Center	-	-	-
Recreation/Community Grants	24,487	92,597	74,852
St. Mary's Recplex	37,350	32,442	34,600
Miscellaneous	5,000	3,200	4,000
Scrap Metal /Tipping Fees	18,000	4,500	19,000
	<b>\$ 165,637</b>	<b>\$ 297,292</b>	<b>\$ 282,752</b>

### Unconditional Transfers

<b>Provincial government</b>			
Equalization grant	175,432	175,432	175,432
HST offset program	11,000	11,417	10,500
Nova Scotia Power Corp	3,270	3,432	3,432
<b>Divert NS</b>			
<b>Province of NS - I&amp;I Study</b>			
	<b>\$ 189,702</b>	<b>\$ 190,281</b>	<b>\$ 189,364</b>

### Conditional transfers from other governments

<b>Provincial government</b>			
Civic Addressing	1,300	1,251	1,251
MPAL	25,000	25,000	25,000
<b>Community Works Grant</b>			
	<b>\$ 26,300</b>	<b>\$ 26,251</b>	<b>\$ 26,251</b>

**2023-2024 AGM - April 4th, 2023**

**MUNICIPALITY OF THE DISTRICT OF ST. MARY'S**  
 Schedule B - Detail of Expenditures - Operating Fund  
 Year ending March 31st, 2023 with comparative figures for 2022

	2022/2023	2022/2023	2023/24
	Budget	YE Projection	Budget
<b>General Government Services</b>			
Legislative			
Warden remuneration	21,877	21,877	22,533
Warden expenses	4,500	4,571	6,400
Council remuneration	86,292	86,292	88,881
Council expenses	15,600	13,601	19,540
Other council expense	3,000	2,441	3,000
General Administrative			
Administration and employee benefits	169,558	170,358	187,660
Financial management	137,834	136,107	146,322
Audit fees	14,500	14,500	15,500
Property valuation services	92,090	92,090	92,036
Low income rebates	5,000	6,150	7,525
General insurance	45,000	50,208	45,500
Solicitor expense	30,000	20,000	30,000
Computer/office expense	46,000	46,336	47,500
Building utilities and janitorial	47,000	45,000	47,000
Common services	14,000	14,000	14,000
Other general government services			
Valuation allowances	10,000	10,000	10,000
Debenture interest			
	\$ 742,250	\$ 733,530	\$ 783,397
<b>Protective Services</b>			
Police protection			
RCMP policing	570,068	570,046	604,485
Law enforcement and corrections			
Public prosecutions	3,400	5,643	6,000
DNA testing	1,800	1,698	2,500
Fire protection			
Worker's compensation insurance	4,800	8,200	8,200
Fire department grants	52,000	51,072	55,822
Special capital - fire department			
EMO	12,311	8,977	16,185
Other - property inspection and animal cont	27,500	29,072	31,000
	\$ 671,879	\$ 674,708	\$ 724,192

**2023-2024 AGM - April 4th, 2023**

**MUNICIPALITY OF THE DISTRICT OF ST. MARY'S**  
 Schedule B - Detail of Expenditures - Operating Fund  
 Year ending March 31st, 2023, with comparative figures for 2022

	2022/2023	2022/2023	2023/24
	Budget	YE Projection	Budget
<b>Transportation services</b>			
Road transport	27,500	28,918	29,500
Street lighting	66,500	70,000	75,000
2022 Hurricane Expense	-	6,627	-
Major Repairs			
	\$ 94,000	\$ 105,545	\$ 104,500
<b>Environment health services</b>			
<b>Public Works &amp; Sewer</b>			
Sewer maintenance	54,176	48,448	57,215
Public Works Maintenance	25,000	49,660	56,550
Public Works Salaries/Benefit	110,882	180,945	153,484
<b>Solid Waste</b>			
Transfer station & collection	453,265	459,612	504,079
Transfer station salaries	28,165	30,665	31,197
	\$ 671,488	\$ 769,330	\$ 802,525

**2023-2024 AGM - April 4th, 2023**

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

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

	2022/2023	2022/2023	2023/2024
	Budget	YE Projection	Budget
Environmental development services			
Planning and subdivision	7,500	12,539	7,000
Economic development and tourism	80,700	48,443	117,672
	88,200	60,982	124,672
Recreation and cultural			
Dept of Community Develop & Recreation	173,002	222,260	245,938
St. Mary's Recplex	84,500	90,673	95,350
St. Mary's Fitness Center	3,500	3,500	1,500
Grants to organization (Policy/funding reques	35,000	35,000	30,000
Community Hall tax exemptions	33,500	33,711	34,500
Port Bickerton Lighthouse	4,000	4,500	4,500
Sherbrooke Library	18,801	14,603	19,000
Eastern Counties Regional Library	18,800	18,800	26,400
	371,103	423,047	457,188

**2023-2024 AGM - April 4th, 2023**

<b>Municipality of St. Mary's - Schedule of Rates</b>			
<b>ITEM</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/24</b>
Uniform Assessment	195,071,272	198,581,346	209,306,488
CAP Rate	0.30%	5.40%	7.7%
Cost of Living	0.60%	2.50%	3.0%
Mileage	Floating Fed Rate	Floating Fed Rate	Floating Fed Rate
Meals: Breakfast/Lunch/Supper	15/20/20	15/20/20	15/20/35
Vehicle Allowance Dir per mont	\$ 230	\$ 230	\$ 300
Vehicle Allowance Assis per mont (2ppl)	\$ 200	\$ 100	\$ 100
Tax Certificate	\$ 20	\$ 20	\$ 20
Building Permits: Residential	\$20 Plus \$.10/Sq Ft	\$20 Plus \$.10/Sq Ft	\$20 Plus \$.10/Sq Ft
Commercial	\$20 Plus \$.14/Sq Ft	\$20 Plus \$.14/Sq Ft	\$20 Plus \$.14/Sq Ft
Shed/Storage	\$20 Plus \$.04/Sq Ft	\$20 Plus \$.04/Sq Ft	\$20 Plus \$.04/Sq Ft
Renovations excess \$2500 value	\$20 Plus \$2.00/\$1000 Value	\$20 Plus \$2.00/\$1000 Value	\$20 Plus \$2.00/\$1000 Value
Renos with non defined floor space	\$20 Plus 2% Of Value	\$20 Plus 2% Of Value	\$20 Plus 2% Of Value
Demolition/ Renewals	\$ 20.00	\$ 20.00	\$ 20
Dog Tags	Free	Free	Free
Street Lights	\$ 71.85	\$ 71.85	\$ 81.70
Sewer Area Rate	\$215 per unit	\$215 per unit	\$220 per unit
Univ. Haul Area Rate per Residential Account with dwelling & Commerical Account with Structure	\$ 99.82	\$ 99.82	\$ 110.82
Residential & Resource Tax Rate	\$0.95 per \$100 of assessment	\$0.95 per \$100 of assessment	\$0.97 per \$100 of assessment
Commercial Tax Rate	\$2.26 per \$100 of assessment	\$2.26 per \$100 of assessment	\$2.28 per \$100 of assessment
Mortgage Company listing per account	\$10 per AAN	\$10 per AAN	\$10 per AAN
EV Charger Rate	-	\$2.00 per charging hour	\$2.14 per charging hour

**2023-2024 AGM - April 4th, 2023**

Municipality of St. Mary's - Schedule of Rates			
ITEM	2021/22	2022/23	2023/24
<b>Fire Tax Levy: District 1 &amp; 4</b>	\$65 Resid/\$70 Commer	\$65 Resid/\$70 Commer	\$65 Resid/\$70 Commer
District 2	\$ 50.00	\$ 50.00	\$ 50.00
East River	0.14 per \$100	0.14 per \$100	0.14 per \$100
District 3 & 5	\$ 50.00	\$ 50.00	\$ 50.00
District 6	\$ 50.00	\$ 50.00	\$ 65.00
District 7	\$ 40.00	\$ 40.00	\$ 40.00
District 8	\$ 40.00	\$ 40.00	\$ 40.00
Eureka Fire Dept	.14 per \$100	.14 per \$100	.14 per \$100
Pipeline (District 50)	0.16 per \$100	0.16 per \$100	0.16 per \$100
RecPlex Ice Time /Hour Rental Fee	\$135 +HST	\$135 +HST	\$135 +HST
House League Hockey, School - Recplex Rent	\$100 + HST	\$100 + HST	\$100 + HST
Clothing Allowance:(CSA Boots)	\$120/\$60 for Seasonal	\$120/\$60 for Seasonal	\$120/\$60 for Seasonal
Garbage Drop Off	\$2/bag	\$2/bag	\$2/bag
Sm/Large Item Drop Off	\$2/\$5 per item	\$2/\$5 per item	\$2/\$5 per item
Disposal of Creosote at Transfer Station	as per policy	as per policy	as per policy
Subdivision Fee	\$ 350.00	\$ 350.00	\$ 350.00
Deed Transfer Tax	1.25%	1.25%	1.25%

**2023-2024 AGM - April 4th, 2023**

**Municipality of St. Mary's - Capital and Gas Tax Projects**

<b>Opening Balance Est. &gt; + Rev 23/24</b>					<b>439,327</b>	<b>249,911</b>	<b>689,238</b>	<b>407,327</b>	<b>360,873</b>	<b>403,873</b>
<b>Project</b>	<b>Capital</b>	<b>Gas Tax</b>	<b>Grants</b>	<b>Project Total</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>		
1 I&I Recommendations Phase 1	10,000	60,000		<b>70,000</b>	70,000					
2 I&I Recommendations Phase 2						70,000				
3 I&I Recommendations Phase 3							82,000			
4 Accessibility - Library/Recplex						21,454				
5 Transfer Station Bldg. #1/#2	10,000			<b>10,000</b>	10,000					
6 Dry Hydrant - Fishermans Hrb/PB		8,000		<b>8,000</b>	8,000					
7 Dry Hydrant		8,000		<b>8,000</b>	8,000					
8 Recplex Solar Project				-		XXX	XXX			
9 Water System Assessment Report	25,000		maybe	<b>25,000</b>	25,000					
10 Recplex Siding - Phase 1	40,000		20,000	<b>60,000</b>	60,000					
11 Recplex Siding - Phase 2				-	-	60,000				
12 Recplex Sprinkler Piping/Tank	20,000			<b>20,000</b>						
13 J Class Road - Cameron Rd	?									
14 J Class Road - Bennetts Loop	?									
15 J Class Road - Restoration Drive	?									
16 Admin Bldg Payment - MFC Loan		128,000		<b>128,000</b>	128,000		-	-		
17 Hydrant for line Flushing - Cameron Road	6,000			<b>6,000</b>	6,000					
18 Recplex Compressor Rebuild										20,000
19 Water - Saturation Tank						XXX				
20 Water - SAR Recommendations	??					XXX	XXX			
21 Water Tr Plant - Heating and Cooling System				-	-	-	10,000			
22 Sewer - Outside railings/gratting	30,000			<b>30,000</b>	30,000					
23 Sewer - Inside railings						30,000				
24 Sewer - Generator						XXX				
25 Sewer - Automate STP										XXX
26 Sewer - Hospital Rd Lift St Pump	8,500			<b>8,500</b>	8,500					
27 Monitoring Well at Transfer Station	10,000			<b>10,000</b>	10,000					
28 Port Bickerton Lighthouse Road	7,500			<b>7,500</b>	7,500					
<b>Total</b>	<b>167,000</b>	<b>204,000</b>	<b>20,000</b>	<b>391,000</b>	<b>371,000</b>	<b>181,454</b>	<b>92,000</b>	<b>20,000</b>		
<b>Ending Balance</b>	<b>272,327</b>	<b>45,911</b>			<b>318,238</b>	<b>225,873</b>	<b>268,873</b>	<b>383,873</b>		



## **RESOLUTION FOR ADOPTING ESTIMATES & STRIKING THE TAX RATE**

Municipality of the District of St. Mary's  
For the Year April 1, 2023 - March 31, 2024

**BE IT RESOLVED** by the Municipal Council of the Municipality of the District of St. Mary's that pursuant to Section 72 and 73 of the Municipal Government Act, the Municipal Council of the estimates the sums of **\$2,469,333** is required for the lawful purposes of the said Municipality for the year ending March 31, 2024, after crediting the probable revenue from all sources other than taxes for said year which may not be collectable and collected.

**BE IT FURTHER RESOLVED** that Council hereby authorizes the levying and collection of a rate of **\$2.28** on each one-hundred dollar of the assessed value of the property assessed in the Assessment Roll, which shall be the Commercial Property Tax Rate, and which rate the said Council deems sufficient to raise the sums required to defray the expenditure of the said Municipality for the said year and any deficit from the preceding year.

**BE IT FURTHER RESOLVED** that Council hereby authorizes the levying and collection of a Property Tax Rate of **\$0.97** on each one-hundred dollar of assessed value of residential property assessed in the Residential Rate Roll, said rate having been calculated after applying the commercial rate to the residential property assessed to obtain the amount to be raised from Residential Property Taxation.

The *Commercial and Residential Property Tax Rate* as determined by Council and that Council deems sufficient to raise the amounts necessary for the lawful purposes of the said Municipality for the twelve-month year ending March 31, 2024.

**BE IT FURTHER RESOLVED** that said Council hereby requires payment of said rates to be made to the Treasurer of the said Municipality on or before the 31<sup>st</sup> day of July 2023.

**BE IT FURTHER RESOLVED** that said Council imposes an additional percentage of fourteen percent per annum on all rates and taxes remaining unpaid after the 31<sup>st</sup> day of July 2023.

**BE IT FURTHER RESOLVED** that the Council hereby fixes the 31<sup>st</sup> day of July 2023 as the day after which the Treasurer may proceed to issue warrants for the collection of all rates and taxes.

***Approved by St. Mary's Municipal Council on this 4<sup>th</sup> Day of April 2023.***



## **RESOLUTION FOR REMUNERATION FOR WARDEN & COUNCILLORS**

Municipality of the District of St. Mary's  
For the Year April 1, 2023 - March 31, 2024

**BE IT RESOLVED** by the Municipal Council of the Municipality of the District of St. Mary's, in the County of Guysborough, that the Remuneration entitled to ***Warden & Councillors*** for the 2023-24 fiscal year be as follows:

1. The Warden of the Municipality shall receive an amount of **\$8,763** per annum as remuneration of their services as Warden and the Deputy Warden shall receive an amount of **\$6,265** per annum for their services as Deputy Warden.
2. Every member of the Municipal Council shall receive an amount of **\$13,770** per annum as remuneration for their service as Councillor, such remuneration shall also be paid to the Warden and Deputy Warden as a Councillor pursuant to section 1 of this resolution.
3. The Warden, Deputy Warden and Councillors shall in addition to such remuneration be paid a daily meal fee of **\$70.00** (*\$15.00 breakfast, \$20.00 dinner, \$35.00 supper*) and to utilize the **Federal Floating Mileage Rate** for travel to and from meetings, conferences, workshops, etc.
4. Municipal representatives appointed by Council to outside agencies, organizations, commissions shall be paid in accordance of section 3 the Remuneration For Warden & Councillors.
5. The Warden, Deputy Warden and Councillors are paid **12** times per year.

***Approved by St. Mary's Municipal Council on this 4<sup>th</sup> Day of April 2023.***



## **General Government Grants**

Municipality of the District of St. Mary's  
For the Year April 1, 2023 - March 31, 2024

1. District Grants - Each Municipal Councillor will have an equal amount, **\$2,428.57**, of funds per district, to be allocated at their discretion in accordance with the policy throughout the fiscal year. The total funds allocated for the seven municipal districts will be **\$17,000** for the fiscal year.
2. Grants to Organizations

Royal Canadian Legion Branch #56	\$2,000
Sherbrooke Opportunities Society	\$2,000
Liscomb Vol. Fire Dept.	\$2,000
Goshen Comm. & Recreation Centre	\$2,000
St. Mary's ATV Club	<u>\$2,000</u>
<b>Total</b>	<b>\$10,000</b>
3. School Scholarships – A **\$3,000** grant will be provided to St. Mary's Academy for scholarships to students who are residents of the Municipality graduating grade 12 planning to further their post-secondary education.

**Total General Government Grants for 2023/24** **\$30,000**

***Approved by St. Mary's Municipal Council on this 4th Day of April 2023***



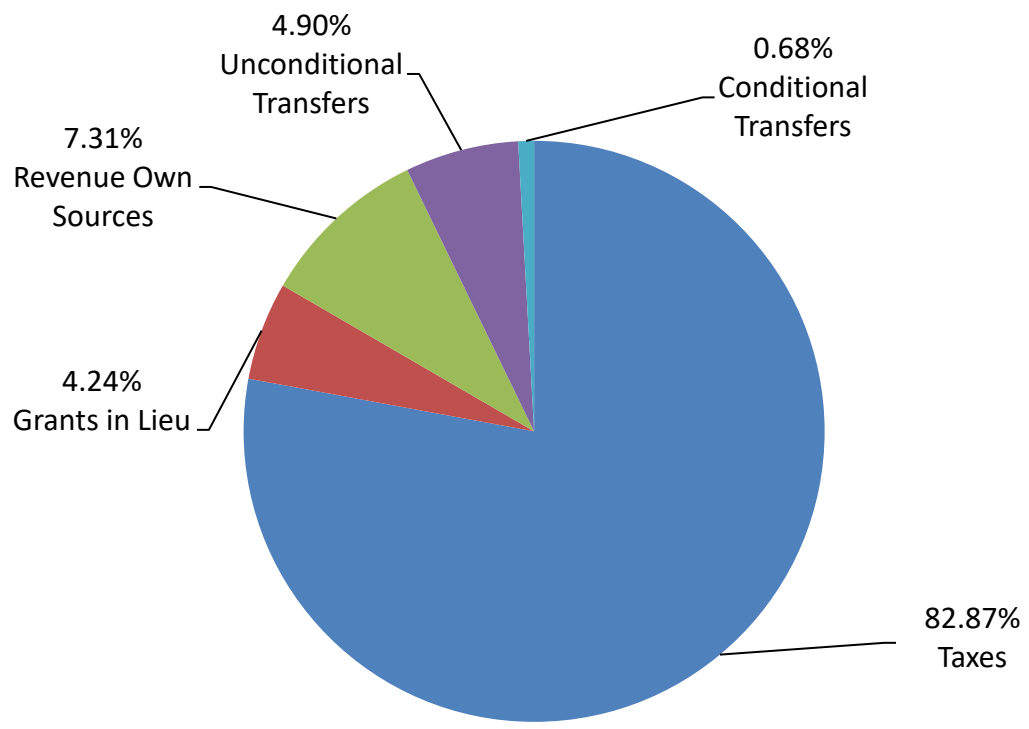
## Municipality of the District of St. Mary's

### INTERNAL AND EXTERNAL COMMITTEES OF COUNCIL 2023/2024

IN HOUSE COMMITTEES	2022-23	2023-24
<b>Accessibility Advisory Committee</b>	Warden Wier Deputy Warden Fuller	Deputy Warden Fuller
<b>Audit Committee</b>	<i>Open to all Councillors</i>	
<b>Fences and Arbitration Committee</b>	Councillor Baker Councillor Zinck	Councillor Baker <i>Alternate: Warden Wier</i>
<b>Fire Services Advisory Committee</b>	<i>Open to all Councillors</i>	
<b>Joint Occupational Health &amp; Safety Committee</b>	Warden Wier Councillor Harpell	Councillor Harpell <i>Alternate: Councillor Malloy</i>
<b>Land Development Committee</b>	Warden Wier Deputy Warden Fuller Councillor Malloy	Warden Wier Deputy Warden Fuller Councillor Malloy
<b>Source Water Protection Advisory Committee</b>	-	Councillor Mailman <i>Alternate: Councillor Harpell</i>
OUTSIDE BOARDS/AGENCIES	2022-23	2023-24
<b>Eastern Counties Regional Library Board</b>	Councillor Mailman Councillor Harpell	Councillor Mailman <i>Alternate: Councillor Harpell</i>
<b>Eastern Region Solid Waste Management</b>	Councillor Malloy Councillor Harpell	Councillor Malloy <i>Alternate: Warden Wier</i>
<b>Guysborough Adult Learning Association</b>	Deputy Warden Fuller Councillor Baker	Deputy Warden Fuller <i>Alternate: Councillor Baker</i>
<b>Guysborough Community Health Board</b>	Deputy Warden Fuller	Deputy Warden Fuller
<b>Tourism Guysborough County Association</b>	Councillor Zinck Economic Dev. Officer	Councillor Zinck Economic Dev. Officer
<b>Guysborough County Home Support Agency</b>	Councillor Harpell Councillor Mailman	Councillor Harpell <i>Alternate: Councillor Malloy</i>
<b>S.V. Old Fashioned Christmas Association</b>	Warden Wier Councillor Malloy	Warden Wier Councillor Zinck
<b>Port Bickerton &amp; Area Planning Association</b>	Councillor Harpell	Councillor Harpell
<b>Sherbrooke Restoration Commission</b>	Deputy Warden Fuller	Deputy Warden Fuller

*Approved by St. Mary's Municipal Council on this 4<sup>th</sup> Day of April 2023.*

# 2023-24 Approved Budget Revenue Overview



Taxes	\$3,204,212
Grants in Lieu of Taxes	\$163,765
Revenue Own Sources	\$282,752
Unconditional Transfers	\$189,364
Conditional Transfers	\$26,251

**TOTAL = \$3,866,344**

## *Where does this money come from?*

**TAXES:** All taxes levied or collected including residential, commercial, resource, acreage, area rates (fire tax levy, Sherbrooke sewer, solid waste & street lighting), the HST offset program, the Bell Aliant grant in lieu of taxes and deed transfer taxes are included.

**REVENUE FROM OWN SOURCES:** All revenue from other categories includes the following services: building permits, fines, rentals (Recplex & Fitness Centre), return on investments, penalties and interest on taxes, scrap metal revenue and other services.

**GRANT IN LIEU OF TAXES:** All taxes and area rates levied or collected from provincial and federal governments as a grant in lieu of taxes.

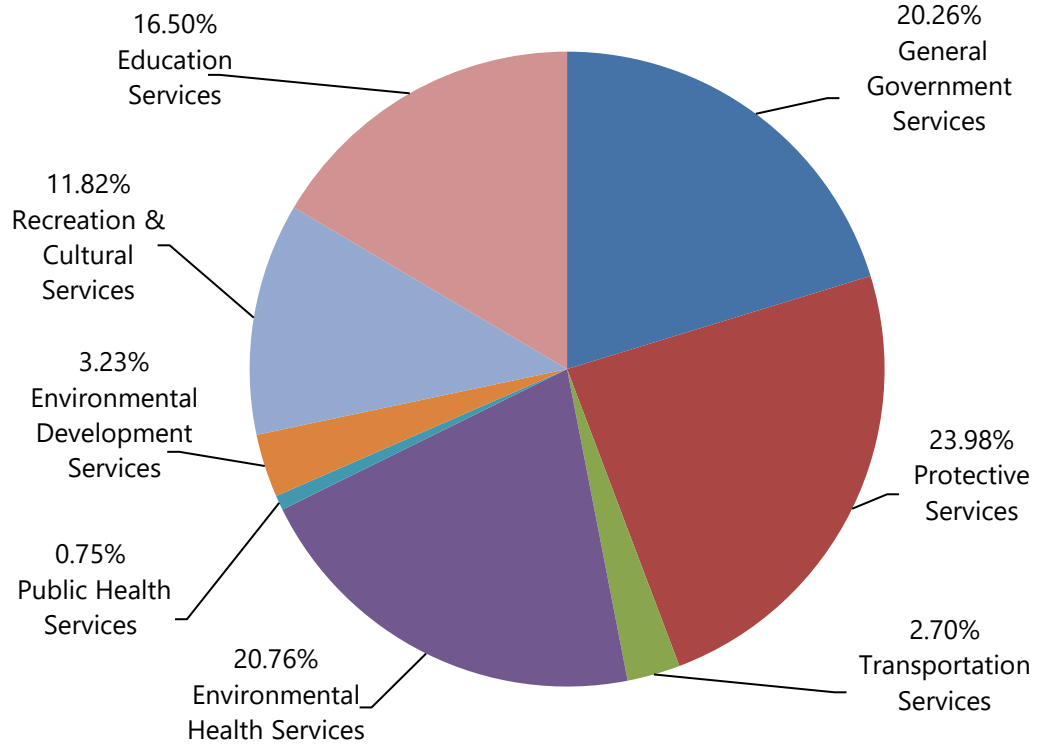
**UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENT:** Entitlements and grants from other governments for which the Municipality has full discretion as to their use. Includes the provincial equalization grant, farm property acreage and resource recovery fund.



# 2023–24 Approved Budget Expenditures Overview

General Government	\$783,397
Protective Services	\$927,096
Transportation	\$104,500
Environmental Health	\$802,525
Public Health	\$29,000
Environmental Dev.	\$124,672
Recreation & Cultural	\$457,188
Education	\$637,966

**TOTAL = \$3,866,344**  
**Operating Budget**



## *Where do your property tax dollars go?*

GENERAL GOVERNMENT SERVICES:

Activities related to the overall operation of the Municipality and affect all services provided by the Municipality, including council and administration salaries and expenses, audit and legal fees, insurance, administration fees, and property assessment.

PROTECTION SERVICES:

RCMP, Fire Departments, EMO, and Building Inspection.

TRANSPORTATION SERVICES:

Street Lights and J-Class Roads.

ENVIRONMENTAL HEALTH SERVICES:

Sewer Utility, Solid Waste and Recyclable Collection, Transfer Station, and Public Works.

ENVIRONMENTAL DEVELOPMENT SERVICES:

Planning, Zoning, Economic Development and Tourism.

RECREATION & CULTURE:

Programs and Services, the Recplex, Fitness Centre, Community Development and Recreation and Sherbrooke Public Library.



# 2023-24 Approved Budget Expenditures

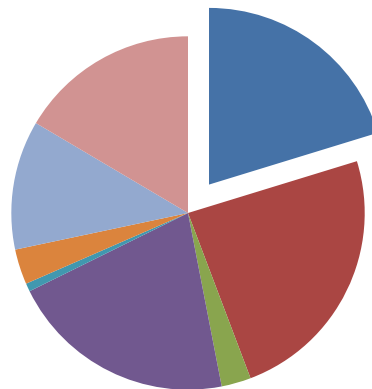
## *General Government Services*

\$783,397

---

- Warden and Councillor Honorariums & Expenses
- Administration Staff Salaries & Expenses
- Office Supplies & Computer Expense
- Municipal Solicitor & Audit Fees
- Admin Office Expenses
  - Janitorial
  - Phone & Power
  - Photocopier & Postage
  - Maintenance
- Municipal Insurance
- Low Income Tax Exemptions
- NSFAM, FCM & AMA Fees
- Allowance for uncollectable taxes
- Property Valuation Services Corporation (PVSC - Assessment)

20.26 % of Budget



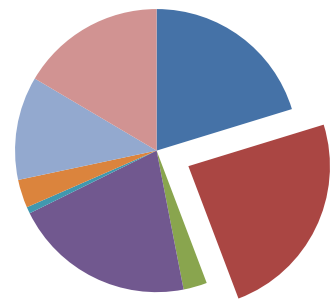
# 2023-24 Approved Budget Expenditures

## *Protective Services*

\$927,096

23.98% of Budget

- Provincial Corrections
- Prosecution & DNA Charges
- RCMP
- Volunteer Fire Departments
  - Fire Tax Levies
  - Workers Compensation
  - Training
  - Administrative Support
  - Grants to Departments
- Dog Bylaw Enforcement Officer
- Emergency Measures/Ground Search Rescue
- Building Inspection and Civic Addressing

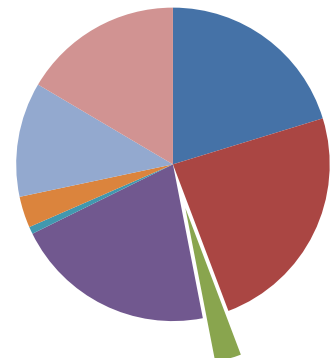


## *Transportation Services*

\$104,500

2.70% of Budget

- Maintenance of J-Class Roads (Municipal roads through TIR)
- Municipal Street Lighting Expense through Nova Scotia Power

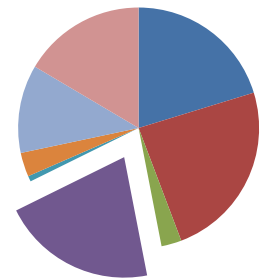


# 2023-24 Approved Budget Expenditures

## *Environmental Health Services*

\$802,525

- Sherbrooke Sewer & Public Works **20.76% of Budget**
  - Staff Salaries
  - Power
  - Chemicals
  - Maintenance/Repairs
  - Equipment
  - DOE Testing
- Municipal Transfer Station
  - Staff salaries and expense
  - Backhoe Fuel and furnace oil
  - Maintenance/Repairs
  - Curbside Collection Contract
  - Disposal fees for both solid waste and recyclables
  - Eastern Region Solid Waste Management Committee allotment
  - Ground water testing and monitoring wells
  - Expanding site for disposal of C & D material
  - Household hazardous waste disposal

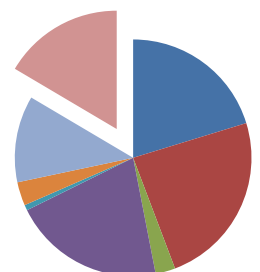


## *Education*

\$637,966

- Strait Regional Center for Education Tax based on provincial formula

16.50% of Budget



# 2023-24 Approved Budget Expenditures

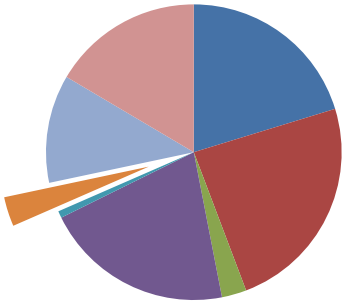
## *Environmental Development Services*

\$124,672

---

- Planning & Subdivision Services
- Municipal Planning Strategy & Land Use Bylaw
- Economic Development Staff Salaries & Expenses
- Development Projects
- Small Business Supports
- Destination Eastern and Northumberland Shores
- Tourism Promotion

3.23% of Budget



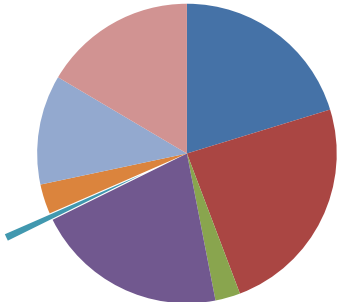
## *Public Health Services*

\$29,000

---

- Funding for Housing Nova Scotia's General Operations

0.75% of Budget



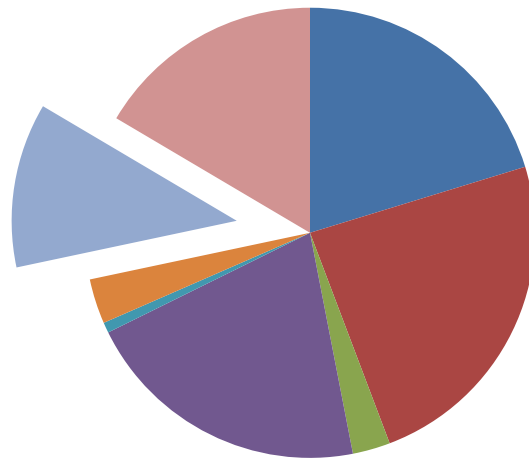
# 2023–24 Approved Budget Expenditures

## *Recreation and Cultural Services*

\$457,188

---

- Recreation and Community Development staff salaries & expenses including the Director of Community Development & Recreation, the Active Living Coordinator & Recreation Staff
- Monthly Municipal Newsletter
- Special Events including Community Partnerships
- Recreation Programming
- St. Mary's Fitness Centre
- St. Mary's Recplex
- Funding for Eastern Counties Regional Library & Sherbrooke Public Library Maintenance
- Community Hall Tax Exemptions
- Grants to Organizations & District Grants
- Port Bickerton Lighthouse Grant
- Community Development Projects



11.82% of Budget



# 2023-24 Approved Budget Expenditures

## *Provincial Mandatory Expenses*

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Property Assessment Services (PVSC)	\$92,653	\$92,090	\$92,036
RCMP & Corrections	\$537,387	\$614,068	\$648,485
Roads (J-class 4.3kms)	\$27,500	\$27,500	\$29,500
Strait Regional School Board	\$591,414	\$606,00	\$637,966
Eastern Mainland Housing Authority	\$12,000	\$15,000	\$29,000
<b>Total Mandatory Expenses</b>	<b>\$1,260,954</b>	<b>\$1,354,658</b>	<b>\$1,436,987</b>

## *Municipal Services*

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Emergency Measures	\$10,000	\$12,311	\$16,185
Legislative Services	\$126,028	\$131,268	\$140,354
Building Inspection & Planning Services	\$42,200	\$35,000	\$38,000
Economic Development & Tourism Promotion	\$87,700	\$70,700	\$117,672
Recreation & Community Development	\$238,467	\$271,002	\$342,788
Municipal Solid Waste & Transfer Station	\$452,900	\$481,430	\$535,276
Sherbrooke Sewer	\$82,969	\$83,664	\$87,215
Street Lighting	\$66,500	\$66,500	\$75,000
Fire Tax Levies	\$158,904	\$158,904	\$158,904
Solicitor, Insurance and Audit Fees	\$77,000	\$89,500	\$91,000
Sherbrooke Library	\$37,000	\$37,601	\$45,400
Grants to Organizations	\$35,000	\$35,000	\$34,500
<b>Total Municipal Services</b>	<b>\$1,414,668</b>	<b>\$1,471,880</b>	<b>\$1,682,294</b>



# 2023-24 Approved Budget Expenditures

## *Municipal Grants*

	2021-22	2022-23	2023-24
Low Income Exemptions	\$5,000	\$5,000	\$7,525
Community Hall Tax Exemptions	\$37,000	\$33,500	\$34,500
Grants to Fire Departments & Training Grants	\$52,000	\$52,000	\$55,822
District Grants to Organizations	\$22,000	\$22,000	\$17,000
School Scholarships	\$3,000	\$3,000	\$3,000
General Government Grants to Organizations	\$5,000	\$5,000	\$10,000
Port Bickerton & Area Planning Association	\$4,000	\$4,500	\$4,500
<b>Total Municipal Grants</b>	<b>\$129,000</b>	<b>\$125,500</b>	<b>\$127,847</b>

## *Tax and Area Rates Comparison*

<b>Tax Rates</b>	2021-22	2022-23	2023-24
Residential/Resource Tax Rate Per \$100 of Assessment	\$ 0.95	\$ 0.95	\$ 0.97
Commercial Tax Rate Per \$100 of Assessment	\$ 2.26	\$ 2.26	\$ 2.28
<b>Area Rates</b>	2021-22	2022-23	2023-24
Sherbrooke Sewer per Unit	\$ 215.00	\$ 215.00	\$ 220.00
Street Light Area Rate	\$ 71.85	\$ 71.85	\$ 81.70
Solid Waste Collection Area Rate per Dwelling	\$ 99.82	\$ 99.82	\$ 110.82
<b>Other Rates</b>	2021-22	2022-23	2023-24
Deed Transfer Tax	1.25%	1.25%	1.25%
Subdivision Fee	\$ 0.00	\$ 0.00	\$ 350.00
Fee per Garbage Bag at Municipal Transfer Station	\$ .00	\$ 2.00	\$ 2.00
EV Charger Rate per Hour	-	\$ .00	\$ 2.14



**\*Fire Tax Levy Rates are unique to each fire district and are subject to change before tax bills are issued. Each Volunteer Fire Department set their own rates.**

# 2023–24 Approved Budget Reserves / Capital Overview

## *Municipal Reserves & Capital Projects*

### **ACCUMULATED OPERATING SURPLUS-\$1,746,189**

---

- The 2023-24 operating budget is a balanced budget. Therefore, no funds are required from the accumulated surplus.

### **CAPITAL RESERVE FUND- \$429,327**

---

- Projects scheduled for 2023-24 (net of grants)
  - I&I Report Recommendations \$10,000
  - Transfer Station Building 1 & 2 Repairs \$10,000
  - Water System Assessment Report \$25,000
  - Recplex Repairs \$60,000
  - Installation of New Water Hydrant \$6,000
  - Hospital Road Sewer Pump at Lift Station \$8,500
  - Ground Water Monitoring Well at Transfer Station \$10,000
  - Repairs to Port Bickerton Lighthouse Road \$7,500
  - Sewer Holding Tank Outside Railings & Grating \$30,000

### **GAS TAX FUND- \$109,911**

---

- Project scheduled for 2023-24 (net of grants)
  - Administration Building Debt Repayment \$128,000
  - Dry Hydrant for Fire Services \$16,000
  - I&I Report Recommendations \$60,000

*\* Estimated Beginning Balances as of  
March 31<sup>st</sup>, 2023*

