



## **NOTICE**

- MEETING:** Committee of the Whole
- DATE:** Wednesday, April 15<sup>th</sup>, 2026
- TIME:** Immediately Following Council Meeting
- PLACE:** Council Chambers, 8296 Highway 7, Sherbrooke

Please Advise If Unable To Attend



# Municipality of the District of St. Mary's

Committee of the Whole (COTW) Meeting  
Wednesday, April 15<sup>th</sup>, 2026

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*We acknowledge that we are gathering in Mi'kmaqi the traditional unceded territory of the Mi'kmaq people.*

1. Call to Order
2. Roll Call
3. Additions to the Agenda
4. Approval of the Agenda
5. Approval of Minutes of COTW held Wednesday April 1<sup>st</sup>, 2026
6. Business Arising from Minutes
7. Correspondence
  - a. DOJ Policing Service Recipient Update April 2026
8. Presentation: Draft 2026-27 Municipal Budget
9. In-Camera: Contract Negotiations

Adjournment



# Municipality of the District of St. Mary's

## Committee of The Whole (COTW) Meeting

### Wednesday, April 1<sup>st</sup>, 2026

*We acknowledge that we are gathering in Mi'kma'ki the traditional unceded territory of the Mi'kmaq people.*

#### **1. Meeting, Date & Time:**

Warden Fuller called the COTW Meeting of the St. Mary's Municipal Council to order on Wednesday, April 1<sup>st</sup>, 2026, at 5:00pm. in the Council Chambers, Sherbrooke, N.S.

#### **2. Attending:**

Warden James Fuller

Deputy Warden Beulah Malloy

Councillor Dana O'Connell

Councillor Emma Tibbo

#### **Also Attending:**

Lesley McFarlane, Chief Administrative Officer (CAO)

Marian Fraser, Director of Finance/Treasurer

Mallory Tibbo, Director of Community Development and Recreation

Teddy Stevens, Director of Public Works

#### **Absent with Regrets:**

Councillor Scott Beaver

#### **3. Additions to the Agenda:**

- No additions to the agenda.

#### **4. Approval of the Agenda:**

*On the motion of Councillor Tibbo and seconded by Councillor O'Connell, Council approved the agenda as presented.*

***Motion approved.***

#### **5. Approval of Minutes:**

*Warden Fuller called for errors, omissions or amendments to the minutes of the COTW meeting held March 24<sup>th</sup>, 2026. Hearing no errors or omissions to the minutes, the Warden declared the minutes were approved.*

***Motion approved.***

#### **6. Business Arising from the Minutes:**

- No business arising from the minutes.

#### **7. Presentation DEANS Coastal**

Kara Allen, Coastal Nova Scotia presented an overview of Coastal NS and their annual events highlighting the annual Buoys awards, digital marketing, annual guide/map, visitor services, e-newsletters and strategic partnerships.

Council asked questions regarding the focus for the organization, and Kara mentioned it has shifted to a Guysborough County focus, as the Halifax end of the Eastern Shore is covered by Destination Halifax.

Events and information can be provided and submitted to the e-newsletter through the Coastal NS website.

*On recommendation of Councillor Tibbo and seconded by Deputy Warden Mallory, Council release the 2025-26 grant funding of \$4,016.34 to Coastal Nova Scotia funded through the 2025-26 Economic Development Tourism Budget.*

**Recommendation adopted.**

## **8. Other Matters of Business:**

### **a. Staff Report – Water Main Replacement**

- Director of Public Works, Teddy Stevens, presented the staff report included in meeting materials. He noted that there were no other quotes received in time for the replacement of the temporary section of pipe.

*On recommendation of Deputy Warden Malloy and seconded by Councillor O'Connell, Council provide pre-budget approval to award Francis J. Boyle Construction Ltd., the purchase and installation of the materials and complete the permanent repair of the water main in Clover Farm parking lot, at a cost of \$9,000 plus HST, with funds to be sourced from the Canada Community-Building Fund.*

**Recommendation adopted.**

*On recommendation of Councillor O'Connell and seconded by Councillor Tibbo, Council authorize the emergency expenditure of \$1,744.20+HST to Sherbrooke Electrical for the essential service repair of the heat trace controller and electrical box in Clover Farm parking lot, with funds to be sourced from the Canada Community-Building Fund.*

**Recommendation adopted.**

### **b. Staff Report – Water Meter Replacement**

- Director of Public Works, Teddy Stevens, presented the staff report included in meeting materials. Council inquired on the status on the meter replacements for 2025-26 and was advised that approximately 15 meters were replaced last year.

*On recommendation of Deputy Warden Malloy and seconded by Councillor O'Connell, subject to the 2026-27 capital budget approval, Council award Flowstar the purchase of 25 new water meters, at a cost of \$6,294.75 plus HST, to maintain proper water usage tracking and billing, with funds to be sourced from the Canada Community-Building Fund.*

**Recommendation adopted.**

### **c. Staff Report – Public Works Truck**

- Director of Public Works, Teddy Stevens, presented the staff report included in meeting materials.
- Council reviewed the three options and indicated a preferred approach of purchasing a new public works vehicle, rather than purchasing used, or leasing. Staff indicated that the procurement approach would be to issue an RFP to select the most appropriate new vehicle.

- Staff were directed to return with detailed cost estimates to support a final decision on the purchase of a new vehicle.

## **9. In-Camera: Contract Negotiations, Legal Advice, Personnel Matters**

*On motion of Councillor Tibbo and seconded by Deputy Warden Malloy, Council moved into an in-camera session for contract negotiations, legal advice and personnel matters at 5:35pm.*

**Motion approved.**

*On motion of Councillor O'Connell, seconded by Councillor Tibbo, Council agreed to reconvene to regular session at 7:26pm.*

**Motion approved.**

*On recommendation of Deputy Warden Malloy and seconded by Councillor O'Connell, Council award the contract for the design of a multi-use community centre in Ecum Secum to IMCO Custom Designing in the amount of \$69,550 plus HST, to be funded by \$60,000 in provincial grant funding, with the remaining \$9,550 to be funded through the municipal fire services operating budget.*

**Recommendation adopted.**

*On recommendation of Councillor Tibbo and seconded by Deputy Warden Malloy, Council ratify the award to Davis MacIntyre & Associates to conduct an Archaeological Resource Impact Assessment on PID 37541620, at a cost of \$6,749.22 plus HST.*

**Recommendation adopted.**

## **Adjournment**

*On motion of Warden Fuller there being no further matters of business, Council adjourned at 7:30pm.*

**Motion approved.**

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Recorded By  
Marian Fraser, Director of Finance

Approved By  
Warden Fuller

Upcoming Presentations and Training		
Item	Background	Update
PPSA 101	Presentation to contract partners that provides an overview of the Provincial Police Services Agreement (PPSA) in Nova Scotia and how it is administered by Department of Justice (DOJ).	Presentations to municipal staff, elected officials and Police Advisory Board members continue to be delivered upon request. To schedule an in-person or virtual presentation for your staff, elected officials and/or Police Advisory Board, please contact <a href="mailto:Danielle.Desjardins@novascotia.ca">Danielle.Desjardins@novascotia.ca</a>
Police Governance Training	Board Orientation Training is available that outlines the roles and responsibilities for police governance boards in Nova Scotia.  Police Governance – Consultation and Strategic Planning Training; this training was created jointly with DOJ and the Canadian Association of Police Governance (CAPG) to provide fundamentals on consultation around strategic planning and priority setting by Policy Advisory Boards for their RCMP Detachment.	To schedule your training session, please contact <a href="mailto:Charcy.Marchand@novascotia.ca">Charcy.Marchand@novascotia.ca</a>  DOJ is pleased to share that CAPG membership is available to municipalities policed by the RCMP as the provincial police service. CAPG membership comes with access to their Learning Portal, reduced pricing for webinars, conferences and other learning opportunities. To obtain a membership for your Board Chair or key municipal staff, please reach out to: <a href="mailto:Danielle.Desjardins@novascotia.ca">Danielle.Desjardins@novascotia.ca</a>
Regional Engagement and 2026/27 Financial Updates	Contract partners will be invited to periodic virtual and in-person meetings that may include presentations from DOJ staff, discussions on policing priorities, financial updates, details on matters impacting policing and public safety and other items as required.	Next meetings to be held in Spring 2026. If your municipality is able to provide space to host a meeting and/or has a suggestion for a topic to be covered in the meeting, please contact: <a href="mailto:Danielle.Desjardins@novascotia.ca">Danielle.Desjardins@novascotia.ca</a>  A letter sent March 18, 2026, provided contact information should you have any questions about the 2026/27 billing.

Policing Agreement Related Updates		
Item	Background	Update
Recruitment and Retention	National and local updates on efforts to increase recruitment and retention of police officers as well as mitigation efforts to address staffing challenges.	Regular Member (RM) Applicants: 2023/24 FY – 55 RM applicants from Nova Scotia sent to Depot 2024/25 FY – 50 RM applicants from Nova Scotia sent to Depot

		<p>2025/26 FY – 55 RM applicants from Nova Scotia sent to Depot (as of March 17, 2026)</p> <p>Cadets to Nova Scotia:                  2023/24 FY – 41 cadets posted to “H” Division                  2024/25 FY – 77 cadets posted to “H” Division                  2025/26 FY (YTD) – 49 cadets posted to “H” Division (as of March 17, 2026)</p> <p>Experienced Police Officer (EPO) Program:                  2023/24 FY – hired 39 EPOs in “H” Division                  2024/25 FY – hired 11 EPOs “H” Division                  2025/26 FY (YTD) – hired 9 EPOs “H” Division (as of March 17, 2026)</p> <p>Overall “H” Division is doing well compared to other RCMP Divisions with respect to staffing as there is significant interest in Nova Scotia as posting for cadets and EPOs.</p>
<p>Equipment Modernization</p>	<p>As policing evolves, so does the equipment required for officers to perform their duties in a safe and efficient manner. Other resources, infrastructure and initiatives may also support modernization of policing service delivery. Updates shared will include high-level details of specific items as well as their associated financial and procurement strategies that are driven at the national level.</p>	<p>The RCMP has purchased a replacement Tactical Armored Vehicle (TAV) in 2025/26, as part of the equipment modernization strategy. The previous TAV is 12 years old and has reached the end of its useful life of 10 years. The current model of the TAV is becoming more difficult to maintain with availability of parts being a concern. This new, second generation TAV can drive longer distances without the need of secondary transport (flatbed) and is built on a platform for which replacement parts are more readily available, reducing repair costs, complexity and down-time. A second TAV was also purchased in 25/26 to create redundancy for simultaneous operational needs and should one TAV be out of service for repair or maintenance. This strategy advances the vision of a modern police officer by ensuring Regular Members of the RCMP have the</p>

		appropriate tools to perform their duties as safely and effectively as possible.
Collective Bargaining	As salary is the largest driver of costs related to policing, potential for increases through the collective bargaining processes remain an important issue for contract partners. Although, as a contract partner, Nova Scotia is not party to the collective bargaining process between unions and the employer, our vested interest in the outcomes of collective bargaining drives efforts to support financial stewardship.	The second collective agreement between the National Police Federation (NPF), representing RCMP non-commissioned regular members, and the Treasury Board Secretariat, expired March 31, 2025. Collective bargaining for the third agreement is currently under way. Unfortunately, we have been not provided any updates on this matter.
Communications from National RCMP	As required, details of communications received from the RCMP nationally that may have an impact on policing in Nova Scotia will be shared with contract partners.	The RCMP has recently published its new strategic plan which can be found here: <a href="https://www.rcmp-grc.gc.ca/en/change-the-rcmp-our-next-chapter-rcmp-2024-27-strategic-plan.pdf">https://www.rcmp-grc.gc.ca/en/change-the-rcmp-our-next-chapter-rcmp-2024-27-strategic-plan.pdf</a>

Local "H" Division RCMP Updates		
Item	Background	Update
RCMP Staffing Update	Roadable Rate: Percentage of positions with officers that are actively working and meeting the operational requirements of the position.	As of January 1, 2026, the overall roadable rate for PPSA resources in "H" Division RCMP was 82%.  General Duty Police Resource Methodology (GDPRM) reviews are in-depth analysis of General Duty (GD) response areas within the RCMP. The main purpose of a GDPRM review is to determine whether a detachment/district has the recommended minimum number of resources to respond to the occurrence workload for the area while also allowing GD members enough time to perform proactive policing activities. "H" Division has developed a data-led risking matrix that uses detachment specific information to make recommendations on where a GDPRM review may be of highest urgency. Some of the data considered in the risking matrix includes

		<p>weighted workload per member, years since last review, vacancies, violent and non-violent crime severity index, computer aided dispatch (CAD) file increase. “H” Division has completed 3 GDPRM reviews in 2025/26 and in conjunction with DOJ, has consulted with the relevant municipalities in receipt of policing services by the detachment undergoing the review. Another 3-4 GDPRMs are expected to be undertaken in 2026/27.</p> <p>GDPRMs directly address the recent Comprehensive Nova Scotia Policing Review recommendation to ensure appropriate policing staffing levels.</p>
RCMP Support and Centralized Services	Dozens of units, comprised of hundreds of officers, support policing and public safety in the province through the delivery of specialized and at times, highly technical policing services. Developments such as the creation of new units or additional investments in resources will be shared with contract partners.	The RCMP previously submitted its 2026/27 Multi-Year Financial Plan (MYFP) for the PPSA to the Province. It has been analyzed with associated budget recommendations put forward for decision by the Provincial Treasury Board. The outcome of this process will be shared in a future update following the release of the 2026/27 budget.
RCMP Administration	The delivery of policing services requires a wide range of administrative support. As changes to the types and number of administrative resources change, updates will be shared with contract partners.	The RCMP previously submitted its 2026/27 Multi-Year Financial Plan (MYFP) for the PPSA, inclusive of Divisional and Regional Administrative functions, to the Province. It has been analyzed by DOJ with associated budget recommendations put forward for decision by the Provincial Treasury Board. The outcome of this process will be shared in a future update following the release of the 2026/27 budget.
RCMP Property and Equipment	Updates of significant changes to properties where the RCMP operate and the equipment they use in the course of their duties will be shared with contract partners.	<p>130 new vehicles were put into service in “H” Division RCMP for the 2025/26 FY, this included 27 net new vehicles to support growth in units across the Division.</p> <p>New marked, police package vehicles ordered for delivery in 2026/27 will be black in colour with white vinyl-wrapped doors.</p>

		<p>The existing inventory of all-white vehicles will be put into service prior to the new design being rolled out.</p> <p>“H” Division RCMP has approved the purchase of six Battery Electric Vehicles (administrative). The installation of charging infrastructure at the New Minas, Lower Sackville and the new Stellarton Detachments is being advanced to support these vehicles. The New Minas Detachment was also selected to receive a marked police package Chevrolet Blazer Battery Electric Vehicle as part of a national pilot to assess electric vehicles in an operational police environment.</p> <p>A replacement for the critical incident vehicle used by “H” Division’s Underwater Recovery Team is expected to be delivered in mid-2026.</p> <p>“H” Division RCMP is replacing a vessel stationed in Halifax Regional Detachment which is expected in early 2026. Additionally, Federal RCMP is funding the replacement of two vessels stationed in Nova Scotia including one used by the “H” Division Emergency Response Team in 2026/27.</p> <p>The construction of the new Pictou District RCMP Detachment in Stellarton is expected to be completed in early 2027.</p> <p>The RCMP has submitted its 2026/27 Multi-Year Financial Plan (MYFP) for the PPSA to the Province, inclusive of new and replacement equipment needs. It is undergoing analysis by DOJ with subsequent budget recommendations to be put forward for decision by the Provincial Treasury Board. The outcome of this</p>
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		process will be shared in a future update following the release of the 2026/27 budget.
RCMP Senior Executive	Details of changes to the Nova Scotia RCMP Senior Executive Team will be shared with contract partners.	<p>Commanding Officer, Assistant Commissioner Dennis Daley retired in March 2026. While the process to identify his replacement is under way, Chief Superintendent Dan Morrow will be the Acting Commanding Officer while Superintendent Sean Auld will be the Acting Criminal Operations Officer.</p> <p>Current leadership team:  <a href="https://rcmp.ca/en/nova-scotia/corporate-information/nova-scotia-rcmp-leadership-team">https://rcmp.ca/en/nova-scotia/corporate-information/nova-scotia-rcmp-leadership-team</a></p>

Department of Justice Updates		
Item	Background	Update
Ongoing Initiatives	Initiatives are generated in relation to Government mandate, priorities and public interest.	<p>In September 2024, Department of Justice issued 39 <i>Nova Scotia Policing Standards</i> that all police agencies operating in the Province must meet, to ensure adequate and effective policing services for all Nova Scotians.</p> <p>The Public Safety Audit Function Unit was established in April 2024 within Public Safety and Security Division to measure compliance with the <i>Nova Scotia Policing Standards</i>.</p> <p>Between May and August 2025, the Public Safety Audit Function Unit completed risking assessments of all 39 <i>Nova Scotia Policing Standards</i>. Based on the risking assessment, multiple standards have been selected as audit topics for 2025-2026. Audit processes began in September 2025, with multiple agencies selected for initial audits which it is anticipated will take 6-8 months.</p>

		<p>In September 2025, “H” Division RCMP was selected for an audit related to the Community Patrol and Service Response (CPSR) Standard. This audit is focused on aspects of proactive community patrols, and the reporting of personnel counts and availability to the Department of Justice. The CPSR audit remains ongoing.</p> <p>Department of Justice, Public Safety Audit Function (PSAF) is working directly with police agencies to ensure the expectations of the Nova Scotia Policing Standards are understood, and to provide guidance and clarity through the audit process. PSAF is also available to provide training regarding audit processes, and to answer any audit-related questions that Police Advisory Boards or Municipalities may have. Please contact <a href="mailto:PSAF@novascotia.ca">PSAF@novascotia.ca</a> for any specific questions related to audit processes or for audit training information.</p>
<p>Comprehensive Nova Scotia Policing Review</p>	<p>The Policing Review was completed in June 2025 with the release of a final report by Deloitte published a final report. The report includes recommendations for a provincial policing model in Nova Scotia and outlines several foundational changes to support police modernization.</p>	<p>In June 2025, Department of Justice published “Shaping the Future: Policing in Nova Scotia” which outlines what was heard from Nova Scotians during the Policing Review and the need to modernize policing based on the findings of the review.</p> <p>One of the significant foundational changes identified was the need for a single Records Management System (RMS) for use by all police services including RCMP and municipal police.</p> <p>The Public Safety and Security Division will be inviting all CAOs for municipalities policed by the RCMP to participate in a targeted consultation regarding the new billing mechanism. If you have any questions in advance of this meeting, please contact <a href="mailto:Hayley.Crichton@novascotia.ca">Hayley.Crichton@novascotia.ca</a></p>

<p>Policing Priorities</p>	<p>The Provincial Priority setting is a recurrent process that has milestone activities throughout the fiscal year. Engagement drives priority setting.</p>	<p>In December 2025, the Minister of Justice issued a directive to all police services in Nova Scotia to prioritize cannabis enforcement. This directive applies to both the RCMP and municipal police, as the Department of Justice continues to monitor the impact of illicit cannabis and other significant illegal activity.</p> <p>The Minister of Justice will establish Provincial Policing priorities for the 2026/27 fiscal year.</p> <p>We encourage Police Advisory Boards to engage in formal discussions with their police leaders to determine local priorities within their jurisdictions and share those with Department of Justice.</p>
<p>Promising Practices</p>	<p>New and innovative practices of note.</p>	<p>In 2025, Department of Justice delivered three provincial workshops to front line police officers related to sexualized violence investigations. The training focused on trauma-informed and survivor-centred practice and was led by the Sexual Violence Crown Attorneys in partnership with the Public Safety and Security Division. 97 police officers from seven police agencies (RCMP and municipal police agencies) participated in the training, including members of specialized sexual assault units.</p>
<p>Grants and Funding Opportunities</p>	<p>Information on grant programs and funding opportunities which a nexus to public safety and policing which may be available for municipalities, community groups and other stakeholders.</p>	<p>The Community Crime Prevention Grants Program provides up to \$12,000 in funding to various organizations in support of crime prevention work involving youth. The 2025/26 grant program approved 22 applications.</p> <p>The 2026/27 grant program is now accepting applications. Details are available at the following website, <a href="https://novascotia.ca/just/prevention/grants.asp">https://novascotia.ca/just/prevention/grants.asp</a>.</p> <p>The Civil Forfeiture Grant Program provides one-time funding to organizations that support eligible victims of crime and targeted</p>

		<p>crime prevention initiatives across Nova Scotia. The Program is funded from the disposition of forfeited property seized by law enforcement agencies. Details are available at the following website, <a href="https://novascotia.ca/just/civil-forfeiture-grant-program.asp">https://novascotia.ca/just/civil-forfeiture-grant-program.asp</a>.</p>
<p>Investments</p>		<p>Firearms Laboratory - The Department of Justice has provided funding to the Halifax Regional Police to support the development of a Firearms Laboratory. The Firearms Laboratory will be available to police agencies across the province and will help improve the recovery and analysis of firearms-related offences in the province.</p> <p>NSOC – The “H” Division RCMP has received approval for the establishment of a new Nova Scotia Organized Crime (NSOC) Unit. The unit will be developed to improve investigation capacity to address mid-level organized crime activities across jurisdictions.</p> <p>ICE – Through a federal funding agreement, the Department of Justice has made significant investments to increase investigative capacity to combat online child exploitation. This includes funding training opportunities for municipal officers and contributing to the purchase of technology, equipment and software for municipal police agencies. This has in turn alleviated pressures on the Provincial internet child exploitation (ICE) unit.</p> <p>PSPNET – PSPNET is a free digital mental health services to current and former public safety personnel, including police officers. The program is supported by the Nova Scotia Department of Justice and the Nova Scotia Office of Addictions and Mental Health. Details are available at the following website, <a href="http://www.pspnet.ca">www.pspnet.ca</a>.</p>

# Budget Deliberations

## Municipal Operating & Capital Budget

### 2026-2027

#### Draft



COTW - April 15<sup>th</sup>, 2026

# Operating Budget Draft Overview

1. Draft Municipal Operating Budget Summary
2. Highlight of main variances within the 2026/27 draft from the approved 2025/26 approved budget
3. 2026/2027 Draft Operating Budget Revenue Overview
4. 2026 2027 Draft Operating Budget Expenditures Overview
5. 2026 2027 Draft Capital Budget
6. 2026 2027 Municipal Budget Next Steps

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

Statement of Operations - Operating Fund

For period ending to March 31 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Draft
<b>Revenue (Schedule A)</b>			
Taxes	2,673,691	2,705,960	2,839,793
Grants in lieu of taxes	165,465	165,248	168,250
Revenue from own sources	410,000	352,729	445,848
Unconditional transfers from other governn	185,799	186,670	187,059
Conditional transfers from other governmei	362,345	37,201	26,201
Other transfers			
	3,797,300	3,447,807	3,667,151
<b>Expenditures (Schedule B)</b>			
General government services	860,098	894,860	927,674
Protective services	859,944	848,671	894,658
Transportation services	120,000	119,860	131,300
Environmental health services	923,448	851,433	948,793
Environmental development services	477,987	141,969	146,750
Recreation and cultural services	555,823	534,746	617,976
Financing and transfers			
	3,797,300	3,391,539	3,667,151
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	<b>0</b>	<b>56,268</b>	<b>(0)</b>
Transfer to Capital Reserve			
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>			
<b>ACCUMULATED SURPLUS, YE</b>	<b>\$ 0</b>	<b>\$ 56,268</b>	<b>\$ (0)</b>

# Proposed Rate Changes

Revenue Item	2025/26	Draft - 2026/27
Residential/Resource Taxes	\$0.98 per \$100 of assessment	\$1.00 per \$100 of assessment A 2-cent increase
Commercial Taxes	\$2.29 per \$100 of assessment	\$2.31 per \$100 of assessment A 2-cent increase
Streetlight Area Rate	\$93.72 per account	\$93.72 per account remains the same
Solid Waste Fee	\$116.63 per dwelling/commercial structure	\$116.63 per dwelling/commercial structure Remains the same
Sewer Unit Rate	\$220 per unit	\$220 per unit Remains the same

# Municipal Draft Operating Budget – Revenue

## Taxes

- ▶ A two cent increase has been applied to the 2026-2027 assessments as discussed at a previous COTW.
- ▶ The draft budget does not reflect any rate changes to any area rates.
- ▶ Fire tax levy rates are set by volunteer fire departments no later than the first week of May.
- ▶ Deed transfer tax revenue budgeted at \$144,000 based on sales trends, slight increase

## Grants in Lieu of Taxes

- ▶ All grant in lieu of taxes revenue have been budgeted based on 2025/26 actuals

## Other Revenue from Own Sources

- ▶ Licenses/permits and fine revenue budgeted to remain approximately the same as previous year
- ▶ Interest on investments has been decreased, this items depends heavily on the prime rate
- ▶ Scrap metal and transfer station tipping fees budgeted higher based on implementing a construction and demolition user fee service.
- ▶ Budget reflects increase in revenue due to the first full year of Extended Producer Responsibility for Paper and Packaging materials.

## Unconditional & Conditional transfers from other Gov'ts

- ▶ All transfers, including equalization, HST Offset and NSP are budgeted similar as 2025/26 actuals.

## Mandatory Provincial Expenditures out of Revenue

- ▶ Mandatory Education expense has increased by \$45,344

**Total 2026-27 Operating Revenue \$3,667,151 + 813,009(Education) + 233,074 (Fire) = \$4,713,234**

Highlights of Expenditure Differences  
Draft 2026/27 Budget vs Approved Budget 2025/26

Education	45,344
Property Valuation Service Corp.	9,712
RCMP/Policing	31,030
Transportation Services/Roads	8,800
Eastern Region Counties Library Book Program	2,000
Fire Services Review	20,000
General Government Grants	16,500
Major Repairs/Transfer to Capital	12,108
Economic Development/Tourism	9,735
Department of Community Development & Recreation	34,022

# Municipal Operating Budget - Expenditures

## **General Government Services \$927,674**

- ▶ Legislative Services: a cost of living equal to PVSC Cap rate of 2.6% has been reflected in all salaries, hourly and honorariums. Council's decision not to attend the annual Federation of Canadian Municipalities conference has been reflected within the draft budget.
- ▶ Property Valuation Service Corp. (PVSC) – actual expense, an 8% increase as notified by PVSC
- ▶ Solicitor fees slight increase
- ▶ Slight increase to insurance fees and computer expenses
- ▶ All other general administration expenses have increased slightly in accordance with the cost of living

## **Protective Services (Law Enforcement) \$894,658**

- ▶ Policing/RCMP expense is budgeted at a \$31,030 increase from the 25/26 budget or a 3.43% increase from actuals.
- ▶ Annual grants to Volunteer Fire Department remain unchanged from 2025/26, budget also includes funding to complete a Fire Services Review for the Municipality based on legislative changes.
- ▶ EMO budget includes funding for the Guysborough County Regional Emergency Management, training/exercises, ground search and rescue grant, etc.

## **Transportation Services (Roads & Street Lighting) \$131,300**

- ▶ Street light expenditures paid to Nova Scotia Power
- ▶ Road's expense fund the maintenance agreement between the Province and the Municipality for J-Class roads and additional funds are budgeted for the maintenance of non-j-class municipal roadways

# Municipal Operating Budget - Expenditures

## **Environmental Health Services \$948,793**

- ▶ Sewer Maintenance expenditures include regular maintenance, power, insurance, testing, etc.
- ▶ Municipal Transfer Station expenditures roadside garbage/recycling collection and tipping fees, construction and demolition fees, hazardous waste disposal, general repairs/maintenance, etc
- ▶ Public works maintenance expense covers the snowplow contract, annual operational costs of a public works vehicle and occupational health and safety items for public works.
- ▶ Transfer to capital/major repairs will cover any major repairs not included in the capital project for municipal facilities. If funds are not required to be used, then funding will be transferred to the capital reserve to assist with re-building the reserve for future projects.

## **Environmental Development Services \$146,750**

- ▶ Planning/Subdivision covers expenses associated with shared service with the Municipality of Guysborough for subdivision services
- ▶ Economic Development includes items such as business supports, economic development projects/plan, tourism initiatives/promotion, and climate change

# Municipal Operating Budget - Expenditures

## Recreation and Cultural Services \$617,976

- ▶ Department of Community Development and Recreation, including the Active Living budget, provides funding for recreational programs, summer day camps, facility life cycle plans, seniors socials & annual games, along with many other community and recreation events/programs for the Municipality.
  - ▶ This department relies on various partnerships and grants from the provincial government; due to the recent provincial budget cuts, additional funds have been allotted to Community Development and Recreation to ensure any shortfall from provincial funding is covered.
- ▶ St Mary's Recplex includes expenses related to operating the rink, power, insurance, staffing, ice maintenance contract, sprinkler tests, ice paint, etc
- ▶ Fitness Centre – funds have been budgeted for perform preventative maintenance on the equipment
- ▶ In light of provincial budget cuts impacting community organizations, additional funds have also been allotted under the General Government Grants section of the municipal operating budget compared to the prior year:

General Gov't Grants	2026/27	2025/26
District Grants	\$48,500	\$22,000
Grants to Organizations	\$10,000	\$20,000
Scholarships	\$3,000	\$3,000
<b>Total</b>	<b>\$61,500</b>	<b>\$45,000</b>

- ▶ Port Bickerton Lighthouse yearly maintenance grant of \$4,500 provided to the association
- ▶ Sherbrooke library - \$10,000 budgeted to cover operations including; insurance, janitorial, power, maintenance, etc. throughout the year
- ▶ Eastern Counties Regional Library – mandatory funding paid to the ECRL for operations plus an additional \$2,000 towards new books.

**Total 2026-2027 Operating Expenditure \$4,713,234**

# Sherbrooke Water Utility

## **Total Water Operating Budget \$209,104**

- ▶ Based on the approved Nova Scotia Utility and Review Board rate hearing decision and approved rates, the 2026-2027 Sherbrooke Water Utility Operating budget reflects a year over year increase of \$17,197.
- ▶ A copy of the approved rates for 2026-2027 can be found at <https://www.saint-marys.ca/municipal-documents/3115-order-m12019-sherbrooke-certified-copy/file.html>.
- ▶ Main components of the expenditures for the Water utility include, power, chemicals, staffing, and maintenance.

Municipality of St. Mary's - Summary of Capital Projects - DRAFT - 2026 - 2027						
Est. Opening Balance Est. > + Rev 26/27			550,000	271,665		
Category	Project Name	Carry In	Capital	CCBF	Grants	Project Total
CDR	16 Main Street Washroom Accessibility Renovations	Yes	23,287		43,263	66,550
	Old Road Hill Multi-Use Path Construction Ready Design	Yes	10,000		30,000	40,000
Water	Cushion Tank Replacement	No		6,000		6,000
	Filter #1 Overhaul	No			15,000	15,000
	Agitator and Tank for Soda Ash Mixing	No		5,633		5,633
	West Side Water Main Replacement Design (Phase 1 - Design)	No			60,000	60,000
	Water Main Replacement (Clover Farm Parking Lot)	No		15,000		15,000
	Water Meter Replacement	Yes		10,000		10,000
	Water Treatment PLC Replacement	Yes		57,357	57,357	114,714
	Outside Storage for Chemical Barrels	No		10,000		10,000
Wastewater	Hospital Road Lift station Pedestal Replacement & Village Lift Station Check Valve Replacement & Main Street Lift Station Overflow Gasket Replacement	No		28,750		28,750
	I&I Recommendations - Flushing and Videoing Sewer Lines, Lift station clean outs	Yes		30,791	30,791	61,582
	Lift Stations Electrical Panel Upgrade - Two Year Project	No		25,000		25,000
	Sewer Plant Exterior Aeration Piping	No		10,000		10,000
	Sewer Blower Replacement	Yes		35,000		35,000
	Recplex	Ice Edger	No	4,207		7,073
Drilled Well for St. Mary's Recplex		No	27,000		33,000	60,000
Recplex Surge Protector		No	15,000			15,000
Other	Solar RFP	Yes	7,500		67,500	75,000
	Truck Purchase	No	55,000	-	-	55,000
<b>Total for 2026-2027</b>			<b>141,994</b>	<b>233,531</b>	<b>343,984</b>	<b>719,509</b>
<b>Ending Balance</b>			<b>408,006</b>	<b>38,134</b>		



## Municipality of the District of St. Mary's - Years Budget Review/Comparison

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Year End (Surplus)/Deficit	(104,325)	(8,240)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	-	
<b>Year End Accum. Surplus</b>	<b>1,712,952</b>	<b>1,721,191</b>	<b>1,726,191</b>	<b>1,731,191</b>	<b>1,736,191</b>	<b>1,741,191</b>	<b>1,746,191</b>	<b>1,751,191</b>	<b>1,751,191</b>	<b>1,751,191</b>	
<b>Rate</b>											
Commercial Tax Rate	2.20	2.23	2.25	2.26	2.26	2.26	2.26	2.28	2.27	2.29	2.31
R&R Tax Rate	0.89	0.92	0.94	0.95	0.95	0.95	0.95	0.97	0.96	0.98	1.00
Street Light Rate	70.57	70.57	70.17	70.17	70.17	71.85	71.85	81.70	88.43	93.72	93.72
Solid Waste Charge	91.82	96.82	96.82	96.96	96.96	99.96	99.96	110.82	110.82	116.63	116.63
<b>Assessments</b>											
Commerical	28,009,800	27,451,900	27,693,600	27,725,600	25,988,100	25,368,000	25,458,100	25,894,800	26,754,800	26,596,600	26,594,800
Residential	121,830,100	124,886,600	127,339,100	131,613,400	135,992,400	138,970,500	147,346,700	165,897,200	183,776,100	196,414,300	211,357,900
Resouce	20,246,800	20,815,000	21,336,900	22,203,300	22,277,500	23,353,800	25,720,600	27,807,100	29,503,500	30,521,000	30,896,300
<b>Assessment X Rate</b>											
Revenue Commerical	616,216	612,177	623,106	626,599	587,331	573,317	575,353	585,222	610,009	609,062	614,340
Revenue Residential	1,084,288	1,148,957	1,196,988	1,250,327	1,291,928	1,320,220	1,399,794	1,576,023	1,782,628	1,924,860	2,113,579
Revenue Resource	180,197	191,498	200,567	210,931	211,636	221,861	244,346	264,167	286,184	299,106	308,963
<b>Major Expenditures</b>											
Council Hon & Expense	123,847	130,033	132,793	135,456	137,528	126,028	131,268	140,354	151,128	138,152	132,689
Education	535,312	541,101	557,654	557,000	578,158	591,114	606,000	637,966	702,975	767,665	813,009
Econ Develop/Plann	103,737	162,703	132,740	117,024	92,425	97,700	88,200	124,672	162,968	136,015	139,750
Dept of Recreation	111,924	128,530	120,330	126,390	126,895	123,167	137,015	147,586	176,756	194,528	218,000
Corrections	44,114	45,000	44,000	44,000	42,624	43,476	44,000	44,000	-	-	-
Policing	449,775	466,866	472,935	482,394	482,542	493,911	570,068	609,949	649,821	677,027	708,058
PVSC (Assessment)	88,000	89,000	89,000	89,500	93,500	92,653	92,000	93,932	95,349	94,500	104,212
Solid Waste/Tr Station	426,298	446,964	458,666	456,443	450,229	452,775	481,430	530,060	513,572	581,799	558,559
Grants/Funding	34,000	34,000	39,000	39,000	29,500	39,000	39,000	34,500	49,500	49,500	66,000

## 2025-2026 Estimated Year End Operating Surplus Capital Reserve Fund Transfer

An operating surplus is estimated for the year ending March 31<sup>st</sup>, 2026. As completed in years prior, Municipal Council has made a motion to transfer any operating surplus on March 31<sup>st</sup> to the capital reserve fund.

*Recommend that Council approve the transfer of any Municipal Operating Surplus for the 2025/2026 fiscal year to the Municipal Capital Reserve fund.*

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Statement of Operations - Operating Fund

For period ending to March 31 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Draft
<b>Revenue (Schedule A)</b>			
Taxes	2,673,691	2,705,960	2,839,793
Grants in lieu of taxes	165,465	165,248	168,250
Revenue from own sources	410,000	352,729	445,848
Unconditional transfers from other governn	185,799	186,670	187,059
Conditional transfers from other governmer	362,345	37,201	26,201
Other transfers			
	3,797,300	3,447,807	3,667,151
<b>Expenditures (Schedule B)</b>			
General government services	860,098	894,860	927,674
Protective services	859,944	848,671	894,658
Transportation services	120,000	119,860	131,300
Environmental health services	923,448	851,433	948,793
Environmental development services	477,987	141,969	146,750
Recreation and cultural services	555,823	534,746	617,976
Financing and transfers			
	3,797,300	3,391,539	3,667,151
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	0	56,268	(0)
Transfer to Capital Reserve			
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>			
<b>ACCUMULATED SURPLUS, YE</b>	\$ 0	\$ 56,268	\$ (0)

Draft

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Budget Draft
<b>Taxes</b>			
<b>Assessable Property</b>			
Residential	1,924,860	1,921,380	2,113,579
<b>Commerical</b>			
Based on taxable assessments	609,062	608,910	614,340
<b>Resource</b>			
Taxable assessments	299,106	297,051	308,963
Forest property Tax less than 50,000	13,687	13,555	13,555
Forest property Tax more than 50,000	28,624	26,616	26,616
<b>Area Rates</b>			
Street Lighting	86,020	85,310	85,310
Sherbrooke Sewer	87,215	87,215	87,215
Solid Waste	230,181	229,615	229,615
Assessment Act, farm property acreage	11,093	11,112	11,112
<b>Business Property</b>			
Based on Revenue - Aliant	19,508	18,497	18,497
<b>Other</b>			
Deed Transfer Tax	132,000	174,364	144,000
Fire Protection Levy	170,115	233,074	233,074
Transfer of Fire Protection Levy	(170,115)	(233,074)	(233,074)
	\$ 3,441,356	\$ 3,473,625	\$ 3,652,802
<b>Expenditures as a reduction of tax revenue</b>			
Appropriations to Regional School Board	(767,665)	(767,665)	(813,009)
	\$ 2,673,691	\$ 2,705,960	\$ 2,839,793
<b>Grants in lieu of taxes</b>			
Federal government	19,200	22,016	22,500
Provincial property	145,500	142,482	145,000
CBC	765	750	750
	\$ 165,465	\$ 165,248	\$ 168,250

Draft

# MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

## Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Budget Draft
<b>Revenue from own sources</b>			
Licences and permits	3,000	3,842	3,800
Fines	11,000	7,335	7,300
Interest on taxes	75,000	74,196	75,000
Interest on investments	132,000	94,468	72,000
St. Mary's Fitness Center	-	600	-
Recreation/Community Grants	82,100	71,120	79,400
St. Mary's Recplex	33,400	30,000	31,000
Miscellaneous	3,000	3,200	3,000
Scrap Metal /Tipping Fees	70,500	67,968	174,348
	<b>410,000</b>	<b>352,729</b>	<b>445,848</b>
<b>Unconditional Transfers</b>			
Provincial government			
Equalization grant	175,432	175,432	175,432
HST offset program	6,000	7,111	7,500
Nova Scotia Power Corp	4,367	4,127	4,127
Divert NS	-	-	-
	<b>\$ 185,799</b>	<b>\$ 186,670</b>	<b>\$ 187,059</b>
<b>Conditional transfers from other governments</b>			
ED Grant Projects	323,618	-	-
Civic Addressing	1,227	1,201	1,201
MPAL	25,000	25,000	25,000
Community Works Grant	12,500	11,000	-
	<b>362,345</b>	<b>37,201</b>	<b>26,201</b>

Draft

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

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Budget Draft
<b>General Government Services</b>			
Legislative			
Warden remuneration	28,856	28,856	29,606
Warden expenses	11,450	10,859	7,700
Council remuneration	72,576	72,576	74,463
Council expenses	23,270	21,500	18,520
Other council expense	2,000	3,000	2,400
General Administrative			
Administration and employee benefits	184,263	204,625	212,179
Financial management	171,183	175,218	181,811
Audit fees	17,500	25,000	26,500
Property valuation services	94,500	96,493	104,212
Low income rebates	25,000	15,680	18,500
General insurance	61,000	70,270	73,783
Solicitor expense	30,000	35,211	32,000
Computer/office expense	63,000	60,072	65,000
Building utilities and janitorial	51,000	51,000	53,000
Common services	14,500	14,500	15,000
Other general government services			
Valuation allowances	10,000	10,000	13,000
Debenture interest	-	-	-
	\$ 860,098	\$ 894,860	\$ 927,674
<b>Protective Services</b>			
Police protection			
RCMP policing	677,027	684,550	708,058
Law enforcement and corrections			
Public prosecutions	5,800	2,987	3,500
DNA testing	2,000	2,222	2,400
Fire protection			
Worker's compensation insurance	8,500	9,000	9,200
Fire department grants	95,500	103,417	115,500
Special capital - fire department			
EMO	42,617	15,972	25,000
Other - property inspection & animal contr	28,500	30,523	31,000
	\$ 859,944	\$ 848,671	\$ 894,658

Draft

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

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Budget Draft
Transportation services			
Road transport	34,000	32,360	42,800
Street lighting	86,000	87,500	88,500
	\$ 120,000	\$ 119,860	\$ 131,300
Environmental health services			
Public Works & Sewer			
Sewer maintenance	52,170	46,866	51,078
Public Works Maintenance	59,000	48,379	55,000
Tr. to Capital/Major Repairs	7,500	7,500	19,608
Public Works Salaries/Benefit	222,979	229,979	264,549
Solid Waste			
Transfer station & collection	560,635	501,922	541,243
Transfer station salaries	21,164	16,787	17,316
	\$ 923,448	\$ 851,433	\$ 948,793

Draft

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

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2026

	2025/26	2025/26	2026/27
	Budget	YE Est.	Budget Draft
<b>Environmental development services</b>			
Planning and subdivision	6,000	6,971	7,000
Economic development and tourism	453,633	123,486	139,750
Project Management	18,354	11,512	-
	<b>\$ 477,987</b>	<b>\$ 141,969</b>	<b>\$ 146,750</b>
<b>Recreation and cultural</b>			
Dept of Community Develop & Recreation	327,910	291,004	361,931
St. Mary's Recplex	102,413	113,663	108,283
St. Mary's Fitness Center	2,000	2,426	2,000
Grants to organization (Policy/funding request	45,000	45,000	61,500
Community Hall tax exemptions	39,000	40,500	41,500
Port Bickerton Lighthouse	4,500	4,500	4,500
Sherbrooke Library	10,000	11,391	10,000
Eastern Counties Regional Library	25,000	26,262	28,262
	<b>\$ 555,823</b>	<b>\$ 534,746</b>	<b>\$ 617,976</b>

Draft