



Municipality of the District of St. Mary's

AGM- Council Meeting
Tuesday, April 4th, 2023

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

1. Meeting, Date & Time:

Warden Wier called the Annual General Meeting of the St. Mary's Municipal Council to order on Monday, April 4th, 2023, at 6:00 pm in Council Chambers.

2. Attending:

| | |
|----------------------|--------------------|
| Warden Wier | Councillor Mailman |
| Deputy Warden Fuller | Councillor Malloy |
| Councillor Baker | Councillor Zinck |
| Councillor Harpell | |

Also Attending:

Marissa Jordan, Chief Administrative Officer (CAO)
Marian Fraser, Director of Finance (DOF)
Mallory Fraser, Municipal Clerk

3. Additions to the Agenda:

- There were no additions to the agenda.

4. Approval of Agenda:

On motion of Councillor Harpell, and seconded by Councillor Malloy, Council approved the agenda as presented.

Motion approved.

5. Presentation of the 2023-24 Budget – Marian Fraser, Director of Finance / Treasurer

- The Director of Finance outlined the 2023-24 Municipal Operating Budget.

General Operating Revenue

- The Residential and Resource property tax rate set at \$0.97 per \$100 of assessment and the Commercial property tax rate 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 2023-24 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 2023-24 fiscal year.

- Grants in lieu of taxes revenue is estimated to generate \$186,819. Grants include Federal, Provincial, Bell Aliant, Nova Scotia Power Inc., and CBC.
- Deed transfer tax revenue is estimated at \$120,000.
- Acreage revenue is estimated at \$52,862.
- The Provincial Capacity Grant, formally known as the Equalization Grant is budgeted at \$175,432.
- The HST Offset Grant is budgeted at \$10,500.
- Revenue from own sources is budgeted at \$307,751, sources include Recreation and Community Development revenue, Recplex revenue, interest on taxes, investments, permits, fine revenue and tipping fees.
- The total estimated revenue for the 2023-24 operating budget is \$3,866,344.

General Operating Expenditures

- The expense for General Government Services is budgeted at \$783,397. This includes Warden & Councillor honorariums, municipal administration, office/computer, building and janitorial expenses, low-income tax exemptions, municipal insurance, audit, legal expenses, and Property Valuation Services Corporation services.
- The expense for Protective Services is budgeted at \$927,096. This includes grants to fire departments, Emergency Management Operations, corrections, mandated RCMP funding, building inspection services and animal control services.
- The expense for Transportation Services is budgeted at \$104,500. This includes J-class roads provincial maintenance and streetlights.
- The expense for Environmental Health is budgeted at \$802,525. This includes the Sherbrooke Sewer Utility expenses including chemicals, power, maintenance; the Municipal Transfer Station including the garbage and recycling contract with Eastern Shore Cartage; tipping fees, construction and demolition disposal, and general maintenance, public works staffing and snow clearing for municipal properties & sidewalks.
- The expense for Environmental Development Services is budgeted at \$124,672. This includes planning, land use and subdivision services, the salary for the Economic Development Officer, economic development projects, tourism initiatives and small business supports.
- The expense for Recreation & Cultural Services is budgeted at \$457,188. This includes St. Mary's Recplex salaries, power, insurance and general maintenance, Recreation and Community Development programming, salaries, the monthly municipal newsletter, Sherbrooke Library expenses, general government grants and community hall tax exemptions.
- The mandated Education expense which is payable to the Strait Regional Center for Education is budgeted at \$637,966.
- Public Health Services representing the deficit for local Housing Authority budgeted at \$29,000.
- The total estimated general operating expenditures for 2023-24 is \$3,866,344.

Sherbrooke Water Utility Operating Budget

- Revenue has been estimated and budgeted based on the Water Rate Study and approved rates.
- The estimated revenue for the Sherbrooke Water Utility for 2023-24 is \$154,000.
- Expenditures of the Sherbrooke Water Utility include chemicals and freight, power, depreciation, water testing, maintenance, debt repayment and administration.
- Funds have been budgeted to undertake a Water Rate Study to be submitted to the Nova Scotia Utility and Review Board during the 2023-24 fiscal year.

Gas Tax Reserve Fund

- Projects for the Gas Tax Reserve Fund are budgeted at \$204,000 net of grants and or funding. These projects include the debt repayment of the Municipal Office budgeted at \$128,00, dry hydrants for fire services budgeted at \$16,000, and implementing Inflow & Infiltration Study Report Recommendations budgeted at \$60,000.

Capital Reserve Fund

- Projects for the Capital Reserve Fund are budgeted at \$167,000 net of grants and or funding. These projects include Inflow & Infiltration Study Recommendations budgeted at \$10,000, Transfer Station Building 1 and 2 repairs budgeted at \$10,000, Water System Assessment Report budgeted at \$25,000, Recplex Repairs budgeted at \$60,000, Installation of a new Water Hydrants budgeted at \$6,000, a sewer pump at the life station located at Hospital Road budgeted at \$8,500, a ground water monitoring well at the Transfer Station budgeted at \$10,000, repairs to the Port Bickerton Lighthouse budgeted at \$7,500, and outside railing and grating repairs at the sewer holding tank budgeted at \$30,000.

6. Budget Resolutions and Motions

a. Tax Rate Resolution

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 31st 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 31st day of July 2023.

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

On motion of Deputy Warden Fuller, and seconded by Councillor Baker, Council approved the Tax Rate Resolution for Adopting Estimates and Striking the Tax Rate for the fiscal year of April 1st, 2023 to March 31st, 2024.

Motion approved.

b. Remuneration of Warden and Councillors

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.

On motion of Councillor Harpell, and seconded by Councillor Malloy, Council approved the Warden and Council Remuneration Resolution for the fiscal year of April 1st, 2023 to March 31st, 2024.

Motion approved.

c. 2023-24 Operating Budget

On motion of Councillor Zinck, and seconded by Councillor Baker, Council approved the Municipal Operating Budget which includes individual department budgets and the schedule of rates including the increases to area rates as presented for the fiscal year of April 1st, 2023 to March 31st, 2024.

Motion approved.

d. 2023-24 Sherbrooke Water Utility Budget

On motion of Councillor Mailman, and seconded by Councillor Harpell, Council approved the Sherbrooke Water Utility Operating budget as presented for the fiscal year of April 1st, 2023 to March 31st, 2024.

Motion approved.

e. 2023-24 Capital & Gas Tax Budgets

On motion of Councillor Malloy, and seconded by Councillor Baker, Council approved the Capital and Gas Tax budget as presented for the fiscal year of April 1st, 2023 to March 31st, 2024.

Motion approved.

f. General Government Grants

- See the attached outline of the General Government Grants.

On motion of Deputy Warden Fuller, and seconded by Councillor Harpell, Council approved the General Government Grants for fiscal year of April 1st, 2023 to March 31st, 2024.

Motion approved.

7. Recommendations from March 29th, 2023 Committee of the Whole

On motion of Councillor Mailman, and seconded by Councillor Baker, Council agreed to dissolve the Active Transportation Committee, the Land Development Committee at the end of its mandate, the Asset Management Committee, the EMO Advisory Committee and the Heritage Advisory Committee.

Motion approved.

On motion of Councillor Malloy, and seconded by Councillor Baker, Council agreed to remove the Port Hawkesbury Paper Forest Advisory Committee and the Wild Islands Tourism Advancement Program (WITAP) if they are not active.

Motion approved.

On motion of Councillor Harpell, and seconded by Councillor Baker, Council approved the amendments to the Council Procedural Policy.

Motion approved.

On motion of Councillor Malloy, and seconded by Councillor Harpell, Council approved the amendment to the Mileage and Expense Policy.

Motion approved.

On motion of Councillor Baker, and seconded by Councillor Mailman, Council agreed to rescind the COVID-19 Property Tax Financing Plan Policy, the Municipality Purchasing for Volunteer Fire Departments and Other Volunteer Organizations Policy, Mileage Rate for Staff Policy, and the Use of PDC Equipment Policy.

Motion approved.

On motion of Deputy Warden Fuller, and seconded by Councillor Malloy, Council agreed to appoint applicant one and applicant two to the Accessibility Advisory Committee.

Councillor Baker declared a conflict of interest.

Motion approved.

| Internal Committees of Council | |
|--|--|
| Committee | Members of Council |
| Accessibility Advisory Committee | Deputy Warden Fuller |
| Fences and Arbitration Committee | Councillor Baker Alternate: Warden Wier |
| Fire Services Advisory Committee | All Councillors |
| Audit Committee | All Councillors |
| Joint Occupational Health and Safety Committee | Councillor Harpell Alternate Councillor Malloy |
| Source Water Protection Advisory Committee | Councillor Mailman Alternate: Councillor Harpell |
| Land Development Committee | Warden Wier Deputy Warden Fuller Councillor Malloy |
| External Committees of Council | |
| Eastern Counties Regional Library (Board Member) | Councillor Mailman Alternate: Councillor Harpell |
| G.A.L.A. (Board Member) | Deputy Warden Fuller Alternate: Councillor Baker |
| Guysborough Community Health Board | Deputy Warden Fuller |
| Port Bickerton Lighthouse Association | Councillor Harpell |
| Eastern Region Solid Waste Management | Councillor Malloy Alternate: Warden Wier |
| Sherbrooke Village Commission (Board Member) | Deputy Warden Fuller |
| Guysborough Home Support | Councillor Harpell Alternate: Councillor Malloy |
| Old Fashioned Christmas Association | Warden Wier & Councillor Zinck |
| Guysborough County Tourism | Councillor Zinck |

On motion of Councillor Baker, and seconded by Councillor Mailman, Council appoint Councillors to the Internal and External committees of Council as presented.

Motion approved.

Adjournment:

On motion of Councillor Mailman, and seconded by Councillor Malloy, there being no further matters of business, Council adjourned at 6:28 pm.

Motion approved.


Recorded By
Mallory Fraser, Municipal Clerk


Approved By
Warden Wier

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 19th, 2023, at 6:00pm, all residents are welcome to attend.



2023-2024
Annual General Meeting of Council
April 4th, 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 | | | | |
|---|----------------|----------------|---------------|----------------------|
| Opening Balance Est. > + Rev 23/24 | 439,327 | 249,911 | | |
| Project | Capital | Gas Tax | Grants | Project Total |
| I&I Recommendations Phase 1 | 10,000 | 60,000 | | 70,000 |
| Transfer Station Bldg. #1/#2 | 10,000 | | | 10,000 |
| Dry Hydrant - Fishermans Hrb/PB | | 8,000 | | 8,000 |
| Dry Hydrant | | 8,000 | | 8,000 |
| Water System Assessment Report | 25,000 | | maybe | 25,000 |
| Recplex Siding - Phase 1 | 40,000 | | 20,000 | 60,000 |
| Recplex Sprinkler Piping/Tank | 20,000 | | | 20,000 |
| J Class Road - Cameron Rd | ? | | | |
| J Class Road - Bennetts Loop | ? | | | |
| J Class Road - Restoration Drive | ? | | | |
| Admin Bldg Payment - MFC Loan | | 128,000 | | 128,000 |
| Hydrant for line Flushing - Cameron Road | 6,000 | | | 6,000 |
| Water - SAR Recommendations | ?? | | | |
| Sewer - Outside railings/gratting | 30,000 | | | 30,000 |
| Sewer - Hospital Rd Lift St Pump | 8,500 | | | 8,500 |
| Monitoring Well at Transfer Station | 10,000 | | | 10,000 |
| Port Bickerton Lighthouse Road | 7,500 | | | 7,500 |
| | | | | |
| Total | 167,000 | 204,000 | 20,000 | 391,000 |
| Ending Balance | 272,327 | 45,911 | | |

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 |
| Revenue (Schedule A) | | | | |
| 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 |
| Expenditures (Schedule 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 |
| DEFICIENCY OF REVENUE OVER EXPENDITURES | \$ 159,870 | \$ (0) | 60,276 | (0) |
| Transfer to Capital Reserve | (154,870) | - | (55,276) | |
| ACCUMULATED SURPLUS, | \$ 1,736,189 | \$ 1,741,189 | \$ 1,741,189 | \$ 1,746,189 |
| ACCUMULATED SURPLUS, YE | \$ 1,741,189 | \$ 1,741,188 | \$ 1,746,189 | \$ 1,746,188 |

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 |
|---|---------------------|----------------------------|-------------------|
| Taxes | | | |
| Assessable Property | | | |
| Residential | 1,399,794 | 1,396,971 | 1,609,203 |
| Commerical | | | |
| Based on taxable assessments | 575,590 | 575,156 | 590,401 |
| Resource | | | |
| 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 |
| Area Rates | | | |
| 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 |
| Business Property | | | |
| Based on Revenue - Aliant | 18,353 | 18,371 | 18,371 |
| Other | | | |
| 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 |
| Expenditures as a reduction of tax revenue | | | |
| 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 |
| Grants in lieu of taxes | | | |
| 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 Budget | 2022/2023 YE Projection | 2023/24 Budget |
|---------------------------------|---------------------|----------------------------|-------------------|
| Revenue from own sources | | | |
| 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 |
| | \$ 165,637 | \$ 297,292 | \$ 282,752 |

Unconditional Transfers

| | | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| Provincial government | | | |
| 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 |
| Divert NS | | | |
| Province of NS - I&I Study | | | |
| | \$ 189,702 | \$ 190,281 | \$ 189,364 |

Conditional transfers from other governments

| | | | |
|------------------------------|------------------|------------------|------------------|
| Provincial government | | | |
| Civic Addressing | 1,300 | 1,251 | 1,251 |
| MPAL | 25,000 | 25,000 | 25,000 |
| Community Works Grant | | | |
| | \$ 26,300 | \$ 26,251 | \$ 26,251 |

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 |
| General Government Services | | | |
| 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 |
| Protective Services | | | |
| 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 |
| Transportation services | | | |
| 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 |
| Environment health services | | | |
| Public Works & Sewer | | | |
| 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 |
| Solid Waste | | | |
| 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

| Municipality of St. Mary's - Schedule of Rates | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| ITEM | 2021/2022 | 2022/2023 | 2023/24 |
| 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 |
| Fire Tax Levy: District 1 & 4 | \$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

| Opening Balance Est. > + Rev 23/24 | | 439,327 | 249,911 | | 689,238 | 407,327 | 360,873 | 403,873 |
|--|----------------|----------------|----------------|----------------------|----------------|----------------|----------------|----------------|
| Project | Capital | Gas Tax | Grants | Project Total | 23/24 | 24/25 | 25/26 | 26/27 |
| 1 I&I Recommendations Phase 1 | 10,000 | 60,000 | | 70,000 | 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 | | | 10,000 | 10,000 | | | |
| 6 Dry Hydrant - Fishermans Hrb/PB | | 8,000 | | 8,000 | 8,000 | | | |
| 7 Dry Hydrant | | 8,000 | | 8,000 | 8,000 | | | |
| 8 Recplex Solar Project | | | | - | | XXX | XXX | |
| 9 Water System Assessment Report | 25,000 | | maybe | 25,000 | 25,000 | | | |
| 10 Recplex Siding - Phase 1 | 40,000 | | 20,000 | 60,000 | 60,000 | | | |
| 11 Recplex Siding - Phase 2 | | | | - | - | 60,000 | | |
| 12 Recplex Sprinkler Piping/Tank | 20,000 | | | 20,000 | | | | |
| 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 | | 128,000 | 128,000 | | - | - |
| 17 Hydrant for line Flushing - Cameron Road | 6,000 | | | 6,000 | 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 | | | 30,000 | 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 | | | 8,500 | 8,500 | | | |
| 27 Monitoring Well at Transfer Station | 10,000 | | | 10,000 | 10,000 | | | |
| 28 Port Bickerton Lighthouse Road | 7,500 | | | 7,500 | 7,500 | | | |
| | | | | | | | | |
| Total | 167,000 | 204,000 | 20,000 | 391,000 | 371,000 | 181,454 | 92,000 | 20,000 |
| Ending Balance | 272,327 | 45,911 | | | 318,238 | 225,873 | 268,873 | 383,873 |



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 31st 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 31st day of July 2023.

BE IT FURTHER RESOLVED that the Council hereby fixes the 31st 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 4th 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 4th 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> |
| Total | \$10,000 |
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



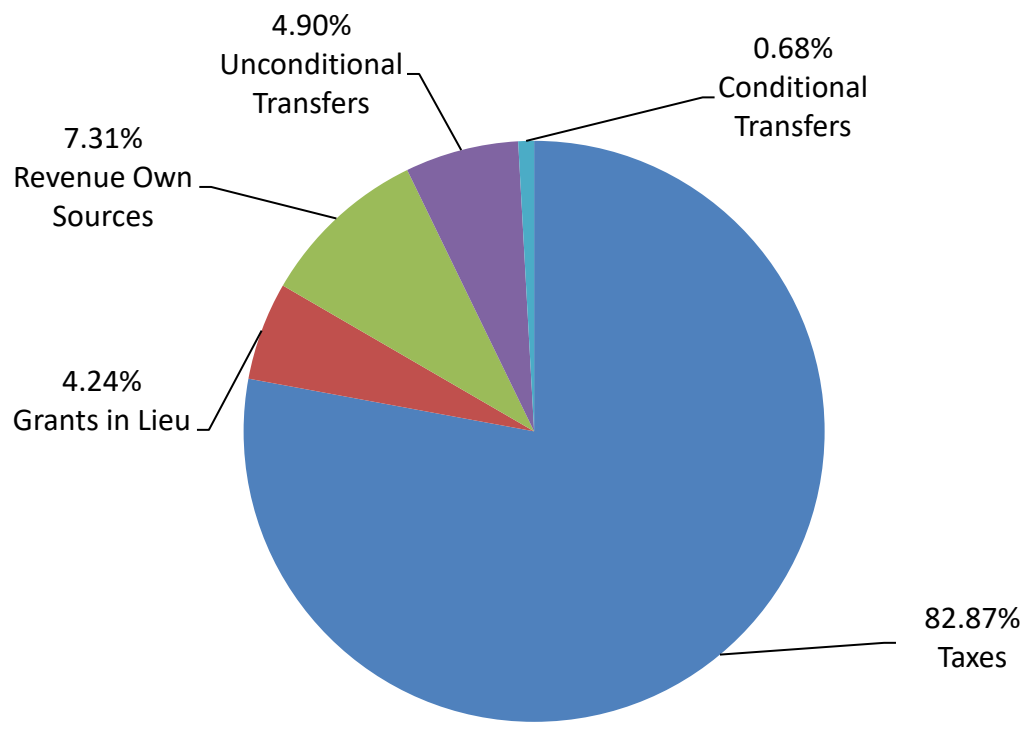
Municipality of the District of St. Mary's

INTERNAL AND EXTERNAL COMMITTEES OF COUNCIL 2023/2024

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

Approved by St. Mary's Municipal Council on this 4th 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.

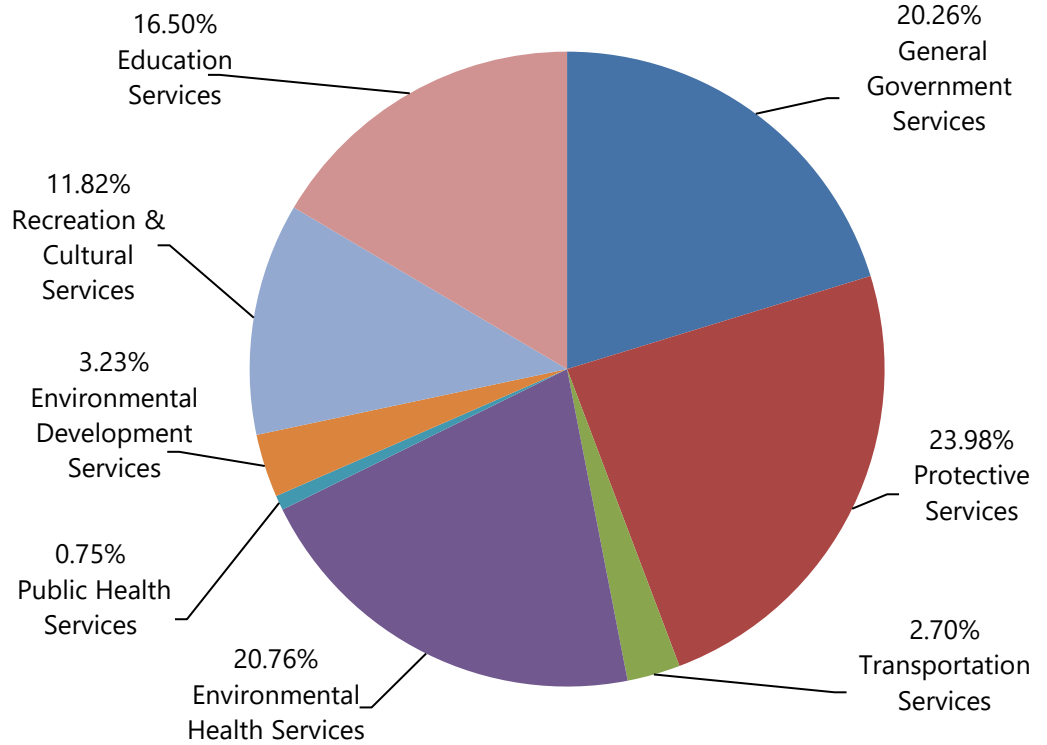
UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENT: Entitlements and grants from other governments for which the Municipality has full discretion as to their use. Includes the provincial equalization grant, farm property acreage and resource recovery fund.



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.



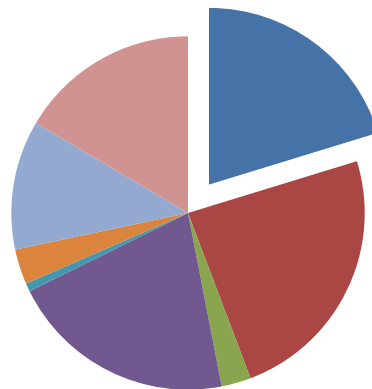
2023-24 Approved Budget Expenditures

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



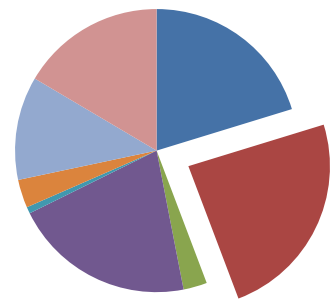
2023-24 Approved Budget Expenditures

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

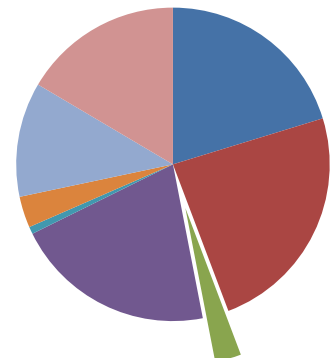


Transportation Services

\$104,500

2.70% of Budget

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

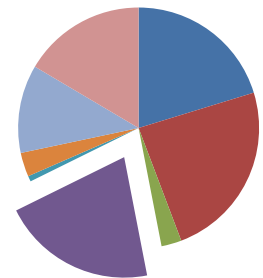


2023-24 Approved Budget Expenditures

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

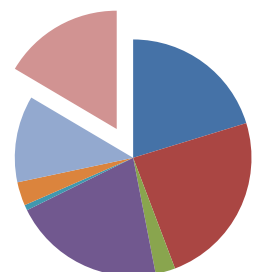


Education

\$637,966

- Strait Regional Center for Education Tax based on provincial formula

16.50% of Budget



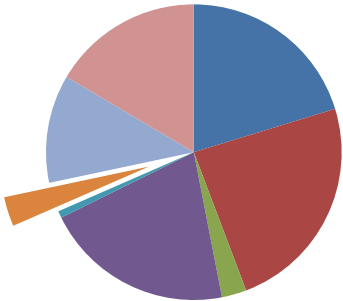
2023–24 Approved Budget Expenditures

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

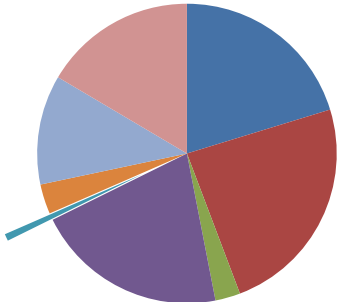


Public Health Services

\$29,000

- Funding for Housing Nova Scotia's General Operations

0.75% of Budget

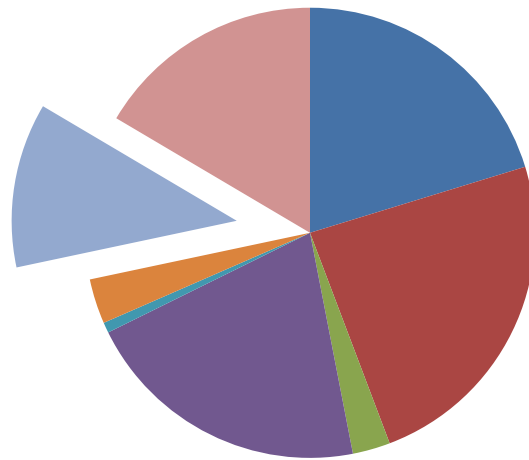


2023–24 Approved Budget Expenditures

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

| | 2021-22 | 2022-23 | 2023-24 |
|-------------------------------------|--------------------|--------------------|--------------------|
| 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 |
| Total Mandatory Expenses | \$1,260,954 | \$1,354,658 | \$1,436,987 |

Municipal Services

| | 2021-22 | 2022-23 | 2023-24 |
|--|--------------------|--------------------|--------------------|
| 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 |
| Total Municipal Services | \$1,414,668 | \$1,471,880 | \$1,682,294 |



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 |
| Total Municipal Grants | \$129,000 | \$125,500 | \$127,847 |

Tax and Area Rates Comparison

| Tax Rates | 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 |
| Area Rates | 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 |
| Other Rates | 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 31st, 2023*

