



NOTICE

MEETING: St Mary's Municipal Council
Committee of the Whole

DATE: Thursday, January 2nd, 2025

TIME: 6:00 pm

PLACE: St. Mary's Municipality
Council Chambers, Sherbrooke, NS

Please advise if unable to attend



Municipality of the District of St. Mary's

Committee of the Whole Meeting Agenda

Thursday, January 2nd, 2025, at 6:00pm

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: COTW held December 4th, 2024
6. Business Arising from Minutes
7. Correspondence
 - a. Letter from Sean Fraser regarding Fire Department Funding
 - b. Letter from Port Hilford Community Centre regarding Property
 - c. AMANS President to William Trask regarding FOIPOP Act Review
8. Other Matters of Business
 - a. Mileage/Expense Policy
 - b. Hospitality Policy
 - c. Municipal Finance Report to November 30th, 2024
 - d. Dry Hydrant Appointment
 - e. 2025-2026 Uniform Assessment
 - f. 2025-2026 Budget Deliberation Timeline
 - g. 2025 Property Tax Assessment Roll Summary

Adjournment



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, December 4th, 2024 at 6:00 p.m. in the Council Chambers, Sherbrooke, N.S.

2. Attending:

Warden James Fuller
Deputy Warden Beulah Malloy
Councillor Scott Beaver
Councillor Dana O'Connell
Councillor Emma Tibbo

Also Attending:

Doug Patterson, Chief Administrative Officer (CAO)
Marian Fraser, Director of Finance (DOF)
Jadzia Rudolph, Municipal Clerk
Teddy Stevens, Director of Public Works

3. Additions to the Agenda:

- Addition to #9. Other Matters of Business, E.) subsection 1. December 18th, 2024, COTW Date
- Addition to #9. Other Matters of Business, F.) General Government Grants Policy

4. Approval of the Agenda:

On the motion of Councillor O'Connell and seconded by Councillor Beaver the Council approved the agenda with the additions.

Motion approved.

5. Approval of Minutes:

On the motion of Deputy Warden Malloy and seconded by Councillor Tibbo, Council approved the minutes of the COTW Meeting held November 20th, 2024.

Motion approved.

6. Business Arising from the Minutes:

- There was no business arising from the minutes.

7. Correspondence:

- There was no correspondence.

8. Presentation: Sherbrooke Water Utility – Water Rate Study – G.A Isenor Consulting Ltd. and Blaine S. Rooney Consulting Ltd.

- Please see the Agenda/Package for the report.
- Gerry Isenor and Blaine Rooney provided Council with a presentation on the Sherbrooke water utility rate study.

On recommendation of Deputy Warden Malloy and seconded by Councillor Beaver, Council recommend that the Municipality of the District of St. Mary's on behalf of the Sherbrooke Water Utility, apply to the Nova Scotia Utility and Review Board for changes in its rates for the water and water services and changes to its rules and regulations for customers serviced by the Utility, as set out in the Water Rate Study prepared by G.A Isenor Consulting Ltd in association with Blaine S. Rooney Consulting Ltd.

Recommendation adopted.

9. Other Matters of Business:

a. GRID – Grant Funding Application

- Please see the Agenda/Package for the report.
- Department of Municipal Affairs and Housing (DMAH) have recently announced a call for applications under the Growth and Renewal for Infrastructure Development Program (GRID). GRID supports investment in priority municipal infrastructure projects that address critical capacity issues, build more accessible and adaptable communities, and enable the preservation and expansion of services to support housing.
- The program may provide funding for 50% of eligible project costs, though the actual cost-sharing percentage could vary based on project specifics or budget availability. Applicants must demonstrate their ability to cover the remaining project costs through municipal and/or other funding sources.

Project #1 – Sewer Inflow and Infiltration (I&I) Phase 3 - Sonora Rd/HWY 7- Repair/Replacement of Manhole Structures and Covers, Repair of Lateral Connections:

On recommendation of Councillor O'Connell and seconded by Councillor Tibbo, Council agree to direct staff to apply to the Growth and Renewal for Infrastructure Development Program through DMAH for the Sherbrooke Sewer Utility Inflow and Infiltration Phase 3 project including, repair by chemical grouting and remedy of manhole deficiencies of lateral connections located on Sonora R./Hwy 7 with the Municipal share funded through the 2025/26 Capital Budget.

Recommendation adopted.

Project #2 - Wastewater Treatment Plant Automatic Screener

On recommendation of Councillor O'Connell and seconded by Councillor Tibbo, Council agree to direct staff to apply to the Growth and Renewal for Infrastructure Development Program through DMAH for a Wastewater Treatment Plant Automatic Screen at the Sherbrooke Sewer Plant with the Municipal share funded through the 2025/26 Capital Budget.

Recommendation adopted.

b. Sewer Inflow and Infiltration Phase 1 & 2 Tender Award

- Please see the Agenda/Package for the report.
- Doug Patterson, Chief Administrative Officer (CAO) informed Council of the successful bidder on the Sewer Inflow and Infiltration Tender.

On recommendation of Deputy Warden Malloy, and seconded by Councillor Beaver, Council approve Eastern Trenchless Ltd. the I&I Chemical Grouting Tender in the amount of \$90,000 + HST, being funded through the 2024/2025 capital budget with confirmed 50% cost share between the Municipal Capital Growth Fund and the Canada Community Building Fund.

Recommendation adopted.

c. Recplex Scheduling Over Winter Break

- Please see the Agenda/Package for the report.
- If residents would like to book the St. Mary's Recplex over the winter break, they can call 902-522-2049 from Monday to Friday, 8:30 am to 4:00 pm. Bookings must be made 24 hours in advance, and by Friday for weekend rentals. For rentals between December 21 and January 3 be sure to make your reservation by December 20.
- The rental rate is \$135 per hour plus HST.

d. Engineer: Standing Offer

- Please see the Agenda/Package for the report.
- As a small municipality we do not have an engineer on staff. Yet the Municipality has water, wastewater utilities and a transfer station. All these services require occasional engineering design support for maintenance and new capital projects.
- The best strategy to meet engineering design service needs going forward is to complete a procurement for a three-to-five-year ongoing agreement with one firm who would get to know the Municipality's infrastructure and who could be called upon as needed for approved projects. Terms would be for three years with municipal option to extend an additional two years for quality work. Contract would have mutual cancellation clauses.
- The RFP to select a provider would collect and rate bidders for core people/expert pricing as part of the evaluation criteria. Specific project bids using the RFP pricing data would be quoted by the provider for each municipal project.

On recommendation of Councillor O'Connell and seconded by Councillor Tibbo, Council supports the business strategy of creating a three-to-five-year service agreement with an engineering firm for municipal engineering design needs subject to council's approval of the proponent business award.

Recommendation adopted.

e. COTW: January 1, 2025, New Date Needed

- Please see the Agenda/Package for the report.
- Due to the COTW meeting falling on a holiday January 1 (New Years Day) as per the "Council Procedural Policy" Section 6.2.12. any scheduled meetings of council that fall on a holiday may be held on the next regular business day.

On recommendation of Councillor Beaver and seconded by Councillor O'Connell Council agreed to reschedule the COTW meeting from January 1, 2025, to January 2nd, 2025.

Recommendation adopted.

COTW: December 18th, 2024

- The COTW meeting scheduled for December 18th, 2024, has been discussed and Council unanimously decided on cancelling the COTW meeting.

On recommendation of Deputy Warden Malloy, and seconded by Councillor Tibbo, Council agree to cancel the December 18th, 2024, COTW meeting.

Recommendation adopted.

f. General Government Grants

- Marian Fraser, Director of Finance, informed Council that the General Government Grants are available and that the application will be available on the municipal website. The deadline for applications is February 15th, 2025.

10. In-Camera: Personnel & Contract Negotiations

On motion of Councillor Beaver and seconded by Deputy Warden Malloy, Council agreed to move in-Camera for Personnel & Contract Negotiations at 7:26 pm.

Motion approved.

On motion of Deputy Warden Malloy and seconded by Councillor Tibbo, Council agreed to reconvene to regular session at 8:38 pm.

Motion approved.

On recommendation of Councillor Tibbo and seconded by Councillor Beaver, Council directs staff to execute the following actions regarding construction and demolition (C&D) service management:

- 1.) To tender the removal of the existing C&D material on site at the transfer station to a suitable long term storage facility.*
- 2.) To coordinate with and receive applicable approvals from the department of the environment.*

Recommendation adopted.

Adjournment

On motion of Warden Fuller, there being no further matters of business, Council adjourned at 8:40 p.m.

Motion approved.



Hon. Sean Fraser

Member of Parliament

Central Nova

December 13, 2024

Municipality of the District of St. Mary's
8296 Highway #7
Sherbrooke, NS
B0J 3C0

RE: Essential Capital Support for Municipal Fire Departments

To the Municipality of the District of St. Mary's Council & Fire Services Administration Committee,

Volunteer firefighters are essential to our smaller communities, and I thank all firefighters for putting their lives on the line every day to serve the Municipality of the District of St. Mary's and surrounding area.

The Federal government does not have a specific funding program for fire departments, but there could be other federal programs that we could explore to meet some of the challenges you face.

Given the recent municipal election and changes with Council representatives, I would be more than willing to have a meeting in the New Year to review these concerns, as well as any others that you may want to discuss.

Please contact my office to schedule a meeting at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Fraser".

Hon. Sean Fraser
Member of Parliament
Central Nova

New Glasgow

2A-115 MacLean Street
New Glasgow, NS
B2H 4M5
Tel.: 902-752-0026

Antigonish

200-155 Main Street
Antigonish, NS
B2G 2B6
Tel.: 902-867-2919

Ottawa

Suite 230
Confederation Building
Ottawa, ON
K1A 0A6

-----Original Message-----

From: Kimberly McGrail <freebike@ns.sympatico.ca>

Sent: December 6, 2024 11:20 AM

To: Doug Patterson <doug.patterson@saint-marys.ca>

Subject: Port Hilford Community Centre

Good Morning Doug,

I am not certain if we have met yet since your joining the Municipality team. I do know many of your staff as well as most of the council members. I am an active musician in Heritage Park summer til Halloween at the Sherbrooke Saturday Morning markets and will be joining in for the Sherbrooke market in the morning tomorrow.

I live in Port Hilford and am a member of the Port Hilford Women's Institute (PHWI) The Port Hilford Women's Institute own the building located at 50 Sonora/Wine Harbour Road, in Port Hilford and have owned it since 13th November 1963, when the Municipality of St. Mary's sold the building to the PHWI for \$1. Before this the building was built in

1888 as a school for the community and after consolidation of the schools in the municipality, made the decision to "sell" the building to the PHWI. I have a copy of the deed and registration.

Since I was a child coming to Port Hilford to visit family summers and have not missed a summer in 72 years. We often enjoyed Bean Suppers, Fish Fry's, 4H club meetings, and as the years went on PHWI meetings and community events. About 20 years ago it became obvious that the building was falling in to disrepair, the lack of paint had turned the building almost grey from white, the lawn was not being mowed and generally on it's way to becoming not only an eye sore, but possibly unsafe. A small group of us contacted the PHWI whose membership had gone from 30 members under 10 over the years, people moving from the area and many of the elderly passing. Years ago it was a very active group from what I understand and were even responsible for getting lines put on the road (now the 211!) They would visit shut-ins, send fruit baskets and cards to the ill, sympathy cards for families.

My husband & I traveled overseas in 1997 and worked in several countries over 20 years and we would come home and do power point presentations in the building (the sign on the building says Port Hilford Community Centre and most of us call the building, The Old School House!) followed by a small tea and people would make free will donations. We often asked others to show their skills at gardening, crafts etc and again, accept any donations. About 12 years ago a group of community members did a little fund drive to ask for monies for paint and volunteers to scrape and paint and another time to do a huge spring clean inside the building. We had all decided that we either had to have the building torn down or keep it up and the maintenance of the Old School House project grew.

But we knew we needed more funds and the PH Councillors over the years have donated from their discretionary funds, Peggy Kirk \$200, Jim Harpel donated \$500 for two years, Beulah gave \$150 from at the time her IHL/Jordanville funds and recently \$150. from Beulah as now the councillor of our District 3. We decided several years ago to hold a musical concert in the building followed by refreshments and after the second year we had to turn people away. We then moved the concerts to the IHL/Jordanville CC which has worked out so well these past 3 years.

The Old School House besides being a small building, does not have restroom facilities (back in the one room school house days, there were two outhouses out behind the school for students and the teacher!), neither is there any water in the building. I know our neighboring community received a grant several years ago and built that wonderful facility. This past September, we raised \$1600 with the generosity of the community and the talents of local musicians who return each year. We look forward to our #7 next fall!(we missed one due to Covid)

Over these years we have had funds for mowing, painting (volunteer labour), we have had to hire professional builder to repair the roof after Hurricane Dorion took two sections off, we also hire a builder to paint the peaks, replace the rear sill. and now we are hopefully getting the roofs painted red in the spring and the paint was nearly \$3000 as you need a special paint to metal primer and paint. Maybe two years ago Kent donated a brand new door as the old one was rotten. So then we will have to call it the Little Red School House!

There are two historic buildings in Port Hilford, the school house and the United Baptist church which is in great shape and established in 1876 and seems to have a beneficiary fund. Altho we are the birth place of country singer, Wilf Carter and his father was the minister of said church, I understand the family do not want any signage to that effect as you enter Port Hilford!

I am sure by now you are wondering why I am writing all this background information to you! The PHWI membership is getting smaller and smaller with no signs of others coming up behind us. Sort of like the memberships in our local churches and perhaps even the volunteers for the cancelled this year, Old Fashioned Christmas, people are aging. Two of our members actually attended school in the one room school house. So we are looking at 10 years or so going forward when the other members will also be in their 80's and the older two in their 90's what will become of the building?

I have contacted a lawyer (pro bono!) about the possibility of giving the building back to the Municipality of St. Mary's when our small group may not be able to keep up the maintenance. Crafters use the building each year for the now annual "Christmas on the 211" weekend in November.

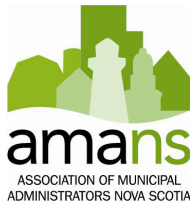
This summer we may host some jam sessions there for musicians and possibly afternoon teas. My lawyer friend said that I would have to contact the Municipality first to see if they would someday take the building under their wing. Thus, this letter to you! Not sure where you go with it??!!

I would be happy to meet with you or whomever. This is not something that needs to be considered right away, just putting the possibility out there. I will be leaving Port Hilford for a few months early January to visit our sons and their families and be back home the end of April, so no hurry.

Wishing you a safe, healthy and Happy Holiday Season for you and yours,

Warmly,

Kim



November 7, 2024

Sent electronically to: william.trask@novascotia.ca

William Trask

Chair

Freedom of Information and Protection of Privacy (FOIPOP) Act Review Working Group

Department of Justice

Re: Freedom of Information and Protection of Privacy (FOIPOP) Act Review

Dear Mr. Trask:

On behalf of the Board of Directors of the Association of Municipal Administrators, Nova Scotia (AMANS), we appreciate the time you and your colleagues took to meet with us on Friday, October 25 to discuss the work involving the FOIPOP Act Review. As you are aware from that meeting, AMANS has many concerns about implications of the potential amendments from the Office of the Information & Privacy Commissioner (OIPC) to administration, resourcing, autonomy, and capacity of municipalities and villages across the province.

Consolidation: Privacy Management and Oversight

On the recommendation considering consolidation of Part XX of the *Municipal Government Act* and *Personal Information International Disclosure Protection Act* into one overarching piece of legislation that would apply to the Government of Nova Scotia and other public bodies including municipalities, villages, and hospitals, we are concerned that the merging of these acts will further stretch the limited resources of municipalities. Consolidation may be more appropriate for bodies that have the infrastructure in place to handle large volumes of requests, but a one size fits all approach to all public sector entities does not take into consideration the capacity and resourcing constraints that are faced at the local government level.

There will be impacts of these changes on municipal autonomy and the ability of smaller entities to comply with new standards with OIPC oversight of municipalities and villages. Many municipalities have neither the resources to do in-depth privacy impact assessments nor the capacity to implement extensive Privacy Management Programs. Even with provincial support, a significant amount of individual work at the municipal level will need to be undertaken.

Proposed consolidation may result in many municipalities having to prioritize hiring Privacy Officers over other competing priorities of Council that have greater impact on the local community. This has been a common occurrence with provincial legislation that impacts municipal operations. There is generally a dearth of resources provided by the Government of Nova Scotia to meet new provincial standards. Furthermore, these matters always take precedent over local issues because they are mandated.

AMANS feels that Part XX of the *Municipal Government Act* as it is currently drafted is specific to the requirements of municipalities and deals concisely with issues related to access and privacy.

OIPC and Binding Recommendations

AMANS has serious concerns regarding recommendations that would make decisions of the OIPC binding upon municipalities. Taking this path would undermine overall municipal autonomy. From AMANS perspective, municipalities will either be bound by the orders of the OIPC – and all associated costs of those orders including reputational and monetary – or will be required to challenge the order in a court of law. This could potentially cost a municipality thousands of dollars for each challenge in both legal fees and staff time. As an example, the legal costs of a planning appeal to the Nova Scotia Utility and Review Board can be in the range of \$30,000 to \$50,000. Municipalities are mandated to deliver local services to communities. If threatened by the possibility of court action with each challenge, legal cases will take precedence for the municipality rather than upholding the quality of services residents expect. In the end, local rate payers will end up bearing the burden of the cost of legal proceedings along with experiencing potential reduction in services as resources are reallocated.

Decisions regarding matters related to privacy could result in municipalities being ordered to make substantial changes to existing systems such as information technology, financial, planning as well as cyber security. These changes could be very costly and may not be aligned with current local administration and operational considerations. AMANS is concerned about the lack of understanding of municipal operations by provincial authorities and the consequences of binding municipalities and villages to these decisions.

In terms of access to information orders, these could also be very costly to municipalities. The proposed amendments do not address the ability for municipalities to recover any of its actual costs in the new fees structure. If a municipality challenges the FOIPOP request and the decision is overturned by the OIPC, municipalities will face significant legal costs in court fees and/or potential consultant fees to enable the order to be satisfied and the work to be completed.

Municipalities and villages require local autonomy to run the day-to-day business of the corporation. By providing municipal governments with enabling legislation or regulation to manage matters related to privacy e.g. land information, etc., it would allow the sector to address issues directly, protect citizens and staff, allow municipalities to retain autonomy, and continue to deliver the services at levels that our residents expect. It would also be beneficial if the Government of Nova Scotia provided support to municipalities with advisory services and expertise from a privacy perspective to help the sector when assistance is required. Alternatively, legislation or regulation

that requires municipal councils to have policies in place that follow the advice of the OIPC could be a more suitable approach. However, the ultimate decision on approving policies would rest with municipal councils. Municipalities need support both preventing and managing a potential privacy breach. A partnership approach, rather than one that is punitive to municipal government, would be beneficial to all parties involved.

Fees

Municipalities rely on fees to recoup time and effort spent on FOIPOP requests. Often this work is done by one staff person in addition to their normal day-to-day role with the municipality. Only a few municipalities have a dedicated staff person that manages FOIPOP requests. Also, many municipalities have Routine Access Policies in place and most of the time information that is requested is already publicly available either through Committee and/or Council agendas, online Council expense claims, online website information on year end results, etc.

Many municipalities are dealing with individuals in the public that submit frivolous and vexatious requests for access to information. The fee is in place as a deterrent to people that submit these types of requests. Eliminating the fee will only compound the impact and potentially increase the number frivolous and vexatious requests municipalities must address. AMANS feels that this fee is outdated, and instead of eliminating the fee, it should be increased to at least \$25 to reflect current staff time and resources spent managing requests with the continued ability to ask for a waiver. AMANS also feels that legislative amendments should be considered that provide municipalities with the tools to identify these individuals/organizations and limit the number of requests and individual/organization can have on the go that directly impacts municipal resources and time.

AMANS also cannot support the potential amendment recommended by the OIPC that the first five hours of searching be free. The cost of recovering requested information should be covered by the applicant. Most of the information municipalities manage is open to the public as noted above. Charging applicants for time spent searching helps encourage narrowing the scope in order to control the cost of time from the municipality. This could also be managed with legislative controls on the breadth of allowable requests; something that encourages applicants to narrow the scope of their request.

Fees should not be limited to a set dollar amount per hour. Most FOIPOP requests are being managed and reviewed by staff who are making between \$30 to \$80 per hour and municipalities should be able to recover those direct costs. Legal review is not included in the current cost recovery model, which is also problematic, especially if decisions will be able to be challenged to the OIPC and the decision of the OIPC is binding. Potential amendments to legislation should be considered that could cap the cost of a search to no more than documented direct cost recovery.

AMANS cannot support removing the fee for severing/redacting records. Requiring municipalities to complete this work at no charge is unreasonable. Redaction within documents is time consuming and is often done in consultation with legal support which further adds time and resources spent managing requests.

AMANS feels that adding a timeline for public bodies to respond to fee waiver requests would be acceptable so long as it recognizes that municipal staff managing these requests have other priorities that require to be met within the community. Time spent is time paid for by the local rate payer so allowing flexibility for municipal staff in managing requests is critical. Some form of schedule to communicate might be a good idea that lets requesters know that more time is required to fulfill requests.

Refund fees if decisions are issued late

As you know, municipal government is not like the provincial government. Municipalities and villages do not have the same amount of staff that departments within the Government of Nova Scotia has at its disposal. Often if a staff person is out of the office, only their most important work is completed. Particularly in smaller municipalities when there is a situation where the staff person responsible for managing FOIPOP requests is unavailable for an extended period of time, the response to a request may take further time to complete. Municipalities want to be in a position to succeed when responding to FOIPOP requests and they will complete them to the best of their ability. AMANS cannot support refunding fees to requestors if decisions are made late. It just does not take into consideration the realities faced by municipal staff on a day-to-day basis, a key theme that is addressed throughout this letter.

Moving Forward

AMANS would urge caution as the FOIPOP Act Review Working Group moves forward with its consultation. The amendments recommended by the OIPC would place municipal autonomy at severe risk and the cost of managing FOIPOP will escalate significantly for rate payers across Nova Scotia. Councils, as elected representatives of local rate payers, should be able to prioritize the work around access and privacy against other priorities in their communities, understanding that larger municipalities are already undertaking this work.

Provincial support, whether its advisory services or expertise, in completing work involving access and privacy would be very beneficial to municipalities and villages. Having specific contacts of experts within the Government of Nova Scotia that municipal staff can reach out to for advice without fear of repercussions would be helpful. Furthermore, with proposed amendments that would directly impact municipal operations and systems, financial support for policy, process, and technology changes to be compliant with legislation should be considered.

The recent consultation feels heavily weighted towards satisfying the OIPC. We would strongly encourage you to continue meeting with the AMANS Board of Directors and engaging with municipal administrators across the province as you move forward with consultations to receive balanced feedback as you work to develop options for government consideration.

Sincerely,



Kim Ramsay

President, AMANS

cc.

Byron Rafuse, Deputy Minister, Department of Municipal Affairs and Housing

Valerie Pottie Bunge, Associate Deputy Minister, Department of Municipal Affairs and Housing

Elizabeth Kennedy, Executive Director, Policy, Planning and Sector Relations, Department of Municipal Affairs and Housing

Juanita Spencer, CEO, Nova Scotia Federation of Municipalities (NSFM)

Audit Committee

Readopt the Mileage/Expense Policy

SUMMARY

The purpose of this report is to provide the Council with the background and recommendation to readopt the Mileage/Expense Policy following the review and amendment process conducted by the Audit Committee.

BACKGROUND

In accordance with the Audit Committee's policy, the Audit Committee is tasked with the responsibility to review and amend or adopt policies related to financial procedures and practices. One such policy is the Mileage/Expense Policy, which governs the reimbursement of expenses, including mileage, incurred by staff and council members for official municipal business.

As per section 13 of the policy (Policy Review and Reporting Requirements) by January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion by Council, either re-adopt the policy or amend it and adopt the policy as amended.

The Audit Committee recently undertook a review of the Mileage/Expense Policy to ensure it aligns with best practices, legal requirements, and the current operational needs of the municipality. Following a detailed review, the Audit Committee recommends that the Council readopt the policy.

CONSIDERATIONS

There are no additional financial implications associated with the readoption of the policy.

RECOMMENDATIONS

That municipal Council readopts the Mileage/Expense policy as presented.

Municipality of the District of St. Mary's

Mileage/Expense Policy



1. Purpose

The purpose of this policy is to provide guidelines for the reimbursement of expenses when municipal staff or councillors (including Warden and Deputy Warden), are required to travel on Municipal business on behalf of the Municipality of the District of St. Mary's.

2. Authority

This policy derives its authority from section 47 of the *Municipal Government Act* (MGA) of the Province of NS.

3. Definitions

- 3.1 CAO - means the Chief Administrative Officer for the Municipality of the District of St. Mary's.
- 3.2 *Directors* - refers to the Director of Community Development and Recreation, Director of Public Works and/or the Director of Finance (DOF).
- 3.3 *Employee or Staff* - means an employee of the Municipality of the District of St. Mary's.
- 3.4 *Designated Signing Officer* - means those who are legally authorized to sign financial or legal documents on behalf of the Municipality.
- 3.5 *Municipal Council* - means the Council of the Municipality of the District St. Mary's, consisting of the Warden, Deputy Warden, and Councillors.
- 3.6 *MGA* - means the Municipal Government Act of the Province of NS.

4. Responsibility

Municipal Council, CAO and all employees who incur an expense in relation to municipal business is responsible for:

- 4.1 Familiarizing themselves and complying with the provisions of this policy; and
- 4.2 Ensuring they clearly understand the Municipality's cost control objectives when travelling on municipal business; and
- 4.3 Completing and submitting expense claims with necessary supporting documentation; and
- 4.4 Exercising reasonable diligence and care in incurring expense prudently and responsibly; and

- 4.5 With respect to travel, cancelling reservations as required and considering alternatives to travel such as teleconferencing and video conferencing.

5. Eligible Travel Expenses for Warden and Municipal Council

- 5.1 The Nova Scotia Federation of Municipalities (NSFM) spring workshop may be attended annually by the Warden or designate plus one additional councillor, providing adequate annual operating budget and by motion of Council.
- 5.2 The Nova Scotia Federation of Municipalities (NSFM) annual fall conference may be attended by all Council members providing adequate annual operating budget.
- 5.3 The Federation of Canadian Municipalities (FCM) annual meeting may be attended by the Warden or designate plus one or two additional councillor(s) annually, providing adequate annual operating budget and by motion of council. Preference for council member attendance will be given based on previous years' attendance and it is encouraged that each council member attend one FCM during their elected term.
- 5.4 Council members' attendance at a meeting of Council, Committee of the Whole, or an internal or external Committee or Board in which an appointment of a Councillor is made by Council or as per the *External Boards Policy*.
- 5.5 Expenses associated with attendance by the Warden or designate at regional meetings of the Strait Area Mayors and Wardens.
- 5.6 Expenses associated with attendance by the Warden or designate at meetings of the Rural Caucus.
- 5.7 Council member's attendance at public consultation meetings or workshops set by the Municipality or in conjunction/partnership with the Municipality. Council is generally notified of such consultations by email and/or staff reports from the CAO.
- 5.8 When representing Council and with prior approval of the CAO and/or by Council consensus; eligible expenses may also include travel to community events and any committee or board meetings that are non-Council or Committee of Council related, or for which they have not been appointed by Council to attend.
- 5.9 Mileage is based on actual mileage traveled, shortest route encouraged and beginning from the councillor's place of residence in their elected district but no greater than.

6. Eligible Travel Expenses for Chief Administrative Officer

- 6.1 The Association of Municipal Administrators of Nova Scotia (AMANS) annual fall meeting/conference and spring workshop.
- 6.2 The Nova Scotia Federation of Municipalities (NSFM) spring and/or fall meeting/conference may be attended by the CAO, providing adequate annual operating budget and by Council motion.
- 6.3 The Federation of Canadian Municipalities (FCM) annual meeting may be attended by the CAO annually, providing adequate annual operating budget and by Council motion.
- 6.4 Expenses associated with attendance by the CAO at meetings of the Rural Caucus.
- 6.5 Attendance at a meeting of any Board, Commission, Committee, or other organization to which the CAO has been appointed to by Council.
- 6.6 Expenses associated with attendance of the CAO for the Strait Region CAO's quarterly meetings.
- 6.7 Workshops, training and/or conferences associated with training on municipal software or training directly related to municipal government hosted/provided by the department of Municipal Affairs or DAL Continuing Education program.
- 6.8 When representing the Municipality and with prior approval by the Warden (via email); duties may also include travel to community events and any committee or board meetings that are non-Council or Committee of Council related, or for which they have not been appointed by Council to attend.
- 6.9 Mileage is based on actual mileage traveled, shortest route encouraged and beginning and ending from their place of employment at 8296 Hwy 7, Sherbrooke, Municipal Office.

7. Eligible Travel Expenses for Directors and Municipal Employees

- 7.1 Staff requests to travel must be made through the employees' direct supervisor by way of email, stating the purpose of travel and be within departmental operating budget.
- 7.2 Staff members attending municipal business outside of Nova Scotia as approved by direct supervisor and CAO and be within departmental operating budget.
- 7.3 Travel for program or event supplies will be planned and combined with travel for meetings when possible. Staff are generally not permitted to travel for program and/or events supplies

more than once per month. When travelling for supplies the cost of travel and staff time must be taken into consideration in relation to the purchases.

7.4 Mileage is based on actual mileage traveled, shortest route encouraged and beginning and ending from their place of employment at 8296 Hwy 7, Sherbrooke, Municipal Office.

8. General Eligible Travel Expenses/Conditions

8.1 Travel expenses include but are not limited to accommodations, air fare, rail or ferry transport, mileage (kilometers driven), meals, taxi, parking, bridge tolls and Municipality of the District of St. Mary's related phone calls and faxes.

8.2 The Municipality of the District of St. Mary's will pay for conference and meeting registration fees.

8.3 For Warden and Municipal Councillors, actual mileage claimed is to be no greater than from the Council members' place of residence to the meeting location.

8.4 Only actual incurred expenses that are considered eligible under the terms of this policy will be authorized for reimbursement.

8.5 If an individual is unable to attend a meeting and/or conference due to weather conditions, travel expenses incurred if attempted to attend, are considered an eligible expense.

8.6 It is understood by both council members and municipal employees that if they are already travelling for non-municipal related reasons to a location/area on the same day as a previously approved meeting, conference, or gathering municipal supplies, the mileage/expense will not be claimed to ensure fiscal responsibility.

9. Ineligible Travel Expenses

9.1 Political activities – the expense of a council member for political activity associated with election or re-election is not reimbursable.

9.2 The Municipality is not responsible for the costs of spouses when they are accompanying the Staff or council members on municipal business.

9.3 There shall be no reimbursement for alcohol or other controlled substances.

9.4 Fees, deposits, interest, and surcharges incurred on a personal credit card shall not be reimbursed.

- 9.5 There will be no reimbursement for meals already provided at the meeting or conference unless dietary restrictions apply and have not been accommodated.
- 9.6 For the CAO and employees' meetings hosted at the Municipal Office, such as Council and Committee Meetings, expense will not be eligible for reimbursement.
- 9.7 There will be no reimbursement for expenses related to boards, commissions, or committees which the applicant is directly reimbursed from the applicable organization.
- 9.8 Members of Council, CAO or employees are prohibited from claiming reimbursement for anyone other than themselves.

10. Cancellation Fees & Meetings

- 10.1 The Municipality of the District of St. Mary's will pay for cancellation fees for legitimate personal and professional purposes upon approval by Council and/or the CAO. Examples are but not limited to; illness (personal or immediate family), weather conditions, travel or municipal emergencies, or other reason approved by Council, CAO or designate upon request.
- 10.2 When an elected official, or municipal employee fails to attend a conference and/or seminar for which the Municipality has paid a registration fee and/or hotel deposit for other than reasons listed in 10.1, all expenses incurred will be the financial responsibility of the elected official or employee.
- 10.3 Council and employees who are present to attend a meeting and/or conference which is forced to be cancelled due to unforeseen circumstances or because there is no quorum, shall be entitled to payment for travel and expenses.

11. Administration

- 11.1 Warden and Council are responsible to monitor their expense/travel budget accordingly for each fiscal years' operating budget to ensure no unapproved budget overages are incurred. Approved travel, expenses, and training are dependent on yearly operating budget.
- 11.2 The CAO is responsible to monitor their own expense/travel budget accordingly for each fiscal years' operating budget to ensure no unapproved budget overages are incurred. Travel, expenses, and training are dependent on yearly operating budget.
- 11.3 Directors are responsible to monitor department expense/travel budgets accordingly for each fiscal year's operating budget.

11.4 The CAO may reject any reimbursement claim of a municipal staff or councillor if not in compliance with this policy. The Warden may reject any reimbursement claim of the CAO if not in compliance with this policy.

11.5 In considering an expense claim for payment, the Designated Signing Officer may request additional explanation, documentation, or justification from the claimant, and may direct any claim or expense that the Designated Signing Officer feels is irregular or not in compliance with this policy to either the CAO for employees, or to the Municipal Council for councillors.

12. Payment Terms

12.1 Council members, the CAO and staff are responsible for filling out monthly municipal expense claims and submitting them with signature to the Municipal Office for processing within ten business days following month end. Cheques will be prepared for distribution no later than ten business days following the submission of the expense claim.

12.2 If claims are not received in accordance with 12.1, zero-dollar claims will be completed by the Municipal Clerk and filed/posted accordingly, with no reimbursement given.

12.3 All Council and CAO expense claims will be posted on the Municipal website after they are processed.

12.4 Expense reports for staff members may be reported after each expense or on a monthly basis.

12.5 Two Designated Signing Officers, one municipal council member and one municipal administrator, shall process approved reimbursement of expenses and mileage in accordance with this policy. The individual claiming the expense reimbursement is prohibited from processing their own reimbursement claim.

12.6 All rules respecting the use of municipal credit cards as outlined in the *Municipal Credit Card Policy* must be followed.

12.7 Mileage rates and meal per diems are as approved annually by resolution at the Annual General Meeting of St. Mary's Municipal Council.

13. Policy Review and Reporting Requirements

13.1 By January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion by Council, either re-adopt the policy or amend it and adopt the policy as amended.

13.2 The Municipal Audit Committee shall review the expense annual summary report at least once each fiscal year.

13.3 Pursuant to Section 65A of the MGA, the CAO shall ensure that the Municipality does the following:

13.3.1 Within 90 days of the end of each fiscal quarter, all monthly expense reports will be prepared and posted on the Municipal Website for each the Warden, Councillors and CAO on their expense regarding travel and travel related expenses, including transportation, accommodations, and incidentals; Training and education; and meals.

13.3.2 By September 30th of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the expense reports for the preceding fiscal year, which is compliant with the requirements set out in the Financial Reporting and Accounting Manual.

Mallory Fraser
Municipal Clerk

April 4, 2023
Date of Approval

SCHEDULE A- POLICY AMMENDMENTS

Version #	Amendment Description	Approved By	Approval Date
1	Original Policy	Council	April 9th, 2018
2	Amendment	Council	March 11th, 2019
3	Amendment	Council	October 11th, 2022
4	Amendment to section 5.4 to reference the <i>External Boards Policy</i>.	Council	April 4, 2023

Hospitality Policy Review

SUMMARY

The purpose of this report is to present the background and recommendation for the Council to readopt the Hospitality Policy following its review by Council.

BACKGROUND

The Hospitality Policy governs the provision and reimbursement of hospitality-related expenses for staff and Council members during official municipal events and functions.

As per the Hospitality Policy "No later than January 31st following an election year, Council shall formally review this policy as well as the Mileage/Expense Policy, by way of motion, to ensure that the contents of the policies are in accordance with provincial legislation and best practices."

Staff have reviewed the policy and are recommending non substantive changes to formatting of the policy and substantive changes to the section below.

Procedures:

- The Warden, CAO, and Economic Development and Planning Officer will have the authority to incur hospitality expenses. Other staff approved by the CAO or designate; and the Deputy Warden or a Councillor as approved by Council, may incur hospitality expenses.
- The offering of hospitality shall be done in such a manner as to reflect the prudent stewardship of public funds.
- Hospitality may be offered under the following circumstances
 - Hosting foreign dignitaries
 - Engaging in official public matters with representatives from other governments
 - Hosting business, industry and labour leaders; or other community leaders
 - Sponsoring conferences
 - Hosting prestigious ceremonies/recognition events

Staff Report



Under procedures, first bullet is recommended to read The Warden and CAO will have the authority to incur hospitality expense. All other lines under this section to remain the same.

CONSIDERATIONS

There are no financial implications associated with the readoption of the policy.

RECOMMENDATIONS

That Municipal Council amend the Hospitality Policy with non substantive formatting changes and the recommended substantive change to the procedure section of "The Warden and CAO will have the authority to incur hospitality expense."

Hospitality Policy



1. Purpose

The purpose of this policy is to provide guidance to staff and elected officials with respect to the appropriate expensing of necessary hospitality expenses that support government objectives. The Municipality of the District of St. Mary's recognizes that hospitality related activities are, at times, necessary and legitimate expenses supporting the effective conduct of government business and for reasons of diplomacy, protocol, business development or promotional advocacy.

2. Authority

This policy derives its authority from Section 23, (2) of the Municipal Government act (MGA) of the Province of Nova Scotia.

3. Terms/Definitions

3.1 *Chief Administrative Officer (CAO)*- Means head of administration for the Municipality of the District of St. Mary's as appointed by Council.

3.2 *Council or Councillor* – Means elected officials for the Municipality of the District of St. Mary's.

3.3 *Municipality* – means the Municipality of the District of St. Mary's.

3.4 *Warden or Deputy Warden* – means the council member chosen by the council of a county or district municipality to be the chair of the council.

3.5 *Hospitality* – Expenses incurred while hosting individuals for reasons outlined above including receptions, ceremonies, conferences, performances, business meetings or other group events. Allowable expenses may include meals, beverages or other approved items. These expenses are not connected to an individual's travelling expenses while on municipal business.

4. Procedures

- 4.1 The Warden ~~and CAO and Economic Development and Planning Officer~~ will have the authority to incur hospitality expenses. Other staff approved by the CAO or designate; and the Deputy Warden or a Councillor as approved by Council, may incur hospitality expenses.
- 4.2 The offering of hospitality shall be done in such a manner as to reflect the prudent stewardship of public funds.
- 4.3 Hospitality may be offered under the following circumstances
- 5.3.1 Hosting foreign dignitaries
 - 5.3.2 Engaging in official public matters with representatives from other governments
 - 5.3.3 Hosting business, industry and labour leaders; or other community leaders
 - 5.3.4 Sponsoring conferences
 - 5.3.5 Hosting prestigious ceremonies/recognition events
 - 5.3.6 Other official functions, upon approval
 - 5.3.7 Costs associated with Municipality of St. Mary's staff and/or council events such as retirement ceremonies, holiday gatherings or office social events
- 5.4 Gratuities up to 20% will be eligible for reimbursement.
- 5.5 All hospitality events require prior authorization. Authorization requests must be submitted using the Hospitality Expense Preauthorization form (Appendix A).
- 5.6 A copy of the signed Hospitality Expense Preauthorization form must accompany the claim for reimbursement (Appendix B).
- 5.7 Claims for reimbursement must be accompanied by sufficient supporting documentation to validate the expenses (i.e. receipts and invoices detailing the expense)
- 5.8 While the standard for hospitality is the provision on non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed an acceptable expense in limited circumstances. Alcohol is not an allowable expense for council or staff members on travel status.
- 5.9 Serving alcohol at events hosted by the municipality requires prior approval.
- 5.9.1 When hosting municipal events, the hosts of the event will demonstrate good judgement in the reasonableness of the quantity and expense of alcoholic beverages offered. Preference will be given to wine, beer and spirits produced in Nova Scotia. All laws must be observed.

- 5.9.1 For reasons of diplomacy, protocol, business development or promotional advocacy, the giving of token gifts is deemed appropriate. Any giving of gifts requires prior approval.
- 5.9.2 Staff and elected officials are responsible for acting in accordance with this policy and all other relevant municipal policies with respect to the acceptance of gifts and hospitality.
- 5.9.3 Any breach of this policy shall result in corrective or disciplinary action in accordance with the Municipal Human Resources policy for staff and under the Code of Conduct for elected officials.

5. Accountabilities

- 6.1 Warden and Council are responsible for:
- 6.2 Overseeing and ensuring compliance of hospitality-related expenses for the CAO or designate and hospitality expenses that are approved by the CAO or designate; and approving hospitality for events that Council see as warranted under this policy.
- 6.3 Consistent application of this policy
- 6.4 CAO or designate is responsible for:
 - 6.4.1 Using discretion to make decisions and choices with some degree of flexibility while maintaining compliance with this policy. When exercising discretion, the following factors must be considered.
 - 6.4.2 Ensuring all hospitality events and related expenses initiated or incurred are in compliance with this policy.
 - 6.4.3 Approving requests and claims for hospitality-related expenses in instances where the actual cost of the hospitality event exceeds the estimated cost.

The CAO or designate should consider whether the request is:

 - 1. Defendable under audit
 - 2. Properly documented
 - 3. Fair and equitable
 - 4. Reasonable
 - 5. Appropriate
- 6.5 Employees are responsible for:
 - 6.5.1 Acting in accordance with this policy.
- 6.6 The Finance Department is responsible for:
 - 6.6.1 Providing advice and assistance to Council, CAO or designate regarding the application of this policy
 - 6.6.2 Monitoring hospitality expenses for appropriate usage and consistency with policy directives

6.6.3 Processing hospitality-related expense claims and ensuring compliance with this policy.

7. Policy Review

No later than January 31st following an election year, Council shall formally review this policy as well as the Mileage/Expense Policy, by way of motion, to ensure that the contents of the policies are in accordance with provincial legislation and best practices.

Municipal Clerk

Date

Schedule A – Policy Amendments

Version	Amendment Description	Approved By	Approval Date
1	Approve Original Policy	Council	October 9, 2018

Appendix A

**Municipality of the District of St. Mary's
Hospitality Expense Preauthorization Form**

Department

Name	Title

Event

Date of Event		
Purpose of Event		
Estimated Number of Attendees		
Estimated Itemized Costs Including Gratuities	Item	Cost

Signature

Date

Approved By

Date

**Municipality of the District of St. Mary's
Hospitality Expense Form**

Department

Name	Title

Purchases

Date	Description	Amount	Budget Line Item
Total			

Summary

Budget Line Item	Amount
Total	

Authorization

☐

Preauthorization form attached

If preauthorization not obtained please complete the following:

Reason preauthorization was not possible: _____

Purpose of Event: _____

Number of Attendees: _____

Signature

Date

Approved By

Date



2024-2025 FINANCIAL REPORT

FOR THE PERIOD OF APRIL 1st, 2024 TO NOVEMBER 30th, 2024

The Municipality of the District of St. Mary's

NOTES TO FINANCIAL STATEMENTS

Municipal Operating Budget:

1. **Property Tax Bills** – Residential, Commercial, Resource and Acreage revenue is applied annually on the municipal tax bill based on the annual assessment roll, all revenue is recognized regardless if collected. The collection rates are presented monthly in the CAO report. See report in package on assessment roll information from 2024 roll.
2. **Area Rates** – Street lighting, Sherbrooke Sewer, Solid Waste and Fire Tax Levies are all applied annually on property tax bills based on rates set by dept. and corresponding policies. Revenue is recognized when bills are sent out and collections are part of the total property tax receivable. To date area rates from provincial properties still remain to be recognized as revenue for 2024-2025.
3. **Deed Transfer Tax** – revenue received from the registry of deeds monthly, based on sale prices of properties within the municipality each month. The municipality sets rate by a bylaw, rate is 1.25% of the sales price. The statements represent 7 of 12 months of revenue, therefore revenue will be over the estimated budget for the fiscal year.
4. **Bell Aliant** – Annual grant received from Bell Aliant based on their revenue and transmission equipment within the municipality.
5. **Farm Property Acreage** – Annual grant received from the Province of NS for exempt farm land from taxation.
6. **Transfer of Fire Protection Levy** – Fire departments are paid fire tax levies collected on their behalf twice a year in September and March. Fire departments set their levies at their AGM. The *Fire Administration Policy* explains the process for how they can be changed on property tax invoices. To date departments have received one half of their fire tax levy's and fire departments who receive the pipeline fire tax levy have received their full payments.
7. **Provincial/Federal Grants in Lieu (GIL)**- Provincial and federal properties do not receive municipal property taxes invoices. The municipality can apply annually to receive a grant in lieu of taxes based on the properties each level of government holds. They both have their own way that the grants are submitted and reviewed. The Federal GIL has been received but the Provincial GIL has not yet been received for the year; it should be received in December.
8. **Appropriation to Regional School** – Paid monthly to the regional school board based on the provincial education tax and the municipal uniform assessment. To date the financial statements, represent 7 of 12 months.

9. [Licenses and permits](#) – Revenue from building and demolition permits issued by the Municipality. Revenue received as residents apply for permits and based on council approved rates. The revenue to date for 2024-2025 is slightly under budgeted.
10. [Fines](#) – Fine revenue is received monthly from the court system for fines paid which are issued by the RCMP. Revenue varies depending on the number of tickets issued. Revenue is on track compared to budget estimates for 2024-2025.
11. [Interest on taxes](#) – Applied monthly on overdue tax accounts. Revenue represents 8 of 12 months, it is estimated the total interest on taxes for the year will be approximately \$17,000 over the estimated budget.
12. [Interest on Investments](#) – Interest on bank accounts minus banking service charges, recognized on a monthly basis. Due to prime rate being higher than average, interest on the bank account has been much higher than in previous years. Revenue received is for 7 of 12 months, if prime rate continue to stay strong this line item will be over the budget estimates.
13. [St. Mary's Fitness Center](#) – Revenue from fitness center key fobs. Fitness center memberships are free but residents must pay \$20 per fob.
14. [Recreation/Community Grants](#) – See department of community development and recreation for various grants throughout the year. Grants vary per year depending on availability.
15. [St. Mary's Recplex](#) – Revenue received from Recplex rentals, advertising and skate sharpening. Revenue is only based on one month of rentals as the season has just begun.
16. [Miscellaneous Revenue](#) – A grant was received in the amount of \$60,000 to assist the Ecum Secum Volunteer Fire Brigade with project management and planning for their new fire hall. Other revenue includes mortgage processing administration fees and other miscellaneous revenue throughout the year.
17. [Scrap Metal/Tipping fees](#) – Revenue from both scrap metal (sold annually) and garbage drop off and heavy items fees dropped off at transfer station by residents. Scrap metal has not been sold for 2024-2025 therefore only revenue recognized is from garbage drop off fees.
18. [Nova Scotia Power Inc.](#) – Yearly grant received, higher than budget estimated.
19. [Equalization/Capacity Building Grant](#) – Quarterly grant received from the Province of NS, currently grant amount is frozen for the next three years but will be reduced after that time by approximately \$10,000.
20. [HST offset program](#) – Annual grant program submitted to the Province of NS based on all HST remittances throughout the previous year, helps offset HST non-recoverable through quarterly remittances.

21. **Civic Addressing Grant** – annual grant received from Province of NS (no application process) to help offset staffing time for administering civic addresses throughout the municipality and entering into the provincial data base. Not yet received for 2024-2025.
22. **Municipal Physical Activity Leader** – Cost share funding received in two payments per year from the Province of NS for the Active Living Coordinator must comply with the terms and conditions of the memorandum of understanding signed for a 5-year period. Not yet received for 2024-2025 and dependent on status of position vacancy.
23. **Community Works Grant** – annual grant which can be applied for through an application basis to provide employment opportunities within the Municipality, this is a 50/50% cost share. Half of the grant has been received, the position has been filled and the corresponding expenses are located under the EMO expense item as updating EMO documents were a main focus of the application.
24. **General Government Services Expenditures:**
 - a. Warden and Council Remuneration – amounts are set annually at the AGM and paid to council monthly on the 28th of each month.
 - b. Council Expenses – Expenses related to approved municipal travel, training conferences, including mileage, meals, hotels and registration fees. The fall NSFM expenses are not yet shown in the statements.
 - c. Other Council Expense – Related to miscellaneous items to support council and council meetings, supplies, in 2024/25 main expense is technology upgrades.
 - d. General Administration/employee Expense – expenses related to CAO, Director of Finance, Municipal Clerk, and Receptionist, including salary, benefits, training/development. All items are on track for 2024-2025.
 - e. Municipal Election Expense – Expenses related to municipal election, an expense every four years. All expenses are now shown for 2024-2025, an invoice to recover costs associated with the school board election have been submitted therefore when received this expense will be further reduced.
 - f. Audit Fees – paid annually at end of the year for the municipal external audit services.
 - g. Property Valuation Serves Corporation – paid quarterly to PVSC for their services in providing municipal assessment information based on a provincial funding formula. For more information on the organization please visit. www.pvsc.ca. To November 30th three quarters have been expensed.
 - h. Solicitor Expense – Expense paid throughout the year related to legal fees, expenses paid monthly as items arise. Expenses to date as higher than the previous year and could be over budget for 2024-2025.

- i. Computer/Office Expense – Expense related to computer accounting software, license, sever hosting, email monthly fees and general IT support. Also, office expenses relating to printing, postage machines and postage, general office supplies, etc. Expenses related to computer expenses may be slightly over budget for the year due to required IT services.
 - j. Common Services – Expense related to annual NSFM municipal fees, FCM municipal fees and workers compensation. Expenses are on budget for the year.
 - k. Valuation allowances – Funds budgeted for changes in assessment throughout the year from PVSC appeals and for accounts on the uncollectable allowance listing.
25. Public Prosecution & DNA testing – Billed quarterly by the Province of NS based on usage from previous year. No invoices for public prosecution have been received or expensed yet for 2024-2025, where DNA testing is fully expensed for the year.
 26. Workers Compensation Fire Department – Expensed quarterly for volunteer fire departments within the municipality.
 27. Fire Department Grants – Expenses incurred to date are related to the first responder's event. Each department receives an annual grant of \$5,258 per building (dept) and are eligible for a \$1,000 training grant. Funding is based on policy. All main grants have been provided to departments for 2024-2025 but many are still eligible for the training grant. Main grants were provided annually after July 31st.
 28. RCMP – Billed quarterly. Two quarters have been expensed to date, based on quarterly bills this line item will be slightly under budget for 2024-2025.
 29. EMO – Expense for 2024-25 covers annual grant to ground search and rescue \$1,000, community works position 50% funding, EMO training, Voyent alert, special hazards unit funding and EMO supplies. The term position is now filled.
 30. Property/Building Inspection – Shared service with Guysborough Municipality for building inspector services, billed quarterly based on usage. Expenses to November 30 include two quarters of service. Dog control services are also provided by Guysborough and paid quarterly.
 31. Street Lighting Expense – Expenses related to street lighting on roadways, billed monthly by NSPI. If you notice a streetlight out, please report it.
 32. Planning and Subdivision – expense for annual mapping/planning license fee. Quarterly shared services with MODG. Two quarters have been expensed.
 33. Cultural Services:
 - a. Eastern Counties Regional Library – billed on a quarterly basis on provincial funding formula and desired hours.

- b. [Sherbrooke Library \(Physical Location\)](#)– Expense includes yearly insurance payment, facility maintenance, power, water and phone. Expenses are on budget for the year.

Department of Community Development and Recreation:

1. Recreation/Community Development & Active Living:

Revenue:

- a. Various Grants- Such as Seniors Tech, Active Communities Fund and the equipment loan out program grant are continuations from last fiscal year's projects.
- b. Canada Day Grants/Revenue – Annual grant from federal government for Canada day plus any corporate sponsorships.
- c. Facility Plan Grant – Budgeted grant for 2024/2025 not yet applied for from Dept of Communities Tourism and Culture to develop a life cycle plan for municipal recreation facilities.
- d. Before and After Revenue – Combination of provincial operating grant revenue, user fees, provincial subsidy program for childcare program.
- e. Equipment Grants/Rentals – Combination of grant revenue and rental fees for recreation equipment (rental fees are based on policy).
- f. Summer Federal Grant – Applied for annually to offset summer day camp staffing, this year more revenue was received than budgeted.
- g. House League Hockey Revenue – Program hosted through municipality for youth hockey, revenue is based on user fees, grants and fund raising, any surplus revenue carries over from year to year.
- h. AMA Wellness Grant – New grant received for 2024-2025, program will occur throughout the fiscal year to support employee's wellness initiatives.
- i. Seniors Grant – A \$10,000 grant was received for 2024-2025 to support seniors programming and social throughout the municipality.

Expenditures:

- j. Before and After Care Program – Program that occurs after school during the academic year. Expenses include payroll, snacks, program supplies, etc. The program is delivered in conjunction with the province/provincial regulations and is designed not to cost the municipality. Staff are currently monitoring the revenue vs expenses and are projecting a deficit for this program for the fiscal year. Communication has begun with the province regarding the potential shortfall.
- k. Volunteer Awards – Annual event that has taken place but not all expenses are shown to date.

- l. Seniors Games – Annual event that was hosted at Liscombe Lodge in the fall. The annual grant to Guysborough County Older Adult games is still to be expensed for 2024-25.
- m. Canada Day – Event occurred but not all revenue and expenses have been fully realized to June 30th.
- n. Parks and Trails – Clean up of the old horse ring area within Stonewall Park has been completed. Other expenses include gas, paint, supplies, etc for maintenance to parks.
- o. Community Development Projects – Budget includes funds to support Christmas fireworks/events, truth and reconciliation (T&R) projects, etc.
- p. Newsletter/Communication – Expenses related to monthly newsletter, including postage, printing, paper etc. (no staff wages are expensed).
- q. Equity Diversity Inclusion and Accessibility – Funds are budgeted to support EDIA initiatives. For 2024-2025 funds were spent on new flagpole and T&R projects. Item is fully expensed for 2024-2025
- r. Recreation Programming and Staffing – Budget cover all special events and recreation programs during the year, including supplies and staffing. Item is on budget for the year.
- s. Summer Manager/Staffing/Supplies – Related to all staffing and supplies for summer day camps. Day camps are free and a small federal grant was received to offset expenses.
- t. Health and Wellness Policy Fund – Budgeted in relation to health and wellness policy for staff.
- u. Swim Program – Budgeted to explore bringing back a swim program for the municipality. No expenses incurred to date.
- v. Active Communities Fund – Expenses are related to left over funding from grants received in 2023-2024. The ACF is funded by the province and based on approved initiatives for increasing recreation activities within the Municipality.
- w. Programming/Winter Fun Fest – Annual event held in February each year that includes a range of activities focused on winter to get people out and moving. No expenses to date.
- x. Seniors/Community Socials – Funding provided to community centers and organizations to host community socials throughout the fall/winter season. The majority of the funding has been released.

2. [Fitness Center](#)- Revenue recorded is related to the fob program. Expenses are related to maintenance of the equipment.
3. [St. Mary's Recplex](#) – Seasonal operation. General operating includes the annual maintenance fee with CIMCO for \$7,000, annual sprinkler testing, propane, ice paint, sharpen blades, OHS, general supplies, janitorial, etc.

Economic Development Budget:

1. [Economic Development Salary/Benefits/Travel](#) – All items are under budget to date based on vacancies within the position.
2. [Economic Development Projects](#) – To date \$8,000 has been provided to the Community First Guysborough County Housing Association based on the council motion and organization request. For 2024-2025 funds were also budgeted under this item for a website redesign.
3. [Main Street Program](#) – Funds were budgeted to support beautification of main street, flowers, etc. Only a portion was spent for 2024-2025.
4. [Small Business Support/Training](#) – Funds were budgeted to host annual small business event and host small business training for business within the Municipality. To date no funds have been spent.
5. [Tourism Promotion/Saltscapes/Coastal NS](#)- tourism promotion guide ad, show and shine sponsorship, visit Guysborough website, sponsorship of Halloween events, Municipal website and a seniors outing has been expensed to date. Other items that were budgeted for 2024-2025 include a digital asset/promotion project, annual Coastal NS grant and promotional booth materials for future events.
6. [Climate Change](#) – No funds spent to date. Funds were budgeted to support initiatives within the Climate Change Action Plan.

Department of Public Works:

1. [Municipal Transfer Station](#) –
 - a. [Eastern Shore Cartage Collection Contract](#) – 8 out of 12 months of services (curbside garbage and recycling collection) have been expensed to date. Staff have been tracking expected expenses related to the fuel adjustment clause and if fuel trends remain the main the cost for this year is expected between \$3,000-\$4,000.
 - b. [HHW Disposal Fees](#)– Expenses related to the disposal of Household Hazardous Waste removal. A 50% grant can be applied for to Divert NS to offset expenses.

- c. Tipping fees – Expense for solid waste and blue bag are related to 8 out of 12 months of expense.
 - d. General Repairs – Minimal general repair expense have occurred for the transfer station buildings or equipment.
 - e. Miscellaneous/Supplies – Majority of expense is related to portable toilet rental at transfer station.
 - f. ERSWM – Annual grant provided to the Eastern Region Solid Waste Management Committee.
 - g. Ground Water Testing/Well – Expenses are related to testing by engineer as regulated by DOE, testing occurs 2-3 per year.
2. Sherbrooke Sewer Utility – Maintenance expense is fully expensed for the year due to the following items needing to be completed; replace sewer lift chains, replace sewer PVC piping at plant, install guard rails for lift station, UV lamps and sleeves along with other small maintenance items and supplies throughout the year. All other items are on track and will continue to be monitored.
 3. Sherbrooke Water Utility – Chemical expenses to date should last until end of fiscal year and are under budget for the year due to upgrades and improvements made to the water treatment system (which is also down dramatically from last year). Maintenance expenses are related to water break on Highway 7 and other repairs/maintenance throughout the year.
 4. Public Works Maintenance – Majority of funds are budgeted to cover snow plowing expense incurred between December and March. Other items expensed in line item are related to OHS supplies.

Capital Projects (by project number)

#	Description	Update
1	I&I Recommendation Phase 1 &2	Chemical grouting, staff report presented at COTW Dec 4/24. no expenses to date.
4	Accessibility – Library/Recplex	Project has been partially completed. Funds will remain within the grant and staff are working on receiving approved to have items added to scope. Project is 81.13% funded by grants.
6	Dry Hydrant – Fisherman’s Harbour/PB	No expenses, project is being worked on for completion in 2025/26.
7	Dry Hydrant – Location TBA	No update on project, project must first be recommended by the Fire Service Committee.
11	Recplex Siding Phase 2 – Siding & Flooring	Part 1 of the project has been complete the outside repairs. The provincial grant was received for \$80,000 not the \$120,940 that was originally applied for. Part 2 of the

		project was replacing the floor/mating. Staff are still working on this item.
17	Flushing Hydrant (Cameron Rd.)	Staff began project but have not completed yet. Budget \$2,500 to date \$973.36 expensed.
19	Water Treatment Plant Saturation Tank (DAF)/Filter	Two phase project: Phase one the filter media was completed in 2023/24 costing \$76,889. Phase two the saturation tank (DAF) material arrived, awaiting installation and commissioning.
22	Sewer TP-Outer Rails/Grating	Project completed.
23	Sewer TP- Inner Rails/Grating	Item has been determined that it does not need to be completed at this time and funds were used to complete the outer railings.
26	Sewer Lift Station- Hospital Rd.	Project has been completed, slightly over budget.
28	Port Bickerton Lighthouse Rd.	Maintenance has occurred to the road. Total budget \$5,000 to date \$3,650.01 has been expensed.
32	Sewer Testing Equipment	Total budget \$15,000 to date \$4,422.77 has been expensed. Additional items are yet to be purchased.
34	Water Treatment Plant – Programmable Logic Controller/Auto Control System	Grant funding has been received. Project is in the engineering phase. Grant funds are to be used by March 31, 2026.
35	Upgrades to Municipal Facilities Fire and Alarm systems	Project is underway but not all expenses have been accounted for to date.
37	WTP Upgrades – Sustainable Service Growth Fund	Project is a carry over item from the SSGF budget containing small improvements identified in the water systems assessment report. Budget \$5,612 expensed to date \$4,496.
38	Housing Project - Neighborhood Concept Plan and Supporting Plans	Phase 1 has been completed of the concept plan. Next phase is the utility capacity engineer study.
39	Active Transportation Project	Project has been cancelled for 2024-2025.
40	Recplex Ice Re-surfacer	Main machine has arrived, still waiting on the ice leveler to be installed and commissioned. Only the deposit has been expensed to date.
41	Water Treatment Plant Access Hatch	Project has not yet been completed and no expenses have occurred.
42	Low Carbon Communities Solar Program	Not originally budgeted. Clean Foundation are working on the project. No expenses have occurred to date. Total projected cost to municipality \$25,000, total project \$100,000.
43	EMO Emergency Shelter – Recplex	Tender has been awarded for the generator but not yet expensed.

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Statement of Operations - Operating Fund

Year ending March 31st, 2025

Actuals to Nov 30/24

	2024/25	2024/25
	Budget	Nov 30/24
Revenue (Schedule A)		
Taxes	2,531,946	2,904,850
Grants in lieu of taxes	165,265	19,171
Revenue from own sources	308,617	327,193
Unconditional transfers from other	187,420	97,798
Conditional transfers from other gc	26,227	12,500
Other transfers		
	3,219,475	3,361,512
Expenditures (Schedule B)		
General government services	831,408	571,338
Protective services	776,843	396,061
Transportation services	113,617	70,677
Environmental health services	820,327	400,924
Environmental development servic	162,968	35,074
Recreation and cultural services	514,312	287,749
Financing and transfers		
	3,219,475	1,761,822
DEFICIENCY OF REVENUE OVER EXPENDITURES	0	1,599,690
Transfer to Capital Reserve		
ACCUMULATED SURPLUS, BEGINNING OF YEAR	\$ 1,751,189	\$ 1,751,189
ACCUMULATED SURPLUS, YE	\$ 1,751,189	\$ 3,350,879

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2025

Actuals to Nov 30/24

	2024/25	2024/25
	Budget	Actuals Nov 30/24
Taxes		
Assessable Property		
Residential	1,764,251	1,759,832
Commerical		
Based on taxable assessments	607,334	607,334
Resource		
Taxable assessments	283,234	282,219
Forest property Tax less than 50,000	13,870	13,687
Forest property Tax more than 50,00	28,624	28,624
Area Rates		
Street Lighting	81,225	81,048
Sherbrooke Sewer	87,215	85,374
Solid Waste	219,890	219,274
Assessment Act, farm property acreage	10,845	11,093
Business Property		
Based on Revenue - Aliant	18,433	19,508
Other		
Deed Transfer Tax	120,000	134,001
Fire Protection Levy	159,538	170,115
Transfer of Fire Protection Levy	(159,538)	(91,769)
	\$ 3,234,921	\$ 3,320,339

Expenditures as a reduction of tax revenue

Appropriations to Regional School Boar	(702,975)	(415,489)
Transfer to correctional services	-	-
Deficit Regional Housing Authority	-	-

	\$ 2,531,946	\$ 2,904,850
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Grants in lieu of taxes

Federal government	19,500	19,171
Provincial property	145,000	-
CBC	765	-
	\$ 165,265	\$ 19,171

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2025

Actuals to Nov 30/24

	2024/25	2024/25
	Budget	Actuals Nov 30/24
Revenue from own sources		
Licences and permits	3,000	1,545
Fines	11,500	6,336
Interest on taxes	60,000	57,822
Interest on investments	120,000	111,627
St. Mary's Fitness Center	200	140
Recreation/Community Grants	65,332	78,370
St. Mary's Recplex	33,585	5,300
Miscellaneous	4,000	63,558
Scrap Metal /Tipping Fees	11,000	2,495
	\$ 308,617	\$ 327,193

Unconditional Transfers

Provincial government		
Equalization grant	175,432	87,716
HST offset program	8,000	5,715
Nova Scotia Power Corp	3,988	4,367
Divert NS		
Floodline Mapping		
	\$ 187,420	\$ 97,798

Conditional transfers from other governments

Provincial government		
Civic Addressing	1,227	-
MPAL	25,000	-
Community Works Grant		12,500
	\$ 26,227	\$ 12,500

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2025

Actuals to Nov 30/24

	2024/25	2024/25
	Budget	Actuals Nov 30/24
General Government Services		
Legislative		
Warden remuneration	25,464	15,788
Warden expenses	9,500	3,449
Council remuneration	82,464	58,875
Council expenses	25,700	10,521
Other council expense	8,000	6,964
Municipal Election	10,000	8,276
General Administrative		
Administration and employee benefits	191,522	113,068
Financial management	153,979	106,082
Audit fees	17,000	-
Property valuation services	95,349	70,211
Low income rebates	10,080	9,900
General insurance	50,050	55,603
Solicitor expense	30,000	26,729
Computer/office expense	50,000	43,172
Building utilities and janitorial	47,800	32,275
Common services	14,500	7,878
Other general government services		
Valuation allowances	10,000	2,548
Debenture interest		
	\$ 831,408	\$ 571,338
Protective Services		
Police protection		
RCMP policing	649,821	320,866
Law enforcement and corrections		
Public prosecutions	6,000	-
DNA testing	2,000	1,949
Fire protection		
Worker's compensation insurance	8,500	4,813
Fire department grants	61,322	50,768
Special capital - fire department		
EMO	20,700	2,707
Other - property inspection and animal contrc	28,500	14,957
	\$ 776,843	\$ 396,061

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2025

Actuals to Nov 30/24

	2024/25	2024/25
	Budget	Actuals Nov 30/24
Transportation services		
Road transport	32,392	24,156
Street lighting	81,225	46,521
	\$ 113,617	\$ 70,677
Environmental health services		
Public Works & Sewer		
Sewer maintenance	51,965	33,793
Public Works Maintenance	56,550	1,743
Tr. to Capital/Major Repairs	16,888	-
Public Works Salaries/Benefit	181,352	125,789
Solid Waste		
Transfer station & collection	500,909	231,962
Transfer station salaries	12,663	7,638
	\$ 820,327	\$ 400,924

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2025

Actuals to Nov 30/24

	2024/25	2024/25
	Budget	Actuals Nov 30/24
Environmental development services		
Planning and subdivision	8,500	4,199
Economic development and tourism	154,468	30,875
Floodline Mapping	-	-
	\$ 162,968	\$ 35,074
Recreation and cultural		
Dept of Community Develop & Recreation	286,642	149,187
St. Mary's Recplex	100,770	33,926
St. Mary's Fitness Center	2,500	1,370
Grants to organization (Policy/funding request)	45,000	34,000
Community Hall tax exemptions	36,000	38,693
Port Bickerton Lighthouse	4,500	4,500
Sherbrooke Library	12,500	7,472
Eastern Counties Regional Library	26,400	18,602
	\$ 514,312	\$ 287,749

Sherbrooke Water Utility

	2024/2025 Budget Est.	2024/2025 Actuals as of Nov 30/24
Revenue		
Meters	139,000	62,048
Sherbrooke Village Comm	20,500	11,527
Interest Income (Acct's/Invest	2,600	1,078
Total	<u>162,100</u>	<u>74,653</u>
Expenditures		
Wages	32,250	21,500
Benefits	6,250	4,167
Maintenance	12,000	15,419
Allowance	2,580	1,075
Office Supplies	400	241
Audit	4,100	-
Water Testing/Regulatory exp	16,500	9,754
NS Utility & Review Bd	11,000	-
Depreciation	30,000	-
Power	13,000	8,676
Chemicals/Freight	20,000	16,163
Telephone	900	667
Insurance	3,000	3,000
Training	500	32
Debt Repayment	23,000	-
Total	<u>175,480</u>	<u>80,694</u>

Municipality of St. Mary's - Multi Year - Summary of Capital Projects -2024-2025								
		REVENUE				Expenses	Balance	
Opening Balance Est. > + Rev 24/25		703,440	269,120	232,066				
Project	Capital	CCBF	SSGF	Grants	Project Total	Nov 30/24	Nov 30/24	
1 I&I Recommendations Phase 1 &2		74,043		74,043	148,086	-	148,086	
4 Accessibility - Library/Recplex	21,454	-	-	92,278	113,732	38,811	74,921	
6 Dry Hydrant - Fishermans Hrb/PB		8,000	-		8,000	-	8,000	
7 Dry Hydrant		8,000	-		8,000	-	8,000	
11 Recplex Siding - Phase 2/Siding/Flooring	60,011		-	80,000	140,011	105,688	34,323	
17 Hydrant for line Flushing - Cameron Road	2,500		-		2,500	973	1,527	
19 Water - DAF/Filter		20,271	66,000		86,271	76,682	9,589	
22 Sewer - Outside grating	40,000				40,000	75,086	- 35,086	
23 Sewer - Inside railings/gratting		30,000			30,000	-	30,000	
26 Sewer - Hospital Rd Lift St Pump/Pipe	8,500		10,454	-	18,954	20,836	- 1,882	
28 Port Bickerton Lighthouse Road	5,000				5,000	3,650	1,350	
32 Sewer Testing Equipment/Blower		15,000			15,000	742	14,258	
34 Water Tr Pl.- Programmable Logic Controller/Auto Control System	57,357			57,357	114,714	-	114,714	
35 Facility Doors and Security/Fire System Upgra	20,000				20,000	4,117	15,883	
37 SSFG - WTP Upgrades	-	-	5,612		5,612	4,496	1,116	
38 Housing Project - Neighborhood Concept	-	-	100,000		100,000	53,848	46,152	
40 Recplex Zamboni	80,000				80,000	17,728	62,272	
42 Low Carbon Communities Solar Program * Not originally budgeted	25,000				25,000	-	25,000	
41 Water Tr Plant - Access Hatch	6,000				6,000	-	6,000	
43 EMO Emergency Shelter - Recplex	-	-	-	110,502	110,502	100,345	10,157	
39 Active Transportation Project	29,224	-	50,000	213,296	292,520	-	292,520	
Total		355,046	155,314	232,066	627,476	1,369,902	503,004	866,898
Ending Balance		348,394	113,806	-				

Fire Services Advisory Committee – Dry Hydrant

Selection of Dry Hydrant – Liscomb VFD

SUMMARY

The Fire Services Administration Policy defines that the municipality will fund and supply one dry hydrant annual and all of the municipal fire departments have until November 15 annually to apply. The Liscomb Volunteer Fire Department was the sole hall to apply this year. The Liscomb application was accepted by the Fire Services Advisory Committee meeting on November 19th, 2024

The new Liscomb dry hydrant will be placed at PID: 37521085 with the property owner's permission.

BACKGROUND

A dry hydrant is a static water source installed at a suitable location, such as a pond, lake, or river, providing an accessible means for firefighting units to draw water for emergency use. The Fire Services Administration Policy dictates that the selection and installation of such hydrants must be based on factors like water availability, accessibility, hydrant condition, and geographic coverage to ensure maximum coverage for firefighting operations.

Currently, Liscomb Volunteer Fire Department faces challenges in rural areas where water sources are limited or inaccessible. This gap has led to delays in firefighting response and potential threats to property and lives during large fires

CONSIDERATIONS

Municipal staff will perform the work to:

1. Have the hydrant designed (engineering)
2. Complete the permit with ministry of the environment
3. Have the hydrant installed (spring calendar 2025)
4. Have the hydrant put on title on the subject property

This item is part of the current year approved fiscal budget. \$8000.00 is reserved in the 2024/2025 capital budget under funding provided by the Canada Community Building Fund.

RECOMMENDATIONS

That Municipal Council approves the selection and installation of a dry hydrant to Liscomb Volunteer Fire Department as per the Fire Services Administration Policy.

Staff Report



2025 2026 Operating and Capital Budget Deliberations Timeline

Department of Finance

SUMMARY

This report will help aid both Municipal Council and staff in preparing a timeline and overall direction for the preparation of the 2025-2026 Municipal Operating and Capital Budgets for the Municipal. In conclusion this report will help determine and set the date for the Annual General meeting of St. Mary's Municipal Council where the 2025-2026 Budgets will be approved and the 2025-26 tax rates will be set.

PROPOSED 2025 2026 BUDGET PREP TIMELINE

Items/Topic	Date/Meeting
Staff Report – 2025 2026 Operating and Capital Budget Deliberation Timeline	COTW – January 2 nd , 2025
Staff Report – 2025 2026 Uniform Assessment	COTW – January 2 nd , 2025
Staff Report – 2025 Assessment Roll Summary	COTW – January 2 nd 2025
Staff Report – 2025 2026 Low Income Tax Exp Application	COTW – January 15 th , 2025
Presentation of 1 st Draft of Municipal Operating Budget	COTW– February 5 th , 2025
Presentation of 2 nd Draft of Municipal Operating Budget	COTW–February 19 th , 2025
Staff Report – 2025-2026 General Government Grants	COTW – March 5 th , 2025
Presentation of 2025 2026 Capital Budgets	COTW – March 5 th , 2025
Presentation of 3 rd Draft of 2025 2026 Municipal Budgets – if required	COTW – March 19 th , 2025
Annual General Meeting	AGM – April 2 nd 2025 at 7:00pm

RECOMMENDATIONS

Council recommends setting the 2025 2026 Annual General Meeting date as Wednesday, April 8th, 2025 at 7:00pm.

COTW Meeting – January 2nd, 2025

Staff Report



2025 2026 Uniform Assessment

Department of Finance

SUMMARY

Prior to the beginning of each fiscal year Municipalities across Nova Scotia receive their individual uniform assessment (UA) calculation schedule to assist with budget preparations and deliberations.

BACKGROUND

The definition and calculation details of uniform assessment for a municipality can be found in the Municipal Grants Act under Section 14. A municipality's UA is used to calculate the provincial mandatory education tax expense by multiplying it by the provincial education tax rate. The provincial education tax rate has remained unchanged for the last several years.

CONSIDERATIONS

	2022/2023	2023/2024	2024/2025	2025/2026
Uniform Assessment	198,581,346	209,306,488	230,636,339	\$251,858,658
Education Rate	\$0.3048 per \$100 of UA	\$0.3048 per \$100 of UA	\$0.3048 per \$100 of UA	\$0.3048 per \$100 of UA
Education Expense	\$605,546	\$637,966	\$702,980	\$767,665

- Based on the above information and the 2025-2026 Uniform Assessment the Education expense for the Municipality for the fiscal year 2025-2026 will increase by \$64,685, a 9.20% increase from 2024-2025.

RECOMMENDATIONS

For information purposes only to aid in the 2025/2026 budget deliberations and show the Education Expense for 2025/26.

Uniform Assessment Calculation Schedule - 2025-2026

Municipality of the District of St. Mary's

Line Number	Line Name	Revenue Residential & Resource	Revenue Commercial	Assessment or CVR Res	Assessment or CVR Comm	Total
UA1001	Tax Rate (per \$100 of Assessment)			0.96000	2.2700	
UA1011	Assessed Market Value			276,773,200	26,452,600	303,225,800
UA1021	Capping Adjustment			-63,853,700		-63,853,700
UA1031	Taxable Assessment			212,919,500	26,452,600	239,372,100
UA1041	Special Tax Agreements					
UA1051	Shared Tax Revenue-Section 14(2)					
UA1061	25% of Seasonal Tourist Business Assessment					
UA1071	Charitable Properties-Section 14(1)(b)	-2,501	-33,614	-260,521	-1,480,793	-1,741,314
UA1081	Water Utility					
UA1091	Misc Adjustment (3% Other)					
UA1101	Special Tax Agreements					
UA1111	Shared Tax Revenue-Section 14(2)					
UA1121	Fire Protection, Provincial Properties	1,250	1,764	130,208	77,709	207,918
UA1131	Crown Timber Lands		118,833		5,234,934	5,234,934
UA1141	Federal Government Agencies GIL	10,023	18,790	1,044,063	827,753	1,871,816
UA1151	Provincial Government GIL	9,857	16,311	1,026,771	718,546	1,745,317
UA1161	Properties of Supported Institutions					
UA1201	Farm Property Acreage	11,093		1,155,521		1,155,521
UA1205	Conservation GIL					
UA1211	Forest Property Tax (Less than 50,000 Acres)	13,870		1,444,792		1,444,792
UA1215	Forest Property Tax (50,000 Acres or More)		28,624		1,260,969	1,260,969
UA1221	Recreational Property Tax					
UA1225	Bell Aliant		18,433		812,026	812,026
UA1231	Nova Scotia Power Inc. GIL		4,367		192,379	192,379
UA1235	Nova Scotia Liquor Commission				302,200	302,200
UA1241	Other Provincial Government Agencies GIL					
UA1245	Wind Farm Payment from Provincial GIL					
UA1251	Wind Farm Taxes From Developers					
UA1255	Total Uniform Assessment			217,460,333	34,398,324	251,858,658

Staff Report



2025 Property Tax Assessment Roll Summary

SUMMARY

The following report is designed to provide Council and staff with an overview of the 2025 Property Tax Assessments for the Municipality of the District of St. Mary's compared to the 2024 Property Tax Assessments. A comparison of the potential tax revenue impacts is also provided and analyzed.

BACKGROUND

Annually on December 31st, Property Valuation Services Corporation (PVSC) sends the complete property tax assessment roll to each municipality in Nova Scotia individually. Municipalities use the assessment roll to calculate property taxes. Once received, staff review the roll and potential revenue impacts ahead of the Municipal budgets to assist with budget deliberations. It is important to note that it is not until January 13th 2025 that PVSC mails out property assessment notices to Nova Scotia property owners. Property owners have until February 13th, 2025 to appeal their assessments with PVSC. Appeal changes and rulings are not reflected in this year-over-year comparison report.

CONSIDERATIONS

	2024/2025	2025/2026	Difference	Revenue Increase
Residential Assessment	183,776,100	196,414,300	12,638,200	\$121,327
Resource Assessment	29,503,500	30,521,000	1,017,500	\$9,768
Commercial Assessment	26,754,800	26,596,600	-158,200	-\$3,591
# of Dwellings	1,907	1,907	0 units	nil effect
Dollar value of one cent on tax rate	\$24,003	\$25,353	\$1,350	n/a
CAP Rate on Residential Assessments	3.20%	1.5%	n/a	n/a

- Revenue increase section is based on using 2024/25 tax rates applied to the 2025/26 property tax assessments. Total potential revenue increase - if the tax rates remain the same as 2024/25 is \$127,504.

Staff Report



- Overall increase in taxable assessments from 2024-2025 to 2025-2026 is 5.63%, where last year the increase was 9.31%.

RECOMMENDATIONS

For information purposes only to aid in the 2025/2026 budget deliberations and show the potential increase in tax revenue from 2024/25 to 2025/26.