

TANTRAMAR
2024 GENERAL OPERATING BUDGET
DRAFT

NOVEMBER 1, 2023

GOALS FOR 2024 BUDGET

- FUND ALL AREAS OF BUDGET TO LEVELS NEEDED WITH THE FOLLOWING OBJECTIVES:
 - REVIEW PROCESS USED BY PROVINCE IN 2023
 - 5 YEARS FOR LSD TO PAY FOR SHARED SERVICES (BEGINNING 2023)
 - MAX \$0.05 INCREASE FOR LOCAL SERVICE DISTRICTS
 - FORMER TOWN SACKVILLE AND VILLAGE DORCHESTER CONTINUE TO SUBSIDIZE
 - FUND ALL BUDGETS AT LEVELS NEEDED TO RUN THE PROGRAMS
 - CURRENT PROGRAMS CONTINUE WITH EXTRA EMPHASIS THROUGHOUT TANTRAMAR
 - INCREASES IN SOME AREAS
 - GARBAGE AND WASTE DISPOSAL
 - POLICING AND CRIME PREVENTION
 - INSURANCE
 - REGIONAL SERVICE COMMISSION COSTS
 - FIRE PROTECTION AND TRAINING
 - FUEL

- PERFORM ALL GENERAL CAPITAL WITH CAPITAL OUT OF REVENUE
 - CAPITAL FROM OPERATING FUNDED AT 100% IN 2024
 - INCREASE IN FUNDING TO ALLOW FOR PROJECTS THAT BENEFIT ALL OF TANTRAMAR
 - \$1,515,000 CAPITAL OUT OF REVENUE 2024
 - \$1,298,000 CAPITAL OUT OF REVENUE 2023

	Shared Services All	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2023 Tax Base	\$ 1,025,955,750	\$ 781,892,970	\$ 70,849,940	\$ 121,379,550	\$ 38,241,990	\$ 13,591,300
2024 Tax Base Residential	\$ 939,499,000	\$ 754,755,000	\$ 33,510,100	\$ 105,674,800	\$ 32,508,000	\$ 13,051,100
2024 Tax Base Non-Residential	\$ 104,080,400	\$ 58,052,100	\$ 23,752,300	\$ 15,428,300	\$ 5,884,000	\$ 963,700
2024 Tax Base Heavy Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Base	\$ 1,116,435,680	\$ 853,443,570	\$ 73,889,010	\$ 131,902,910	\$ 42,510,800	\$ 14,689,390
	8.82%	9.15%	4.29%	8.67%	11.16%	8.08%
EQUALIZATION AND CORE FUNDING IN 2023		\$ 167,337				
EQUALIZATION AND CORE FUNDING IN 2024		\$ 137,334	-\$ 30,003	DECREASE IN YEAR OVER YEAR		
PAYMENTS TO REGIONAL SERVICE COMM IN 2023		\$ 555,518				
PAYMENTS TO REGIONAL SERVICE COMM IN 2024		\$ 584,968	\$ 29,450	INCREASE IN YEAR OVER YEAR		

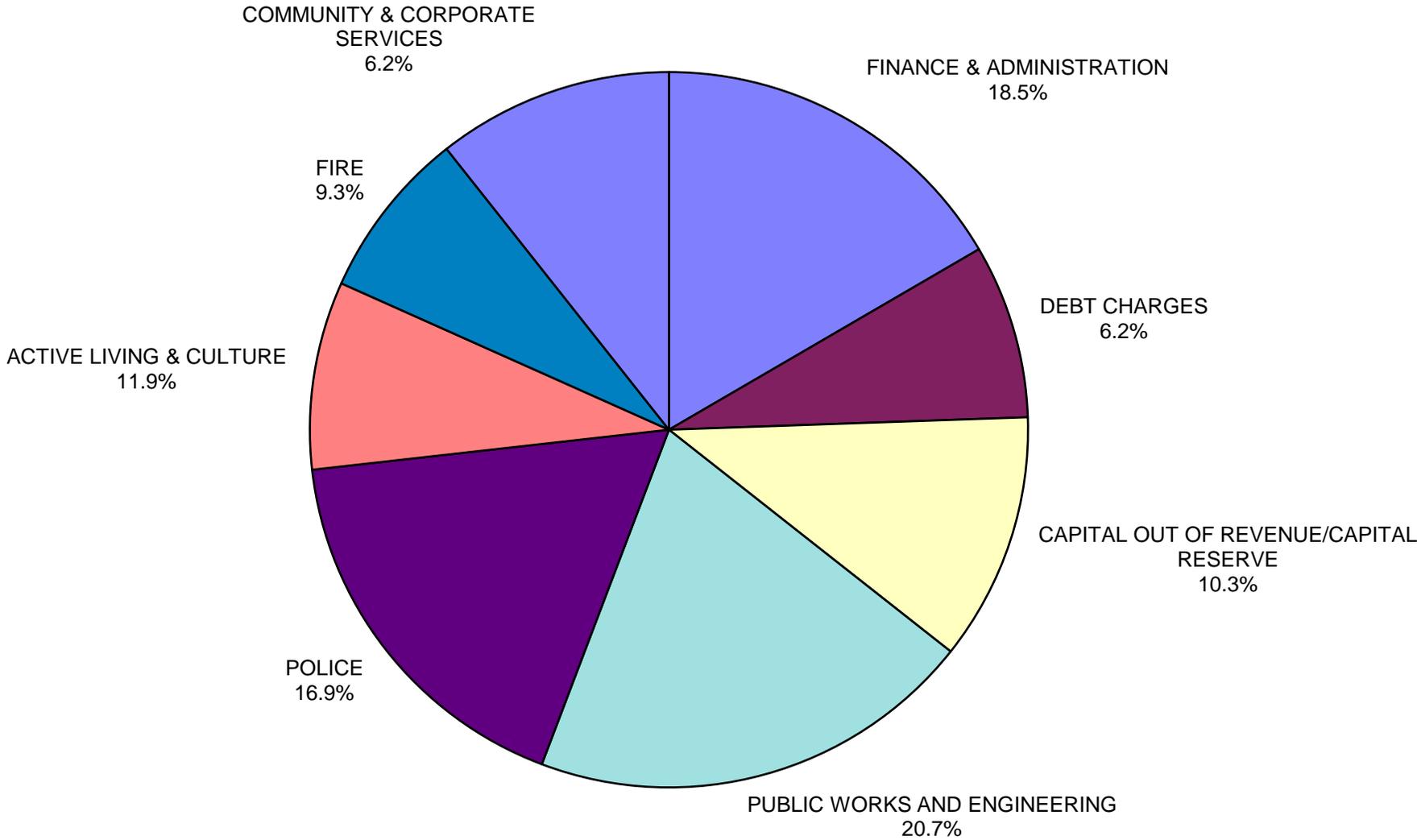
EQUALIZATION GRANTS HISTORY

Year	Uncon/Equil	Tax Rate
1993	\$ 1,020,269	1.2679
1998	\$ 763,605	1.3300
2003	\$ 580,914	1.5100
2008	\$ 543,944	1.5350
2013	\$ 371,601	1.5350
2014	\$ 217,185	1.5350
2015	\$ 63,412	1.5500
2016	\$ 64,884	1.5500
2017	\$ 65,294	1.5500
2018	\$ 66,007	1.5600
2019	\$ 65,757	1.5600
2020	\$ 67,548	1.5600
2021	\$ 81,771	1.5600
2022	\$ 76,666	1.5600
(29 YEARS) 1993-2022	\$ (943,603)	0.2921
% Difference	-92.5%	
Tax Rate Diff.	(0.2371)	

2024 DRAFT GENERAL OPERATING BUDGET DRAFT EXPENSES

	<u>2024</u>
<u>FINANCE & ADMINISTRATION</u>	<u>\$3,104,810</u>
<u>CAPITAL RESERVE FUND TRANSFER</u>	<u>\$200,000</u>
<u>DEBT CHARGES</u>	<u>\$1,039,990</u>
<u>CAPITAL OUT OF REVENUE</u>	<u>\$1,515,000</u>
<u>PUBLIC WORKS & ENG.</u>	<u>\$3,462,385</u>
<u>POLICE</u>	<u>\$2,832,113</u>
<u>ACTIVE LIVING AND CULTURE</u>	<u>\$1,991,193</u>
<u>FIRE</u>	<u>\$1,548,505</u>
<u>COMMUNITY & CORPORATE SERVICES</u>	<u>\$1,034,304</u>
	 \$16,728,299

**TANTRAMAR
2024 DRAFT GENERAL OPERATING BUDGET**



2024 DRAFT GENERAL BUDGET SOURCES OF REVENUE

	<u>2024</u>	<u>Percentage</u>
FINANCE AND ADMINISTRATION	\$ 368,842	2.20%
EQUALIZATION GRANT	\$ 137,334	0.82%
PROPERTY TAXES	\$ 15,454,536	92.39%
PUBLIC WORKS & ENGINEERING	\$ 114,333	0.68%
POLICE	\$ 363,000	2.17%
ACTIVE LIVING AND CULTURE	\$ 254,200	1.52%
FIRE	\$ 13,554	0.08%
COMMUNITY AND CORPORATE SERVICES	\$ 22,500	0.13%
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	\$ 16,728,299	

EXAMPLES OF LOCAL SERVICES

- ROAD-RELATED SERVICES IN FORMER LOCAL GOVERNMENT ARE PAID FOR BY FORMER LOCAL GOVERNMENT ONLY
 - ROADS, SIDEWALKS, STORM SEWERS, MAINTENANCE, BUILDINGS, ETC.
- STREETLIGHTS
- WATER COSTS TRANSFER
- GRANTS TO ORGANIZATIONS FOR 2023 ONLY. BEGINNING IN 2024, THESE WOULD THEN BECOME SHARED SERVICES
- DEBT
 - FORMER DEBT BEFORE RESTRUCTURING REMAINS WITH THE FORMER ENTITY (ELG WILL PROVIDE REPORT)
 - FUTURE DEBT ARISING FROM ANY AUTHORITY TO BORROW THAT WAS OBTAINED BEFORE RESTRUCTURING (ELG WILL PROVIDE REPORT)
 - DEBT RELATED TO TRANSPORTATION SERVICES STAYS WITHIN THE FORMER LG SUBUNIT (THE BREAKDOWN SHOULD BE MADE BY THE LOCAL GOVERNMENT STAFF)
- TRANSFERS TO RESERVES FOR LOCAL SERVICES
- CAPITAL FROM OPERATIONS FOR LOCAL SERVICES
- TRANSIT (UNTIL THE SERVICE IS PROVIDED TO THE AREA)
- FOR 2023 AND 2024 ONLY, THE SURPLUS AND DEFICIT OF EACH FORMER ENTITY WILL BE A LOCAL SERVICE. BEGINNING IN 2025, THE NEW ENTITY SHOULD ONLY HAVE ONE SURPLUS DEFICIT AND SHOULD BE PART OF THE SHARED SERVICES.

EXAMPLES OF SHARED SERVICES

- GENERAL GOVERNMENT SERVICES (CAO, ACCOUNTING, COUNCIL, ETC.)
- ENVIRONMENTAL HEALTH SERVICES
 - SOLID WASTE COLLECTION AND DISPOSAL
 - THERE COULD BE A NEED TO MAKE SOLID WASTE COLLECTION A LOCAL SERVICE UNTIL THE ACTUAL CONTRACTS ARE OVER AND THE NEW ENTITY IS UNDER THE SAME CONTRACT, OR IF AN ACTUAL MUNICIPALITY HAS ITS OWN COLLECTION SERVICE, OR THERE IS RECYCLING IN ONE AREA BUT NOT IN THE OTHER, ETC. THIS SHOULD BE LOOKED AT ON A CASE-BY-CASE BASIS
- RECREATION AND CULTURE SERVICES (ARENA, POOL, LIBRARY, ETC.)
- ENVIRONMENTAL DEVELOPMENT SERVICES (TOURISM, MARKETS, COMMUNITY DEVELOPMENT, ECONOMIC DEVELOPMENT)
- EMERGENCY MEASURES (DISPATCH, ETC.)
- DOG CONTROL (SPCA CONTRACT WILL BE RESPECTED UNTIL 2025)
- BANK FEES AND INTEREST COSTS FOR THE DAY-TO-DAY MANAGEMENT OF THE MUNICIPALITY
- NEW DEBT COSTS FOR ASSETS RELATED TO SHARED SERVICES

SUBUNITS

DURING TRANSITION IT WILL LIKELY BE NECESSARY TO MAINTAIN MULTIPLE SUBUNITS. HOWEVER, THE GOAL IN THE FUTURE SHOULD BE TO REDUCE THE NUMBER OF SUBUNITS. THE RATIONALE FOR THE REDUCTION IS TO STREAMLINE THE BUDGET PROCESS AND MAKE FUTURE FINANCIAL DECISIONS EASIER. AS THE TRANSITION PROGRESSES, WHEN TAX RATES BECOME VERY SIMILAR IN TWO SUBUNITS, THE FUTURE COUNCIL SHOULD LOOK AT MERGING THEM IF THEY RECEIVE THE SAME LEVEL OF SERVICES. IT IS IMPORTANT TO REMEMBER THAT A FORMER LG AND FORMER LSD (LOCAL SERVICE DISTRICT) CANNOT BE COMBINED DUE TO THE \$0.4115 RATE THAT NEEDS TO BE APPLIED IN FORMER LSD.

GENERAL REVENUE

SHARED

FINANCE AND ADMINISTRATION

2024

BUILDING PERMITS \$ 80,000

INTEREST REVENUE \$ 15,000

OTHER REVENUE \$ 5,000

EQUALIZATION & CORE FUNDING \$ 137,334

TOTAL SHARED FINANCE AND ADMINISTRATION \$ 237,334

POLICING

2024

MUNICIPAL BY-LAWS

\$ 15,000

RCMP RENT OF OFFICE SPACE

\$ 340,500

TOTAL SHARED POLICING

\$ 355,500

FIRE PROTECTION

2024

SALE OF SERVICES

\$ 3,554

FALSE ALARMS AND OTHER REVENUE

\$ 10,000

TOTAL SHARED FIRE PROTECTION

\$ 13,554

ACTIVE LIVING AND CULTURE

2024

RENTALS	\$ 165,500
ADVERTISING/GRANTS	\$ 19,000
CANTEEN SALES	\$ 44,000
PROGRAMMING ACTIVITIES	\$ 17,000
SWIMMING AND OTHER REVENUE	\$ 8,700
TOTAL SHARED ACTIVE LIVING AND CULTURE	<u>\$ 254,200</u>

COMMUNITY & CORPORATE SERVICES

2024

TOURISM ACTIVITIES

\$ 1,500

PROPERTY RENTALS

\$ 9,000

GRANTS AND OTHER REVENUE

\$ 12,000

TOTAL COMMUNITY & CORPORATE SERVICES

\$ 22,500

GENERAL EXPENSES
SHARED

FINANCE AND ADMINISTRATION

2024

LEGISLATIVE SERVICES (Mayor/Council/UMNB/FCM)	\$ 324,605
ADMINISTRATION (CAO/Treasurer/Clerk/HR/Accounting/etc)	\$ 989,885
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	\$ 178,788
OFFICE OPERATIONS (Supplies/Equipment/Advertising/Net HST)	\$ 94,320
COMPUTER SYSTEMS MANAGEMENT	\$ 143,500
AUDIT, LEGAL AND HR CONSULTING SERVICES	\$ 195,000

REGIONAL SERVICE COMMISSION	\$ 370,870
INSURANCE	\$ 430,000
LIBRARY SERVICES SACKVILLE/DORCHESTER	\$ 71,291
EMERGENCY MEASURES	\$ 30,000
OTHER FINANCIAL EXPENSES (Banking/New Initiatives/Payroll/Recognition)	\$ 64,000
ASSESSMENT COSTS TO SERVICE NB	\$ 212,550
SHARED DEBT PAYMENTS	\$ 298,449
SHARED CAPITAL OUT OF REVENUE	\$ 390,000
TOTAL SHARED FINANCE AND ADMINISTRATION	<u>\$3,793,258</u>

ENGINEERING AND PUBLIC WORKS

2024

REGIONAL SERVICE COMMISSION WASTE

\$ 172,131

TOTAL SHARED ENGINEERING AND PUBLIC WOR

\$ 172,131

POLICING

2024

SOUTH EAST REGIONAL SERVICE COMMISSION \$ 2,507

BY-LAW ENFORCEMENT SERVICES \$ 174,582

TOTAL SHARED POLICING \$ 177,089

FIRE PROTECTION

2024

ADMINISTRATION
(Public Safety/Chiefs/PT Volunteers) \$ 477,948

TRAINING SERVICES \$ 65,000

BUILDING SERVICES
(Power/Phones/Taxes/Repairs/Cleaning) \$ 275,950

EQUIPMENT AND OTHER
(Repairs/Testing/Clothing/Foam/Equipment) \$ 235,300

OFFICE OPERATIONS
(Supplies/Advertising/Net HST) \$ 46,855

DISPATCH SERVICES \$ 71,452

TOTAL SHARED FIRE PROTECTION \$1,172,505

ACTIVE LIVING AND CULTURE

2024

STAFFING SERVICES (Administration/Parks/Arena)	\$1,084,474
PARKS FACILITIES (Beechill/Waterfowl/Memorial/Ballfields/VCC/etc)	\$ 243,454
ARENA OPERATIONS (Building/Ice/Grounds/Equipment)	\$ 229,000
CANTEEN SERVICES (Staffing/Beverages/Food/Equipment)	\$ 61,000

OFFICE OPERATIONS (Supplies/Advertising/Service Contracts/HST)	\$ 47,905
PROGRAMMING EVENTS (Festivals/Events/Fall Fair)	\$ 152,800
PROGRAMMING ACTIVITIES (Activities/Equipment/Swimming/Programs)	\$ 55,000
SOUTH EAST REGIONAL SERVICE COMMISSION	\$ 7,560
GRANTS AND DONATIONS	\$ 110,000
TOTAL SHARED ACTIVE LIVING AND CULTURE	<u><u>\$1,991,193</u></u>

COMMUNITY & CORPORATE SERVICES



2024

STAFFING SERVICES (Corporate/Tourism/Marketing/Comms/Students)	\$ 581,389
OFFICE OPERATIONS (Supplies/Phone/Postage/Meetings)	\$ 23,003
TOURISM BUILDING (Power/Repairs/Cleaning/Taxes)	\$ 39,162
BUSINESS DEVELOPMENT, ART AND HERITAGE (Initiatives/Grants/Artists)	\$ 69,000

TOURISM OTHER (Advertising/Brochures/Winter Lights/Promotions)	\$ 86,128
MARKETING AND COMMUNICAITONS (Advertising/Equipment/Media/Events)	\$ 35,457
CORPORATE PROJECTS (Public Art/Studies/Plans/Health Care/Community)	\$ 113,264
CLIMATE CHANGE INITIATIVES	\$ 30,000
SOUTH EAST REGIONAL SERVICE COMMISSION	\$ 31,900
TOTAL COMMUNITY & CORPORATE SERVICES	<u>\$1,009,303</u>

Shared
Services All

	Total Expenses	\$	8,315,480
LESS:	Total Revenue	\$	883,088
NET:	Expenses for Tax Rate	\$	7,432,392

TANTRAMAR TOTAL

2024 Tax Base Residential	\$	939,499,000
2024 Tax Base Non-Residential	\$	104,080,400
2024 Tax Base Heavy Industrial	\$	-
Total Tax Base	\$	1,116,435,680

	SACKVILLE	DORCHESTER	SACKVILLE LSD	POINTE DE BUTE LSD	DORCHESTER LSD	
SHARED TAX RATE	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095	90%
2023 SHARED TAX RATE	\$ 0.6304	\$ 0.6304	\$ 0.6304	\$ 0.6304	\$ 0.6304	

GENERAL REVENUE

NON-SHARED

<u>FINANCE AND ADMINISTRATION</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
FEDERAL GRANT ADJUSTMENT		\$ 11			
SURPLUS FROM 2ND PRIOR YEAR	\$ 69,195	\$153,729	\$ 7,287	\$ 35,749	\$ 2,871
TOTAL NON-SHARED FINANCE AND ADMINISTRATION	<u>\$ 69,195</u>	<u>\$153,740</u>	<u>\$ 7,287</u>	<u>\$ 35,749</u>	<u>\$ 2,871</u>

<u>ENGINEERING AND PUBLIC WORKS</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
LANEMARKINGS	\$ 5,500				
ROADS AND STREETS GRANT	\$ 78,682	\$ 6,651			
CULVERTS AND OTHER	\$ 22,000	\$ 1,500			
TOTAL NON-SHARED ENGINEERING AND PUBLIC	<u>\$ 106,182</u>	<u>\$ 8,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>POLICING</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
DOG LICENSES		\$ 7,500				
TOTAL NON-SHARED POLICING		<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>FIRE PROTECTION</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
NOT APPLICABLE ALL SHARED						
TOTAL NON-SHARED FIRE PROTECTION		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ACTIVE LIVING AND CULTURE

SACK

DORCH

SACK LD

PDB LD

DORCH LD

NOT APPLICABLE ALL SHARED

TOTAL NON-SHARED ACTIVE LIVING AND CULTU \$ - \$ - \$ - \$ - \$ -

COMMUNITY & CORPORATE SERVICES

SACK

DORCH

SACK LD

PDB LD

DORCH LD

NOT APPLICABLE ALL SHARED

TOTAL NON-SHARED COMMUNITY & CORPORAT \$ - \$ - \$ - \$ - \$ -

GENERAL EXPENSES

NON-SHARED

<u>FINANCE AND ADMINISTRATION</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
TRANSFER TO RESERVE FUNDS FOR FUTURE CAP	\$ 200,000				
FORMER MUNICIPAL DEBTS	\$ 733,792	\$ 7,749			
LOCAL CAPITAL OUT OF REVENUE	\$ 975,000	\$150,000			
TOTAL NON-SHARED FINANCE AND ADMINISTRATION	<u>\$1,908,792</u>	<u>\$157,749</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>ENGINEERING AND PUBLIC WORKS</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
STAFFING SERVICES (PW & Engineering Staff)	\$1,208,885	\$150,614			
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	\$ 86,823	\$ 10,500			
OFFICE OPERATIONS (Supplies/Advertising/HST)	\$ 67,548	\$ 13,273			
SUMMER OPERATIONS (Patching/Culverts/Sidewalk/Gas/Vehicle Repairs)	\$ 455,000	\$ 45,450			
WINTER OPERATIONS (Salt/Sand/Blades/Rentals/Gas/Vehicle Repairs)	\$ 303,000	\$111,000			
OTHER PUBLIC WORKS (Railways/Street Lights/Lane Markings/Signs)	\$ 234,000	\$ 22,000	\$ 2,000	\$ 1,000	\$ 1,000
GARBAGE AND WASTE	\$ 355,703	\$ 38,058	\$108,336	\$ 34,163	\$ 12,330
ENGINEERING OPERATIONS	\$ 29,571				
TOTAL NON-SHARED ENGINEERING & PUBLIC WORKS	<u>\$2,740,530</u>	<u>\$390,895</u>	<u>\$110,336</u>	<u>\$ 35,163</u>	<u>\$ 13,330</u>

<u>POLICING</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
CROSSING GUARDS AND JAILERS	\$ 49,423				
BUILDING SERVICES RCMP STATION	\$ 153,600				
ANIMAL AND PEST CONTROL	\$ 31,500	\$ 500	\$ 3,280	\$ 1,029	\$ 371
RCMP SERVICES	\$1,906,695	\$178,019	\$231,710	\$ 72,681	\$ 26,216
TOTAL NON-SHARED POLICING	<u>\$2,141,218</u>	<u>\$178,519</u>	<u>\$234,990</u>	<u>\$ 73,710</u>	<u>\$ 26,587</u>

<u>FIRE PROTECTION</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
WATER COSTS TRANSFER FOR FIRE PROTECTION	\$ 336,000	\$ 40,000			
TOTAL NON-SHARED FIRE PROTECTION	<u>\$ 336,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>ACTIVE LIVING AND CULTURE</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
NOT APPLICABLE ALL SERVICES NON-SHARED					
TOTAL NON-SHARED ACTIVE LIVING AND CULTU	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>COMMUNITY & CORPORATE SERVICES</u>	<u>SACK</u>	<u>DORCH</u>	<u>SACK LD</u>	<u>PDB LD</u>	<u>DORCH LD</u>
RENAISSANCE SACKVILLE	\$ 25,000				
TOTAL NON-SHARED COMMUNITY & CORPORAT	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
	Total Expenses	\$ 7,151,540	\$ 767,163	\$ 345,326	\$ 108,872	\$ 39,917
LESS:	Total Revenue	\$ 182,877	\$ 161,891	\$ 7,287	\$ 35,749	\$ 2,871
NET:	Expenses for Tax Rate	\$ 6,968,663	\$ 605,272	\$ 338,039	\$ 73,123	\$ 37,046

	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2024 Tax Base Residential	\$ 754,755,000	\$ 33,510,100	\$ 105,674,800	\$ 32,508,000	\$ 13,051,100
2024 Tax Base Non-Residential	\$ 58,052,100	\$ 23,752,300	\$ 15,428,300	\$ 5,884,000	\$ 963,700
2024 Tax Base Heavy Industrial	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Base	\$ 853,443,570	\$ 73,889,010	\$ 131,902,910	\$ 42,510,800	\$ 14,689,390

	SACKVILLE	DORCHESTER	SACKVILLE LSD	POINTE DE BUTE LSD	DORCHESTER LSD
LOCAL TAX RATE 2024	\$ 0.8165	\$ 0.8192	\$ 0.2563	\$ 0.1720	\$ 0.2522
SHARED TAX RATE 2024	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095
TOTAL TAX RATE SHOULD BE 2024	\$ 1.4937	\$ 1.4964	\$ 0.8658	\$ 0.7815	\$ 0.8617

RATES WITH PROVINCIAL PROCESS USED IN 2023

	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2023 Local Tax Rate	\$ 0.8689	\$ 0.9080	\$ 0.2279	\$ 0.2261	\$ 0.2320
2023 Shared Tax Rate	\$ 0.6304	\$ 0.6304	\$ 0.5673	\$ 0.5673	\$ 0.5673
2023 Total Tax Rate should have been	\$ 1.4993	\$ 1.5384	\$ 0.7952	\$ 0.7934	\$ 0.7993
2023 Total Tax Rate as implemented	\$ 1.5484	\$ 1.5640	\$ 0.5125	\$ 0.7137	\$ 0.5911
Local Tax Rate 2024	\$ 0.8165	\$ 0.8192	\$ 0.2563	\$ 0.1720	\$ 0.2522
Shared Tax Rate 2024	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095
Total Tax Rate should be 2024	\$ 1.4937	\$ 1.4964	\$ 0.8658	\$ 0.7815	\$ 0.8617
Tax Rate Diff for Transitional Fnding			\$ 0.3533	\$ 0.0678	\$ 0.2706
Durration of Transitional Funding			4.0	4.0	4.0
			\$ 0.0883	\$ 0.0169	\$ 0.0676
Amount Transitional Funding	\$ -	\$ -	\$ 349,465	\$ 21,613	\$ 29,809
Tax Rate to Fund Transitional Funding	\$ 0.0432	\$ 0.0432			
Total Tax Rate for 2024	\$ 1.5370	\$ 1.5396	\$ 0.6008	\$ 0.7306	\$ 0.6587
Tax Rate Change Year over Year	-\$ 0.0114	-\$ 0.0244	\$ 0.0883	\$ 0.0169	\$ 0.0676

RATES WITH TAX RATE DIFFERENTIAL IMPLEMENTED

	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2023 Local Tax Rate	\$ 0.8689	\$ 0.9080	\$ 0.2279	\$ 0.2261	\$ 0.2320
2023 Shared Tax Rate	\$ 0.6304	\$ 0.6304	\$ 0.5673	\$ 0.5673	\$ 0.5673
2023 Total Tax Rate should have been	\$ 1.4993	\$ 1.5384	\$ 0.7952	\$ 0.7934	\$ 0.7993
2023 Total Tax Rate as implemented	\$ 1.5484	\$ 1.5640	\$ 0.5125	\$ 0.7137	\$ 0.5911
Local Tax Rate 2024	\$ 0.8165	\$ 0.8192	\$ 0.2563	\$ 0.1720	\$ 0.2522
Shared Tax Rate 2024	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095
Total Tax Rate should be 2024	\$ 1.4937	\$ 1.4964	\$ 0.8658	\$ 0.7815	\$ 0.8617
Tax Rate Diff for Transitional Fnding			\$ 0.3533	\$ 0.0678	\$ 0.2706
Durration of Transitional Funding			7.07	1.36	5.41
			\$ 0.0500	\$ 0.0500	\$ 0.0500
Amount Transitional Funding	\$ -	\$ -	\$ 400,047	\$ 7,550	\$ 32,399
Tax Rate to Fund Transitional Funding	\$ 0.0474	\$ 0.0474			
Total Tax Rate for 2024	\$ 1.5412	\$ 1.5438	\$ 0.5625	\$ 0.7637	\$ 0.6411
Tax Rate Change Year over Year	-\$ 0.0072	-\$ 0.0202	\$ 0.0500	\$ 0.0500	\$ 0.0500

RECOMMENDATIONS

1. SET TAX RATE FOR EACH SUB-ENTITY AS FOLLOWS DIFFERENCE

SACKVILLE TOWN	1.5412	-0.0072
DORCHESTER VILLAGE	1.5438	-0.0202
SACKVILLE LSD	0.5625	+0.0500
POINT DE BUTE LSD	0.7637	+0.0500
DORCHESTER LSD	0.6411	+0.0500

2. REVIEW POLICING MPSA VS PPSA WITH CHANGE IN 2024 AS REQUIRED

3. REVIEW MERGING SACKVILLE TOWN & DORCHESTER VILLAGE TAX RATES IN 2025 (DEADLINE JUNE 2024)

4. CIVIC CENTER RENTALS FOR YOUTH BE CHARGED NON-PRIME RATE (CURRENTLY \$155 VS \$93)
 - PROVIDING USERS PUT SAVINGS INTO REDUCED FEES

5. TOTAL CAPITAL OUT OF REVENUE (ALL CAPITAL DONE – NO BORROWING)

SHARED	\$ 390,000
SACKVILLE TOWN	\$ 975,000
DORCHESTER VILLAGE	<u>\$ 150,000</u>
	\$1,515,000

6. TRANSFER TO RESERVE OF \$200,000 FOR FUTURE CAPITAL PURCHASES (TOTAL \$1,715,000)

7. MAINTAIN ALL CURRENT PROGRAM SERVICES (SHARED SERVICES CONTINUE TO EXPAND TO TANTRAMAR)

8. MAINTAIN NON-RESIDENTIAL RATE @ 1.7 TIMES RESIDENTIAL RATE

2024 BUDGET

NOVEMBER 6, 2023

2024 OPERATING BUDGET

POLICING



Pre-LGR Census Population		New LGR Entities Population	
MPSA Contract	Pre-LGR Population	MPSA Contract	New LGR Population
02-Campbellton	7,047	02-Campbellton	11,995
06-Grand-Bouctouche	2,513	06-Grand-Bouctouche	5,653
07-Tantramar	6,099	07-Tantramar	9,019
08-Hampton OLD*	4,395	08-Hampton OLD*	0
09-Hampton NEW*	0	09-Hampton NEW*	9,326
10-Saint Andrews	2,048	10-Saint Andrews	2,953
11-Oromocto	9,045	11-Oromocto	11,905
Total	31,147	Total	50,851

population

increases

- Campbellton: ↑ 4,948
- Grand-Bouctouche: ↑ 3,140
- Tantramar: ↑ 2,920
- Hampton: ↑ 4,931
- Saint Andrews: ↑ 905
- Oromocto: ↑ 2,860



Pre-LGR KM2 per MPSA		NEW LGR KM2 per MPSA	
MPSA Contract	Pre-LGR KM2	MPSA Contract	New KM2
02-Campbellton	18.57	02-Campbellton	222.31
06-Grand-Bouctouche	18.33	06-Grand-Bouctouche	271.43
07-Tantramar	73.91	07-Tantramar	703.84
08-Hampton OLD*	20.97	08-Hampton OLD*	0.00
09-Hampton NEW*	0.00	09-Hampton NEW*	291.37
10-Saint Andrews	8.35	10-Saint Andrews	114.02
11-Oromocto	22.36	11-Oromocto	49.01
Total	162.49	Total	1,651.98

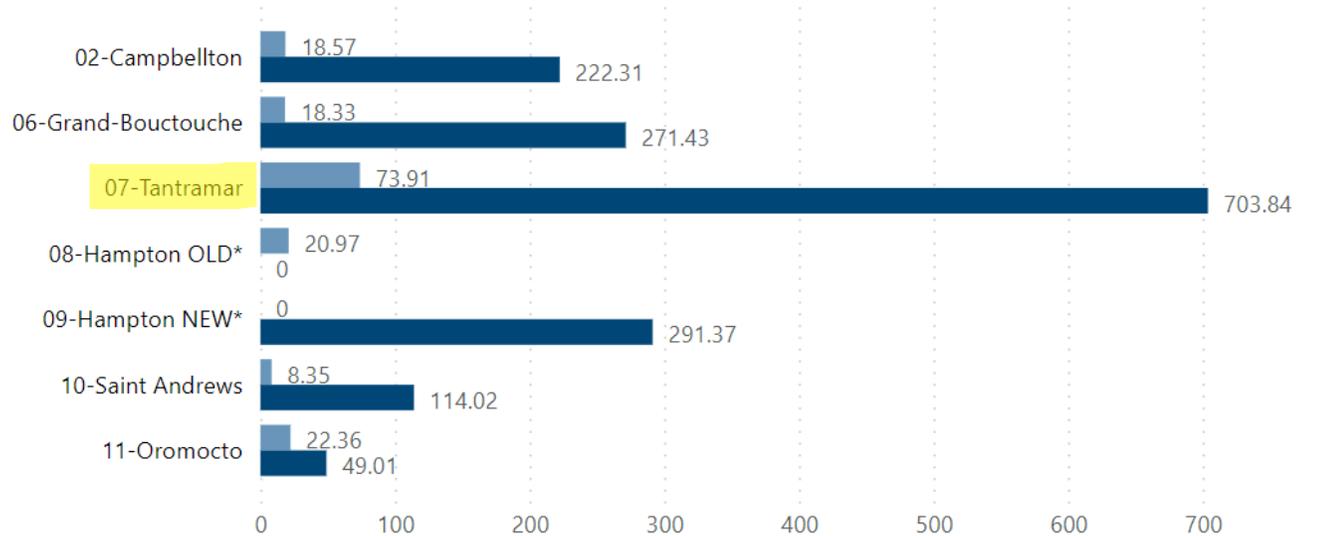
KM²



increases

KM2 Comparison by MPSA Contract

● Pre-LGR KM2 ● New LGR KM2



- Campbellton: ↑ 255.74 KM²
- Grand-Bouctouche: ↑ 253.10 KM²
- Tantramar: ↑ 29.93 KM²
- Hampton: ↑ 70.40 KM²
- Saint Andrews: ↑ 105.67 KM²
- Oromocto: ↑ 26.65 KM²



Annex A - 2023-03-01 Current Establishment		Estimated NEW MPSA Positions Cop:1000 Pop 1.2		Estimated NEW MPSA Positions Cop:1000 Pop 1.5	
MPSA Contract	# of RMs Current	MPSA Contract	# of RMs NEW 1.2	MPSA Contract	# of RMs NEW 1.5
02-Campbellton	18	02-Campbellton	14	02-Campbellton	18
06-Grand-Bouctouche	3	06-Grand-Bouctouche	7	06-Grand-Bouctouche	9
07-Tantramar	10	07-Tantramar	11	07-Tantramar	14
08-Hampton OLD*	5	08-Hampton OLD*	0	08-Hampton OLD*	0
09-Hampton NEW*	0	09-Hampton NEW*	11	09-Hampton NEW*	14
10-Saint Andrews	3	10-Saint Andrews	4	10-Saint Andrews	5
11-Oromocto	13	11-Oromocto	14	11-Oromocto	18
Total	52	Total	61	Total	78



← Recommendation - Additional RMs for MPSA Contracts

MPSA Contract - Recommended Additional RMs
 (NEW LGR Entity Boundaries)
 (All Hampton RMs moved to RSC 09)

MPSA Contract	# of RMs Current	New LGR Population	# of RMs Additional	Total RMs	Cop:Pop	New KM2	Cop:KM2
02-Campbellton	18	11,995	0	18	1.5	222.31	12.35
06-Grand-Bouctouche	3	5,653	5	8	1.4	271.43	33.93
07-Tantramar	10	9,019	3	13	1.4	703.84	54.14
09-Hampton NEW*	5	9,326	7	12	1.3	291.37	24.28
10-Saint Andrews	3	2,953	2	5	1.7	114.02	22.80
11-Oromocto	13	11,905	1	14	1.2	49.01	3.50
Total	52	50,851	18	70	8.5	1,651.98	151.01



		2024 Budget MPSA/PPSA Status Quo	2024 Budget as of April 1, 2024 Tantramar MPSA
Sackville Town	MPSA	\$ 1,774,839	\$ 443,710
Dorchester Village	PPSA	\$ 178,019	\$ 44,505
Sackville LSD	PPSA	\$ 231,710	\$ 57,928
Point de bute LSD	PPSA	\$ 72,681	\$ 18,170
Dorchester LSD	PPSA	\$ 26,216	\$ 6,554
MPSA Apr. to Dec.	PPSA		\$ 1,629,026
		<u>\$ 2,283,465</u>	<u>\$ 2,199,892</u>
			<u><u>-\$ 83,573</u></u>

SOLID WASTE

Solid Waste Collection & Transportation for 2024

	2023 Budget	2024 1st Draft	2024 Actual	Difference Budget 24	Difference Year/Year
Sackville LSD	\$ 74,203	\$ 103,884	\$ 89,227	-\$14,657	\$ 15,024
Point de Bute LSD	\$ 23,399	\$ 32,759	\$ 28,631	-\$4,128	\$ 5,232
Dorchester LSD	\$ 8,445	\$ 11,823	\$ 10,041	-\$1,782	\$ 1,596

RATES WITH TAX RATE DIFFERENTIAL IMPLEMENTED

	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2023 Local Tax Rate	\$ 0.8689	\$ 0.9080	\$ 0.2279	\$ 0.2261	\$ 0.2320
2023 Shared Tax Rate	\$ 0.6304	\$ 0.6304	\$ 0.5673	\$ 0.5673	\$ 0.5673
2023 Total Tax Rate should have been	\$ 1.4993	\$ 1.5384	\$ 0.7952	\$ 0.7934	\$ 0.7993
2023 Total Tax Rate as implemented	\$ 1.5484	\$ 1.5640	\$ 0.5125	\$ 0.7137	\$ 0.5911
Local Tax Rate 2024	\$ 0.8165	\$ 0.8192	\$ 0.2563	\$ 0.1720	\$ 0.2522
Shared Tax Rate 2024	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095
Total Tax Rate should be 2024	\$ 1.4937	\$ 1.4964	\$ 0.8658	\$ 0.7815	\$ 0.8617
Tax Rate Diff for Transitional Fnding			\$ 0.3533	\$ 0.0678	\$ 0.2706
Durration of Transitional Funding			7.07	1.36	5.41
			\$ 0.0500	\$ 0.0500	\$ 0.0500
Amount Transitional Funding	\$ -	\$ -	\$ 400,047	\$ 7,550	\$ 32,399
Tax Rate to Fund Transitional Funding	\$ 0.0474	\$ 0.0474			
Total Tax Rate for 2024	\$ 1.5412	\$ 1.5438	\$ 0.5625	\$ 0.7637	\$ 0.6411
Tax Rate Change Year over Year	-\$ 0.0072	-\$ 0.0202	\$ 0.0500	\$ 0.0500	\$ 0.0500

UPDATED RATES WITH TAX DIFFERENTIAL IMPLEMENTED

	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2023 Local Tax Rate	\$ 0.8689	\$ 0.9080	\$ 0.2279	\$ 0.2261	\$ 0.2320
2023 Shared Tax Rate	\$ 0.6304	\$ 0.6304	\$ 0.5673	\$ 0.5673	\$ 0.5673
2023 Total Tax Rate should have been	\$ 1.4993	\$ 1.5384	\$ 0.7952	\$ 0.7934	\$ 0.7993
2023 Total Tax Rate as implemented	\$ 1.5484	\$ 1.5640	\$ 0.5125	\$ 0.7137	\$ 0.5911
Local Tax Rate in 1st Draft	\$ 0.8165	\$ 0.8192	\$ 0.2563	\$ 0.1720	\$ 0.2522
Local Tax Rate 2024	\$ 0.8165	\$ 0.8192	\$ 0.2447	\$ 0.1619	\$ 0.2395
Shared Tax Rate 2024	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095
Total Tax Rate should be 2024	\$ 1.4937	\$ 1.4964	\$ 0.8542	\$ 0.7714	\$ 0.8490
Tax Rate Diff for Transitional Funding			\$ 0.3417	\$ 0.0577	\$ 0.2579
Duration of Transitional Funding 1st Draft			7.07	1.36	5.41
Duration of Transitional Funding			6.84	1.15	5.16
			\$ 0.0500	\$ 0.0500	\$ 0.0500
Amount of Transitional Funding 1st Draft			\$ 400,047	\$ 7,550	\$ 32,399
Amount Transitional Funding	\$ -	\$ -	\$ 384,781	\$ 3,253	\$ 30,545
Tax Rate to Fund Transitional Funding	\$ 0.0451	\$ 0.0451			
Total Tax Rate for 2024	\$ 1.5389	\$ 1.5415	\$ 0.5625	\$ 0.7637	\$ 0.6411
Tax Rate Change Year over Year	-\$ 0.0095	-\$ 0.0225	\$ 0.0500	\$ 0.0500	\$ 0.0500

FURTHER RECOMMENDATIONS

- 1. THAT COUNCIL MAINTAIN MPSA AND IT BE VALID FOR ALL OF TANTRAMAR AS OF APRIL 1, 2024
- 2. THAT COUNCIL AUTHORIZE A NEW CONTRACT BE SIGNED BETWEEN TANTRAMAR & FEDERAL THE GOVERNMENT
- 3. THAT THE COMPLIMENT FOR TANTRAMAR BE INCREASED FROM 10 (FORMER SACKVILLE) TO 13 (TANTRAMAR)

4. SET TAX RATE FOR EACH SUB-ENTITY AS FOLLOWS

		DIFFERENCE
SACKVILLE TOWN	1.5389	-0.0095
DORCHESTER VILLAGE	1.5415	-0.0225
SACKVILLE LSD	0.5625	+0.0500
POINT DE BUTE LSD	0.7637	+0.0500
DORCHESTER LSD	0.6411	+0.0500

QUESTIONS ON THE OPERATING BUDGET

GENERAL CAPITAL

TOWN OF TANTRAMAR
GENERAL GOVERNMENT
DEBT PROFILE

			<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033 +</u>	<u>TOTAL</u>
\$200,000 June 17/21 Trans/GG Serv	50%D	PRIN	12,000	12,000	12,000	13,000	13,000	13,000	13,000	13,000	14,000	14,000	59,000	188,000
	50%S	INT	3,575	3,497	3,386	3,235	3,047	2,832	2,592	2,325	2,025	1,696	3,141	31,351
		TOTAL	15,575	15,497	15,386	16,235	16,047	15,832	15,592	15,325	16,025	15,696	62,141	219,351
\$260,000 May 14/19 Fire Truck	100%Town	PRIN	25,000	26,000	26,000	27,000	28,000	28,000	29,000					189,000
		INT	4,538	3,964	3,353	2,697	1,975	1,212	413					18,151
		TOTAL	29,538	29,964	29,353	29,697	29,975	29,212	29,413					207,151
\$264,000 June 6/16 Bridge St	50%S	PRIN	24,000	25,000	25,000	26,000								100,000
	50%Town	INT	2,380	1,767	1,098	377								5,621
		TOTAL	26,380	26,767	26,098	26,377								105,621
\$1,358,000 July 6/15 BJMP	10%S	PRIN	130,000	133,000	137,000									400,000
	90%Town	INT	10,677	7,427	3,836									21,940
		TOTAL	140,677	140,427	140,836									421,940
\$2,535,000 May 15/14 Town Hall	100%S	PRIN	131,000	136,000	102,000	106,000	110,000	114,000	119,000	123,000	128,000	134,000	278,000	1,481,000
		INT	54,260	49,752	45,596	41,451	37,881	33,680	29,194	24,444	19,455	14,181	11,502	361,394
		TOTAL	185,260	185,752	147,596	147,451	147,881	147,680	148,194	147,444	147,455	148,181	289,502	1,842,394
\$276,000 Nov. 20/13 Fire Truck	100%D	PRIN	31,000											31,000
		INT	1,147											1,147
		TOTAL	32,147											32,147
\$79,000 JUNE 14/13 PS/Rec/TS	26.6%S	PRIN	4,000											4,000
	73.4%D	INT	65											65
		TOTAL	4,065											4,065
\$9,223,000 Dec. 3/12 Town Hall	100%Town	PRIN	463,000	472,000	481,000	491,000	501,000	511,000	521,000	531,000	542,000	553,000		5,066,000
		INT	101,320	92,060	82,620	73,000	63,180	53,430	42,940	32,560	21,900	11,060		574,070
		TOTAL	564,320	564,060	563,620	564,000	564,180	564,430	563,940	563,560	563,900	564,060		5,640,070
GRAND TOTAL		PRIN	820,000	804,000	783,000	663,000	652,000	666,000	682,000	667,000	684,000	701,000	337,000	7,236,000
		INT	177,961	158,467	139,888	120,760	106,082	91,154	75,139	59,329	43,379	26,937	14,644	981,175
		TOTAL	997,961	962,467	922,888	783,760	758,082	757,154	757,139	726,329	727,379	727,937	351,644	8,217,175
				(35,495)	(39,578)	(139,129)	(25,677)	(929)	(15)	(30,810)	1,050	558	(376,293)	

2023 General Capital Budget with Borrowing	\$	1,414,500
2024 General Capital Budget Projection	\$	1,515,000
Amount within 2024 Budget (Capital out of Revenue)		
Non-Shared Sackville	\$	975,000
Non-Shared Dorchester	\$	150,000
Shared Tantramar	\$	390,000
Total Tantramar	\$	1,515,000
Transfer to Reserve Future Capital	\$	200,000
Total Capital in 2024 (needs new amp review)	\$	1,715,000
2023 Utility Capital Budget with Borrowing	\$	491,000
2024 Utility Capital Budget Projection	\$	550,000

Public Works Non Shared

General Capital

Storm Sewers Main Street

\$ 70,000

Storm Sewer Culverts

\$ 26,000

Shale and Gravel Various

\$ 26,000

Sidewalks Various

\$ 45,000

Equipment Loader

\$ 410,000

Equipment Grader Refurbishment

\$ 30,000

DTI Projects Net of DTI Cost

\$ 120,000

\$ 727,000

Active Living & Culture Shared

TVMCC Facilities Compressor	\$	20,000
Various Facilities Upgrade	\$	25,000
Baseball Field Light Replacement	\$	12,000
Beechill Park Upgrades	\$	30,000
Walker Road Trails Parking	\$	25,000
Quarry Park Trail Development	\$	40,000
Other Trails	\$	25,000
Fleet - Vehicles	\$	55,000
Zero Radius Mower	\$	25,000
Town Beautification	\$	15,000
	\$	<u>272,000</u>

Public Safety Shared

PPE Replacement	\$	36,000
Enclosed Trailer/UTV (EMO Command)	\$	95,000
SCBA Upgrades S	\$	40,000
SCBA Upgrades D	\$	100,000
		<hr/>
	\$	271,000
		<hr/> <hr/>

Community & Corp Serv. Shared

Website Redevelopment	\$	70,000
Municipal Signage	\$	25,000
	\$	<u>95,000</u>

Financial Services/Other Shared

Dorchester Municipal Office/Fire Hall	\$	150,000
TOTAL 2024 GENERAL CAPITAL BUDGET	\$	1,515,000

Total Non-Shared Allocations	\$	727,000
Total Non Shared in Budget	\$	1,125,000
Difference	\$	398,000

Total Shared Allocations	\$	788,000
Total Shared in Budget	\$	390,000
Difference	-\$	398,000

SPECIAL GENERAL CAPITAL PROJECTS

DORCHESTER FIRE HALL CONSTRUCTION	\$ 1,500,000	Still in Design Concept
MULTI PURPOSE BUILDING (ESTIMATE SEPT 2021)	\$ 3,600,000	Future Special Project
SKATEPARK UPGRADES	\$ 600,000	Future Special Project

PRIOR GENERAL CAPITAL ONGOING

LORNE STREET PHASE 3

SACKVILLE FIRE DEPARTMENT PUMPER

DORCHESTER FIRE DEPARTMENT PUMPER

SOME 2023 CAPITAL APPROVED BUT NOT DELIVERED YET

GAS TAX PROGRAM

TANTRAMAR

TO BE DETERMINED

PRIOR USAGE

FACILITIES - ENERGY

STREET PROJECTS

PLAYGROUNDS

Projects Removed for future

Public Works Non Shared

General Capital

Streets Projects (Queens Road)	\$	675,000
Storm Sewers Crescent	\$	350,000
Resurfacing	\$	1,315,000
Sidewalks Main Street	\$	150,000
Boom Flail Mower	\$	75,000
Wetlands Compensation Phase 3	\$	150,000
Crosswalk Upgrades	\$	25,000

Projects Removed for future

Active Living & Culture Non Shared

TVMCC Facility Heat Recovery	\$	30,000
Tractor Airator	\$	20,000
BJMP Playground Replacement	\$	100,000

Projects Removed for future

Public Safety Shared

Training Facility	\$	50,000
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Community & Corp Serv. Non Shared

Furniture and Fixture Upgrades VIC	\$	15,000
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UTILITY CAPITAL

TOWN OF TANTRAMAR
UTILITY GOVERNMENT
DEBT PROFILE

		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>TOTAL</u>
\$149,000 June 21/23	PRIN		12,000	13,000	13,000	14,000	15,000	15,000	16,000	16,000	17,000	18,000	149,000
	INT	3,179	6,050	5,445	4,866	4,297	3,706	3,098	2,467	1,807	1,118	381	36,415
	TOTAL	15,179	19,050	18,445	18,866	19,297	18,706	19,098	18,467	18,807	19,118		185,034
\$310,000 JUNE 20/22	PRIN	27,000	27,000	28,000	29,000	30,000	31,000	33,000	34,000	35,000	36,000		310,000
	INT	11,031	10,185	9,267	8,277	7,220	6,091	4,868	3,554	2,174	735		63,404
	TOTAL	38,031	37,185	37,267	37,277	37,220	37,091	37,868	37,554	37,174	36,735		261,940
\$636,000 JUNE 17/21	PRIN	103,000	104,000	105,000	105,000	23,000	23,000	23,000	24,000	24,000			534,000
	INT	5,885	5,212	4,244	2,984	2,097	1,718	1,292	810	276			24,518
	TOTAL	108,885	109,212	109,244	107,984	25,097	24,718	24,292	24,810	24,276			509,432
\$340,000 MAY 25/20	PRIN	59,000	60,000	60,000	9,000	9,000	9,000	9,000	9,000				224,000
	INT	2,906	2,147	1,292	767	614	450	275	92				8,542
	TOTAL	61,906	62,147	61,292	9,767	9,614	9,450	9,275	9,092				223,450
\$294,000 MAY 14/19	PRIN	40,000	40,000	19,000	19,000	20,000	20,000	21,000					179,000
	INT	3,989	3,089	2,401	1,931	1,419	874	299					14,001
	TOTAL	43,989	43,089	21,401	20,931	21,419	20,874	21,299					193,001
\$797,000 MAY 29/18	PRIN	92,000	68,000	70,000	72,000	75,000	76,000						453,000
	INT	13,347	10,913	8,722	6,378	3,897	1,311						44,568
	TOTAL	105,347	78,913	78,722	78,378	78,897	77,311						497,568

\$409,000 JUNE 1/17	PRIN	30,000	30,000	31,000	32,000	33,000							156,000
	INT	3,465	2,820	2,103	1,307	446							10,140
	TOTAL	33,465	32,820	33,103	33,307	33,446							166,140

\$353,000 JUNE 6/16	PRIN	36,000	37,000	38,000	39,000								150,000
	INT	3,570	2,657	1,654	566								8,446
	TOTAL	39,570	39,657	39,654	39,566								158,446

\$449,000 JUNE 6/16	PRIN	35,000	36,000	37,000	38,000								146,000
	INT	3,476	2,588	1,611	551								8,225
	TOTAL	38,476	38,588	38,611	38,551								154,225

\$180,000 JULY 6/15	PRIN	10,000	10,000	10,000									30,000
	INT	800	550	280									1,630
	TOTAL	10,800	10,550	10,280									31,630

\$607,000 MAY 15/14	PRIN	40,000	41,000										81,000
	INT	2,075	707										2,782
	TOTAL	42,075	41,707										83,782

GRAND TOTAL	PRIN	472,000	465,000	411,000	356,000	204,000	174,000	101,000	83,000	75,000	53,000	18,000	2,412,000
	INT	53,721	46,917	37,017	27,627	19,990	14,149	9,832	6,923	4,258	1,853	381	222,670
	TOTAL	537,721	512,917	448,017	384,627	224,990	188,149	111,832	89,923	80,258	55,853	-	2,464,647

(24,804) (64,900) (63,390) (159,637) (36,841) (76,316) (21,909) (9,666) (24,405) (55,853)

2023 UTILITY CAPITAL BUDGET WITH BORROWING \$ 491,000

2024 UTILITY CAPITAL BUDGET WITH BORROWING \$ 550,000

Public Works Utility

Utility Capital

Queens Road Lift Station

\$ 300,000

Brooks Ave. Lift Station

\$ 75,000

Water Treatment Plant

\$ 125,000

Municipal Backflow Prevention

\$ 50,000

\$ 550,000

SPECIAL UTILITY CAPITAL PROJECTS

Crescent Street Lagoon

▼
\$9,000,000

Middle Sackville Lagoon

▼
\$4,000,000

Contingency on Construction

▼
\$1,000,000

PRIOR UTILITY CAPITAL ONGOING

Lift Station Renewal Project - Dorchester

Public Works Utility

Utility Capital

Lift Station Various

\$ 52,000

Trunk Sewer Weldon to Princess

\$ 400,000

Streets Projects (Queens Road)

\$ 575,000

RECOMMENDATIONS:

THAT THE GENERAL AND UTILITY CAPITAL BUDGETS BE APPROVED AS PRESENTED

➤ GENERAL CAPITAL	\$1,515,000
➤ GENERAL CAPITAL RESERVE	\$ 200,000
➤ UTILITY CAPITAL	\$ 550,000

QUESTIONS ON THE CAPITAL BUDGET

**TANTRAMAR
2024 BUDGET
DRAFT**

OCTOBER 24, 2023

What Is a Budget?

A budget is an estimation of revenue and expenses over a specified future period of time and is usually compiled and re-evaluated on a periodic basis.

Tantramar's Process

- Treasurer Receive Draft from Managers (September)
- Treasurer Reviews with Managers in Detail (Sept/Oct)
 - Review Includes:
 - Going through each individual account G+/-500, U+/-200
 - Known information for coming year
 - Estimates based on increases/decreases known
 - Estimates based on historical review
 - This includes past 3-5 years of actuals
 - Changes known to have happened

- Creation of Draft to Council (Oct)
 - Taking into account
 - Past Council discussions/priorities
 - Public Presentation priorities
 - Existing Programs and Services Operating
- Presentation to Council by Treasurer
 - Categorizing by function for Operating Budgets
 - Recommendation for Coming year for Operating Budgets
 - Recommendation for Coming year for Capital Budgets
- Final Approval by Council Resolution
 - Total Revenue and Expenditures (General and Utility)
 - Setting of Tax Rates
 - Setting of Water Rates
 - Breakdown of Capital Projects
- Monitoring – Treasurer Ongoing from January 1st – December 31st.

WATER AND SEWER (UTILITY) OPERATING

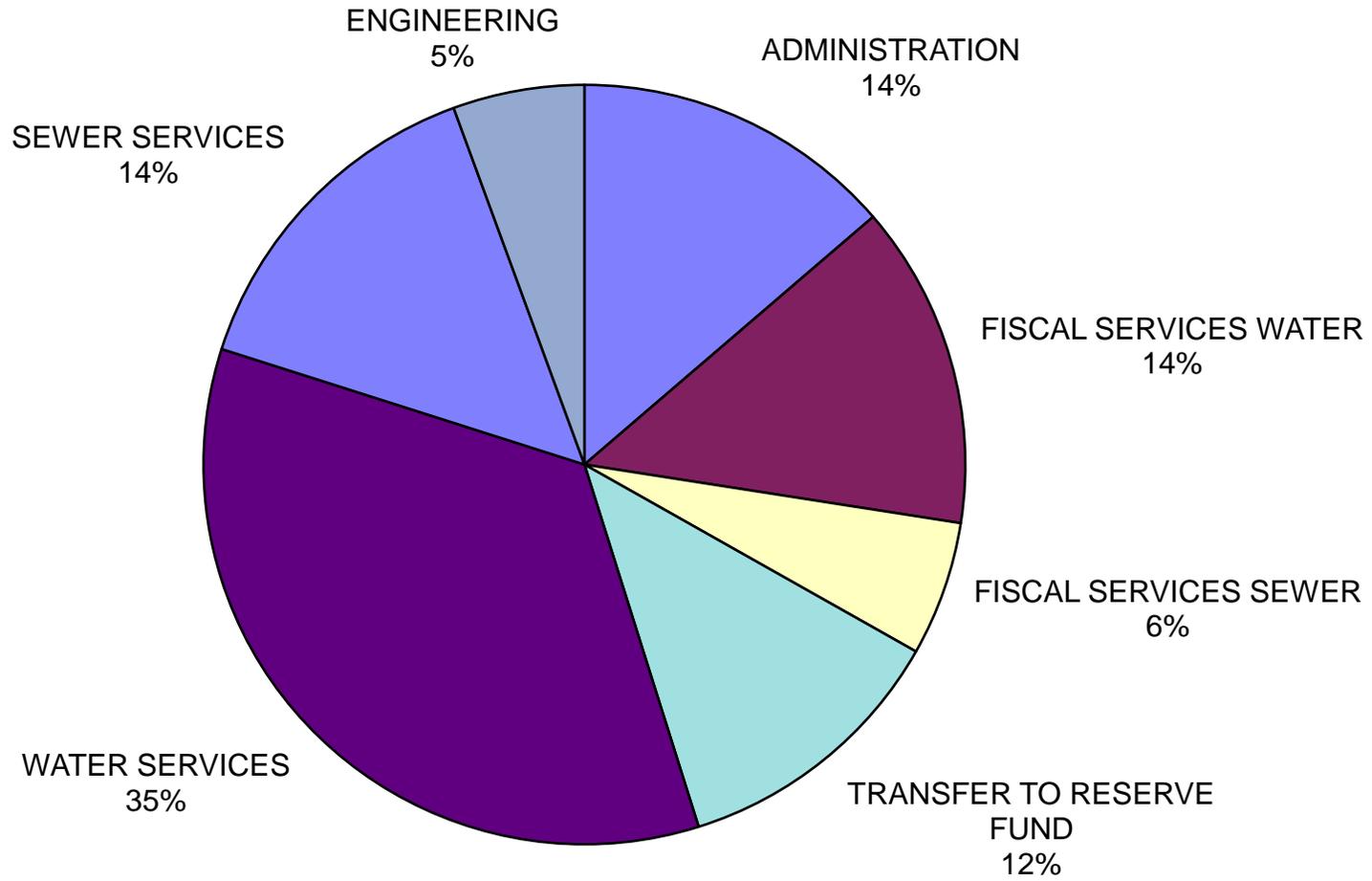
OCTOBER 24, 2023

TANTRAMAR

2024 DRAFT UTILITY OPERATING BUDGET

	2023 BUDGET	2024 BUDGET	INCREASE/ DECREASE	PERCENT CHANGE
ADMINISTRATION	\$ 438,624	\$ 366,274	\$ (72,350)	-16.49%
FISCAL SERVICES (WATER)	\$ 373,801	\$ 368,694	\$ (5,107)	-1.37%
FISCAL SERVICES (SEWER)	\$ 181,182	\$ 153,224	\$ (27,958)	-15.43%
RESERVE FUND TRANSFERS	\$ 291,750	\$ 320,000	\$ 28,250	9.68%
WATER SERVICES	\$ 795,065	\$ 930,198	\$ 135,133	17.00%
SEWER SERVICES	\$ 368,989	\$ 387,963	\$ 18,974	5.14%
ENGINEERING SERVICES	\$ 132,449	\$ 149,311	\$ 16,862	12.73%
	\$2,581,860	\$2,675,664	\$ 93,804	3.63%
 <u>REVENUE SOURCES:</u>				
TRANSFER FROM GENERAL FUND	\$ 375,208	\$ 376,000	\$ 792	0.21%
SURPLUS 2ND PREV. YEAR	\$ 18,505	\$ 18,861	\$ 356	1.92%
OTHER REVENUE	\$ 263,298	\$ 217,589	\$ (45,709)	-17.36%
TOTAL REVENUE	\$ 657,011	\$ 612,450	\$ (44,561)	-6.78%
 REVENUE NEEDED THROUGH RATES	 \$1,924,849	 \$2,063,214	 \$ 138,365	 7.19%

**TANTRAMAR
2024 DRAFT UTILITY OPERATING BUDGET**



UTILITY REVENUE

5 Year Reserve

	New Annual	Reserve
		Estimated
	<u>Revenue</u>	<u>Fund Total</u>
2021 Flat Rate S/T Charge	\$ 200,000	\$ 740,000
2022 Flat Rate S/T Charge	\$ 240,000	\$ 980,000
2023 Flat Rate S/T Charge	\$ 280,000	\$1,260,000
2024 Flat Rate S/T Charge	\$ 320,000	\$1,580,000**
2025 Flat Rate S/T Charge	\$ 360,000	\$1,940,000
2026 Flat Rate S/T Charge	\$ 400,000	\$2,340,000

*** Can use reserve fund to reduce borrowing cost on construction

*** This would allow additional operating expenses covered by rate increases already done

SACKVILLE WATER AND SEWER RATES FUTURE PROJECTIONS/ALREADY APPROVED

YEAR	METERED WATER		ANNUAL FLAT RATE WATER YRLY	METERED SEWER		ANNUAL FLAT RATE SEWER YRLY	ANNUAL FLAT RATE WATER	ANNUAL FLAT RATE SEWER
	OPERATIONS	TREATMENT	TREATMENT	OPERATIONS	TREATMENT	OPERATIONS	OPERATIONS	
2021	\$ 1.00	\$ 0.25	\$ 100.00	\$ 1.00	\$ 100.00	\$ 464.00	\$ 297.00	
2022	\$ 1.01	\$ 0.20	\$ 120.00	\$ 1.01	\$ 120.00	\$ 522.00	\$ 335.00	
2023	\$ 1.02	\$ 0.15	\$ 140.00	\$ 1.02	\$ 140.00	\$ 587.00	\$ 376.00	
2024	\$ 1.03	\$ 0.10	\$ 160.00	\$ 1.03	\$ 160.00	\$ 660.00	\$ 423.00	
2025	\$ 1.04	\$ 0.05	\$ 180.00	\$ 1.04	\$ 180.00	\$ 742.00	\$ 475.00	
2026	\$ 1.05	\$ -	\$ 200.00	\$ 1.05	\$ 200.00	\$ 835.00	\$ 534.00	
2023 QUARTERLY MINIMUM CHARGE			\$ 135.70	2023 YEARLY MINIMUM CHARGE			\$ 542.80	
2024 QUARTERLY MINIMUM CHARGE			\$ 144.80	2024 YEARLY MINIMUM CHARGE			\$ 579.20	6.70%
2025 QUARTERLY MINIMUM CHARGE			\$ 153.90	2025 YEARLY MINIMUM CHARGE			\$ 615.60	6.30%
2026 QUARTERLY MINIMUM CHARGE			\$ 163.00	2026 YEARLY MINIMUM CHARGE			\$ 652.00	5.90%

MINIMUM CHARGE USERS ACCOUNT FOR 38-46% OF USERS PER BILL

DORCHESTER WATER AND SEWER RATES

2024 TO 2026 FLAT RATES NEEDED

<u>YEAR</u>	QUARTERLY WATER <u>OPERATIONS</u>		QUARTERLY WATER <u>TREATMENT</u>		QUARTERLY SEWER <u>OPERATIONS</u>		QUARTERLY SEWER <u>TREATMENT</u>		ANNUAL WATER <u>COSTS</u>		ANNUAL SEWER <u>COSTS</u>		TOTAL ANNUAL <u>BILLING</u>	<u>INCREASE</u>
2023 \$	127.50	\$	-	\$	51.25	\$	-	\$	510.00	\$	205.00	\$	715.00	
2024 \$	51.15	\$	108.28	\$	31.29	\$	-	\$	637.72	\$	125.16	\$	762.88	6.70%
2025 \$	54.37	\$	115.10	\$	33.26	\$	-	\$	677.90	\$	133.05	\$	810.94	6.30%
2026 \$	57.58	\$	121.89	\$	35.22	\$	-	\$	717.89	\$	140.89	\$	858.79	5.90%

<u>REVENUE FROM ALL SOURCES</u>	<u>2023</u>	<u>2024</u>	<u>DIFFERENCE</u>
WATER RATE REVENUE - OPERATIONS	\$ 775,460	\$ 748,787	\$ (26,673)
WATER RATE REVENUE - TREATMENT	\$ 361,499	\$ 400,389	\$ 38,890
SPRINKLERS/HYDRANTS	\$ 35,000	\$ 35,000	\$ -
OTHER WATER REVENUE	\$ 92,100	\$ 94,683	\$ 2,583
SEWER RATE REVENUE - OPERATIONS	\$ 580,588	\$ 611,344	\$ 30,756
SEWER RATE REVENUE - TREATMENT	\$ 280,000	\$ 320,000	\$ 40,000
CONNECTIONS/HOOKUPS/CERTIFICATES	\$ 19,000	\$ 23,100	\$ 4,100
INTEREST	\$ 44,500	\$ 47,500	\$ 3,000
TRANSFER FROM GENERAL FOR FIRE PROTECTION	\$ 375,208	\$ 376,000	\$ 792
SURPLUS 2 ND PRIOR YEAR	\$ 18,505	\$ 18,861	\$ 356
	\$ 2,581,860	\$ 2,675,664	\$ 93,804

UTILITY EXPENSES

FINANCE AND ADMINISTRATION

2023

2024

DIFFERENCE

ADMINISTRATION
(Accounting)

\$ 243,650

\$ 192,462

\$ (51,188)

BUILDING SERVICES
(Power/Phones)

\$ 8,000

\$ 8,000

\$ -

OFFICE OPERATIONS
(Postage/Supplies/Equipment/Meter Equipment/Net HST)

\$ 58,612

\$ 28,812

\$ (29,800)

AUDIT MANAGEMENT
(External Auditor/PSAB Consulting)

\$ 10,000

\$ 10,000

\$ -

OTHER FINANCE
(HR/Legal/Insurance)

\$ 84,000

\$ 99,000

\$ 15,000

FINANCE AND ADMINISTRATION20232024DIFFERENCE

INTEREST AND DEBT PAYMENT – WATER	\$ 373,861	\$ 368,694	\$ (5,167)
INTEREST AND DEBT PAYMENT - SEWER	\$ 181,182	\$ 153,224	\$ (27,958)
CAPITAL OUT OF REVENUE (WATER & SEWER)	\$ -	\$ -	\$ -
TRANSFER TO UTILITY RESERVE FUND	\$ 291,750	\$ 320,000	\$ 28,250
DEFICIT FROM PRIOR YEARS	\$ 7,302	\$ -	\$ -
CASH DISCOUNTS (SENIOR DISCOUNTS)	\$ 27,000	\$ 28,000	\$ 1,000
	<hr/>	<hr/>	<hr/>
	\$ 1,285,357	\$ 1,208,192	\$ (77,165)

PUBLIC WORKS AND ENGINEERING

2023

2024

DIFFERENCE

STAFFING SERVICES - WATER (Utility Staff)	\$ 197,779	\$ 222,706	\$ 24,927
BUILDING & OFFICE SERVICES – WATER (Power/Phones/Taxes/Repairs/Supplies/Mobiles/HST)	\$ 39,435	\$ 39,456	\$ 21
OTHER PUBLIC WORK OPERATIONS - WATER (Gas/Equipment Rental & Repair/Road Cuts/Stone/Meters)	\$ 46,000	\$ 46,000	\$ 0
FLUSHING AND MAINTENANCE OF WATER SYSTEM	\$ 56,437	\$ 56,772	\$ 335
WATER TREATMENT PLANT & WATER TOWER	\$ 455,414	\$ 565,264	\$ 109,850
ENGINEERING OPERATIONS – WATER	\$ 59,984	\$ 70,524	\$ 10,540

PUBLIC WORKS AND ENGINEERING

2023

2024

DIFFERENCE

STAFFING SERVICES - SEWER
(Utility Staff) \$ 190,279 \$ 215,206 \$ 24,927

BUILDING & OFFICE SERVICES – SEWER
(Power/Phones/Taxes/Repairs/Supplies/Mobiles/HST) \$ 21,247 \$ 21,257 \$ 10

OTHER PUBLIC WORK OPERATIONS - SEWER
(Gas/Equipment Rental & Repair/Road Cuts/Stone/Meters) \$ 91,223 \$ 81,500 \$ (9,723)

LIFT STATIONS
(Power/Maintenance) \$ 66,240 \$ 70,000 \$ 3,760

ENGINEERING OPERATIONS – SEWER \$ 72,465 \$ 78,787 \$ 6,322

\$ 1,296,503 \$ 1,467,472 \$ 170,969

RECOMMENDATIONS

- BUDGET BE APPROVED AS PRESENTED IN DRAFT

- 2024 - 2026 RATE APPROVALS
 - SACKVILLE
 - DORCHESTER

- CONTINUE TO ADD TO RESERVE FUND (MAY NEED SOME FUNDS FOR STUDY)

- 2024 READY TO APPLY FOR INFRASTRUCTURE FOR LAGOON UPGRADES (SACKVILLE MAIN LAGOON)

- BALANCED BUDGET WITH SAME SERVICES
 - VEOLIA LOOKING AFTER ALL WATER TREATMENT

- PRIVATE HYDRANTS RATE \$455.00 (UP FROM \$425.00) (7%)

- PRIVATE SPRINKLER RATE \$527.00 (UP FROM \$492.00) (7%)

QUESTIONS???