

TANTRAMAR 2025 BUDGET DRAFT

OCTOBER 30, 2024



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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/Nov)
 - 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 30, 2024



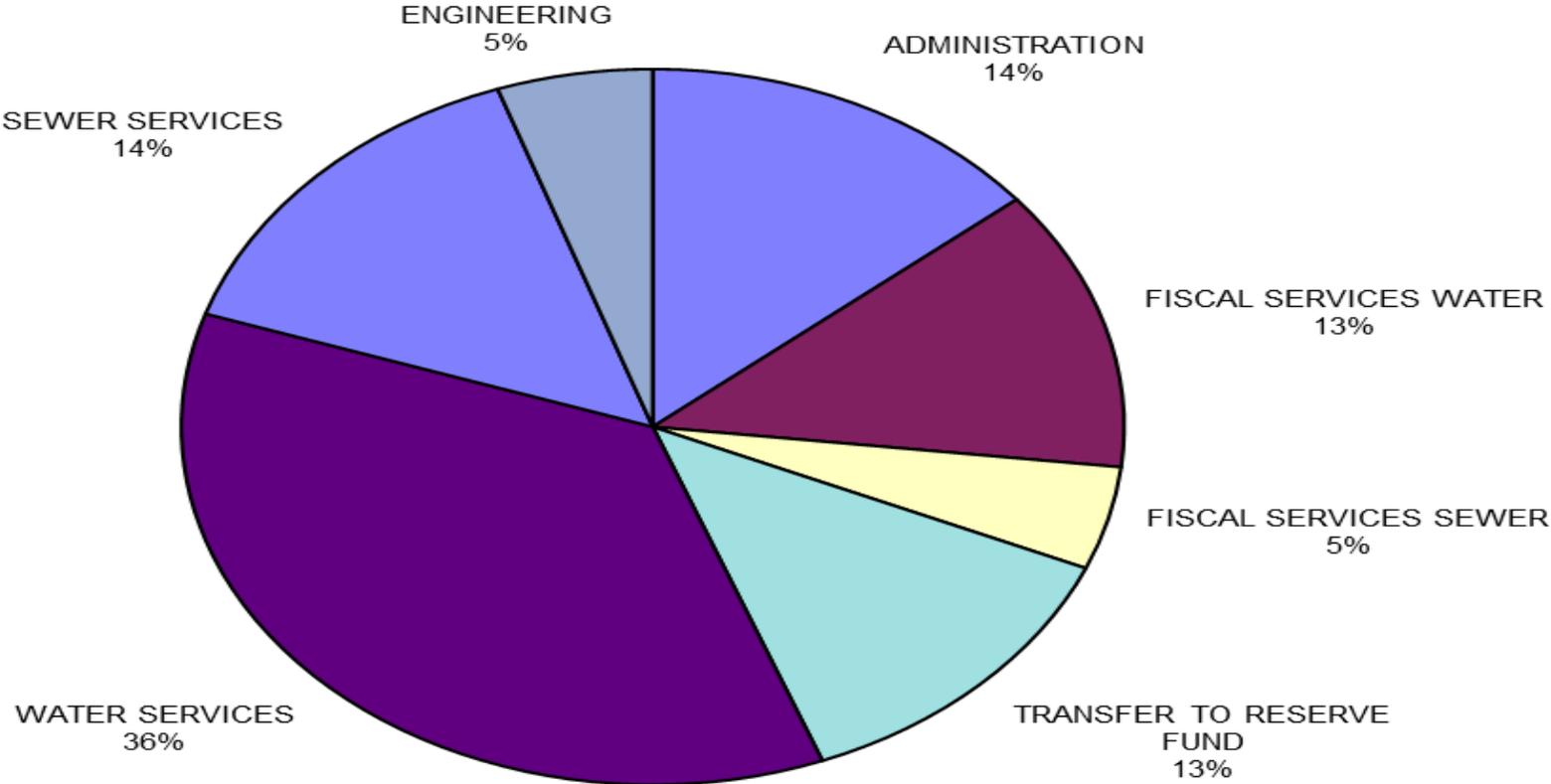
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2025 DRAFT UTILITY OPERATING BUDGET

	2024 BUDGET	2025 BUDGET	INCREASE/ DECREASE	PERCENT CHANGE
ADMINISTRATION	\$ 366,274	\$ 398,661	\$ 32,387	8.84%
FISCAL SERVICES (WATER)	\$ 368,694	\$ 362,384	\$ (6,310)	-1.71%
FISCAL SERVICES (SEWER)	\$ 153,224	\$ 132,634	\$ (20,590)	-13.44%
RESERVE FUND TRANSFERS	\$ 320,000	\$ 360,000	\$ 40,000	12.50%
WATER SERVICES	\$ 930,198	\$ 1,021,758	\$ 91,560	9.84%
SEWER SERVICES	\$ 387,963	\$ 413,125	\$ 25,162	6.49%
ENGINEERING SERVICES	\$ 149,311	\$ 151,533	\$ 2,222	1.49%
	<u>\$2,675,664</u>	<u>\$2,840,095</u>	<u>\$ 164,431</u>	<u>6.15%</u>
REVENUE SOURCES:				
TRANSFER FROM GENERAL FUND	\$ 376,000	\$ 376,000	\$ -	0.00%
SURPLUS 2ND PREV. YEAR	\$ 18,861	\$ 15,744	\$ (3,117)	-16.53%
OTHER REVENUE	\$ 217,589	\$ 224,387	\$ 6,798	3.12%
TOTAL REVENUE	<u>\$ 612,450</u>	<u>\$ 616,131</u>	<u>\$ 3,681</u>	<u>0.60%</u>
REVENUE NEEDED THROUGH RATES	<u>\$2,063,214</u>	<u>\$2,223,964</u>	<u>\$ 160,750</u>	<u>7.79%</u>

**TANTRAMAR
2025 DRAFT UTILITY OPERATING BUDGET**



UTILITY REVENUE



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5 YEAR RESERVE BALANCES

	<u>New Annual Revenue</u>	<u>Reserve Estimated Fund Total</u>	<u>Reserve Estimated for Lagoon Project</u>
2021 Flat Rate S/T Charge	\$ 200,000	\$ 743,000	
2022 Flat Rate S/T Charge	\$ 240,000	\$ 1,130,685	\$ 885,938
2023 Flat Rate S/T Charge	\$ 280,000	\$ 1,654,059	\$ 1,166,000
2024 Flat Rate S/T Charge	\$ 320,000	\$ 2,007,140	\$ 1,509,320
2025 Flat Rate S/T Charge	\$ 360,000	\$ 2,407,283	\$ 1,899,506
2026 Flat Rate S/T Charge	\$ 400,000	\$ 2,855,429	\$ 2,337,497

*** 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 OPERATIONS		METERED WATER TREATMENT		ANNUAL FLAT RATE WATER YRLY TREATMENT	METERED SEWER OPERATIONS		ANNUAL FLAT RATE SEWER YRLY TREATMENT	ANNUAL FLAT RATE WATER OPERATIONS	ANNUAL FLAT RATE SEWER 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	6.7%	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 FUTURE PROJECTIONS/APPROVED

<u>YEAR</u>	QUARTERLY WATER OPERATIONS		QUARTERLY WATER TREATMENT		QUARTERLY SEWER OPERATIONS		QUARTERLY SEWER TREATMENT		ANNUAL WATER COSTS		ANNUAL SEWER COSTS		TOTAL ANNUAL BILLING	<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	6.7%
2025	\$	54.37	\$	115.10	\$	33.26	\$	-	\$	677.90	\$	133.05	\$	810.94	6.3%
2026	\$	57.58	\$	121.89	\$	35.22	\$	-	\$	717.89	\$	140.89	\$	858.79	5.9%

<u>REVENUE FROM ALL SOURCES</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
WATER RATE REVENUE - OPERATIONS	\$ 748,787	\$ 836,158	\$ 87,371
WATER RATE REVENUE - TREATMENT	\$ 400,389	\$ 388,648	\$ (11,741)
SPRINKLERS/HYDRANTS	\$ 35,000	\$ 38,500	\$ 3,500
OTHER WATER REVENUE	\$ 94,683	\$ 101,887	\$ 7,204
SEWER RATE REVENUE - OPERATIONS	\$ 611,344	\$ 639,158	\$ 27,814
SEWER RATE REVENUE - TREATMENT	\$ 320,000	\$ 360,000	\$ 40,000
CONNECTIONS/HOOKUPS/CERTIFICATES	\$ 23,100	\$ 25,500	\$ 2,400
INTEREST	\$ 47,500	\$ 58,500	\$ 11,000
TRANSFER FROM GENERAL FOR FIRE PROTECTION	\$ 376,000	\$ 376,000	\$ -
SURPLUS 2 ND PRIOR YEAR	\$ 18,861	\$ 15,744	\$ (3,117)
	\$ 2,675,664	\$ 2,840,095	\$ 164,431

UTILITY EXPENSES



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FINANCE AND ADMINISTRATION

2024

2025

DIFFERENCE

ADMINISTRATION
(Accounting)

\$ 192,462

\$ 223,850

\$ 31,388

BUILDING SERVICES
(Power/Phones)

\$ 8,000

\$ 8,000

\$ -

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

\$ 28,812

\$ 28,812

\$ -

AUDIT MANAGEMENT
(External Auditor/PSAB Consulting)

\$ 10,000

\$ 10,000

\$ -

OTHER FINANCE
(HR/Legal/Insurance)

\$ 99,000

\$ 99,000

\$ -

FINANCE AND ADMINISTRATION20242025DIFFERENCE

INTEREST AND DEBT PAYMENT – WATER	\$ 368,694	\$ 362,383	\$ (6,311)
INTEREST AND DEBT PAYMENT - SEWER	\$ 153,224	\$ 132,634	\$ (20,590)
CAPITAL OUT OF REVENUE (WATER & SEWER)	\$ -	\$ -	\$ -
TRANSFER TO UTILITY RESERVE FUND	\$ 320,000	\$ 360,000	\$ 40,000
DEFICIT FROM PRIOR YEARS	\$ -	\$ -	\$ -
CASH DISCOUNTS (SENIOR & EARLY PAYMENT DISCOUNTS)	\$ 28,000	\$ 29,000	\$ 1,000
	\$ 1,208,192	\$ 1,253,679	\$ 45,487

PUBLIC WORKS AND ENGINEERING

2024

2025

DIFFERENCE

STAFFING SERVICES - WATER (Utility Staff)	\$ 222,706	\$ 237,497	\$ 14,791
BUILDING & OFFICE SERVICES – WATER (Power/Phones/Taxes/Repairs/Supplies/Mobiles/HST)	\$ 39,456	\$ 53,139	\$ 13,683
OTHER PUBLIC WORK OPERATIONS - WATER (Gas/Equipment Rental & Repair/Road Cuts/Stone/Meters)	\$ 46,000	\$ 46,000	\$ -
FLUSHING AND MAINTENANCE OF WATER SYSTEM	\$ 56,772	\$ 67,844	\$ 11,072
WATER TREATMENT PLANTS & WATER TOWER	\$ 565,264	\$ 617,278	\$ 52,014
ENGINEERING OPERATIONS – WATER	\$ 70,524	\$ 71,595	\$ 1,071

PUBLIC WORKS AND ENGINEERING

2024

2025

DIFFERENCE

STAFFING SERVICES - SEWER
(Utility Staff) \$ 215,206 \$ 229,997 \$ 14,791

BUILDING & OFFICE SERVICES – SEWER
(Power/Phones/Taxes/Repairs/Supplies/Mobiles/HST) \$ 21,257 \$ 24,628 \$ 3,371

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

LIFT STATIONS
(Power/Maintenance) \$ 70,000 \$ 77,000 \$ 7,000

ENGINEERING OPERATIONS – SEWER \$ 78,787 \$ 79,938 \$ 1,151

\$ 1,467,472 \$ 1,586,416 \$ 118,944

OTHER SERVICES

ENCUMBRANCE CERTIFICATE

- CURRENT \$ 35

- REVISED:
 - 5 BUSINESS DAYS NOTICE \$ 40
 - 3-4 BUSINESS DAYS NOTICE \$ 120
 - 1-2 BUSINESS DAYS NOTICE \$ 240
 - SAME DAY SERVICE \$ 400

AFTER HOURS CALL OUTS

- CURRENT \$ 175
- REVISED \$ 250

WATER TURN ON/TURN OFF

- CURRENT \$ 35
- REVISED \$ 40

RECOMMENDATIONS

- BUDGET BE APPROVED AS PRESENTED IN DRAFT
 - TOTAL REVENUE & EXPENSES OF \$2,840,095
- 2024 - 2026 RATE APPROVALS (PRIOR APPROVED)
 - SACKVILLE
 - DORCHESTER
- CONTINUE TO ADD TO RESERVE FUND (MAY NEED SOME FUNDS FOR LAGOON PROJECT)
- 2025 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 \$483.00 (UP FROM \$455.00) (7%)
- PRIVATE SPRINKLER RATE \$560.00 (UP FROM \$527.00) (7%)
- RATE CHANGES FOR ENCUMBRANCE CERTIFICATES
- RATE CHANGES FOR AFTER HOUR CALLS FOR SERVICE

QUESTIONS???



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TANTRAMAR 2025 GENERAL OPERATING BUDGET DRAFT

NOVEMBER 18, 2024



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GOALS FOR 2025 BUDGET

- FUND ALL AREAS OF BUDGET TO LEVELS NEEDED WITH THE FOLLOWING OBJECTIVES:
 - CONTINUE PROCESS USED BY PROVINCE IN 2023
 - 5+ YEARS FOR LSD TO PAY FOR SHARED SERVICES (BEGAN IN 2023)
 - MAX \$0.05 INCREASE FOR LOCAL SERVICE DISTRICTS
 - FORMER TOWN SACKVILLE AND VILLAGE DORCHESTER WILL CONTINUE TO SUBSIDIZE
 - FUND ALL BUDGETS AT LEVELS NEEDED TO RUN THE PROGRAMS
 - CURRENT PROGRAMS CONTINUE WITH EXTRA EMPHASIS THROUGHOUT TANTRAMAR
 - SOME AREAS THAT CHANGED
 - GARBAGE AND WASTE DISPOSAL
 - POLICING AND CRIME PREVENTION (13-14 OFFICERS)
 - AMP CREATION BUDGET
 - CAPITAL FUNDING
 - FIRE PROTECTION COSTS
 - FACILITIES COSTS

- PERFORM ALL GENERAL CAPITAL WITH CAPITAL OUT OF REVENUE
 - CAPITAL FROM OPERATING FUNDED AT 100% IN 2025
 - INCREASE IN FUNDING TO ALLOW FOR PROJECTS THAT BENEFIT ALL OF TANTRAMAR
 - \$1,515,000 CAPITAL OUT OF REVENUE 2024
 - \$1,755,000 CAPITAL OUT OF REVENUE 2025

	Shared					
	Services All	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2025 Tax Base Residential	\$ 1,019,270,000	\$ 816,078,500	\$ 35,645,300	\$ 118,460,100	\$ 34,866,000	\$ 14,220,100
2025 Tax Base Non-Residential	\$ 108,915,500	\$ 61,690,300	\$ 24,590,900	\$ 15,486,100	\$ 6,119,100	\$ 1,029,100
2025 Tax Base Heavy Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 Total Tax Base	 \$ 1,204,426,350	 \$ 920,952,010	 \$ 77,449,830	 \$ 144,786,470	 \$ 45,268,470	 \$ 15,969,570
	7.88%	7.91%	4.82%	9.77%	6.49%	8.71%

EQUALIZATION AND CORE FUNDING IN 2024

\$ 137,334

EQUALIZATION AND CORE FUNDING IN 2025

\$ 108,615 -\$ 28,719 DECREASE IN YEAR OVER YEAR

PAYMENTS TO REGIONAL SERVICE COMM IN 2024

\$ 568,792

PAYMENTS TO REGIONAL SERVICE COMM IN 2025

\$ 533,442 -\$ 35,349 DECREASE IN YEAR OVER YEAR

*** Excludes Waste Collection



2025 MUNICIPAL REPORT / RAPPORT MUNICIPAL 2025

RESET



NOTE : THIS IS A POWER BI DASHBOARD FOR 2025 MUNICIPAL DETAILED REPORT / REMARQUE : CE CI EST UN TABLEAU DE BORD POWER BI POUR LE RAPPORT DÉTAILLÉ MUNICIPAL 2025.



MUNICIPALITIES (Multi-Select With CTRL) / MUNICIPALITÉS (Sélection multiple avec CTRL)

678-TOWN-TANTRAMAR

OF PROPERTIES / # DE COMPTES



6,036

OF ARM'S LENGTH TRANSACTIONS / NOMBRE DE TRANSACTIONS SANS LIEN DE DÉPENDANCE



212

REQUESTS FOR REVIEW RECEIVED IN 2024 / STATISTIQUES DES RÉVISIONS D'ÉVALUATION EN 2024

118

NUMBER OF RFRs REDUCED / NOMBRE DE DDRs RÉDUITES 26.27%

31

NEW CONSTRUCTION CONTRIBUTORY VALUE / VALEUR CONTRIBUTABLE À LA NOUVELLE CONSTRUCTION



\$15.16M

ASSESSMENT BEFORE REVIEW / ÉVALUATION AVANT LES RÉVISIONS

\$6.95M

ASSESSMENT AFTER REVIEW / ÉVALUATION APRÈS LES RÉVISIONS

\$5.95M

VALUE CHANGE / CHANGEMENT EN VALEUR

\$998.00K

2024 & 2025 ASSESSMENT BASE / ASSIETTE D'ÉVALUATION 2024 ET 2025



● 2024 ● 2025

% CHANGE DUE TO NEW CONSTRUCTION / CHANGEMENT DU À LA NOUVELLE CONSTRUCTION

1.45%

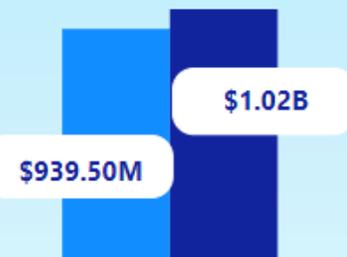
% CHANGE DUE TO REASSESSMENT / CHANGEMENT DU À LA RÉ-ÉVALUATION

6.65%

% TOTAL CHANGE / CHANGEMENT TOTAL

8.11%

2024 & 2025 RESIDENTIAL / RÉSIDENTIEL 2024 ET 2025



● 2024 ● 2025

2024 & 2025 NON RESIDENTIAL / NON RÉSIDENTIEL 2024 ET 2025



● 2024 ● 2025

2024 - 2025 DIFF

\$84.61M

8.11%

SACKVILLE 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)	

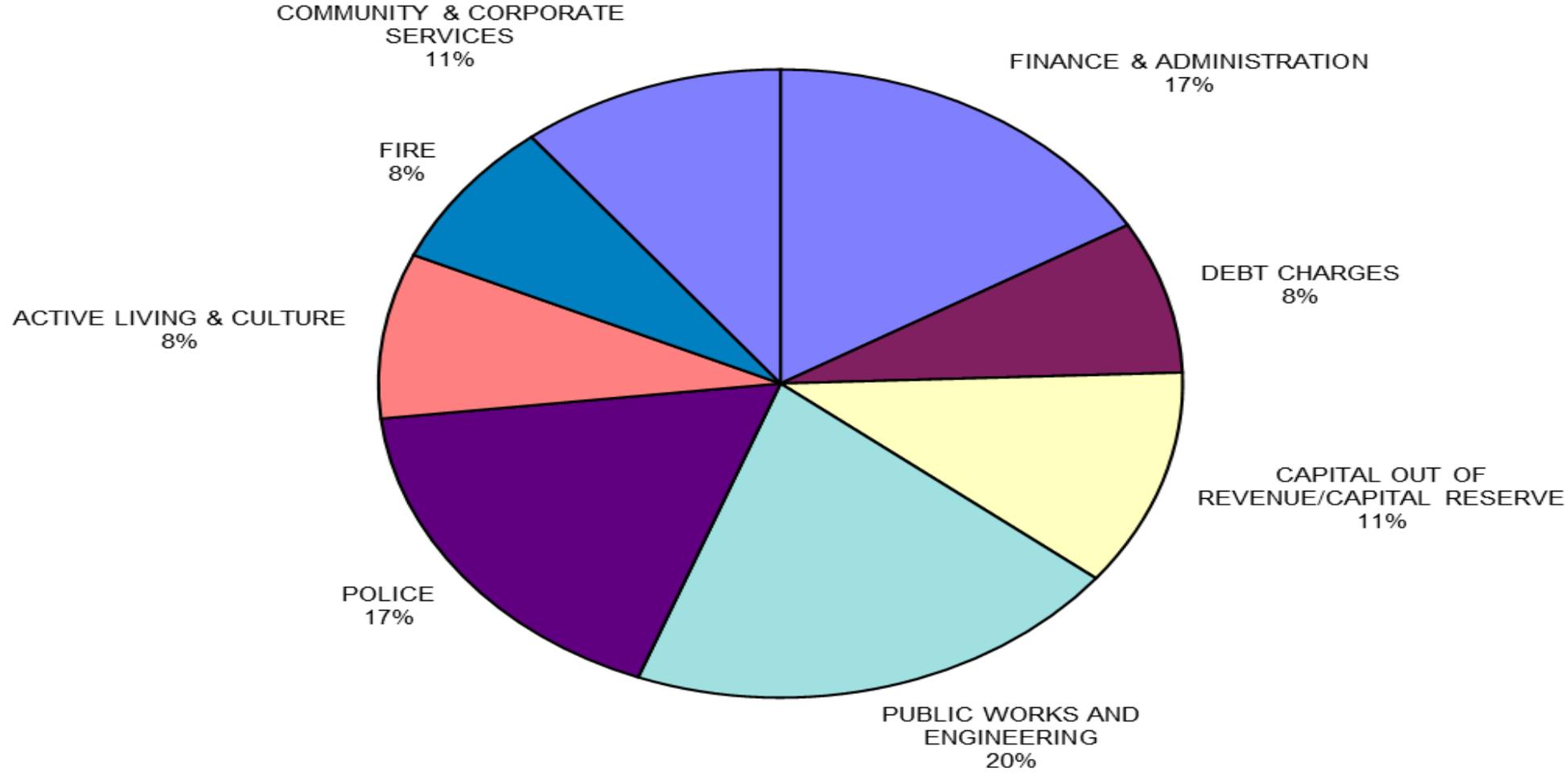
EQUALIZATION GRANTS HISTORY FOR TANTRAMAR

	AMOUNT	DIFFERENCE	SACK TOWN RATE	DORCH VILL RATE	SACK LSD RATE	PDB LSD RATE	DORCH LSD RATE
2023	\$ 167,337		\$ 1.5484	\$ 1.5640	\$ 0.5125	\$ 0.7137	\$ 0.5911
2024	\$ 137,334	-\$ 30,003	\$ 1.5412	\$ 1.5438	\$ 0.5625	\$ 0.7637	\$ 0.6411
2025 (DRAFT)	\$ 108,615	-\$ 28,719	\$ 1.5350	\$ 1.5350	\$ 0.6125	\$ 0.8137	\$ 0.6911

2025 DRAFT GENERAL OPERATING BUDGET DRAFT EXPENSES

	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
FINANCE & ADMINISTRATION	\$ 3,105,160	\$ 3,371,062	\$ 265,902	8.56%
CAPITAL RESERVE FUND TRANSFER	\$ 200,000	\$ 250,000	\$ 50,000	25.00%
DEBT CHARGES	\$ 1,039,990	\$ 990,141	-\$ 49,849	-4.79%
CAPITAL OUT OF REVENUE	\$ 1,515,000	\$ 1,755,000	\$ 240,000	15.84%
PUBLIC WORKS & ENG.	\$ 3,445,167	\$ 3,699,252	\$ 254,085	7.38%
POLICE	\$ 2,832,113	\$ 3,020,228	\$ 188,115	6.64%
ACTIVE LIVING AND CULTURE	\$ 1,991,193	\$ 2,138,759	\$ 147,566	7.41%
FIRE	\$ 1,548,505	\$ 1,633,497	\$ 84,992	5.49%
COMMUNITY & CORPORATE SERVICES	\$ 1,030,074	\$ 1,086,826	\$ 56,752	5.51%
	\$ 16,707,202	\$ 17,944,765	\$ 1,237,563	7.41%

**TANTRAMAR
2025 DRAFT GENERAL OPERATING BUDGET**



2025 DRAFT GENERAL BUDGET

SOURCES OF REVENUE

	<u>2025</u>	<u>Percentage</u>
FINANCE AND ADMINISTRATION	\$ 309,669	1.73%
EQUALIZATION GRANT	\$ 108,615	0.61%
PROPERTY TAXES	\$ 16,691,094	93.01%
PUBLIC WORKS & ENGINEERING	\$ 119,333	0.67%
POLICE	\$ 365,500	2.04%
ACTIVE LIVING AND CULTURE	\$ 309,200	1.72%
FIRE	\$ 13,554	0.08%
COMMUNITY AND CORPORATE SERVICES	\$ 27,800	0.15%
	<u>\$ 17,944,765</u>	

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.

PORTION OF SHARED SERVICES FOR LSD'S TOTALS FROM 2024 BUDGET

	Shared	Non Shared
Finance	\$ 3,105,160	
Debt	\$ 298,449	\$ 741,541
Capital	\$ 390,000	\$ 1,325,000
Engineering & Public Works	\$ 176,361	\$ 3,268,806
Police	\$ 2,832,113	
Fire	\$ 1,548,505	
Active Living & Culture	\$ 1,991,193	
Community & Corporate Serv	\$ 1,030,074	
	\$11,371,855	\$ 5,335,347
		\$16,707,202

	Shared	Non-Shared
Totals without Finance, Debt & Capital	\$ 4,473,086	\$ 3,268,806
		\$ 7,741,892



Total percentage of Shared without Finance

\$ 3,105,160	58%	\$ 1,794,090
\$ 298,449	100%	\$ 298,449
\$ 390,000	100%	\$ 390,000
\$ 176,361	100%	\$ 176,361
\$ 2,832,113	100%	\$ 2,832,113
\$ 1,548,505	100%	\$ 1,548,505
\$ 1,991,193	100%	\$ 1,991,193
\$ 1,030,074	100%	\$ 1,030,074
\$11,371,855		\$10,060,785
		88%

Recommend that Shared Services remain
at 90% for 2025 to 2027 Budget
Re-evaluate after we have more history

GENERAL REVENUE SHARED



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<u>FINANCE AND ADMINISTRATION</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
BUILDING PERMITS	\$ 80,000	\$ 100,000	\$ 20,000
INTEREST REVENUE	\$ 15,000	\$ 50,000	\$ 35,000
OTHER REVENUE	\$ 5,000	\$ 5,000	\$ -
EQUALIZATION & CORE FUNDING	\$ 137,344	\$ 108,615	-\$ 28,729
SURPLUS 2ND PRIOR YEAR		\$ 154,669	\$ 154,669
TOTAL SHARED FINANCE AND ADMINISTRATION	<u>\$ 237,344</u>	<u>\$ 418,284</u>	<u>\$ 180,940</u>

<u>POLICING</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
MUNICIPAL BY-LAWS	\$ 15,000	\$ 15,000	\$ -
DOG LICENSES*	\$ 7,500	\$ 10,000	\$ 2,500
RCMP RENT OF OFFICE SPACE	\$ 340,500	\$ 340,500	\$ -
TOTAL SHARED POLICING	<u>\$ 363,000</u>	<u>\$ 365,500</u>	<u>\$ 2,500</u>

<u>FIRE PROTECTION</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
SALE OF SERVICES	\$ 3,554	\$ 3,554	\$ -
FALSE ALARMS AND OTHER REVENUE	\$ 10,000	\$ 10,000	\$ -
TOTAL SHARED FIRE PROTECTION	<u>\$ 13,554</u>	<u>\$ 13,554</u>	<u>\$ -</u>

<u>ACTIVE LIVING AND CULTURE</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
RENTALS	\$ 165,500	\$ 215,500	\$ 50,000
ADVERTISING/GRANTS	\$ 19,000	\$ 19,000	\$ -
CANTEEN SALES	\$ 44,000	\$ 44,000	\$ -
PROGRAMMING ACTIVITIES	\$ 17,000	\$ 17,000	\$ -
SWIMMING AND OTHER REVENUE	\$ 8,700	\$ 13,700	\$ 5,000
TOTAL SHARED ACTIVE LIVING AND CULTURE	<u>\$ 254,200</u>	<u>\$ 309,200</u>	<u>\$ 55,000</u>

<u>COMMUNITY & CORPORATE SERVICES</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
TOURISM ACTIVITIES	\$ 1,500	\$ 1,500	\$ -
PROPERTY RENTALS	\$ 9,000	\$ 14,300	\$ 5,300
GRANTS AND OTHER REVENUE	\$ 12,000	\$ 12,000	\$ -
TOTAL COMMUNITY & CORPORATE SERVICES	<u>\$ 22,500</u>	<u>\$ 27,800</u>	<u>\$ 5,300</u>

GENERAL EXPENSES SHARED



Tantramar
NEW BRUNSWICK

<u>FINANCE AND ADMINISTRATION</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
LEGISLATIVE SERVICES (Mayor/Council/UMNB/FCM)	\$ 324,605	\$ 367,162	\$ 42,557
ADMINISTRATION (CAO/Treasurer/Clerk/HR/Accounting/etc)	\$ 990,235	\$ 1,042,528	\$ 52,293
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	\$ 178,788	\$ 181,094	\$ 2,306
OFFICE OPERATIONS (Supplies/Equipment/Advertising/Net HST)	\$ 94,320	\$ 107,456	\$ 13,136
COMPUTER SYSTEMS MANAGEMENT	\$ 143,500	\$ 153,500	\$ 10,000
AUDIT, LEGAL AND HR CONSULTING SERVICES	\$ 195,000	\$ 225,000	\$ 30,000

REGIONAL SERVICE COMMISSION	\$ 370,870	\$ 410,113	\$ 39,243
INSURANCE	\$ 430,000	\$ 430,000	\$ -
LIBRARY SERVICES SACKVILLE/DORCHESTER	\$ 71,291	\$ 72,776	\$ 1,485
EMERGENCY MEASURES	\$ 30,000	\$ 30,000	\$ -
OTHER FINANCIAL EXPENSES (Banking/New Initiatives/Payroll/Recognition)	\$ 64,000	\$ 122,000	\$ 58,000
ASSESSMENT COSTS TO SERVICE NB	\$ 212,550	\$ 229,433	\$ 16,883
SHARED DEBT PAYMENTS	\$ 298,449	\$ 241,981	-\$ 56,468
SHARED CAPITAL OUT OF REVENUE	\$ 390,000	\$ 429,000	\$ 39,000
TOTAL SHARED FINANCE AND ADMINISTRATION	<u>\$ 3,793,608</u>	<u>\$ 4,042,043</u>	<u>\$ 248,435</u>

ENGINEERING AND PUBLIC WORKS

2024

2025

DIFFERENCE

REGIONAL SERVICE COMMISSION WASTE

\$ 176,361

\$ 823,452

\$ 647,091

TOTAL SHARED ENGINEERING AND PUBLIC WORKS

\$ 176,361

\$ 823,452

\$ 647,091

2024 REGIONAL SERVICE COMMISSION WASTE

\$ 176,361

2024 GARBAGE CONTRACTS MUNICIPAL

\$ 512,141

TOTAL OF ALL WASTE COLLECTION

\$ 688,502

\$ 823,452

\$ 134,950

<u>POLICING</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
SOUTH EAST REGIONAL SERVICE COMMISSION	\$ 1,541	\$ 2,578	\$ 1,037
RCMP	\$ 2,425,321	\$ 2,574,320	\$ 148,999
BUILDING SERVICES	\$ 153,600	\$ 149,606	-\$ 3,994
ANIMAL CONTROL	\$ 36,680	\$ 60,000	\$ 23,320
BY-LAW ENFORCEMENT SERVICES	\$ 175,548	\$ 191,389	\$ 15,841
TOTAL SHARED POLICING	<u>\$ 2,792,690</u>	<u>\$ 2,977,893</u>	<u>\$ 185,203</u>

<u>FIRE PROTECTION</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
ADMINISTRATION (Public Safety/Chiefs/PT Volunteers)	\$ 477,948	\$ 507,190	\$ 29,242
TRAINING SERVICES	\$ 65,000	\$ 78,000	\$ 13,000
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	\$ 275,950	\$ 300,793	\$ 24,843
EQUIPMENT AND OTHER (Repairs/Testing/Clothing/Foam/Equipment)	\$ 235,300	\$ 258,300	\$ 23,000
OFFICE OPERATIONS (Supplies/Advertising/Net HST)	\$ 46,855	\$ 38,190	-\$ 8,665
DISPATCH SERVICES	\$ 71,452	\$ 75,024	\$ 3,572
TOTAL SHARED FIRE PROTECTION	<u>\$ 1,172,505</u>	<u>\$ 1,257,497</u>	<u>\$ 84,992</u>

<u>ACTIVE LIVING AND CULTURE</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
STAFFING SERVICES (Administration/Parks/Arena)	\$ 1,087,388	\$ 1,164,609	\$ 77,221
PARKS FACILITIES (Beechill/Waterfowl/Memorial/Ballfields/VCC/etc)	\$ 243,454	\$ 288,854	\$ 45,400
ARENA OPERATIONS (Building/Ice/Grounds/Equipment)	\$ 229,000	\$ 257,500	\$ 28,500
CANTEEN SERVICES (Staffing/Beverages/Food/Equipment)	\$ 61,000	\$ 61,000	\$ -

OFFICE OPERATIONS (Supplies/Advertising/Service Contracts/HST)	\$ 59,905	\$ 54,637	-\$ 5,268
PROGRAMMING EVENTS (Festivals/Events/Fall Fair)	\$ 142,100	\$ 122,500	-\$ 19,600
PROGRAMMING ACTIVITIES (Activities/Equipment/Swimming/Programs)	\$ 53,700	\$ 49,700	-\$ 4,000
SOUTH EAST REGIONAL SERVICE COMMISSION	\$ 4,646	\$ 2,260	-\$ 2,386
GRANTS AND DONATIONS	\$ 110,000	\$ 137,500	\$ 27,500
TOTAL SHARED ACTIVE LIVING AND CULTURE	<u>\$ 1,991,193</u>	<u>\$ 2,138,560</u>	<u>\$ 147,367</u>

<u>COMMUNITY & CORPORATE SERVICES</u>	<u>2024</u>	<u>2025</u>	<u>DIFFERENCE</u>
STAFFING SERVICES (Corporate/Tourism/Marketing/Comms/Students)	\$ 593,684	\$ 613,123	\$ 19,439
OFFICE OPERATIONS (Supplies/Phone/Postage/Meetings)	\$ 23,003	\$ 22,456	-\$ 547
TOURISM BUILDING (Power/Repairs/Cleaning/Taxes)	\$ 39,162	\$ 42,373	\$ 3,211
BUSINESS DEVELOPMENT, ART AND HERITAGE (Initiatives/Grants/Artists)	\$ 69,000	\$ 73,500	\$ 4,500

TOURISM OTHER (Advertising/Brochures/Winter Lights/Promotions)	\$ 86,128	\$ 102,242	\$ 16,114
MARKETING AND COMMUNICAITONS (Advertising/Equipment/Media/Events)	\$ 43,957	\$ 43,957	\$ -
CORPORATE PROJECTS (Public Art/Studies/Plans/Health Care/Community)	\$ 89,764	\$ 90,378	\$ 614
CLIMATE CHANGE INITIATIVES	\$ 30,000	\$ 40,000	\$ 10,000
HEALTH CARE RECRUITMENT	\$ 15,000	\$ 30,000	\$ 15,000
SOUTH EAST REGIONAL SERVICE COMMISSION	\$ 15,375	\$ 10,797	-\$ 4,578
TOTAL COMMUNITY & CORPORATE SERVICES	<u>\$ 1,005,073</u>	<u>\$ 1,068,826</u>	<u>\$ 63,753</u>

SHARED SERVICES ALL

TOTAL EXPENSES	\$	12,308,469
LESS: TOTAL REVENUE	\$	1,134,338
NET: EXPENSES FOR TAX RATE	\$	11,174,131

TANTRAMAR TOTAL

	<u>2024</u>	<u>2025</u>
Tax Base Residential	\$ 939,499,000	\$1,019,270,000
Tax Base Non-Residential	\$ 104,080,400	\$ 108,915,500
Tax Base Heavy Industrial	\$ -	\$ -
Total Tax Base	\$1,116,435,680	\$1,204,426,350
	Difference	\$ 87,990,670
		7.88%

	SACKVILLE	DORCHESTER	SACKVILLE LSD	POINTE DE BUTE LSD	DORCHESTER LSD	
2025 SHARED TAX RATE	\$ 0.9439	\$ 0.9439	\$ 0.8495	\$ 0.8495	\$ 0.8495	90%
2024 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	

** POLICING, ANIMAL CONTROL & SOLID WASTE BECAME SHARED SERVICES

GENERAL REVENUE NON-SHARED



Tantramar
NEW BRUNSWICK

	2024	2024	2025	2025
<u>FINANCE AND ADMINISTRATION</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>
FEDERAL GRANT ADJUSTMENT	\$ 11	\$ -	\$ -	\$ -
SURPLUS FROM 2ND PRIOR YEAR	\$ 222,924	\$ 45,907	\$ -	\$ -
TOTAL NON SHARED FINANCE AND ADMIN	<u>\$ 222,935</u>	<u>\$ 45,907</u>	<u>\$ -</u>	<u>\$ -</u>

	2024	2024	2025	2025
<u>ENGINEERING AND PUBLIC WORKS</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>
LANEMARKINGS	\$ 5,500	\$ -	\$ 5,500	\$ -
ROADS AND STREETS GRANT	\$ 85,333	\$ -	\$ 88,833	\$ -
CULVERTS AND OTHER	\$ 23,500	\$ -	\$ 25,000	\$ -
TOTAL NON SHARED ENG AND PUBLIC WORKS	<u>\$ 114,333</u>	<u>\$ -</u>	<u>\$ 119,333</u>	<u>\$ -</u>

	2024	2024	2025	2025
<u>POLICING</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>
NOT APPLICABLE ALL SHARED				
TOTAL NON SHARED POLICING	\$ -	\$ -	\$ -	\$ -

	2024	2024	2025	2025
<u>FIRE PROTECTION</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>
NOT APPLICABLE ALL SHARED				
TOTAL NON SHARED FIRE PROTECTION	\$ -	\$ -	\$ -	\$ -

	2024	2024	2025	2025
<u>ACTIVE LIVING AND CULTURE</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>
NOT APPLICABLE ALL SHARED				
TOTAL NON SHARED ACTIVE LIVING AND CULTURE	\$ -	\$ -	\$ -	\$ -

	2024	2024	2025	2025
<u>COMMUNITY & CORPORATE SERVICES</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>
NOT APPLICABLE ALL SHARED				
TOTAL COMMUNITY & CORPORATE SERVICES	\$ -	\$ -	\$ -	\$ -

GENERAL EXPENSES NON-SHARED



Tantramar
NEW BRUNSWICK

	2024	2024	2025	2025	DIFFERENCE
<u>FINANCE AND ADMINISTRATION</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>
TRANSFER TO RESERVE FUNDS FOR FUTURE CAP	\$ 200,000	\$ -	\$ 250,000	\$ -	\$50,000
FORMER MUNICIPAL DEBTS	\$ 741,541	\$ -	\$ 748,160	\$ -	\$6,619
LOCAL CAPITAL OUT OF REVENUE	\$ 1,125,000	\$ -	\$ 1,326,000	\$ -	\$201,000
TOTAL NON-SHARED FINANCE AND ADMIN	<u>\$ 2,066,541</u>	<u>\$ -</u>	<u>\$ 2,324,160</u>	<u>\$ -</u>	<u>\$257,619</u>

<u>ENGINEERING AND PUBLIC WORKS</u>	<u>2024 SACK-DORCH</u>	<u>2024 LSD'S</u>	<u>2025 SACK-DORCH</u>	<u>2025 LSD'S</u>	<u>DIFFERENCE SACK-DORCH</u>
STAFFING SERVICES (PW & Engineering Staff)	\$ 1,359,499	\$ -	\$ 1,462,428	\$ -	\$102,929
BUILDING SERVICES (Power/Phones/Taxes/Repairs/Cleaning)	\$ 112,323	\$ -	\$ 126,896	\$ -	\$14,573
OFFICE OPERATIONS (Supplies/Advertising/HST)	\$ 65,821	\$ -	\$ 63,820	\$ -	-\$2,001
SUMMER OPERATIONS (Patching/Culverts/Sidewalk/Gas/Vehicle Repairs)	\$ 500,450	\$ -	\$ 515,450	\$ -	\$15,000
WINTER OPERATIONS (Salt/Sand/Blades/Rentals/Gas/Vehicle Repairs)	\$ 414,000	\$ -	\$ 329,500	\$ -	-\$84,500
OTHER PUBLIC WORKS (Railways/Street Lights/Lane Markings/Signs)	\$ 260,000	\$ -	\$ 286,250	\$ -	\$26,250
GARBAGE AND WASTE	\$ 527,141	\$ -	\$ 16,000	\$ -	-\$511,141
ENGINEERING OPERATIONS	\$ 29,571	\$ -	\$ 75,457	\$ -	\$45,886
TOTAL NON-SHARED ENG. AND PUBLIC WORKS	<u>\$ 3,268,805</u>	<u>\$ -</u>	<u>\$ 2,875,801</u>	<u>\$ -</u>	<u>-\$393,004</u>

	2024	2024	2025	2025	DIFFERENCE
<u>POLICING</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>
CROSSING GUARDS AND JAILERS	\$ 39,423		\$ 42,335		\$2,912
TOTAL NON-SHARED POLICING	<u>\$ 39,423</u>	<u>\$ -</u>	<u>\$ 42,335</u>	<u>\$ -</u>	<u>\$2,912</u>

	2024	2024	2025	2025	DIFFERENCE
<u>FIRE PROTECTION</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>
WATER COSTS TRANSFER FOR FIRE PROTECTION	\$ 376,000	\$ -	\$ 376,000	\$ -	\$0
TOTAL NON-SHARED FIRE PROTECTION	<u>\$ 376,000</u>	<u>\$ -</u>	<u>\$ 376,000</u>	<u>\$ -</u>	<u>\$0</u>

	2024	2024	2025	2025	DIFFERENCE
<u>ACTIVE LIVING AND CULTURE</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>
NOT APPLICABLE ALL SERVICES SHARED					
TOTAL NON-SHARED ACTIVE LIVING & CULTURE	\$ -	\$ -	\$ -	\$ -	\$0
	2024	2024	2025	2025	DIFFERENCE
<u>COMMUNITY & CORPORATE SERVICES</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>	<u>LSD'S</u>	<u>SACK-DORCH</u>
RENAISSANCE SACKVILLE	\$ 25,000	\$ -	\$ -	\$ -	-\$25,000
ECONOMIC DEVELOPMENT INCENTIVE GRANT	\$ -	\$ -	\$ 18,000	\$ -	\$18,000
TOTAL NON-SHARED COMM AND CORP SERVICES	\$ 25,000	\$ -	\$ 18,000	\$ -	-\$7,000

	2024 <u>SACK-DORCH</u>	2025 <u>SACK-DORCH</u>	2025 <u>LSD'S</u>
TOTAL EXPENSES	\$ 5,775,769	\$ 5,636,296	\$ -
LESS: TOTAL REVENUE	\$ 337,268	\$ 119,333	\$ -
NET: EXPENSES FOR TAX RATE	\$ 5,438,501	\$ 5,516,963	\$ -

	SACKVILLE	DORCHESTER	SACKVILLE LSD	POINT DE BUTE LSD	DORCHESTER LSD
LOCAL TAX RATE 2025	\$ 0.5526	\$ 0.5526	\$ -	\$ -	\$ -
SHARED TAX RATE 2025	\$ 0.9439	\$ 0.9439	\$ 0.8495	\$ 0.8495	\$ 0.8495
TOTAL TAX RATE SHOULD BE 2025	<u>\$ 1.4965</u>	<u>\$ 1.4965</u>	<u>\$ 0.8495</u>	<u>\$ 0.8495</u>	<u>\$ 0.8495</u>
TOTAL TAX RATE SHOULD BE 2024 COMPARISON	\$ 1.4937	\$ 1.4964	\$ 0.8658	\$ 0.7815	\$ 0.8617

	Sackville	Dorchester	Sackville LSD	Point de Bute LSD	Dorchester LSD
2025 Tax Base Residential	\$ 816,078,500	\$ 35,645,300	\$ 118,460,100	\$ 34,866,000	\$ 14,220,100
2025 Tax Base Non-Residential	\$ 61,690,300	\$ 24,590,900	\$ 15,486,100	\$ 6,119,100	\$ 1,029,100
2025 Tax Base Heavy Industrial	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Base	\$ 920,952,010	\$ 77,449,830	\$ 144,786,470	\$ 45,268,470	\$ 15,969,570
	7.91%	4.82%	9.77%	6.49%	8.71%

SACKVILLE DORCHESTER SACKVILLE LSD POINT DE BUTE LSD DORCHESTER LSD

LOCAL TAX RATE 2025	\$ 0.5526	\$ 0.5526	\$ -	\$ -	\$ -
SHARED TAX RATE 2025	\$ 0.9439	\$ 0.9439	\$ 0.8495	\$ 0.8495	\$ 0.8495
TOTAL TAX RATE SHOULD BE IN 2025	\$ 1.4965	\$ 1.4965	\$ 0.8495	\$ 0.8495	\$ 0.8495
PROVINCIAL ROADS CHARGE	\$ -	\$ -	\$ 0.4115	\$ 0.4115	\$ 0.4115
TOTAL TAX RATE SHOULD BE ALL IN	\$ 1.4965	\$ 1.4965	\$ 1.2610	\$ 1.2610	\$ 1.2610

UPDATED RATES WITH TAX DIFFERENTIAL IMPLEMENTED

	Sackville-Dorch	Dorchester-Sac	Sackville LSD	Point de Bute LSD	Dorchester LSD	Total
2024 Local Tax Rate	\$ 0.8165	\$ 0.8192	\$ 0.2447	\$ 0.1619	\$ 0.2522	
2024 Shared Tax Rate	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095	
2024 Total Tax Rate should have been	\$ 1.4938	\$ 1.4964	\$ 0.8542	\$ 0.7717	\$ 0.8490	
2024 Total Tax Rate as implemented	\$ 1.5389	\$ 1.5415	\$ 0.5625	\$ 0.7637	\$ 0.6411	
Local Tax Rate 2025	\$ 0.5526	\$ 0.5526	\$ -	\$ -	\$ -	
Shared Tax Rate 2025	\$ 0.9439	\$ 0.9439	\$ 0.8495	\$ 0.8495	\$ 0.8495	90%
Total Tax Rate should be 2025	\$ 1.4965	\$ 1.4965	\$ 0.8495	\$ 0.8495	\$ 0.8495	
Tax Rate Diff for Transitional Funding			\$ 0.2870	\$ 0.0858	\$ 0.2084	
Duration of Transitional Funding			5.74	1.72	4.17	
			\$ 0.0500	\$ 0.0500	\$ 0.0500	
Amount Transitional Funding	\$ -	\$ -	\$ 343,157	\$ 16,195	\$ 25,301	
Tax Rate to Fund Transitional Funding	\$ 0.0385	\$ 0.0385				
Total Tax Rate for 2025	\$ 1.5350	\$ 1.5350	\$ 0.6125	\$ 0.8137	\$ 0.6911	
Tax Rate Change Year over Year	-\$ 0.0039	-\$ 0.0065	\$ 0.0500	\$ 0.0500	\$ 0.0500	

Projected Future Tax Rates during implementation	2025	2026	2027	2028	2029	2030
Sackville Town/Dorchester Village	\$ 1.5350	\$ 1.5275	\$ 1.5200	\$ 1.5125	\$ 1.5050	\$ 1.4965
Sackville LSD	\$ 0.6125	\$ 0.6625	\$ 0.7125	\$ 0.7625	\$ 0.8125	\$ 0.8300
Point de Bute LSD	\$ 0.8137	\$ 0.8450	\$ 0.8425	\$ 0.8400	\$ 0.8375	\$ 0.8300
Dorchester LSD	\$ 0.6911	\$ 0.7411	\$ 0.7911	\$ 0.8400	\$ 0.8375	\$ 0.8300

TANTRAMAR GENERAL BUDGET OPTION TO REDUCE TAX RATE

REDUCE CAPITAL RESERVE TRANSFER ALLOCATION	\$ 250,000	\$ 200,000	\$ 50,000
REDUCE CAPITAL OUT OF REVENUE	\$ 1,755,000	\$ 1,570,000	\$ 185,000
*** RETURN TO SACK AMP ONLY (3.4% PER YEAR)			\$ 235,000.00
TAX BASE FOR SACKVILLE-DORCHESTER			\$998,401,840
POTENTIAL REDUCTION IN TAX RATE			\$ 0.0235
SAVINGS ON TAX BILL PER \$100,000 OF ASSESSMENT			\$ 23.54

- *** SACKVILLE-DORCHESTER TAX RATE CONTINUES TO UNDERTAKE MAJORITY OF CAPITAL OUT OF REVENUE
- *** SHARED SERVICES REMAIN MAJORITY ALLOCATED TO SACKVILLE-DORCHESTER FOR CAPITAL PROJECTS.
- *** EFFECT ON BUDGET IS EITHER PERFORMING LESS CAPITAL OR BORROWING FOR NORMAL CAPITAL PROJE
 - ** BORROWING FOR NORMAL CAPITAL PROJECTS HAS NEGATIVE LONG TERM EFFECTS (INTEREST).
- *** CAPITAL COSTS HAVE INCREASED SIGNIFICANTLY SINCE AMP WAS DONE
 - ** INCREASING AT MUCH HIGHER RATE THAN THE 3.4% IN THE AMP.

RECOMMENDATIONS

- | | | <u>DIFFERENCE</u> |
|----|--|-------------------|
| 1. | SET TAX RATE FOR EACH SUB-ENTITY AS FOLLOWS | |
| | SACKVILLE TOWN | 1.5350 |
| | DORCHESTER VILLAGE | 1.5350 |
| | SACKVILLE LSD | 0.6125 |
| | POINT DE BUTE LSD | 0.8137 |
| | DORCHESTER LSD | 0.6911 |
| | | -0.0062 |
| | | -0.0088 |
| | | +0.0500 |
| | | +0.0500 |
| | | +0.0500 |
| 2. | THAT THE SHARED TAX RATES OF 90% FOR LSD PORTION BE MAINTAINED | |
| 3. | COMPLETE MERGING SACKVILLE TOWN & DORCHESTER VILLAGE TAX RATES IN 2025 | |
| 4. | TOTAL CAPITAL OUT OF REVENUE (ALL CAPITAL DONE – NO BORROWING) | |

	<u>2024</u>	<u>2025</u>
SHARED	\$ 390,000	\$ 429,000
SACKVILLE TOWN	\$ 975,000	
DORCHESTER VILLAGE	<u>\$ 150,000</u>	<u>\$1,326,000</u> (COMBINED)
	\$1,515,000	\$1,755,000

6. TRANSFER TO RESERVE OF \$250,000 FOR FUTURE CAPITAL PURCHASES (TOTAL \$2,005,000)
7. MAINTAIN ALL CURRENT PROGRAM SERVICES (SHARED SERVICES CONTINUE TO EXPAND TO TANTRAMAR)
8. MAINTAIN NON-RESIDENTIAL RATE @ 1.7 TIMES RESIDENTIAL RATE

QUESTIONS???



Tantramar
NEW BRUNSWICK

2025 BUDGET

NOVEMBER 21,
2024



Tantramar
NEW BRUNSWICK

2025 BUDGET GENERAL CAPITAL

NOVEMBER 21,
2024



Tantramamar
NEW BRUNSWICK

TANTRAMAR
GENERAL GOVERNMENT
DEBT PROFILE

			<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>2034 +</u>	<u>TOTAL</u>
\$200,000	50%D	PRIN	12,000	12,000	13,000	13,000	13,000	13,000	13,000	14,000	14,000	14,000	45,000	176,000
June 17/21	50%S	INT	3,497	3,386	3,235	3,047	2,832	2,592	2,325	2,025	1,696	1,353	1,789	27,776
Trans/GG Serv		TOTAL	15,497	15,386	16,235	16,047	15,832	15,592	15,325	16,025	15,696	15,353	46,789	203,776
\$260,000	100%Town	PRIN	26,000	26,000	27,000	28,000	28,000	29,000						164,000
May 14/19		INT	3,964	3,353	2,697	1,975	1,212	413						13,613
Fire Truck		TOTAL	29,964	29,353	29,697	29,975	29,212	29,413						177,613
\$264,000	50%S	PRIN	25,000	25,000	26,000									76,000
June 6/16	50%Town	INT	1,767	1,098	377									3,241
Bridge St		TOTAL	26,767	26,098	26,377									79,241
\$1,358,000	10%S	PRIN	133,000	137,000										270,000
July 6/15	90%Town	INT	7,427	3,836										11,263
BJMP		TOTAL	140,427	140,836										281,263
\$2,535,000	100%S	PRIN	136,000	102,000	106,000	110,000	114,000	119,000	123,000	128,000	134,000	139,000	139,000	1,350,000
May 15/14		INT	49,752	45,596	41,451	37,881	33,680	29,194	24,444	19,455	14,181	8,618	2,884	307,134
Town Hall		TOTAL	185,752	147,596	147,451	147,881	147,680	148,194	147,444	147,455	148,181	147,618	141,884	1,657,134
\$9,223,000	100%Town	PRIN	472,000	481,000	491,000	501,000	511,000	521,000	531,000	542,000	553,000			4,603,000
Dec. 3/12		INT	92,060	82,620	73,000	63,180	53,430	42,940	32,560	21,900	11,060			472,750
Town Hall		TOTAL	564,060	563,620	564,000	564,180	564,430	563,940	563,560	563,900	564,060			5,075,750
GRAND TOTAL		PRIN	804,000	783,000	663,000	652,000	666,000	682,000	667,000	684,000	701,000	153,000	184,000	6,639,000
		INT	158,467	139,888	120,760	106,082	91,154	75,139	59,329	43,379	26,937	9,971	4,673	835,777
		TOTAL	962,467	922,888	783,760	758,082	757,154	757,139	726,329	727,379	727,937	162,971	188,673	7,474,777
				(39,578)	(139,129)	(25,677)	(929)	(15)	(30,810)	1,050	558	(564,966)	25,703	

2023 GENERAL CAPITAL BUDGET	\$ 1,414,500
2024 GENERAL CAPITAL BUDGET	\$ 1,515,000
TRANSFER TO RESERVE FOR FUTURE CAPITAL	\$ 200,000
TOTAL CAPITAL BUDGET & RESERVE TRANSFER	<u>\$ 1,715,000</u>

AMOUNT WITHIN 2025 BUDGET (CAPITAL OUT OF REVENUE)	
NON SHARED SACKVILLE-DORCHESTER	\$ 1,326,000
SHARED TANTRAMAR	\$ 429,000
TOTAL CAPITAL BUDGET FOR TANTRAMAR 2025	\$ 1,755,000

TRANSFER TO RESERVE FOR FUTURE CAPITAL \$ 250,000

TOTAL CAPITAL IN 2025 (NEEDS AMP REVIEW) \$ 2,005,000

TOTAL CAPITAL REQUESTS IN 2025 \$ 4,965,500

TOTAL CAPITAL REQUESTS IN 2026 \$ 5,000,000

Public Works Non Shared**General Capital**

Shale and Gravel Various	\$	50,000
Storm (Walker Road)	\$	100,000
Resurfacing (King Street - Phase 1)	\$	270,000
Sidewalk (Various)	\$	55,000
Equipment (5 Ton Plow)	\$	450,000
Equipment (Loader Restoration)	\$	18,000
Equipment (Automatic flagger system)	\$	35,000
Equipment (PW Electric Vehicle)	\$	75,000
Tools (Tire Changer)	\$	15,000
Buildings (Library) - Front Entrance	\$	25,000
Buildings (Public Works) - Asphalt @ Salt door	\$	20,000
Other (Retaining Wall Main to Lansdowne)	\$	45,000
	<hr/>	<hr/>
	\$	1,158,000

Active Living & Culture Shared

Little league Field Building	\$	60,000
TVMCC Compressor	\$	20,000
TVMCC Dehumidifier	\$	125,000
TVMCC Door Replacements	\$	40,000
Memorial Park Refurbishment	\$	15,000
Skate Sharpening Machine	\$	25,000
16 foot Utility Trailer	\$	10,000
Dog Park	\$	35,000
BJMP Playground Replacement	\$	48,000
	\$	<u>378,000</u>

Public Safety Shared

PPE Replacement \$ 84,000

Exhaust Fans (Battery) \$ 30,000

SCBA Upgrades D \$ 85,000

\$ 199,000

Community & Corp Serv. Shared

Level 2 Charging Stations	\$	10,000
Municipal Signage	\$	10,000
	\$	<u>20,000</u>

Financial Services/Other Shared

NIL	\$	-
TOTAL 2025 GENERAL CAPITAL BUDGET	\$	1,755,000

Total Non-Shared Allocations	\$	1,158,000
Total Non Shared in Budget	\$	1,326,000
Difference	\$	168,000

Total Shared Allocations	\$	597,000
Total Shared in Budget	\$	429,000
Difference	-\$	168,000

GAS TAX PROGRAM

<u>TANTRAMAR</u>	2024	2025	2026	2027	2028	Total
DORCHESTER FIRE HALL	\$582,441	\$208,780	\$208,779			\$1,000,000
*** Years to be spent		\$791,221	\$208,779			
<hr/>						
STREETS & WATER/SEWER		\$397,929	\$397,930	\$630,977	\$ 630,977	\$2,057,813
*** Years to be spent			\$795,859		\$1,261,954	
<hr/>						

- PRIOR USAGE**
 FACILITIES - ENERGY
 STREET PROJECTS
 PLAYGROUNDS

SPECIAL GENERAL CAPITAL PROJECTS

DORCHESTER FIRE HALL CONSTRUCTION

\$ 3,500,000 Still in Design Concept

** Noted as \$1.5 Million during 2024 Budget

*** Application for \$3.5 Million borrowing

SACKVILLE FIRE AERIAL REPLACEMENT

\$ 4,000,000 Future Special Project

*** Planned to tender in late 2026/early 2027

MULTI PURPOSE BUILDING (ESTIMATE SEPT 2021)

\$ 3,600,000 Future Special Project

** Could be \$6 Million dollar project

SKATEPARK UPGRADES

\$ 600,000 Future Special Project

PRIOR GENERAL CAPITAL ONGOING

LORNE STREET PHASE 3

DORCHESTER FIRE DEPARTMENT PUMPER

2024 CAPITAL PROJECTS THAT DID NOT GET COMPLETED (FROM RESERVE FUND)

*** This amount to be determined at end of 2024 fiscal year.

Projects Removed for future

Public Works Non Shared

General Capital

Street Reconstruction (Squire)	\$ 1,400,000	Do in 2026 & 2028
Street Upgrade (Fairfield Road)	\$ 55,000	Move to 2026
Storm (Main/Donald Harper)	\$ 75,000	Carry over prior
Storm (Lansdowne)	\$ 250,000	Move to 2026
Storm (Fairfield Road)	\$ 100,000	Move to 2026
Storm Sewer Culverts (Various)	\$ 55,000	Move to 2026
Resurfacing (King Street - Phase 2)	\$ 430,000	Move to 2026
Resurfacing (Silver Shore)	\$ 75,000	Move to 2026
Sidewalk (King Street)	\$ 135,000	Move to 2026
Tools (Boom Flail Mower)	\$ 75,000	Move to 2026
Tools (Code Reader)	\$ 20,000	Move to 2026
Tools (Portable Radios)	\$ 5,000	Operating
Building (Public Works) - Level 2 Charger	\$ 3,500	From VIC
Buildings (Public Works) - Floor Grates	\$ 60,000	Move to 2026
Buildings (Public Works) - Asphalt to Salt Shed	\$ 100,000	Move to 2026
Buildings (Public Works) - LED Lights	\$ 15,000	Move to 2026
	<hr/>	
	\$ 2,853,500	
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Projects Removed for future

Active Living & Culture Non Shared

TVMCC Heat Recovery System	\$	40,000	Move to 2026
BJMP Playground Replacement	\$	52,000	Req \$100k/App \$48k
Airator for Tractor	\$	20,000	Move to 2026
General Facility Repairs	\$	40,000	Move to 2026
Trails Work	\$	25,000	Move to 2026
Japanese Knot Weed	\$	100,000	Move to 2026
3 Level 2 Chargers at TVMCC	\$	40,000	Move to 2026
Town Beautification	\$	15,000	Move to 2026
	<hr/>	<hr/>	
	\$	332,000	

Projects Removed for future

Public Safety Shared

By-Law/Protective Services Vehicle	\$	75,000	Carry over prior-Res
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Community & Corp Serv. Non Shared

Building Renos	\$	15,000	Move to 2026
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Promotional Information	\$	10,000	Operating
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	\$	25,000	
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2025 BUDGET UTILITY CAPITAL

NOVEMBER 21,
2024



Tantramar
NEW BRUNSWICK

		<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>2034</u>	<u>TOTAL</u>
\$409,000 JUNE 1/17	PRIN	30,000	31,000	32,000	33,000								126,000
	INT	2,820	2,103	1,307	446								6,675
	TOTAL	32,820	33,103	33,307	33,446								132,675
\$353,000 JUNE 6/16	PRIN	37,000	38,000	39,000									114,000
	INT	2,657	1,654	566									4,876
	TOTAL	39,657	39,654	39,566									118,876
\$449,000 JUNE 6/16	PRIN	36,000	37,000	38,000									111,000
	INT	2,588	1,611	551									4,749
	TOTAL	38,588	38,611	38,551									115,749
\$180,000 JULY 6/15	PRIN	10,000	10,000										20,000
	INT	550	280										830
	TOTAL	10,550	10,280										20,830
\$607,000 MAY 15/14	PRIN	41,000											41,000
	INT	707											707
	TOTAL	41,707											41,707
GRAND TOTAL	PRIN	465,000	411,000	356,000	204,000	174,000	101,000	83,000	75,000	53,000		-	1,940,000
	INT	46,917	37,017	27,627	19,990	14,149	9,832	6,923	4,258	1,853		-	168,948
	TOTAL	511,917	448,017	383,627	223,990	188,149	110,832	89,923	79,258	54,853		-	1,939,306
			(63,900)	(64,390)	(159,637)	(35,841)	(77,316)	(20,909)	(10,666)	(24,405)		(54,853)	

BORROWING APPLICATION PER YEARS

2025 UTILITY CAPITAL BUDGET	\$	650,000
2024 UTILITY CAPITAL TOTAL	\$	550,000
2023 UTILITY CAPITAL TOTAL	\$	491,000

Public Works Utility

Utility Capital

Charles Street Lift Station (Electrical)	\$	50,000
Middle Sackville Lift Station	\$	450,000
Water Treatment Plant Upgrades -D	\$	47,000
Water Treatment Plant Upgrades - S	\$	150,000
Equipment (2013 Chev Replacement)	\$	110,000

\$ 807,000

BORROWING APPLICATION FOR 2025 \$ 650,000

AMOUNT TO COME OUT OF CAPITAL RESERVE \$ 157,000

BALANCE IN CAPITAL RESERVE OCT 31-24 \$ 1,725,730

ALLOCATION PUT AWAY FOR LAGOON PROJECS \$ 1,183,657

AMOUNT AVAILABLE FOR OTHER CAPITAL \$ 542,073

** Use \$157,000

Projects requested and Removed to Future:

Public Works Utility

Utility Capital

Various Lift Station	\$	55,000
Middle Sackville Lagoon	\$	50,000
Weldon Trunk Sewer	Infrastructure App	\$2.5M
Water /Sewer Upgrade (Squire)	Do in 2026 & 2028	

SPECIAL UTILITY CAPITAL PROJECTS

Crescent Street Lagoon	\$	9,000,000
Middle Sackville Lagoon	\$	4,000,000
Contingency on Construction	\$	1,000,000
Weldon Trunk Sewer Renewal	\$	2,500,000

PRIOR UTILITY CAPITAL ONGOING

LIFT STATION RENEWAL PROJECT - DORCHESTER

LIFT STATION RENEWAL PROJECT - QUEENS ROAD

QUESTIONS ON THE CAPITAL BUDGET



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2025 OPERATING BUDGET



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Question was raised on Street Lights in Local Service Districts

Cost of 100W LED Light on an NB Power Pole	\$	202.21	per year
Current Cost of Street Lighting in Dorchester (Oct. 2024)	\$	1,822.63	per month
Current Cost of Street Lighting in Sackville (Oct. 2024)	\$	16,687.33	per month
	\$	18,509.96	per month
			12 months
	\$	222,119.49	per year
Sackville-Dorchester Combined Tax Base	\$	927,332,580	
Local Service District Combined Tax Base	\$	189,103,100	
Percentage of tax base LG vs LSD			20%
If Shared allocation for LSD street lights	\$	45,294.95	
Total number of Lights that could be installed in LSD's			224
Cost on LSD Tax Rate in the future	\$	0.0240	

	Shared		
	Services All	Sackville-Dorch	Total
Total Expenses	\$ 12,308,469	\$ 5,636,296	\$ 17,944,765
Total Revenue	\$ 1,134,338	\$ 119,333	\$ 1,253,671
Expenses for Tax Rate	\$ 11,174,131	\$ 5,516,963	\$ 16,691,094

UPDATED RATES WITH TAX DIFFERENTIAL IMPLEMENTED

	Sackville-Dorch	Dorchester-Sac	Sackville LSD	Point de Bute LSD	Dorchester LSD	Total
2024 Local Tax Rate	\$ 0.8165	\$ 0.8192	\$ 0.2447	\$ 0.1619	\$ 0.2522	
2024 Shared Tax Rate	\$ 0.6772	\$ 0.6772	\$ 0.6095	\$ 0.6095	\$ 0.6095	
2024 Total Tax Rate should have been	\$ 1.4938	\$ 1.4964	\$ 0.8542	\$ 0.7717	\$ 0.8490	
2024 Total Tax Rate as implemented	\$ 1.5389	\$ 1.5415	\$ 0.5625	\$ 0.7637	\$ 0.6411	
Local Tax Rate 2025	\$ 0.5526	\$ 0.5526	\$ -	\$ -	\$ -	
Shared Tax Rate 2025	\$ 0.9439	\$ 0.9439	\$ 0.8495	\$ 0.8495	\$ 0.8495	90%
Total Tax Rate should be 2025	\$ 1.4965	\$ 1.4965	\$ 0.8495	\$ 0.8495	\$ 0.8495	
Tax Rate Diff for Transitional Funding			\$ 0.2870	\$ 0.0858	\$ 0.2084	
Duration of Transitional Funding			5.74	1.72	4.17	
			\$ 0.0500	\$ 0.0500	\$ 0.0500	
Amount Transitional Funding	\$ -	\$ -	\$ 343,157	\$ 16,195	\$ 25,301	
Tax Rate to Fund Transitional Funding	\$ 0.0385	\$ 0.0385				
Total Tax Rate for 2025	\$ 1.5350	\$ 1.5350	\$ 0.6125	\$ 0.8137	\$ 0.6911	
Tax Rate Change Year over Year	-\$ 0.0039	-\$ 0.0065	\$ 0.0500	\$ 0.0500	\$ 0.0500	

SACKVILLE WATER AND SEWER RATES FUTURE PROJECTIONS/ALREADY APPROVED

YEAR	METERED WATER OPERATIONS		METERED WATER TREATMENT		ANNUAL FLAT RATE WATER YRLY TREATMENT	METERED SEWER OPERATIONS	ANNUAL FLAT RATE SEWER YRLY TREATMENT	ANNUAL FLAT RATE WATER OPERATIONS	ANNUAL FLAT RATE SEWER 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
2025	QUARTERLY MINIMUM CHARGE				\$ 153.90	2025	YEARLY MINIMUM CHARGE				\$ 615.60
2026	QUARTERLY MINIMUM CHARGE				\$ 163.00	2026	YEARLY MINIMUM CHARGE				\$ 652.00
2025	QUARTERLY MINIMUM CHARGE				\$ 153.90	2025	YEARLY MINIMUM CHARGE				\$ 615.60
2026	QUARTERLY MINIMUM CHARGE				\$ 163.00	2026	YEARLY MINIMUM CHARGE				\$ 652.00

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

DORCHESTER WATER AND SEWER RATES

2024 TO 2026 FUTURE PROJECTIONS/APPROVED

<u>YEAR</u>	<u>QUARTERLY WATER OPERATIONS</u>	<u>QUARTERLY WATER TREATMENT</u>	<u>QUARTERLY SEWER OPERATIONS</u>	<u>QUARTERLY SEWER TREATMENT</u>	<u>ANNUAL WATER COSTS</u>	<u>ANNUAL SEWER COSTS</u>	<u>TOTAL ANNUAL 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	6.7%
2025	\$ 54.37	\$ 115.10	\$ 33.26	\$ -	\$ 677.90	\$ 133.05	\$ 810.94	6.3%
2026	\$ 57.58	\$ 121.89	\$ 35.22	\$ -	\$ 717.89	\$ 140.89	\$ 858.79	5.9%

RECOMMENDATIONS FOR MOTIONS

1. THAT THE SHARED TAX RATES OF 90% FOR LSD PORTION BE MAINTAINED
2. THAT THE TOTAL GENERAL BUDGET FOR 2025 BE SET AT \$17,944,765 & THE TOTAL WARRANT BE SET AT \$16,691,094

3. SET TAX RATE FOR EACH SUB-ENTITY AS FOLLOWS		<u>DIFFERENCE</u>
SACKVILLE TOWN	1.5350	-0.0062
DORCHESTER VILLAGE	1.5350	-0.0088
SACKVILLE LSD	0.6125	+0.0500
POINT DE BUTE LSD	0.8137	+0.0500
DORCHESTER LSD	0.6911	+0.0500

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

	<u>2024</u>	<u>2025</u>
SHARED	\$ 390,000	\$ 429,000
SACKVILLE TOWN	\$ 975,000	
DORCHESTER VILLAGE	<u>\$ 150,000</u>	<u>\$1,326,000</u> (COMBINED)
	\$1,515,000	\$1,755,000

5. THAT THE STAFF UNDERTAKE A REVIEW OF STREET LIGHTING WITH REGARDS TO LOCAL SERVICE DISTRICTS PRIOR TO THE 2026 BUDGET WITH RECOMMENDATIONS ON POTENTIAL NUMBER OF LIGHTS, LOCATION AND COSTS

RECOMMENDATIONS FOR MOTIONS

6. BUDGET BE APPROVED AS PRESENTED IN DRAFT
 - TOTAL REVENUE & EXPENSES OF \$2,840,095
7. PRIVATE HYDRANTS RATE \$483.00 (UP FROM \$455) (7%)
8. PRIVATE SPRINKLER RATE \$560.00 (UP FROM \$527) (7%)
9. RATE CHANGES FOR ENCUMBRANCE CERTIFICATES
 - 5 BUSINESS DAYS NOTICE \$ 40
 - 3-4 BUSINESS DAYS NOTICE \$120
 - 1-2 BUSINESS DAYS NOTICE \$240
 - SAME DAY SERVICE \$400
10. RATE CHANGES FOR AFTER HOUR CALLS FOR SERVICE BE SET AT \$250
11. RATE CHANGE FOR WATER TURN ON/TURN OFF BE SET AT \$40

QUESTIONS ON THE OPERATING BUDGET



Tantramar
NEW BRUNSWICK