



2026-2027  
Annual General Meeting of Council  
April 27<sup>th</sup>, 2026

# Municipal Operating Budget

## 2026-2027 General Operating Revenue

- ▶ The budget reflects \$3,036,882 of total tax revenue, resulting in a balanced operating budget for the 2026/2027 fiscal year.
- ▶ The Residential and Resource property tax rate will be set at \$1.00 per \$100 of assessment and the commercial tax rate will be set at \$2.31 per \$100 of assessment.
- ▶ The Solid Waste Charge per residential account with a dwelling and commercial account with a structure will remain at \$116.63.
- ▶ The Street Light Area Rate will remain at \$93.72 per account, billed in accordance with the *Street Light Policy*.
- ▶ The Sherbrooke Sewer Area Rate will remain at \$220 per unit.
- ▶ Fire Tax Levies are determined by individual volunteer fire departments at their annual meetings.
- ▶ The above rates will generate an estimated revenue of \$635,214 for the 2026/2027 fiscal year.

# Municipal Operating Budget

## **2026-2027 General Operating Revenue**

- ▶ Grants in lieu of taxes revenue is estimated to generate \$190,874; grants include Federal, Provincial, Bell Aliant, NSPI, and CBC.
- ▶ Deed transfer tax revenue estimated at \$144,000
- ▶ Acreage revenue estimated at \$51,283
- ▶ Provincial Capacity Grant \$175,432
  - Formally known as the equalization grant
- ▶ HST offset grant \$7,500
- ▶ Conditional grants/transfers from other governments \$26,201
- ▶ Revenue from own sources \$445,848
  - Including Recreation/Community Development revenue, Recplex revenue, interest on taxes and investments, permits, fine revenue and tipping fees.

**Total estimated revenue for 2026/2027 operating budget is \$4,713,234**

# Municipal Operating Budget

## **2026-2027 General Operating Expenditures**

- ▶ General Government Services \$927,674
  - Includes municipal administration, Warden & Councillor honorariums, office/computer, building and janitorial expenses, Property Valuation (assessment) services, municipal insurance, audit and legal expenses, and low-income tax exemptions
  
- ▶ Protective Services \$1,127,732
  - Includes mandated funding to RCMP of \$708,058, grants to fire departments, funding to complete a Fire Services Review for the Municipality based on legislative changes, Emergency Management, including a Regional Emergency Management Officer,, and building inspection/animal control services
  
- ▶ Transportation Services \$131,300
  - This expense funds the maintenance agreement between the Province and the Municipality for J-Class roads and additional funds are budgeted for the maintenance of non-J-Class municipal roadways
  
- ▶ Environmental Health \$948,793
  - Includes Sherbrooke Sewer Utility expenses (chemicals, power, maintenance) and Municipal Transfer Station (garbage/recyclable contract with ESC, tipping fees, general maintenance), public works staffing, public works vehicle and snow clearing for municipal properties & sidewalks. Transfer to capital/major repairs will cover any major repairs not included in the capital projects for municipal facilities.

# Municipal Operating Budget

## **2026-2027 General Operating Expenditure**

- ▶ Environmental Development Services \$146,750
  - Includes planning, land use and subdivision services, creation of an economic development plan, tourism & municipal website, housing projects, climate change initiatives, tourism initiatives, and small business event/supports.
  
- ▶ Recreation & Cultural Services \$617,976
  - Includes St. Mary's Recplex salaries, power, insurance and general maintenance, equity diversity inclusion/accessibility funding, Recreation/Community Development programming, funding to support the development of facility life cycle plans, salaries, monthly municipal newsletter, senior socials, free summer day camps, Sherbrooke Library expenses, general government grants and community hall tax exemptions.
  
- ▶ Mandated Education expense payable to the Strait Regional Center for Education estimated at \$813,009

**Total estimated expenditures for 2026/2027 \$4,713,234**



# General Government Grants

Item	Category Breakdown	Total 2026/2027
District Grants	\$9,700 per district	\$48,500
Grants to Organizations	1. Sherbrooke Village Christmas \$2,000 (with funds to be released once event is confirmed to proceed) 2. East River St. Mary's Fire Dept \$500 3. St. Mary's Lions Club \$2,000 4. St. Mary's Trails Association \$2,000 5. St. Mary's Arts Connection \$1,500 6. Goshen Community Center \$2,000	\$10,000
Scholarships		\$3,000
	Total	<b>\$61,500</b>

# Sherbrooke Water Utility

## 2026-2027 Water Operating Budget

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

**Total water operating budget for 2026/2027 \$209,104**

# Capital Budgets

Municipality of St. Mary's - Summary of Capital Projects - DRAFT - 2026 - 2027							
Est. Opening Balance Est. > + Rev 26/27			550,000	271,665			
Category	Project Name	Carry In	Capital	CCBF	Grants	Project Total	
CDR	16 Main Street Washroom Accessibility Renovations	Yes	23,287		43,263	66,550	
	Old Road Hill Multi-Use Path Construction Ready Design	Yes	10,000		30,000	40,000	
Water	Cushion Tank Replacement	No		6,000		6,000	
	Filter #1 Overhaul	No			15,000	15,000	
	Agitator and Tank for Soda Ash Mixing	No		5,633		5,633	
	West Side Water Main Replacement Design (Phase 1 - Design)	No			60,000	60,000	
	Water Main Replacement (Clover Farm Parking Lot)	No			15,000	15,000	
	Water Meter Replacement	Yes			10,000	10,000	
	Water Treatment PLC Replacement	Yes			57,357	57,357	114,714
	Outside Storage for Chemical Barrels	No			10,000		10,000
Wastewater	Hospital Road Lift station Pedestal Replacement & Village Lift Station Check Valve Replacement & Main Street Lift Station Overflow Gasket Replacement	No		28,750		28,750	
	I&I Recommendations - Flushing and Videoing Sewer Lines, Lift station clean outs	Yes		30,791	30,791	61,582	
	Lift Stations Electrical Panel Upgrade - Two Year Project	No		25,000		25,000	
	Sewer Plant Exterior Aeration Piping	No		10,000		10,000	
	Sewer Blower Replacement	Yes			35,000	35,000	
Recplex	Ice Edger	No	4,207		7,073	11,280	
	Drilled Well for St. Mary's Recplex	No	27,000		33,000	60,000	
	Recplex Surge Protector	No	15,000			15,000	
Other	Solar RFP	Yes	7,500		67,500	75,000	
	Truck Purchase	No	55,000	-	-	55,000	
<b>Total for 2026-2027</b>			<b>141,994</b>	<b>233,531</b>	<b>343,984</b>	<b>719,509</b>	
<b>Ending Balance</b>			<b>408,006</b>	<b>38,134</b>			

# Annual Budget Motions

## **2026-2026 Tax Rate Resolution Motion**

Approve the Tax Rate Resolution for Adopting Estimates & Striking the Tax Rate for the Year April 1, 2026 - March 31, 2027.



## **RESOLUTION FOR ADOPTING ESTIMATES & STRIKING THE TAX RATE**

Municipality of the District of St. Mary's  
For the Year April 1, 2026 - March 31, 2027

**BE IT RESOLVED** by the Municipal Council of the Municipality of the District of St. Mary's that pursuant to Section 72 and 73 of the Municipal Government Act, the Municipal Council of the estimates the sums of **\$3,036,882** is required for the lawful purposes of the said Municipality for the year ending March 31, 2027, after crediting the probable revenue from all sources other than taxes for said year which may not be collectable and collected.

**BE IT FURTHER RESOLVED** that Council hereby authorizes the levying and collection of a rate of **\$ 2.31** on each one-hundred dollar of the assessed value of the property assessed in the Assessment Roll, which shall be the Commercial Property Tax Rate, and which rate the said Council deems sufficient to raise the sums required to defray the expenditure of the said Municipality for the said year and any deficit from the preceding year.

**BE IT FURTHER RESOLVED** that Council hereby authorizes the levying and collection of a Property Tax Rate of **\$1.00** on each one-hundred dollar of assessed value of residential property assessed in the Residential Rate Roll, said rate having been calculated after applying the commercial rate to the residential property assessed to obtain the amount to be raised from Residential Property Taxation.

The *Commercial and Residential/Resource Property Tax Rate* as determined by Council and that Council deems sufficient to raise the amounts necessary for the lawful purposes of the said Municipality for the twelve-month year ending March 31, 2027.

**BE IT FURTHER RESOLVED** that said Council hereby requires payment of said rates to be made to the Treasurer of the said Municipality on or before the 31<sup>st</sup> day of July 2026.

**BE IT FURTHER RESOLVED** that said Council imposes an additional percentage of fourteen percent per annum on all rates and taxes remaining unpaid after the 31<sup>st</sup> day of July 2026.

**BE IT FURTHER RESOLVED** that the Council hereby fixes the 31<sup>st</sup> day of July 2026 as the day after which the Treasurer may proceed to issue warrants for the collection of all rates and taxes.

# Annual Budget Motions

## **2026-2027 Resolution of Council Remuneration Motion**

Approve the Warden, Deputy Warden, and Councillor Remuneration Resolution for the fiscal year April 1, 2026 - March 31, 2027.



## **RESOLUTION FOR REMUNERATION FOR COUNCIL**

Municipality of the District of St. Mary's  
For the Year April 1, 2026 – March 31<sup>st</sup>, 2027

**BE IT RESOLVED** by the Municipal Council of the Municipality of the District of St. Mary's, in the County of Guysborough, that the Remuneration entitled to ***Warden, Deputy Warden and Councillors*** for the period, of April 1<sup>st</sup>, 2026 to March 31<sup>st</sup>, 2027 be as follows:

1. The Warden of the Municipality shall receive an amount of **\$11,835** per annum as remuneration of their services as Warden and the Deputy Warden shall receive an amount of **\$3,375** per annum for their services as Deputy Warden.
2. Every member of the Municipal Council shall receive an amount of **\$17,771** per annum as remuneration for their service as Councillor, such remuneration shall also be paid to the Warden and Deputy Warden as a Councillor pursuant to section 1 of this resolution.
3. The Warden, Deputy Warden and Councillors shall in addition to such remuneration be paid a daily meal fee of **\$70.00** (*\$15.00 breakfast, \$20.00 dinner, \$35.00 supper*) and to utilize the **Federal Floating Mileage Rate** for travel to and from meetings, conferences, workshops, etc.
4. Municipal representatives appointed by Council to outside agencies, organizations, commissions shall be paid in accordance of section 3 the Remuneration for Council.
5. The Warden, Deputy Warden and Councillors are paid **12** times per year.

# Annual Budget Motions

## **2026-2027 Operating Budget**

Approve the 2026/2027 Municipal Operating Budget which includes individual department budgets, and schedule of rates including increases to area rates as presented.

## **2026-2027 Sherbrooke Water Utility Budget**

Approve the 2026/2027 Sherbrooke Water Utility budget based on the approved rates as set by Nova Scotia Utility and Review Board.

## **2026-2027 Capital Budgets**

Approve the 2026/27 Capital Budget as presented.





**General Government Grants**  
Municipality of the District of St. Mary's  
For the Year April 1, 2026 - March 31, 2027

1. District Grants - Each Municipal Councillor will have an equal amount, **\$9,700**, of funds per district, to be allocated at their discretion in accordance with the policy throughout the fiscal year. The total funds allocated for the five municipal districts will be **\$48,500** for the fiscal year.
2. Grants to Organizations –Total funding allocated for 2026/27 grants to organizations is **\$10,000**.
3. School Scholarships – A **\$3,000** grant will be provided to St. Mary's Academy for scholarships to students who are residents of the Municipality graduating grade 12 planning to further their post-secondary education.

**Total General Government Grants for 2026/27**

**\$61,500**

**Motion:**

**2026-2027 General Government Grants**

Approve the General Government Grants for the fiscal year April 1, 2026 - March 31, 2027 as presented.



## The Municipality of the District of St. Mary's

For the year April 2026 – March 2027  
Internal/External Committees of Council

<b>INTERNAL COMMITTEES</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Inclusion, Diversity, Equity, Anti-Hate &amp; Accessibility Advisory Committee (IDEAA)</b>	Warden Fuller Alternate: Councillor Tibbo	Warden Fuller Alternate: Councillor Tibbo
<b>Audit Committee</b>	<i>Open to all Councillors</i>	
<b>Fences and Arbitration Committee</b>	Warden Fuller Alternate: Councillor Tibbo	Warden Fuller Alternate: Councillor Tibbo
<b>Fire Services Advisory Committee</b>	<i>Open to all Councillors</i>	
	Warden Fuller Deputy Warden Malloy	Warden Fuller Deputy Warden Malloy Councillor O'Connell
<b>Joint Occupational Health &amp; Safety Committee</b>	Deputy Warden Malloy Alternate: Warden Fuller	Deputy Warden Malloy Alternate: Warden Fuller
<b>Source Water Protection Advisory Committee</b>	Councillor O'Connell Alternate: Councillor Beaver	Councillor O'Connell Alternate: Councillor Beaver
<b>EXTERNAL BOARDS/AGENCIES</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Eastern Counties Regional Library Board</b>	Warden Fuller Alternate: Councillor Tibbo	Warden Fuller Alternate: Councillor Tibbo
<b>Eastern Region Solid Waste Management</b>	Deputy Warden Malloy Alternate: Councillor Tibbo	Deputy Warden Malloy Alternate: Councillor Tibbo
<b>Guysborough Community Health Board</b>	Councillor Tibbo Alternate: Councillor Beaver	Councillor Tibbo Alternate: Councillor Beaver
<b>Tourism Guysborough County Association</b>	Councillor Beaver Alternate: Councillor O'Connell	Councillor Beaver Alternate: Councillor O'Connell
<b>Guysborough County Home Support Agency</b>	Councillor O'Connell Alternate: Councillor Tibbo	Councillor O'Connell Alternate: Councillor Tibbo
<b>Port Bickerton &amp; Area Planning Association</b>	Deputy Warden Malloy Alternate: Warden Fuller	Deputy Warden Malloy Alternate: Warden Fuller
<b>Sherbrooke Restoration Commission</b>	Councillor O'Connell Alternate: Warden Fuller	Councillor O'Connell Alternate: Warden Fuller

# Annual Budget Motions

## **2026-2027 Internal and External Committee Appointments**

Approve the 2026-2027 Internal and External Committee Appointments for the fiscal year April 1, 2026 - March 31, 2027 as presented in the attached table.