

# 2024 BUDGET

NOVEMBER 6, 2023

# 2024 OPERATING BUDGET

POLICING

		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
Durrantion 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

# 2024 BUDGET

# GENERAL CAPITAL

NOVEMBER 6, 2023

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
	\$	<u>727,000</u>

**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
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**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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2024 BUDGET

UTILITY CAPITAL

NOVEMBER 6, 2023

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

		<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>	
\$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

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\$ 550,000

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## **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

# Projects Removed for Future:

## 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