Municipality of
Shelburne

2022/2023

BUDGET
HIGHLIGHTS

MUNICIPALITY OF THE DISTRICT OF SHELBURNE

A MESSAGE FROM THE WARDEN

As we enter into the second fiscal year of a four-year mandate, we are pleased to outline the continued plans and priorities that the 52nd Council of the Municipality of the District of Shelburne will undertake in the 2022-23 fiscal year.

The following six priorities will enable the Municipality to provide strategic investments in the following areas through its operating and capital budgets:

1.Infrastructure/Facilities
2.Planning
3.Recreation and Community Development
4.Economic Development
5.Administration
6.Finance

The Municipality's 2022-23 operating budget is set at $7,991,397.Its capital budget is set at $5,670,615.

Council will maintain the current residential and resource tax rate of $1.26 per $100 of assessment and current commercial tax rate of $1.82 per $100 of assessment. One cent of residential and resource generates $41,568; one cent commercial generates $3,429.

Council will continue to fund reserves contributing $100,000 to the capital reserves and $79,384 to operating reserves. Council will maintain the interest rate charged on tax bills at 10% (pre COVID was 14%).

At the end of fiscal 2021-2022, the Municipality's total reserves is anticipated to be approximately $6,875,681. Of that amount:

- $57,575 is earmarked for capital for fire departments
- $37,452 for a special purpose reserve for the Lockeport Fire Truck
- $53,000 for the digital x-ray machine

These reserves are estimates only as our final audited statements will not be completed for the 2021-22 fiscal year until July 2022.

With this budget, it is Council's goal to continue to maintain and improve services our residents and businesses have come to expect, while strategically investing in our community within our fiscal resources.

In the following pages you will find a summary of the Municipality's Operating and Capital budget for the 2022/2023 fiscal year. For complete budget details and to read the Warden's detailed budget address document please visit our website, www.municipalityofshelburne.ca.

2022/2023 BUDGET - REVENUE

Municipalities use a variety of revenue sources to pay for a wide range of services that residents and businesses depend on and use regularly. The major revenue sources that are typically used to pay for day-to-day services include:

- Property Taxes
- Other User Fees (i.e. recreation, tipping, septage, sewer, subdivision/building permits, wind turbine revenue, rental, shared services fees, lockup, metal and paint recycling revenue)

Municipalities also have access to other forms of funding which are generally used for capital
projects:

- Grants from the Provincial and Federal governments and their agencies
- Proceeds from borrowing
- Reserve Funds (funds saved up over time for large projects)

Part of Council's decision-making process each year is to determine what levels of funding for services should come from the various sources of revenue.

2022/2023 Budgeted Revenues

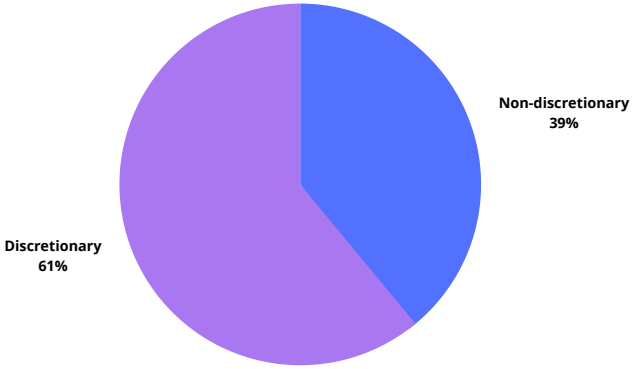
TAXES		
Assessable Property	$4,542,812.00	
Commercial	$ 569,132.00	
Resource	$ 654,293.00	
Area Rates	$ 34,783.00	
Business Property	$ 26,550.00	
Other Taxes	$ 270,000.00	
TOTAL TAXES		*$6,097,570.00*
GOVERNMENT GRANTS		
Federal Grant in Lieu	$ 5,832.00	
Federal Government Agencies	$ 400.00	
Prov. Grant in Lieu	$232,779.00	
Prov. Government Agencies	$ 10,467.00	
TOTAL GOVERNMENT GRANTS		*$ 249,478.00*
SALE OF SERVICES		*$ 1,178,234.00*
RETURN ON INVESTMENT		*$ 20,000.00*
UNCONDITIONAL TRANSFERS		*$ 86,145.00*
TRANSFERS FROM RESERVE		
Operating Reserve	$ 343,007.00	
Gas Tax Reserve	$ 16,963.00	
TOTAL TRANSFER FROM RESERVES		*$ 359,970.00*
TOTAL REVENUE		**$7,991,397.00**

2022/2023 BUDGET - EXPENSES

Municipalities are service based organizations. The Municipality provides a wide variety of services to a varied client base. The challenge is striving to meet the needs of as many of our residents as possible in a fiscally responsible way.

Finally, there is frequently misperception about which services are under the control of municipalities and which are provided by other levels of government. Examples of services we provide include Waste Collection, Fire Service, Parks & Recreation and Streetlights. Services that are the responsibility of other levels of government include Education, Health Care, Roads, Justice and Community Services, among others.

A larger portion of the Municipality's operating budget is allotted as non-discretionary funds. This amount is made up of two different service categories: mandatory contributions to Provincially led services and mandatory expenditures for services we are required to provide to our residents. This amount represents 39% of the Municipality's total operating budget.



2022/2023 Operating Expenses

LEGISLATIVE	$176, 878.00
ADMINISTRATIVE	$886,722.00
TAXATION & ACCOUNTING	$399,291.00
BUILDING SERVICES	$225,867.00
POLICE PROTECTION	$1,086,505.00
FIRE PROTECTION	$468,029.00
BY-LAW ENFORCEMENT	$119,654.00
ROAD TRANSPORTATION	$200,983.00
SEWAGE TREATMENT OPERATIONS	$99,720.00
SEWAGE TREATMENT	$330,700.00
ENVIRONMENTAL	$1,254,978.00
WIND TURBINE	$13,458.00
COMMUNITY & ECONOMIC DEVELOPMENT	$299,782.00
RECREATION & CULTURAL SERVICES	$343,231.00
RECREATION & PARKS FACILITIES	$78,500.00
FISCAL SERVICES	$365,324.00
CONDITIONAL TRANSFER	$1,568,507.00
UNCONDITIONAL TRANSFERS	$39,938.00
EMERGENCY MANAGEMENT	$33,330.00
TOTAL EXPENDITURES	**$7,991,397.00**

Completion of New Administration Building - It has been quite a journey and Council is pleased to advise that the new building is progressing and it is anticipated to be completed in November of this year. We look forward to moving into the building with our Federal tenants and continuing to serve our residents at this new location. At this time, the Province continues to remain a tenant at the current location. Keeping the Provincial offices local is paramount; they provide essential services to our residents, employment opportunities and they keep our communities safe.

The new building will meet Rick Hansen accessibility standards, be more energy efficient and include electric vehicle (EV) charging stations and solar panels, as we continue to promote and support accessible and green initiatives.

The amount approved for the new municipal building is $7.3 million, with $4 million being borrowed and the remaining to come from the Municipality's reserves.

Options for Current Building - Options for Current Building - Staff have been investigating the possibility of alternative uses for the current building. The first step is the completion of a Facility Assessment Report, which will be carried out in the near future. We will continue to work with our Provincial partners to help ensure their services remain in the area.

Sludge Remediation at Sewage Treatment Plant – The Municipality has recently awarded a contract to GFL Environmental for sludge remediation at a cost of approximately $200,000. This will ensure the continued effectiveness and efficiency of the Sewage Treatment Plant.

Improvements to the West Green Harbour Ballfield – The Recreation Department continues to work with a local community group to ensure the use of this facility by residents and tourists alike.

Final Phase of Accessibility Upgrades to Welkum Park – Council is very pleased to be completing the final phase of accessibility upgrades to Welkum Park, a full year ahead of schedule. The park will include an accessible pathway to enable access to all amenities and features of the park. We look forward to celebrating this milestone and becoming one step closer to an inclusive and accessible community for everyone.

Investing in Trails – Trails are an important infrastructure and economic driver in the community. Council will continue to support and financially invest in the great work being done by the Shelburne County Woodlands Multi-Use Trail Association as well as investing in our own trails, including the preparation of the Jordan River Trail conversion and bridge upgrades.

RECREATION AND COMMUNITY DEVELOPMENT

Updating the Recreation Strategic Plan – March 2023 - The Recreation Department will be updating its Recreation Strategic Plan. The Department will provide opportunities for the community to participate.

Supporting Community Groups – Our community groups are a vital component in providing a quality of life to our residents that is second to none. The Municipality is pleased to continue to provide financial and other support to these organizations through the continued Grants to Organization Program and the Emergency Assistance Fund. The budget also reflects CPI at 4.8% for the volunteer fire departments. Last year, it was 2%.

ECONOMIC DEVELOPMENT

Develop a Housing and Business Development Strategy – It is anticipated that the Provincial Housing Strategy will be completed this fall. The Municipality will begin developing its own housing and business development strategy to help identify its current assets to potentially expand business development opportunities and help address the housing needs in our area.

Conducting Marine Research – Staff will continue to work with the local Nova Scotia Community College and others to identify potential fishing and marine initiatives that will promote and grow the industry.

ADMINISTRATION

Asset Management Training and Implementation – In partnership with the AIM (Atlantic Infrastructure Management) Network the Municipality has completed an asset management plan, which outlines the actions to be taken by the Municipality to ensure its infrastructure and other assets are maintained at an acceptable standard to ensure consistent service delivery to our residents. Examples include the sewage treatment plant, the current and new municipal buildings and trails and parks. Our plan indicates that the Municipality should invest a minimum of $425,000 annually to maintain and ensure the expectant lifespan of our assets.

Investing in Electronic Records Management – An Electronic Records Management is a cost effective way to manage the Municipality's thousands of files. It will help in getting information or data quickly and reliably. It is also another green initiative of the Municipality - less paper equals being greener

FINANCE

Financial Model to Aid in Future Planning – Developing a financial model will enable Council and staff in their strategic planning to test various scenarios and calculate the costs for potential new projects, enabling us to determine where to allocate financial resources to help meet the needs of our residents.

How much will my property tax bill be?
A homeowner with an assessed home value of $100,000 will pay $1,260 per year in municipal property tax. For every $100,000 in assessment, the increase multiplies by that factor (i.e. $200,000 of assessment = $2,520/year, $300,000 of assessment = $3,780/year, etc.).

Is the Municipality responsible for the assessed value of my property?
As of April 1, 2008 the responsibility of property assessments and other property related services transferred from Assessment Services to the Property Valuation Services Corporation (PVSC). For more information please contact Property Valuation Services Corporation at 1-800-380-7775 or visit their website at www.pvsc.ca.

Do I qualify for a Low Income Tax Reduction?
Municipality of Shelburne is granting a tax exemption according to the following income levels and amounts:

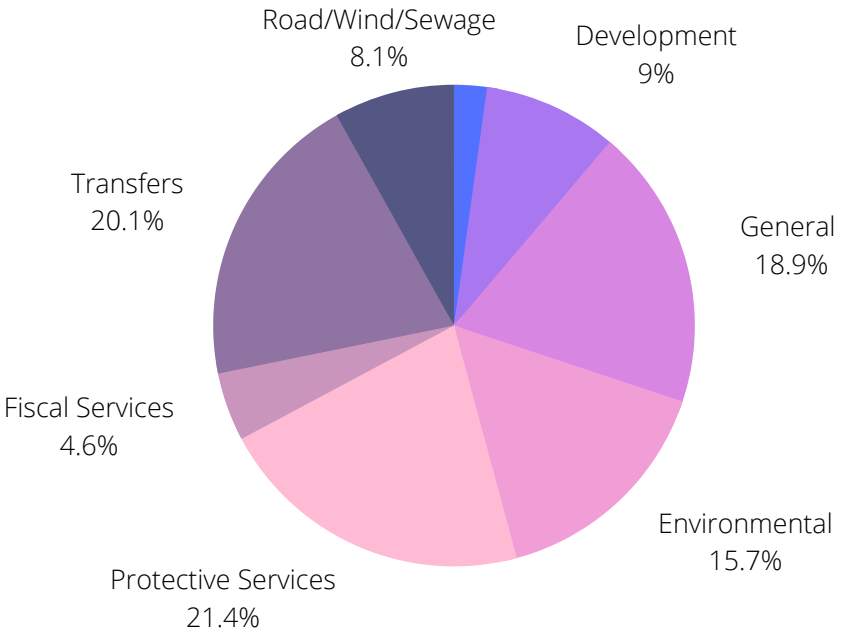
$35,000 or less - up to $50
$30,000 or less - up to $150
$25,000 or less - up to $300
$20,000 or less - up to $600

The exemption is granted only in respect to property occupied by the ratepayer as his or her primary residence and whose total income from all sources for 2021 (including income of all other persons residing in the household) is $35,000 or less. Applications are available for pick up at the Municipal Office or on our website, www.municipalityofshelburne.ca.

Did you Know?

The Municipality of the District of Shelburne has a standard policy that provides tax exemptions for properties of registered Canadian charitable organizations or non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations. The approximate amount of tax exemption provided under this policy totals approximately $30,551 annually.

Where does my tax dollars go?



LEGISLATIVE - 2.2%
Includes Councillors Salary, Travel and Training.

GENERAL - 18.9%
Includes Administration & Finance Staffing, Buildings, Legal, Insurance, Auditors, IT, Phone, Tax Sale Expense, Low Income Tax Exemption, and Community Group Exemption.

PROTECTIVE SERVICES - 21.4%
Includes Police, Fire, EMO, Ground Search & Rescue, and By-Law Enforcement.

ROAD/WIND/SEWAGE - 8.1%
Includes Roads, Streetlights, Wind Turbine, Sewage Treatment Staffing, Utility and Maintenance/Repair.

ENVIRONMENTAL - 15.7%
Includes RMRF, Building and Fire Inspections, Waste Diversion and Management Staffing, Administrative Expense Affiliated with Staffing, Green Carts, Solid Waste Contract, and Landfill Use.

DEVELOPMENT - 9.0%
Includes Maintenance of Recreational Facilities, Recreational Staffing, Program Expense, Litter Abatement, Health Care, Economic Development, Senior Safety, ICSP Implementation, and Grants to Organizations.

FISCAL SERVICES - 4.6%
Includes Service Fees (Bank, Payroll, and Pension), Valuation Allowance, Transfers to Reserves, District Grant Fund, and Sou'West Nova Transit.

TRANSFERS - 20.1%
Includes Corrections, Public Prosecution, Assessment Services, Regional Library, Regional School Board, Housing Authority, and Area Rate Payments.