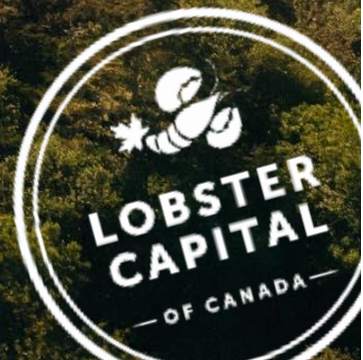




Seal Island Light – Jakes Escapes



The Municipality's 2023/2024 budget reflects its vision — to be a community shaped by the sea, that provides an ocean of opportunity. It reflects our organizational commitment to be collaborative, transparent, innovative, and accountable, all providing a financially responsible level of service to the community. The **\$10.0 million** operating budget and **\$10.8 million** capital budget for 2023/2024 have been developed with the goal of maintaining and improving municipal services, while also making responsible investments to help meet the future needs of our municipality.

The Municipality begins working on the upcoming fiscal year's budget several months before the start of the fiscal year to allow sufficient time for data collection, detailed review of financial data, and public input. The process includes:



Strategic Plan



Public Input



Service Review



Financial Planning

Council approved their 2023/2024 operating budget with no increases to its tax rates or fire rates and a \$10 increase to its wastewater (sewer) charges.

Each year, the Municipality updates its Capital Investment Plan (CIP), in accordance with the Municipal Government Act. Again this year, a detailed review of the current and future projects was completed with a goal of planning appropriately for the next five years.

This document has been prepared to assist the public to better understand the budgeting process. Each year, the Municipality is faced with the challenge of balancing the budget as mandated by the Province. While a Municipality can incur debt to pay for large capital purchases, it cannot incur a deficit to fund day to day operations. This means that we must identify revenue sources to cover all anticipated expenditures. In order to balance the budget, careful analysis must be done regarding the level of services required to meet the expectations of the community balanced against realistic taxation and user fee levels.



This municipal budget contains the municipality's financial and operational plans for the next twelve months, **making the budget one of the most important processes undertake and document we publish.**

Budgeting requires Council and Senior Staff to work together to decide on the most effective and efficient way to spend the municipality's revenues. We have worked hard to put together a document with residents, the business community and visitors

in mind, while maintaining municipal services and also making the necessary investments to help save and build for the future needs of our municipality.

In 2022/2023, the Municipality made significant investments in wastewater treatment, recreational services and infrastructure improvements. We also continued to make changes to emphasize a stronger commitment to future planning.

Projects and investments we are proud to highlight include various renovations and repairs to our facilities, notably a retrofit of the Brass Hill Wasterwater Treatment Facility, the purchase of mobi-mats to make Stoney Island Beach more accessible, and the completion of a new, much needed, Public Works building.

Our budgets include measures to support its residents - including its most vulnerable, to maintain municipal services and to make the necessary investments to help meet the future needs of our municipality. Long-term planning and efficient use of resources is fundamental to achieving the necessary outcomes for growth and the delivery of services to our residents.

On behalf of Council and Staff of the Municipality, it is my pleasure to present you with our budget. We look forward to moving us forward and hearing from you in the upcoming year on projects and initiatives that are important to you.

Eddie Nickerson

Warden Eddie Nickerson

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
- Utility User Fees (Sewer)
- Other User Fees (i.e. recreation, landfill)
- Permits and Licensing Fees (i.e. building permits, business licenses)

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 Actuals (Jan)	2022/2023 Budget	2023/2024 Budget
TAXATION	6,720,358	6,513,651	7,248,709
FESS AND CHARGES			
FIRE PROTECTION	898,820	773,019	855,682
SEWER SERVICE	346,078	345,835	357,354
RECREATION & CULTURE	187,469	223,825	235,810
LANDFILL	139,120	136,200	141,200
FEEES AND CHARGES	<u>1,571,487</u>	<u>1,478,879</u>	<u>1,590,046</u>
GRANTS IN LIEU	50,130	147,756	149,046
OTHER			
SERVICES TO OTHER GOVS.	153,708	132,492	161,849
PROPERTY RENTALS	51,771	53,317	60,811
INTEREST ON REVENUE	150,513	162,000	180,000
OTHER REVENUE	103,002	128,450	137,950
GOVERNMENT GRANTS	477,630	2,917,568	7,819,093
OTHER	<u>936,624</u>	<u>3,393,827</u>	<u>8,359,703</u>
TRANSFERS FROM RESERVES	0	2,397,000	3,520,000
TOTAL REVNEUE	<u>9,278,599</u>	<u>13,931,113</u>	<u>20,867,504</u>

Expenses

Municipalities are service based organizations. The Municipality provides a wide variety of services to an extremely varied client base. The challenge is striving to meet the needs of as many of our residents as possible in a fiscally responsible way. In addition, the Municipality is mandated to contribute a substantial percentage of its operating budget to other public authorities for such things as education, roads, corrections, RCMP and libraries.

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

	2022/2023 Actuals (Jan)	2022/2023 Budget	2023/2024 Budget
OPERATING EXPENSES			
COUNCIL	116,008	150,540	156,276
GENERAL ADMINISTRATION	849,790	905,515	1,121,863
PROPERTY SERVICES	423,834	483,175	542,234
TAXATION	273,586	296,982	296,193
PROTECTIVE SERVICES	947,882	1,253,359	1,349,311
FIRE PROTECTION	889,505	852,027	949,876
BUILDING INSPECTION	110,118	143,635	140,889
STREETLIGHTS	135,851	162,500	165,000
WASTEWATER SERVICES	239,698	339,828	363,068
SOLID WASTE & LANDFILL	982,646	1,119,543	1,461,751
PUBLIC HEALTH & WELLNESS	81,810	142,000	128,000
TOURISM AND COMMUNITY	141,116	163,867	179,503
ENVIRONMENTAL DEV.	134,182	110,676	102,465
SENIOR SERVICES	118,471	120,561	134,536
RECREATION & CULTURE	857,386	981,405	1,050,017
EDUCATION	1,187,073	1,445,000	1,475,000
OPERATING EXPENSES	7,488,956	8,670,553	9,615,982
DEBENTURE PAYMENTS	30,000	30,000	30,000
CAPITAL PROJECTS	1,257,866	4,895,500	10,804,000
TRANSFERS TO RESERVES	170,828	335,000	417,522
TOTAL EXPENSES	8,947,650	13,931,113	20,867,504

New Recreation Centre

\$6,000,000

This investment will see the replacement of the existing facility with a new centre connected to the arena that will include an indoor track and spaces for community use.

Community Health Centre

\$4,500,000

In October 2021, Council prioritized the construction of a new community health centre to help retain and recruit healthcare professionals. This investment represents 50% of the total project estimated project cost – which will include the completion of the design phase and a portion of the construction phase.

Recreation Infrastructure Renewal

\$64,000

At the arena, existing flooring will be replaced with new rubber flooring and the shower in one of the dressing rooms to be repaired and made accessible.

At the pool, the liner will be replaced, and a pool lift to make the pool accessible to those with mobility issues will be purchased and installed.

Beach Infrastructure

\$60,000

The drilling and installation of water sources at Stoney Island Beach and North East Point Beach to assess access to water and in anticipation of building change rooms/washrooms/washing stations. In addition, power will be installed at Stoney Island Beach to provide for lighting.



DID YOU KNOW?

Only two-thirds of the property taxes you pay each year go towards municipal services. Each year, the Municipality is mandated to contribute to provincial services such as education, roads, corrections, housing, and libraries.

The residential tax rate didn't increase but my taxes went up. Why?

Property taxes are based on the assessed value of a property. The property tax rate has not increased but if the assessed value of your property does, your tax bill will increase. The Property Valuation Services Corporation (PVSC) determines your property's market value, and we use that assessed value to calculate your property tax bill. If you have questions about assessment please contact PVSC at 1-800-380-7775.

How much will I pay in property taxes on my home?

A homeowner with an assessed home value of \$100,000 will pay \$1,070 per year (\$89.17 per month) in municipal property tax. For every \$100,000 in assessment, the increase multiplies by that factor (i.e. \$200,000 of assessment = \$2,140/year, \$300,000 of assessment = \$3,210/year, etc.).

What mitigation efforts have been taken by the municipality?

The Municipality is faced with balancing increasing cost of services with households already coping with inflation. Council and staff spent several months scrutinizing the budgets and through that exercise, the municipality identified savings through a number of efforts which include, but are not limited to, prioritizing capital projects.

How does Barrington's residential tax rate compare to other similar municipalities?

It is difficult to compare tax rates as each municipality includes different services within their general rate. For example, the Municipality of Barrington's general rate includes all but fire protection whereas the Municipality of Digby's general rate does not include fire protection, sidewalks or streetlights. After including all rates and charges, here is a summary of the rates of similar municipalities:

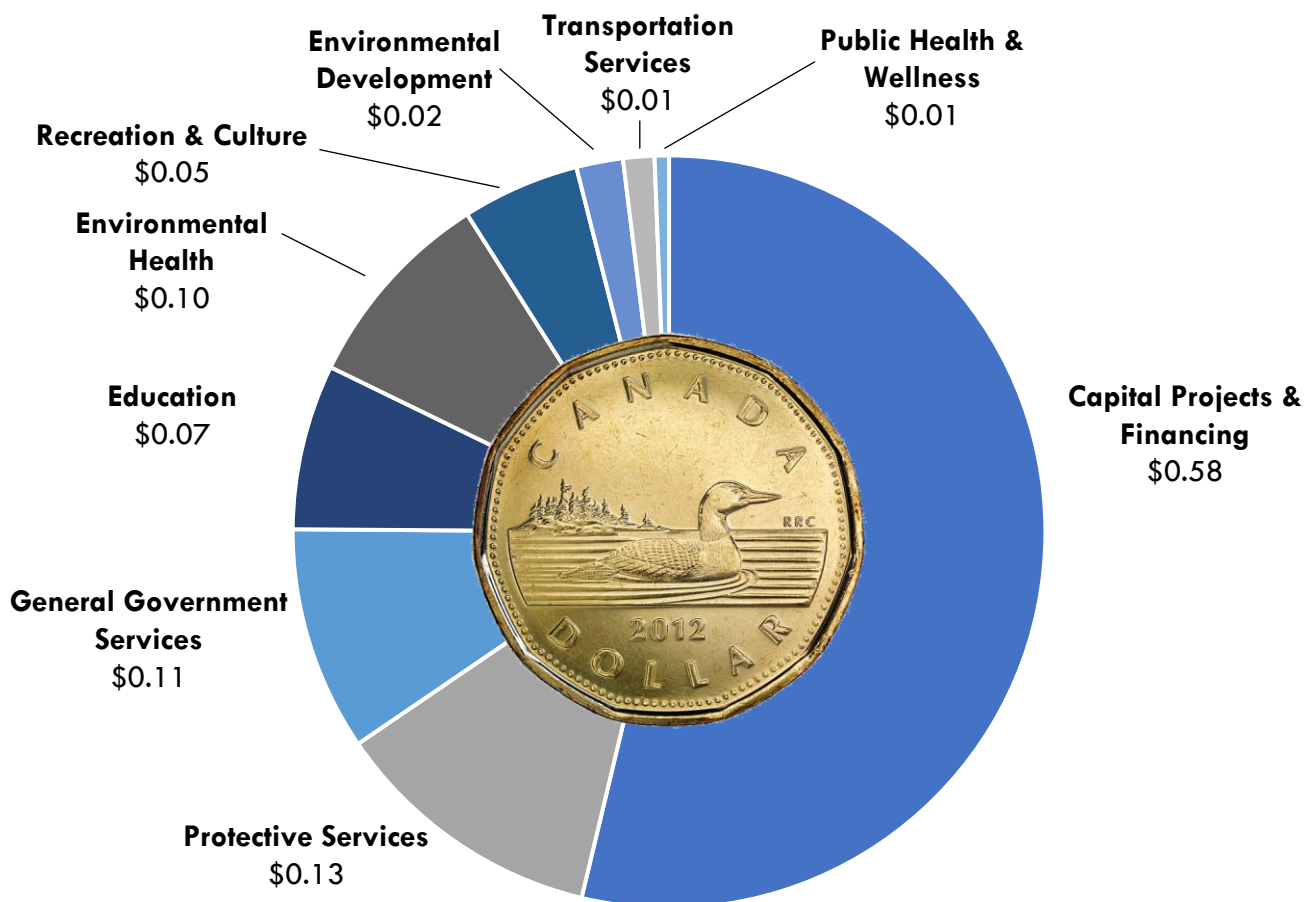
Area	Rate*
DIGBY	\$1.44-\$1.54
VICTORIA	\$1.22
SHELBURNE	\$1.28
BARRINGTON	\$1.19-\$1.25
CLARE	\$1.26
ARGYLE	\$1.14-\$1.23
YARMOUTH	\$1.26-\$1.35

*Per \$100 of assessment and depending on fire district.

Why do I pay for fire services separately and what is the capital rate for?

The Municipality's fire services are funded through area rates within each of our three fire districts. The revenues generated from the rates are provided to each respective fire department to operate their department throughout the year. This year, we have implemented a new fire capital rate which will be used to fund the department's capital purchases.

How is one dollar of residential tax revenue used?



DID YOU KNOW?

The Municipality of Barrington has over 1,174 streetlights throughout the Municipality at a total cost each year of approximately \$165,000. This represents about \$0.04 per \$100 of assessment which equals \$40 per year for a homeowner with an assessed home value of \$100,000.