



Budget Meeting (via Zoom Video Conferencing)

January 26, 2021

A Budget meeting of the Corporate & Residential Services Committee was held on the above date via Virtual Video Conferencing.

Deputy Warden MacDonald, Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 6:35 p.m.

All members of Council were present.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Kate Friars, Deputy Chief Administrative Officer
- Mr. Adam Clarkson, Director of Parks, Recreation & Culture
- Ms. Sue Surette, Director of Finance
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Jody MacArthur, Communications Officer
- Ms. Janice Taylor, Manager of Finance
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Tutu Erikitola, Administrative Assistant

APPROVAL OF OR AMENDMENTS TO THE AGENDA

CRS21(9)
January On the motion of Councillors Perry and Mitchell:
Moved that the agenda be approved as presented.

MOTION CARRIED

CONTINUATION OF BUDGET PRESENTATION

The Director of Finance presented a continuation of the 2021/2022 budget presentation on the following topics:

A copy of the presentation was attached to the agenda and available to Committee members.

Councillors made comments and discussions were held.

BREAK

Deputy Warden MacDonald adjourned the meeting for a five-minute break.

Deputy Warden MacDonald called the meeting back to order at 8:16 p.m.

The CAO continued with the Departmental Business Plan presentations.

Councillors made comments and discussions were held.

On the motion of Councillors Mitchell and Knockwood:

Moved that Council meet for the next budget meetings on February 4th, and February 9th,2021.

As a result of discussions, Staff agreed to provide additional information on the following topics:

- Cost per student for education
- Is \$171,139 cost per RCMP Officer the same being charged to other municipalities?
- Share the previous reports on the PACE Program for new Councillors
- Share the previous in-camera report on the Elmsdale School with new Councillors

ADJOURNMENT

CRS21(10)
January

On the motion of Councillor Greene:

Moved that the Corporate & Residential Services Committee adjourn at 9:03 p.m.

Approved by: Sue Surrette, Director of Finance

Date:

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Budget Meeting (via Zoom Video Conferencing)

February 4, 2021

A Budget meeting of the Corporate & Residential Services Committee was held on the above date via Virtual Video Conferencing.

Deputy Warden MacDonald, Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 6:30 p.m.

All members of Council were present.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Kate Friars, Deputy Chief Administrative Officer
- Mr. Adam Clarkson, Director of Parks, Recreation & Culture
- Ms. Sue Surette, Director of Finance
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Jody MacArthur, Communications Officer
- Ms. Janice Taylor, Manager of Finance
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Alex Collin, Administrative Assistant
- Mr. Jordan Baltzer, Accountant and Budget Analyst

APPROVAL OF OR AMENDMENTS TO THE AGENDA

CRS21(11) On the motion of Councillors Mitchell and Knockwood: 00:00:15
February *Moved that the agenda be approved as presented.*

MOTION CARRIED

CONTINUATION OF BUDGET PRESENTATION

The Director of Finance presented a continuation of the 2021/2022 budget presentation starting from slide 68:

A copy of the presentation was attached to the agenda and available to Committee members.

As a result of discussions, the following motions were made:

CRS21(12) On the motion of Warden Roulston and Councillor Mitchell: 00:15:00
February *Move that the Draft Operating Budget 2021/2022 be amended with an \$150,000 adjustment be made from Deed Transfer Tax to help mitigate tax increases for the 2021/2022 year and move \$150,000 into Reserve.*

MOTION CARRIED

Note: This motion was later superseded by Motion CRS21(15).

Motion C20 (335) - Election costs from COVID-19 Restart Funding.
Staff suggested applying \$10,000 from the Restart Funding to allow \$25,000 transfer to Election reserves to total \$35,000 per year as directed by Motion C20(335).

Committee agreed and considered the motion resolved.

CRS21(13) On the motion of Councillors Perry and Greene: 00:22:56
February *Move that the Elmsdale Business Park Signage be added to the draft Operating Budget 2021/2022.*

MOTION CARRIED

CONTINUATION OF BUSINESS PLAN

The CAO resumed the Business Plans presentation.

As a result of discussions, the following motions were made:

CRS21(14) On the motion of Councillors Mitchell and Green: 00:49:06
February *Move that the draft Operating Budget 2021/2022 be amended with the Milford Residential/Resource Urban Service Rate (M1) increased by \$0.02 to \$0.335 and reviewed in 2022/2023; And, that the Residential/Resource Urban Service Rate remain the same at \$0.07 and the Wastewater Management Fee has achieved breakeven and therefore remain at \$10 per 1000 gallons or \$2.20 per cubic meter.*

MOTION CARRIED

CRS21(15) On the motion of Warden Roulston and Councillor Rhyno: 1:31:59
February *Move that the Draft Operating Budget 2021/2022 be amended with a 0-rate increase to the General Tax Rate using the Deed Transfer Tax as an offset and that a similar amount be put into Reserves from the 2020/2021 Deed Transfer surplus.*

Note: This motion supersedes Motion CRS21(12).

BREAK

Deputy Warden MacDonald adjourned the meeting for a short break. 01:32:59

Deputy Warden MacDonald called the meeting back to order at 8:13 p.m. 01:42:57

CAPITAL BUDGET 2021/2022-2025/2026

The CAO introduced the Capital Budget 2021/2022-2025/2026 presentation.

As a result of discussions, the following motions were made:

- CRS21(16) On the motion of Councillors Perry and Hebb:
February *Moved to direct staff to change the draft Capital Budget 2021/2022-2025/2026 to move item 21-001 Office Space Reconfiguration - Lloyd E. Matheson Building into the 2022/2023 budget, with the consideration of an accessibility component.*

MOTION CARRIED

The presentation concluded on slide 96 and paper copies of the Draft 2021/2022 to 2025/2026 Capital Budget will be made available for Councillors.

ADJOURNMENT

- CRS21 (17) On the motion of Councillors Perry and Knockwood:
February *Moved that the Corporate & Residential Services Committee adjourn at 9:10 p.m.*

Approved by: Sue Surrette, Director of Finance

Date:

/ac



Budget Meeting (In Council Chambers)

February 11, 2021

A Budget meeting of the Corporate & Residential Services Committee was held on the above date in Council Chambers.

Councillor Perry, Deputy Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 6:35 p.m.

Regrets from Deputy Warden MacDonald.

Late arrival from Councillors Greene (7:37 pm) and Rhyno (7:05 pm)

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Kate Friars, Deputy Chief Administrative Officer
- Mr. Adam Clarkson, Director of Parks, Recreation & Culture
- Ms. Sue Surette, Director of Finance
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Janice Taylor, Manager of Finance
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Alex Collin, Administrative Assistant
- Mr. Jordan Baltzer, Accountant and Budget Analyst

LAND ACKNOWLEDGEMENT

Councillor Perry respectfully acknowledged that East Hants is in Mi'kma'ki and the District of Sipekne'katik, the ancestral and unceded territory of the Mi'kmaq people.

APPROVAL OF OR AMENDMENTS TO THE AGENDA

CRS21(18)
February

On the motion of Councillors Mitchell and Knockwood:
Moved that the agenda be approved as presented.

00:01:54

MOTION CARRIED

CONTINUATION OF BUDGET PRESENTATION

The Director of Finance presented a continuation of the 2021/2022 budget presentation starting from slide 95:

A copy of the presentation was attached to the agenda and available to Committee members.

ITEMS FROM PREVIOUS MEETING

1. Deed Transfer Tax Revenue by district
2. GTR & USR Tax Burden with Adjustment Tax Rates
3. Education - Uniform Assessment Rate - \$0.3048 per \$100 of Assessment

Staff addressed questions and concerns raised by Councillors. Suggestion was made that further discussion be held in the future regarding the Deed Transfer Tax method of allocation.

Councillor Rhino arrived at 7:05 pm during discussion.

CONTINUATION OF 2021/2022-2025/2026 CAPITAL BUDGET

00:36:00

The Director of Finance presented a continuation of the Capital Budget 2021/2022-2025/2026 presentation starting from slide 100 - New Projects for further study.

A copy of the presentation was attached to the agenda and available to Committee members.

Discussion took place and staff addressed questions from Councillors.

CRS 21(19)
February

On the motion of Warden Roulston and Councillor Hebb:

00:59:25

Move to recommend to Council that the five-year Capital Budget for the fiscal years 2021/2022 to 2025/2026 as presented be approved and adopted effective April 1st, 2021. Administration is given approval to proceed with the previously approved capital projects and those in the "Approval Sought" sections, subject to any conditions limiting such projects in previous motions of Council or in policies of Council. Should time permit, staff are authorized to embark on projects in this Capital Budget that require long-term pre-planning prior to April 1st, 2021. Projects "Approved for Further Study" are approved in principle only; amounts identified as "Approved for Further Study" cannot be expended prior to presentation of a full report to Council for consideration or approval through a future capital budget process. Where time permits, staff are given approval to proceed with "Approval Sought" projects from 2022/2023 prior to April 1st, 2022;

And that, any projects approved in the 2020/2021 Capital Budget not reflected as carried forward to the 2021/2022 Capital Budget, but that are substantially committed at March 31st, 2021, shall be carried forward to 2021/2022, based on the remaining budget at March 31st, 2021;

And that, this five-year estimate of capital spending forms the Capital Investment Plan (CIP) as required by the Federal and Provincial government funding agreements;

And that, the Water Utility sections of this budget are permitted to stand alone as the East Hants Water Utility Capital Budget as required by the Nova Scotia Utility and Review Board (UARB);

And that, staff be given authority to alter the source(s) of funding where necessary, but in no case shall the amounts to be debentured increase without prior approval of Council;

And that, Council seek Ministerial approval for a temporary borrowing resolution (TBR) for any amounts in this Capital Budget under the “Debenture/Debt” category of funding;

And that, pre-approval to borrow amounts in this Capital Budget under the “Debenture/Debt” category of funding for a term not to exceed twenty-five (25) years at a rate not to exceed 6.5%.

MOTION CARRIED

2021/2022 TO 2023/2024 WATER UTILITY BUDGET

01:03:44

The Manager of Finance and Director of Finance presented the 2021/2022 TO 2023/2024 Water Utility Budget.

A copy of the presentation was attached to the agenda and available to Committee members.

Councillor Wayne Greene arrived at 7:37 pm during discussion.

As a result of discussions, the following motions were made:

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| CRS21(20)
February | On the motion of Councillors Hebb and Garden-Cole:
<i>Move to recommend to Council that Council approve the East Hants Water Utility Financial Estimates 2021/2022 to 2023/2024 as presented.</i>
MOTION CARRIED | 01:17:44 |
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BREAK

Councillor Perry adjourned the meeting for a short break. 01:18:12

Councillor Perry called the meeting back to order at 8:05 p.m. 01:30:43

DISCUSSION OF THE 2021/2022 OPERATING BUDGET

01:31:00

As a result of discussions, the following motions were made:

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| CRS21(21)
February | On the motion of Councillors Perry and Moussa:
<i>Moved that the Uniacke Fire Rate be reduced from 14.6 cents to 14.2 cents.</i> | 01:37:00 |
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MOTION CARRIED

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| CRS21(22) | On the motion of Councillors Perry and Moussa: | 01:47:58 |
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February *Moved to recommend to Council that Council direct staff to prepare a report to Council detailing the Deed Transfer Tax and the Urban Service Rate and the potential financial impacts if changes were made to the structure, for discussion prior to the 2022/2023 budget approvals.*

Eight (8) voting in favor. Two (2) voting against. Councillors Rhyno and Mitchell voting nay.

MOTION CARRIED

HUMAN RESOURCES ANNUAL REPORT

01:50:00

The CAO presented the 2020/2021 HR Annual Report.

A copy of the report was attached to the agenda and available to Committee members.

2021/2022 OPERATING BUDGET

CRS21(23) On the motion of Warden Roulston and Councillor Hebb:
February

Move that the Corporate and Residential Services Committee recommends to Council, that Council approve the draft Operating Budget 2021/2022, amended as follows:

GENERAL TAX RATE BUDGET ADJUSTMENTS

Proposed Budget Adjustments:

Solid Waste Education litter program council motion C21(15)	\$ 5,000
Special Operating Reserves	\$ (5,000)
Kids Action & Historical Society Grant C21(18)	\$ 10,468
Deed transfer tax	\$ (175,000)
Elmsdale Business Park Sign	\$ 15,000
Special Reserves	\$ (15,000)
EBD - Workforce Development Plan - Carry Forward from 20/21	\$ 15,000
EBD - Workforce Development Plan Reserves - Carry Forward from 20/21	\$ (15,000)
Server - Hardware	\$ 60,000
Special Reserves	\$ (60,000)

And that the following tax rates be set by Council for the 2021/2022 fiscal year:

FINAL TAX RATES 2021/2022

General Tax Rate - Residential*	\$ 0.3174
General Tax Rate - Resource*	\$ 0.3174
General Tax Rate - Commercial*	\$ 2.0667
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3254
General Tax Rate - RCMP Services**	\$ 0.2079
Waste Management Fee (Per Dwelling Unit)	\$ 220.00
Commercial Serviced Levy Rate (R2)	\$ 0.6570
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000
Residential Serviced Levy Rate (R1)	\$ 0.0700
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3350
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400
Urban Sidewalks Rate (R5)	\$ 0.0200
Urban Sidewalks Rate (R6)	\$ 0.0200
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0036
Rawdon Streetlights Rate (L8)	\$ 0.0430
Shubenacadie (differential on USR)	\$ 0.1200
Milford (differential on USR)	\$ 0.1100
Shubenacadie Area Rate (WU Deficit)	\$ 0.0900
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0200
Sportsplex Area Rate (Comm./Residential) - Rhines Creek to Enfield; NMR & Belnan	\$ 0.0400
Mount Uniacke Recreation Rate	\$ 0.0110
Enfield Fire Department Levy (K1)	\$ 0.1200
Elmsdale Fire Department Levy (K2)	\$ 0.1400
Lantz Fire Department Levy (K3)	\$ 0.1400
Milford Fire Department Levy (K4)	\$ 0.1700

02:27:52

Shubenacadie Fire Department Levy (K5)	\$ 0.1700
Maitland Fire Department Levy (K6)	\$ 0.2200
Noel Fire Department Levy (K7)	\$ 0.2200
Walton Fire Department Levy (K8)	\$ 0.2200
Gore Fire Department Levy (G1)	\$ 0.2200
Kennetcook Fire Department Levy (G2)	\$ 0.2200
NMRiver Fire Department Levy (G3)	\$ 0.1700
Rawdon Fire Department Levy (G4)	\$ 0.2300
Mt Uniacke Fire Department Levy (G5)	\$ 0.1420
Brooklyn Fire Department Levy (G6)	\$ 0.2200
Wastewater Management Fee (rate/1,000 gallons of water) (Full Recovery \$10.00)	\$ 10.00
Wastewater Management Fee (rate/cubic metre) Full Recovery Rate \$2.20)	\$ 2.20

And that the "Mandatory Provincial Funding" rate will summarize the costs of Public Housing, Education, Regional Library, and Corrections;

And that the "RCMP Services" rate will include the transfers to the Provincial Department of Justice for all amounts related to Police protection and related services;

And that both the Mandatory Provincial Funding rate and the RCMP Services rate will be charged on all taxable assessment including commercial, residential and resource assessments;

And that for Provincial reporting purposes the General Residential/Resource tax rate will be \$0.8507 and the Commercial tax rate will be \$2.60.

MOTION CARRIED

ADJOURNMENT

CRS21(24) On the motion of Councillors Greene and Knockwood: 02:30:00
 February ***Moved that the Corporate & Residential Services Committee adjourn at 9:00 p.m.***

Approved by: Sue Surrette, Director of Finance
 Date: February 12th 2021

/AC