



# **Business Plan and Budget 2023/2024**

Presented to Executive Committee  
January 17<sup>th</sup>, 2023



**EAST HANTS**

# 2023/2024 Operating Budget

## The Process

- Assessment Overview
- Budget Overview
- Proposed Rates
- Tax Burden Review
- RCMP
- Education
- Reserves
- Other Sources of Revenue
- Departmental Business Plans
- Community Partnership & General Government Grants Report (PRC)
- Reports – HR Report (CAO)
- Capital Budget
- Water Utility Budget
- Issues as they arise/are known
  - Maintain a list for discussion



## 2023/2024 Operating Budget

Please note: there are three areas that impact most, if not all, departmental budgets:

1. Insurance – **15% to 20%** increase throughout the budget based on rising costs
2. Fuel Cost – Fuel costs continue to be high and the increase is reflected throughout the draft budget documents
3. Education – substantial increase of 9.7% - \$563,607
4. RCMP - substantial increase of 11.3% - \$554,906

(Assessments x General Tax Rate(s))

+

(Assessments x Area Rate(s))

+

(# Dwellings x Waste Mgmt Fee)

=

**Tax Bill**

+

(Cubic Metres of Water x Wastewater Management Fee)

=

**Total Tax Burden**



# Tax Billing

- **Assessment Filed Roll uploaded to SAP in January**
  - Confirm budget numbers and area rates
- **Interim Tax Bill posted, printed and mailed in late March**
  - Due June 1st
  - Calculation: LAST YEAR'S FINAL BILL X 50%
- **Final Tax Bill posted, printed and mailed in late July**
  - Due October 1st
  - Calculation: (Assessments x Tax Rates) + (# Dwellings x Waste Management Fee)
  - Can only adjust on appeal with PVSC

# Tax 101 - Assessments

- Responsibility to Assess Properties is NOT Municipal
  - Property Valuation Services Corporation (PVSC)
  - Filed Roll

	Taxable Value	Exempt Value	Assessed Value	Capped Assessment	Value Difference	Acreage
01: RESIDENTIAL TAXABLE	\$298,600		\$298,600	\$253,000	\$45,600	

- Types of Assessment
  - Residential – Code 01
  - Resource – Code 03
  - Commercial – Code 02
- Dwelling Unit information from PVSC

# Tax 101 – Assessments

- Other Types of Revenue Generating Assessment
  - Forest < 50,000 acres
  - Forest > 50,000 acres
  - Wind Farm Tax (assessed based on megawatts)
  - Farm Property Acreage (paid by Province)

	Taxable Value	Exempt Value	Assessed Value	Capped Assessment	Value Difference	Acreage
25: RESOURCE FARM (EXEMPT)		\$62,300	\$62,300	\$62,300		35
27: RESOURCE FOREST		\$32,400	\$32,400	\$32,400		45
<b>Totals</b>		<b>\$94,700</b>	<b>\$94,700</b>	<b>\$94,700</b>		<b>80</b>

- Grants in Lieu of Taxes
  - Crown Land
  - Federal
  - Provincial



## Assessments

- 2023 property assessments are based on market valuation as of January 1, 2022 and a property's physical condition as of December 1, 2022.
- The Capped Assessment Program (CAP) rate is based on the Nova Scotia Consumer Price Index as published in November. For 2023 assessments the CAP rate is **7.7%**.
- Property owners are encouraged to review their property details online at [www.pvsc.ca](http://www.pvsc.ca) or contact PVSC at 1-800-380-7775 if they have questions



## General Tax Rate

- General Tax Rate
  - RCMP & Other Protective Services
  - Animal control, EMO, HAZMAT and EHGRS grants, Bldg. Inspection, etc.
  - Provincial Transfers
    - Education, Regional Libraries, Public Housing, Corrections
  - PVSC
  - General Administration
    - Council, CAOs Office, HR, Corporate Services, Finance, Information Services (Technology & Information Management), Buildings & Properties, Procurement, Engineering Services
  - Economic & Business Development
    - Industrial Parks and Economic Attraction & Retention activities
  - Parks, Recreation & Culture
    - Aquatics, Library Facilities, Tourism, Park Development, Community Grant Programs
  - Planning & Development
  - Roads & Operations



## Waste Management Fee

- Waste Management is a General expense (charged to entire municipality)
- Waste Management includes:
  - Waste, Recycling and Compost
    - collection, transportation and processing contracts
  - Waste Management Center
    - Operations, Debt, Environmental Monitoring, Post closure costs, Reserve transfers
  - Household Hazardous Waste programs
- Charged per Dwelling Unit as reported on filed roll (PVSC) - The \$220 rate was held.



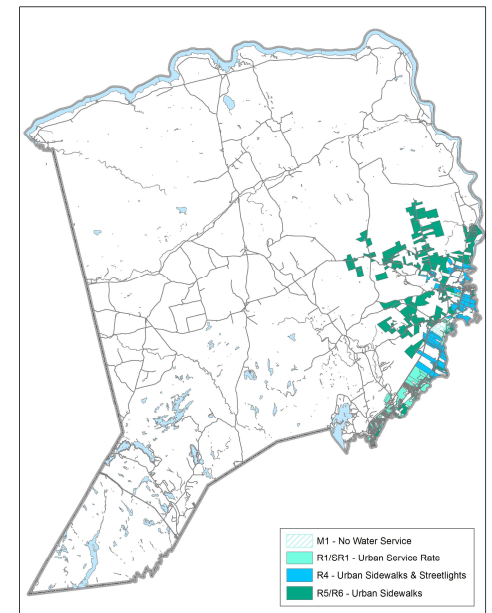
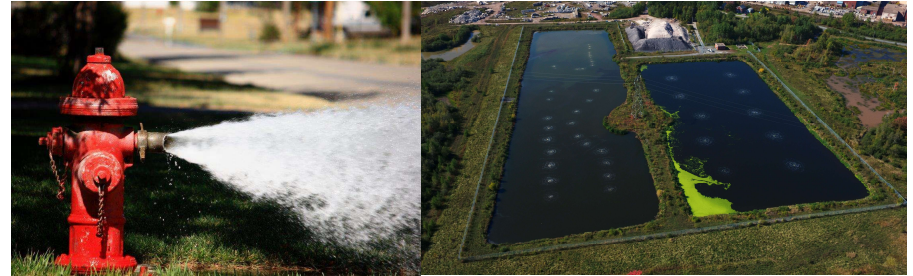


# Area Rates

- Charged based on Assessment
- For Services relating ONLY to that area
- Each accounted for separately
  - Income Statement
  - Surplus/Deficits, balance to Reserve
- Rates Include:
  - Urban Service Rate
  - Streetlights
    - Rawdon, Mt Uniacke, Enfield/Grand Lake, Nine Mile River/Belnan
  - Sportsplex
  - Mt Uniacke Recreation Rate

# Urban Service Rate

- Rate per \$100 of assessment
  - Shubenacadie & Milford pay surcharge (lower assessments)
  - Milford pays for wastewater through area rate
- Wastewater Management Fee
  - Charged based on water consumption
  - Not charged to homes in Milford (no water service)
  - Proposed rate has not changed at \$10 per 1,000 gallons or \$2.20 per m<sup>3</sup>
- Streetlights
- Sidewalks
- Hydrants - Paid to Water Utility
- Contribution from outside of serviced area for streetlights and sidewalks
  - R4, R5, R6



# East Hants - Assessment CAP


CAP Rate = 7.7%

- 2019 – Taxable assessment loss \$165M
- 2020 – Taxable assessment loss \$169M
- 2021 – Taxable assessment loss \$178M
- 2022 – Taxable assessment loss \$250M
- 2023 – Taxable assessment loss \$497M

Approx.  
83% of  
Residential  
properties  
capped in  
EH

\$497M in capped assessment equals \$4.2M in tax revenue (at 2022/2023 rates)

Approximately 19¢ of 2022/2023 proposed tax rate



19¢

Reality: Municipalities need revenue to provide municipal services.

Reality: In 2022 the residential tax rate was 85¢ per \$100 of assessment instead of the 66¢ it would be if everyone paid taxes based on their market assessment.

# Budget & Tax Analysis - Assessments

## Assessment Overview

- Overall Growth (net of exemptions): 15.55% (2022: 9.83%)
- Residential: 15.74% (2022: 10.13% )
- Resource: 8.82% (2022: 3.22%)
- Commercial: 15.66% (2022: 8.58%)
  - \$20.6 million increase from 2022
- Ratio Residential / Commercial : 93%/7% (2022: 93%/7%)

## (\$ Change in Assessments

### 2023 Assessments

Less: Bylaw F-400 Exempt Properties

### 2023 Taxable Assessments

#### Less: 2022 Assessments

2022 Assessments

Less: Bylaw F-400 Exempt Properties

2022 Taxable Assessments

### Increase in Taxable Assessments from 2022 to 2023

Increase in taxable assessments due to new properties

Net increase in taxable assessments of existing properties

### Increase in Taxable Assessments from 2022 to 2023

### Percentage of Assessment Increase, Net of Bylaw Exemptions

	Residential	Resource	Commercial	Total
2023 Assessments	\$2,171,708,800	\$ 61,840,900	\$ 166,762,600	\$2,400,312,300
Less: Bylaw F-400 Exempt Properties	(510,000)	(329,400)	(14,335,000)	(15,174,400)
2023 Taxable Assessments	\$2,171,198,800	\$ 61,511,500	\$ 152,427,600	\$2,385,137,900
Less: 2022 Assessments				
2022 Assessments	\$1,876,331,900	\$ 56,850,800	\$ 145,628,500	\$2,078,811,200
Less: Bylaw F-400 Exempt Properties	(406,500)	(323,100)	(13,834,500)	(14,564,100)
2022 Taxable Assessments	\$1,875,925,400	\$ 56,527,700	\$ 131,794,000	\$2,064,247,100
Increase in Taxable Assessments from 2022 to 2023	\$ 295,273,400	\$ 4,983,800	\$ 20,633,600	\$ 320,890,800
Increase in taxable assessments due to new properties	\$ 30,466,400	\$ 632,300	\$ 1,483,200	\$ 32,581,900
Net increase in taxable assessments of existing properties	264,807,000	4,351,500	19,150,400	288,308,900
Increase in Taxable Assessments from 2022 to 2023	\$ 295,273,400	\$ 4,983,800	\$ 20,633,600	\$ 320,890,800
Percentage of Assessment Increase, Net of Bylaw Exemptions	15.74%	8.82%	15.66%	15.55%





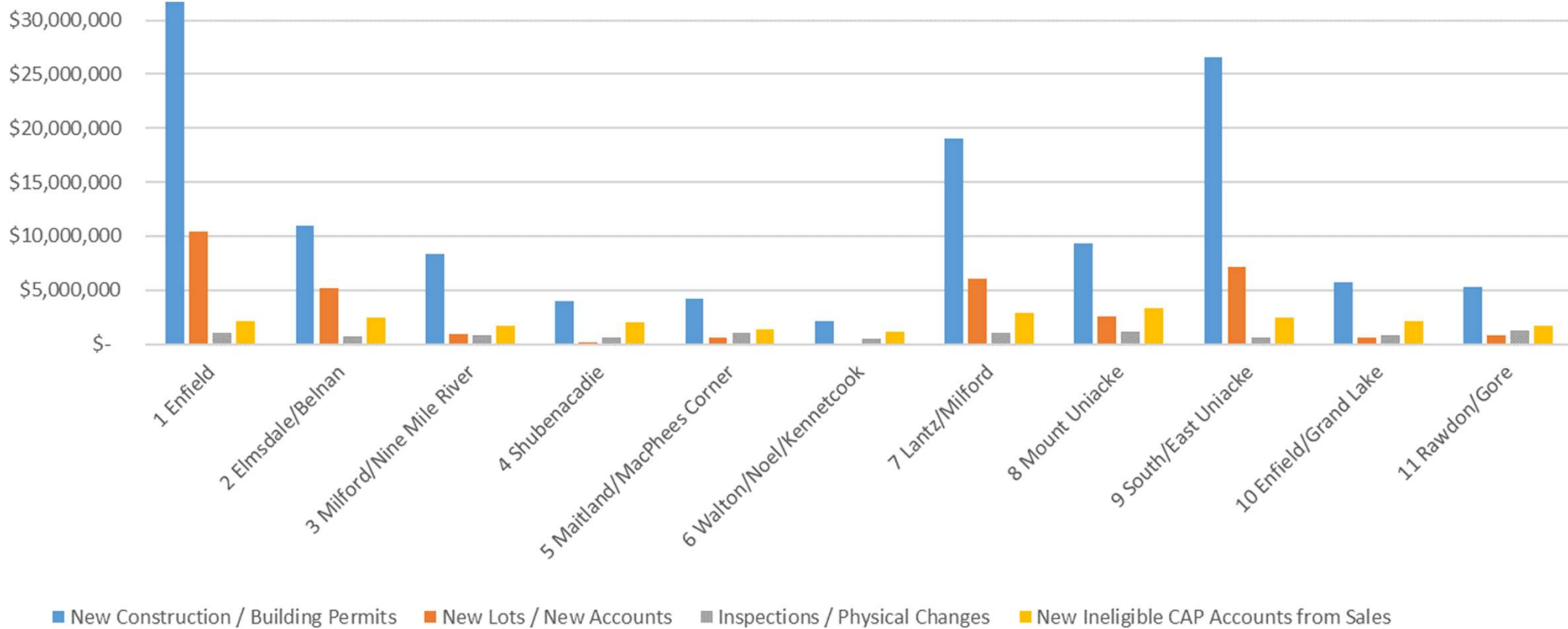


# Budget & Tax Analysis - Assessments

## Residential

- Growth, net of exempt properties, 15.74%
- New Assessment: **\$295,273,400**
  - New properties: \$30.5 Million
    - 10% of the growth (2022: 10%)
  - Existing properties: 90% of the growth
    - 422 new dwelling units (2022: 222)
    - CAP 7.7% (2022: 5.4%)
    - 9,857 from 8,964 capped residential accounts (+893)

# 2023 Roll PVSC Indicators – New Assessment





# Budget & Tax Analysis - Assessments

Commercial TA pg. 5

- Increase in assessment
  - Net of exempt properties
    - Community halls, NFP properties, WU
  - 15.66% increase (2022 8.58% increase)
  - \$20.6 million increase (2022 \$10.4 million increase)
- No Rate Change in draft document

## TOP 10 COMMERCIAL TAXABLE ASSESSMENTS – 2023

Name	District	Location	Assessment
SOBEYS CAPITAL INCORPORATED	2	56 HWY MASON LANE LOT 2-B ELMSDALE	20,692,100
THE SHAW GROUP LIMITED	7	1101 DR HIGHWAY 2 PARCEL Z2X PORT LANTZ	8,068,800
CP REIT NS PROPERTIES LIMITED	2	295 RD HIGHWAY 214 LOT A-2 ELMSDALE	4,650,000
COPART CANADA INC.	2	128 RD PARK RD LOT 85-2 ELMSDALE	3,341,500
L & R PROPERTY MANAGEMENT LTD.	1	550 HWY HIGHWAY 2 LOT Y-EL-2 ELMSDALE	2,244,300
ELMSDALE LUMBER CO LTD	1	604 HWY HIGHWAY 2 LOT 04-1ABCD ELMSDALE	2,221,200
DICE-DESIGN IMPORT CONSULTING EXPERTS LI	8	15 MARTHA AVE LOT D4-U-A MOUNT UNIACKE	2,079,200
4381823 NOVA SCOTIA LIMITED	4	5 RD MILL VILLAGE RD LOT 88-1 SHUBENACA	1,491,000
D BERRY HOLDINGS LIMITED	2	238 PARK RD LOT 178-A ELMSDALE	1,470,400
ARTSONS LIMITED	6	HWY UNIT 2-6202 HIGHWAY 354 KENNETCOOK	1,401,800

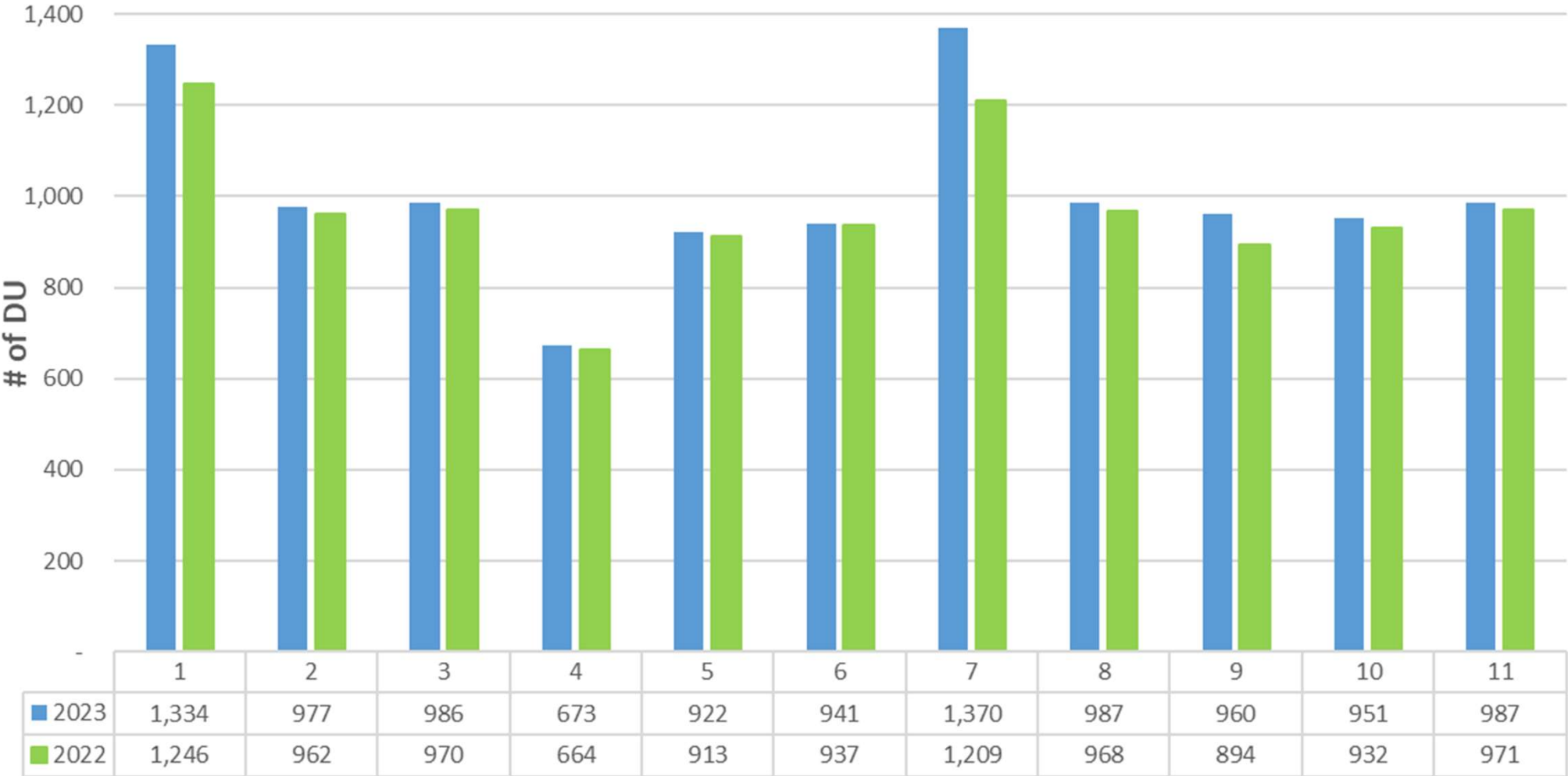


# Budget & Tax Analysis - Assessments

## Dwelling Units

- Significant DU additions:
  - 264 units : Enfield(1), Elmsdale, & Lantz
  - 19 units: Enfield Grand Lake (10)
  - 25 units : Shubenacadie & Milford
  - 85 units: Mount Uniacke
  - 29 units: Maitland/MacPhees Corner (5),  
Walton/Noel/Kennetcook (6), Rawdon/Gore (11)

### Dwelling Units - Year over Year Change



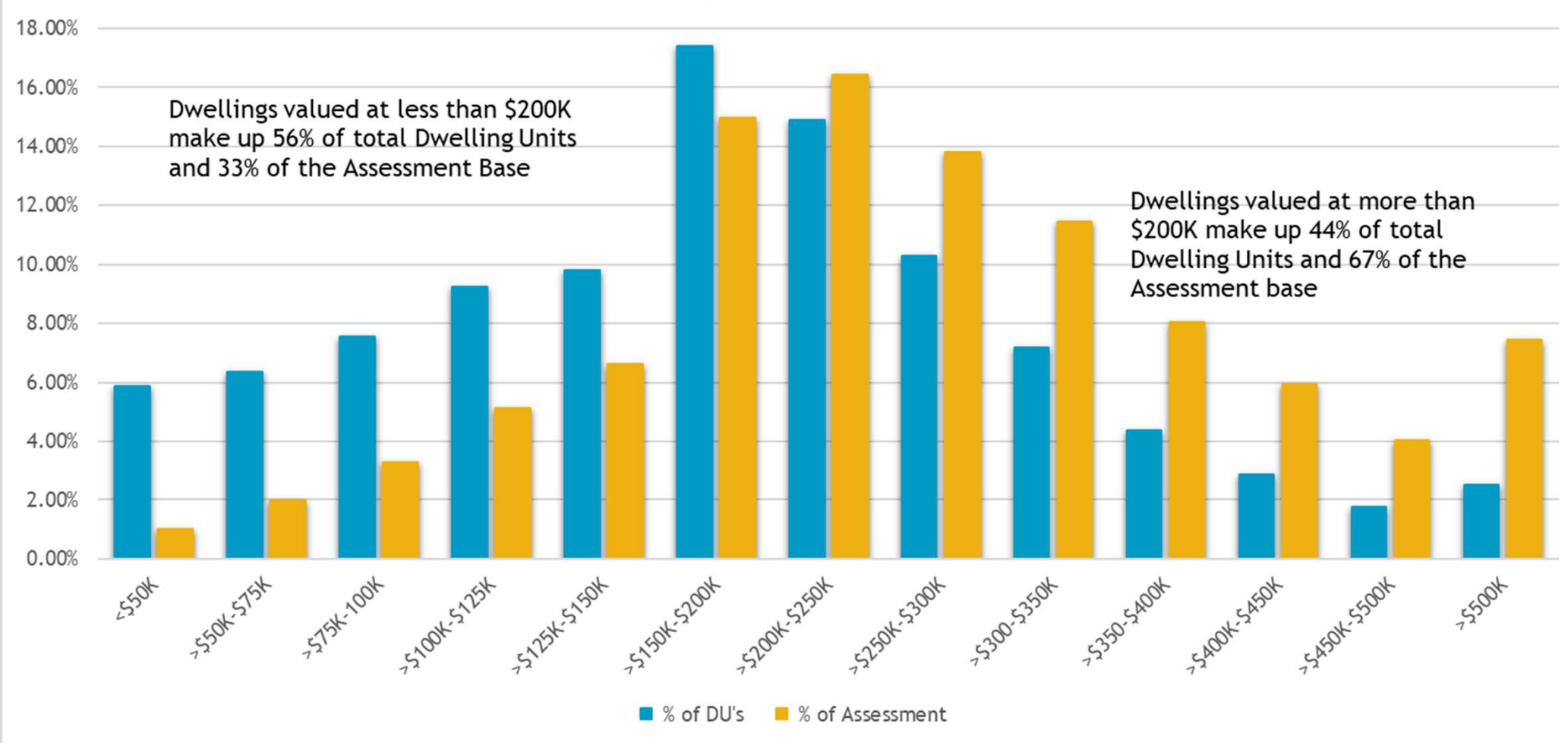
# Budget & Tax Analysis - Assessments

## Distribution of Dwelling Units – 2023

Dwelling Unit Comparison (#)	2022 (#)	2022 (%)	2023 (#)	2023 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,417	32%	3,681	33%
Districts of Milford (3) and Shubenacadie (4)	1,634	15%	1,659	15%
District Enfield/Grand Lake (10)	932	9%	951	9%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,821	27%	2,850	26%
Districts of Mount Uniacke (8 & 9)	1,862	17%	1,947	17%
<b>Total Dwelling Units</b>	<b>10,666</b>	<b>100%</b>	<b>11,088</b>	<b>100%</b>

57%

## Distribution of Single Dwellings by Value - 2023





# Tax Revenue TA pg. 15

- Amount to be raised from taxation
  - **\$2,393,468** (up from \$1,548,816 in 2022)
  - Some reliance on reserve transfers
- Revenue increase from Assessment Growth
  - Keeping tax rates static would generate \$3,102,606 (2022: \$1,381,285; CAP 5.4%)

**In 2023/2024 one cent on the tax rate raises:**

- **Residential/Resource = \$223,355 (2022: \$193,318)**
- **Commercial = \$16,676 (2022: \$14,563)**



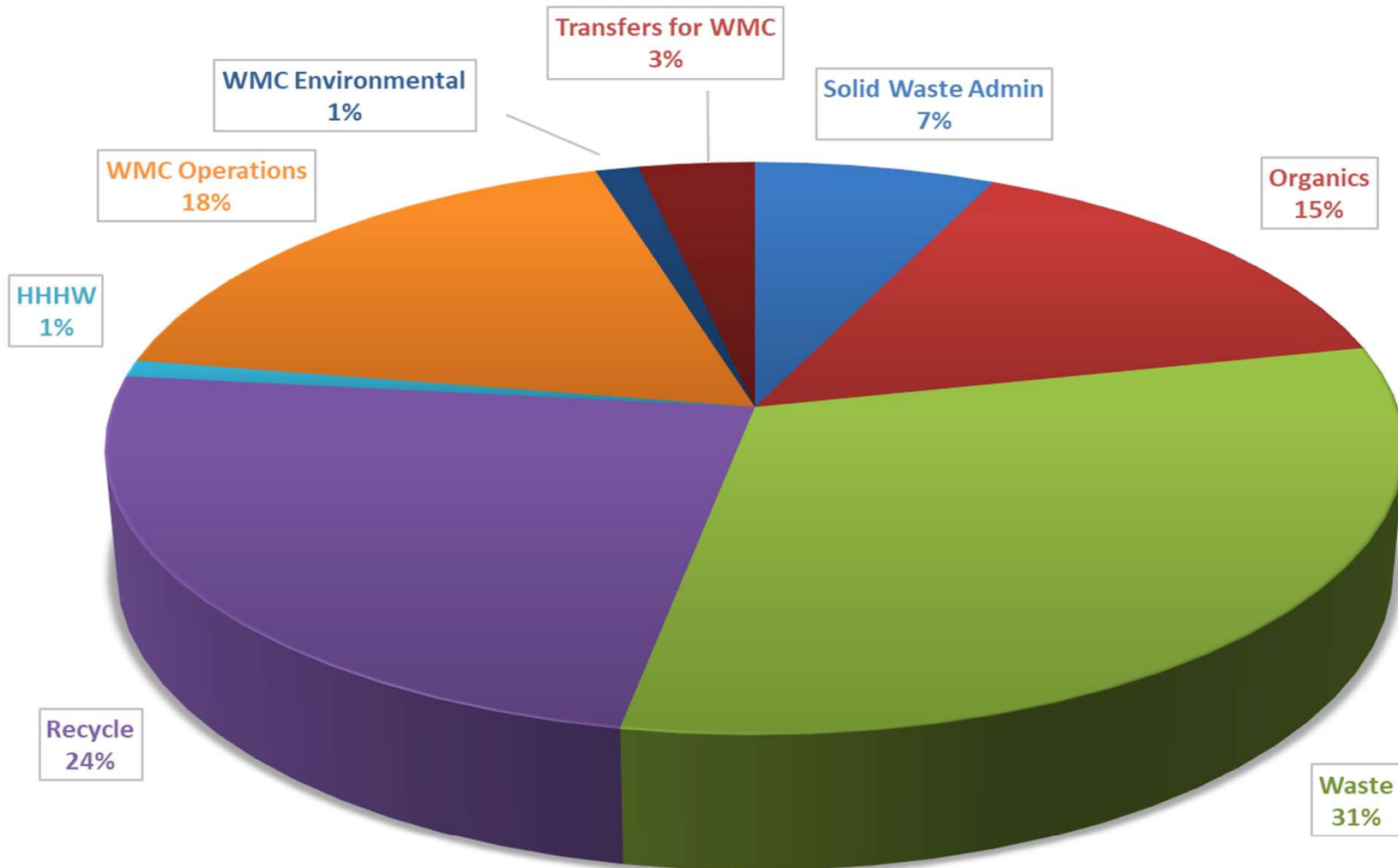
# Proposed Tax Rates TA pg. 15

- **Residential Tax Rate \$0.82**
  - Decrease .03 from 2022 rates
- **Resource Tax Rate \$0.82**
  - Decrease .03 from 2022 rates
- **Commercial Tax Rate \$2.60**
  - No Change
- **Waste Management Services Fee (no change)**
  - **\$220** per dwelling unit
  - Increase of 422 Dwellings

# Proposed Tax Rates TA pg. 15

- **Waste Management Services Fee (no change)**
  - \$220 per dwelling unit
  - Commercial receives service, paid in Commercial Rate
  - Actual break even is approximately \$237 per Dwelling Unit
  - \$190,839 projected to be transferred from reserves
    - Proposing to hold the rate for 2023/2024 to minimize burden on taxpayer; completion of further development and addition of dwelling units will see additional revenues in future years

# Waste Management Costs Breakdown



## How does it all add up? TA pg. 15

Amount to be Raised (for Municipal Services)	\$ 25,091,807	
Commercial Rate - \$2.60 (no change)	\$ 4,335,828	17%
Residential Rate - \$0.8200 (-.03¢)	\$ 17,808,012	71%
Resource Rate - \$0.8200 (-.03¢)	\$ 507,095	2%
Waste Management Rate - \$220 (no chg.)	\$ 2,469,360	10%
Transfer from Reserves	<u>\$ 1,512</u>	
<b>Total</b>	<b>\$ 25,091,807</b>	



# GTR 5 Year Actual Tax Rates

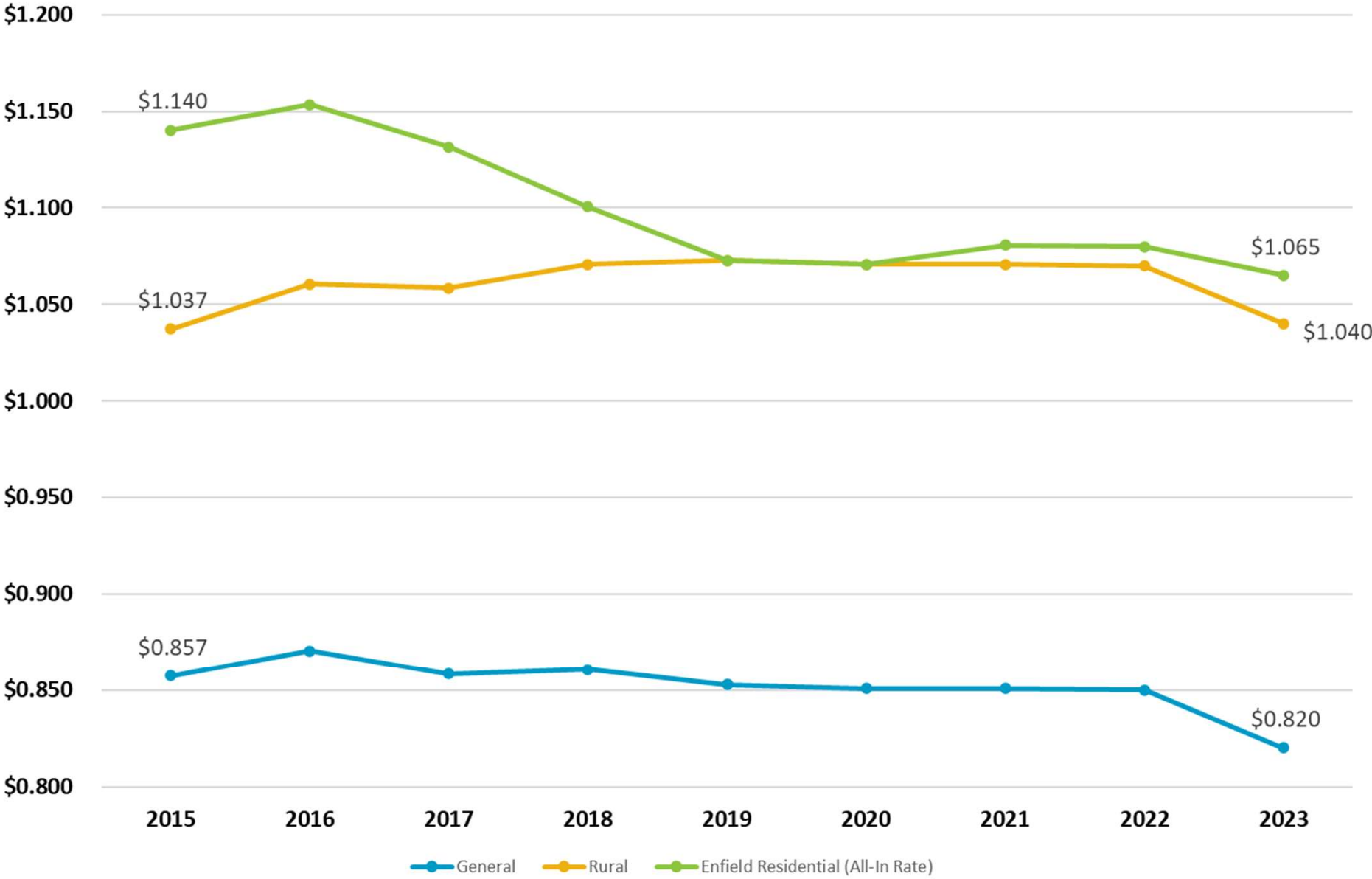
- 2018 - \$0.8607
- 2019 - \$0.8527
- 2020 - \$0.8507
- 2021 - \$0.8507
- 2022 - \$0.8500
- 2023 - **\$0.8200** (Proposed)



# One Cent Raises By District

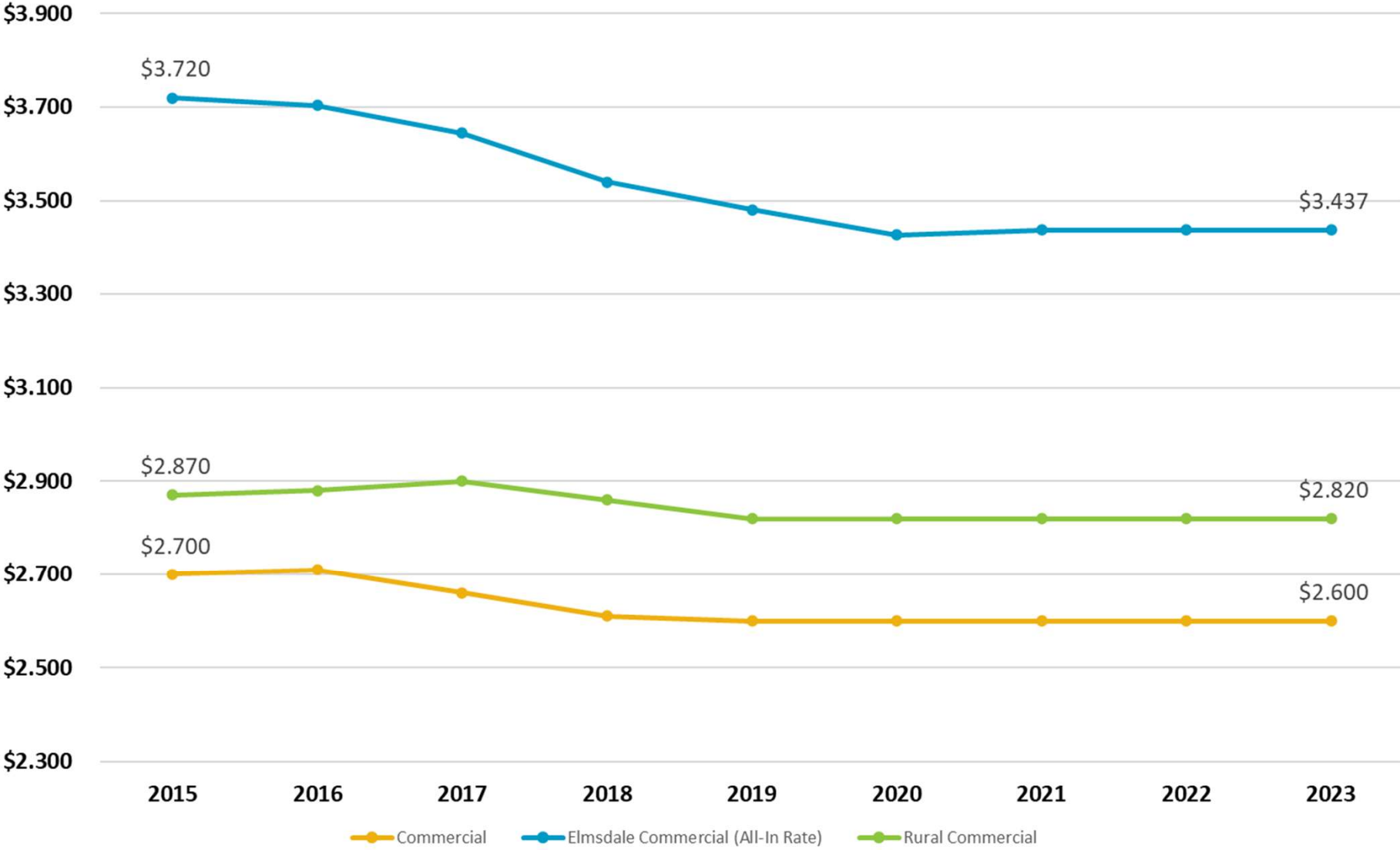
District	Residential/ Resource	% of total	Commercial	% of total Comm.
1 Enfield	\$ 29,014	13%	\$ 1,413	8%
2 Elmsdale/Belnan	\$ 24,173	11%	\$ 7,020	42%
3 Milford/Nine Mile River	\$ 19,971	9%	\$ 1,295	8%
4 Shubenacadie	\$ 10,848	5%	\$ 968	6%
5 Maitland/MacPhees Corner	\$ 12,988	6%	\$ 509	3%
6 Walton/Noel/Kennetcook	\$ 10,266	4%	\$ 524	3%
7 Lantz/Milford	\$ 25,648	11%	\$ 1,106	7%
8 Mount Uniacke	\$ 24,084	11%	\$ 2,549	15%
9 South/East Uniacke	\$ 24,067	11%	\$ 128	1%
10 Enfield/Grand Lake	\$ 27,136	12%	\$ 824	5%
11 Rawdon/Gore	\$ 15,160	7%	\$ 340	2%
	\$ 223,355		\$ 16,676	

# Residential Tax Rate Trends: 2015-2023 (proposed) General Rates and All-In Rates





# Commercial Tax Rate Trends: 2015-2023 (proposed) General Rates and All-In Rates





# Let's Talk Tax Burden

- **General Tax Burden p. 16**
  - **General Tax Rate**
  - **DU Fee**
- **All In Total Tax Burden p. 17-18**

**GENERAL TAX RATE BURDEN**

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden			
	2022	2023	2022	2023	2022 Total	2023 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 86,160	\$ 0.8500	\$ 0.8200	\$ 900.00	\$ 926.51	2.95%	\$ 26.51
Rural	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 1,070.00	\$ 1,103.14	3.10%	\$ 33.14
Rural	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Rural	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,770.00	\$ 2,869.42	3.59%	\$ 99.42
Mt. Uniacke	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 1,070.00	\$ 1,103.14	3.10%	\$ 33.14
Mt. Uniacke	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Mt. Uniacke	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,770.00	\$ 2,869.42	3.59%	\$ 99.42
Mt. Uniacke	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,620.00	\$ 3,752.56	3.66%	\$ 132.56
Shubie Serviced	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 1,070.00	\$ 1,103.14	3.10%	\$ 33.14
Shubie Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 1,070.00	\$ 1,103.14	3.10%	\$ 33.14
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Milford Serviced	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 1,070.00	\$ 1,103.14	3.10%	\$ 33.14
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Enfield Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Enfield Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,770.00	\$ 2,869.42	3.59%	\$ 99.42
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Enfield Partially Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Enfield Partially Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,770.00	\$ 2,869.42	3.59%	\$ 99.42
Enfield Partially Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,620.00	\$ 3,752.56	3.66%	\$ 132.56
Lantz/Elmsdale Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Lantz/Elmsdale Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,770.00	\$ 2,869.42	3.59%	\$ 99.42
Lantz/Elmsdale Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,620.00	\$ 3,752.56	3.66%	\$ 132.56
Elmsdale Partially Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,920.00	\$ 1,986.28	3.45%	\$ 66.28
Elmsdale Partially Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,770.00	\$ 2,869.42	3.59%	\$ 99.42
Elmsdale Partially Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,620.00	\$ 3,752.56	3.66%	\$ 132.56

# Tax Burden – Including Area Rates pg. 18

## TOTAL TAX RATE BURDEN - 2022 to 2023

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2022	2023	2022	2023		
Rural	\$ 80,000	\$ 86,160	\$ 1,076.00	\$ 1,116.06	3.72%	\$ 40.06
Rural	\$ 100,000	\$ 107,700	\$ 1,290.00	\$ 1,340.08	3.88%	\$ 50.08
Rural	\$ 200,000	\$ 215,400	\$ 2,360.00	\$ 2,460.16	4.24%	\$ 100.16
Rural	\$ 300,000	\$ 323,100	\$ 3,430.00	\$ 3,580.24	4.38%	\$ 150.24
Mt. Uniacke	\$ 100,000	\$ 107,700	\$ 1,214.80	\$ 1,259.09	3.65%	\$ 44.29
Mt. Uniacke	\$ 200,000	\$ 215,400	\$ 2,209.60	\$ 2,298.18	4.01%	\$ 88.58
Mt. Uniacke	\$ 300,000	\$ 323,100	\$ 3,204.40	\$ 3,337.27	4.15%	\$ 132.87
Mt. Uniacke	\$ 400,000	\$ 430,800	\$ 4,199.20	\$ 4,376.36	4.22%	\$ 177.16
Shubie Serviced	\$ 100,000	\$ 107,700	\$ 1,821.00	\$ 1,858.56	2.06%	\$ 37.55
Shubie Serviced	\$ 200,000	\$ 215,400	\$ 3,092.00	\$ 3,167.11	2.43%	\$ 75.11
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 1,320.00	\$ 1,372.39	3.97%	\$ 52.39
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 2,420.00	\$ 2,524.78	4.33%	\$ 104.78
Milford Serviced	\$ 100,000	\$ 107,700	\$ 1,625.00	\$ 1,700.88	4.67%	\$ 75.88
Milford Serviced	\$ 200,000	\$ 215,400	\$ 3,030.00	\$ 3,181.75	5.01%	\$ 151.75
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 1,320.00	\$ 1,372.39	3.97%	\$ 52.39
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 2,420.00	\$ 2,524.78	4.33%	\$ 104.78
Enfield Serviced	\$ 200,000	\$ 215,400	\$ 2,710.00	\$ 2,844.01	4.95%	\$ 134.01
Enfield Serviced	\$ 300,000	\$ 323,100	\$ 3,790.00	\$ 3,991.02	5.30%	\$ 201.01
Enfield Serviced	\$ 400,000	\$ 430,800	\$ 4,870.00	\$ 5,138.02	5.50%	\$ 268.02
Enfield Partially Serviced	\$ 200,000	\$ 215,400	\$ 2,276.00	\$ 2,408.46	5.82%	\$ 132.46
Enfield Partially Serviced	\$ 300,000	\$ 323,100	\$ 3,304.00	\$ 3,502.70	6.01%	\$ 198.70
Enfield Partially Serviced	\$ 400,000	\$ 430,800	\$ 4,332.00	\$ 4,596.93	6.12%	\$ 264.93
Lantz/Elmsdale Serviced	\$ 200,000	\$ 215,400	\$ 2,750.00	\$ 2,844.01	3.42%	\$ 94.01
Lantz/Elmsdale Serviced	\$ 300,000	\$ 323,100	\$ 3,850.00	\$ 3,991.02	3.66%	\$ 141.01
Lantz/Elmsdale Serviced	\$ 400,000	\$ 430,800	\$ 4,950.00	\$ 5,138.02	3.80%	\$ 188.02
Elmsdale Partially Serviced	\$ 200,000	\$ 215,400	\$ 2,360.00	\$ 2,460.16	4.24%	\$ 100.16
Elmsdale Partially Serviced	\$ 300,000	\$ 323,100	\$ 3,430.00	\$ 3,580.24	4.38%	\$ 150.24
Elmsdale Partially Serviced	\$ 400,000	\$ 430,800	\$ 4,500.00	\$ 4,700.32	4.45%	\$ 200.32

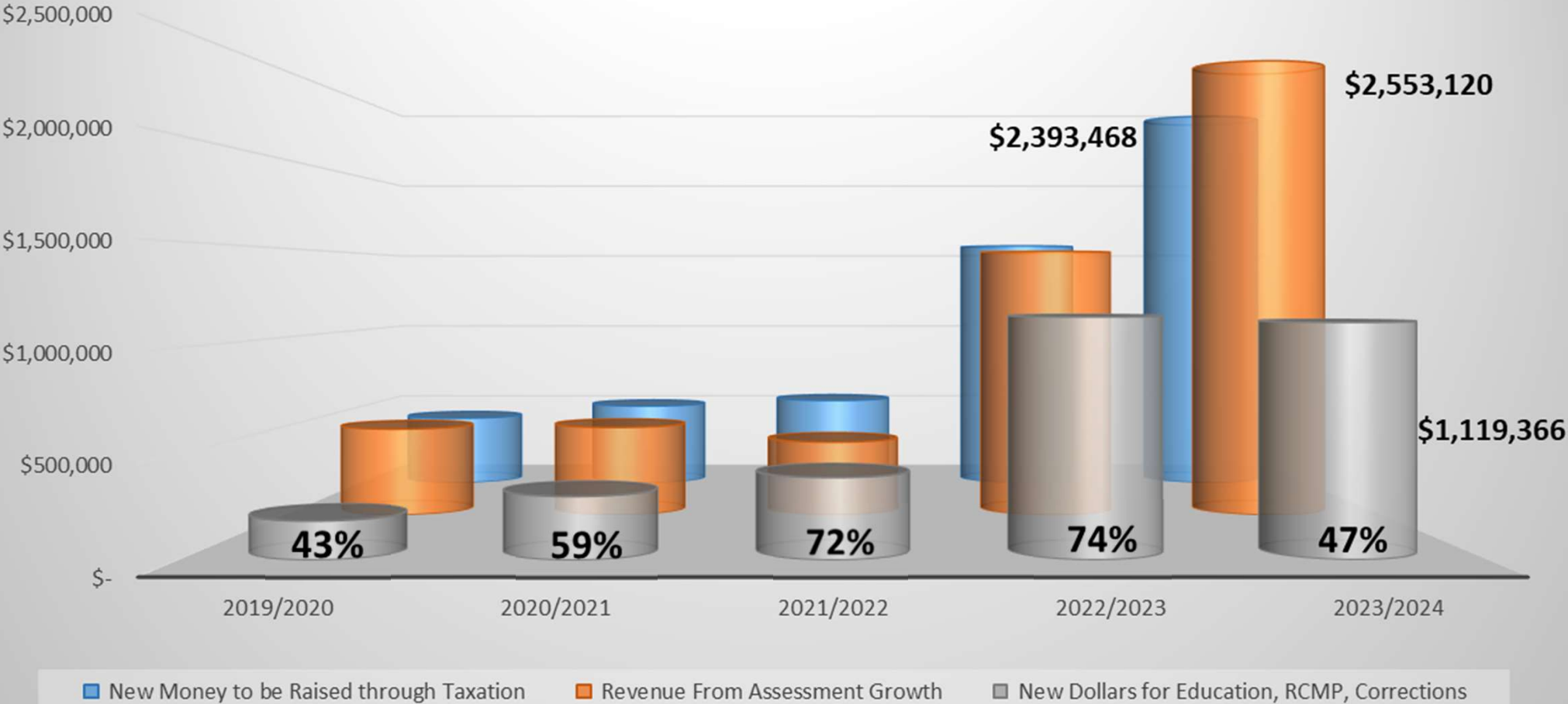
# Historical Tax Burden - General Tax Rate

	Assessment		General Tax Rate		General Tax Burden		5 Year		Per Year	
	2019	2023	2019	2023	2019	2023	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
Rural	\$ 80,000	\$ 91,996	\$ 0.8527	\$ 0.8200	\$ 902	\$ 974	8.00%	\$ 72	1.60%	\$ 14
Rural	\$ 100,000	\$ 114,995	\$ 0.8527	\$ 0.8200	\$ 1,073	\$ 1,163	8.41%	\$ 90	1.68%	\$ 18
Rural	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Rural	\$ 300,000	\$ 344,985	\$ 0.8527	\$ 0.8200	\$ 2,778	\$ 3,049	9.75%	\$ 271	1.95%	\$ 54
Mt. Uniacke	\$ 100,000	\$ 114,995	\$ 0.8527	\$ 0.8200	\$ 1,073	\$ 1,163	8.41%	\$ 90	1.68%	\$ 18
Mt. Uniacke	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Mt. Uniacke	\$ 300,000	\$ 344,985	\$ 0.8527	\$ 0.8200	\$ 2,778	\$ 3,049	9.75%	\$ 271	1.95%	\$ 54
Mt. Uniacke	\$ 400,000	\$ 459,980	\$ 0.8527	\$ 0.8200	\$ 3,631	\$ 3,992	9.94%	\$ 361	1.99%	\$ 72
Shubie Serviced	\$ 100,000	\$ 114,995	\$ 0.8527	\$ 0.8200	\$ 1,073	\$ 1,163	8.41%	\$ 90	1.68%	\$ 18
Shubie Serviced	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 114,995	\$ 0.8527	\$ 0.8200	\$ 1,073	\$ 1,163	8.41%	\$ 90	1.68%	\$ 18
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Milford Serviced	\$ 100,000	\$ 114,995	\$ 0.8527	\$ 0.8200	\$ 1,073	\$ 1,163	8.41%	\$ 90	1.68%	\$ 18
Milford Serviced	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 114,995	\$ 0.8527	\$ 0.8200	\$ 1,073	\$ 1,163	8.41%	\$ 90	1.68%	\$ 18
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Enfield Serviced	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Enfield Serviced	\$ 300,000	\$ 344,985	\$ 0.8527	\$ 0.8200	\$ 2,778	\$ 3,049	9.75%	\$ 271	1.95%	\$ 54
Enfield Serviced	\$ 400,000	\$ 459,980	\$ 0.8527	\$ 0.8200	\$ 3,631	\$ 3,992	9.94%	\$ 361	1.99%	\$ 72
Enfield Partially Serviced	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Enfield Partially Serviced	\$ 300,000	\$ 344,985	\$ 0.8527	\$ 0.8200	\$ 2,778	\$ 3,049	9.75%	\$ 271	1.95%	\$ 54
Enfield Partially Serviced	\$ 400,000	\$ 459,980	\$ 0.8527	\$ 0.8200	\$ 3,631	\$ 3,992	9.94%	\$ 361	1.99%	\$ 72
Lantz/Elmsdale Serviced	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Lantz/Elmsdale Serviced	\$ 300,000	\$ 344,985	\$ 0.8527	\$ 0.8200	\$ 2,778	\$ 3,049	9.75%	\$ 271	1.95%	\$ 54
Lantz/Elmsdale Serviced	\$ 400,000	\$ 459,980	\$ 0.8527	\$ 0.8200	\$ 3,631	\$ 3,992	9.94%	\$ 361	1.99%	\$ 72
Elmsdale Partially Serviced	\$ 200,000	\$ 229,990	\$ 0.8527	\$ 0.8200	\$ 1,925	\$ 2,106	9.38%	\$ 181	1.88%	\$ 36
Elmsdale Partially Serviced	\$ 300,000	\$ 344,985	\$ 0.8527	\$ 0.8200	\$ 2,778	\$ 3,049	9.75%	\$ 271	1.95%	\$ 54
Elmsdale Partially Serviced	\$ 400,000	\$ 459,980	\$ 0.8527	\$ 0.8200	\$ 3,631	\$ 3,992	9.94%	\$ 361	1.99%	\$ 72

# Historical Tax Burden - All-In Rates

District	Assessment		Total Tax Rate		Total Tax Burden		5 Year		Per Year	
	2019	2023	2019	2023	2019	2023	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
Rural	\$ 80,000	\$ 91,996	\$ 1.0727	\$ 1.0400	\$ 1,078	\$ 1,177	9.14%	\$ 99	1.83%	\$ 20
Rural	\$ 100,000	\$ 114,995	\$ 1.0727	\$ 1.0400	\$ 1,293	\$ 1,416	9.53%	\$ 123	1.91%	\$ 25
Rural	\$ 200,000	\$ 229,990	\$ 1.0727	\$ 1.0400	\$ 2,365	\$ 2,612	10.42%	\$ 246	2.08%	\$ 49
Rural	\$ 300,000	\$ 344,985	\$ 1.0727	\$ 1.0400	\$ 3,438	\$ 3,808	10.75%	\$ 370	2.15%	\$ 74
Mt. Uniacke	\$ 100,000	\$ 114,995	\$ 1.0153	\$ 0.9648	\$ 1,235	\$ 1,329	7.62%	\$ 94	1.52%	\$ 19
Mt. Uniacke	\$ 200,000	\$ 229,990	\$ 1.0153	\$ 0.9648	\$ 2,251	\$ 2,439	8.37%	\$ 188	1.67%	\$ 38
Mt. Uniacke	\$ 300,000	\$ 344,985	\$ 1.0153	\$ 0.9648	\$ 3,266	\$ 3,548	8.65%	\$ 283	1.73%	\$ 57
Mt. Uniacke	\$ 400,000	\$ 459,980	\$ 1.0153	\$ 0.9648	\$ 4,281	\$ 4,658	8.80%	\$ 377	1.76%	\$ 75
Shubie Serviced	\$ 100,000	\$ 114,995	\$ 1.3427	\$ 1.2150	\$ 1,860	\$ 1,947	4.70%	\$ 87	0.94%	\$ 17
Shubie Serviced	\$ 200,000	\$ 229,990	\$ 1.3427	\$ 1.2150	\$ 3,202	\$ 3,344	4.43%	\$ 142	0.89%	\$ 28
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 114,995	\$ 1.0927	\$ 1.0700	\$ 1,313	\$ 1,450	10.49%	\$ 138	2.10%	\$ 28
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 229,990	\$ 1.0927	\$ 1.0700	\$ 2,405	\$ 2,681	11.45%	\$ 275	2.29%	\$ 55
Milford Serviced	\$ 100,000	\$ 114,995	\$ 1.3547	\$ 1.3750	\$ 1,575	\$ 1,801	14.38%	\$ 226	2.88%	\$ 45
Milford Serviced	\$ 200,000	\$ 229,990	\$ 1.3547	\$ 1.3750	\$ 2,929	\$ 3,382	15.46%	\$ 453	3.09%	\$ 91
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 114,995	\$ 1.0927	\$ 1.0700	\$ 1,313	\$ 1,450	10.49%	\$ 138	2.10%	\$ 28
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 229,990	\$ 1.0927	\$ 1.0700	\$ 2,405	\$ 2,681	11.45%	\$ 275	2.29%	\$ 55
Enfield Serviced	\$ 200,000	\$ 229,990	\$ 1.0727	\$ 1.0650	\$ 2,662	\$ 2,999	12.66%	\$ 337	2.53%	\$ 67
Enfield Serviced	\$ 300,000	\$ 344,985	\$ 1.0727	\$ 1.0650	\$ 3,735	\$ 4,224	13.09%	\$ 489	2.62%	\$ 98
Enfield Serviced	\$ 400,000	\$ 459,980	\$ 1.0727	\$ 1.0650	\$ 4,808	\$ 5,449	13.33%	\$ 641	2.67%	\$ 128
Enfield Partially Serviced	\$ 200,000	\$ 229,990	\$ 1.0207	\$ 1.0160	\$ 2,261	\$ 2,557	13.06%	\$ 295	2.61%	\$ 59
Enfield Partially Serviced	\$ 300,000	\$ 344,985	\$ 1.0207	\$ 1.0160	\$ 3,282	\$ 3,725	13.50%	\$ 443	2.70%	\$ 89
Enfield Partially Serviced	\$ 400,000	\$ 459,980	\$ 1.0207	\$ 1.0160	\$ 4,303	\$ 4,893	13.73%	\$ 591	2.75%	\$ 118
Lantz/Elmsdale Serviced	\$ 200,000	\$ 229,990	\$ 1.0927	\$ 1.0650	\$ 2,702	\$ 2,999	10.99%	\$ 297	2.20%	\$ 59
Lantz/Elmsdale Serviced	\$ 300,000	\$ 344,985	\$ 1.0927	\$ 1.0650	\$ 3,795	\$ 4,224	11.30%	\$ 429	2.26%	\$ 86
Lantz/Elmsdale Serviced	\$ 400,000	\$ 459,980	\$ 1.0927	\$ 1.0650	\$ 4,888	\$ 5,449	11.48%	\$ 561	2.30%	\$ 112
Elmsdale Partially Serviced	\$ 200,000	\$ 229,990	\$ 1.0427	\$ 1.0400	\$ 2,305	\$ 2,612	13.29%	\$ 306	2.66%	\$ 61
Elmsdale Partially Serviced	\$ 300,000	\$ 344,985	\$ 1.0427	\$ 1.0400	\$ 3,348	\$ 3,808	13.73%	\$ 460	2.75%	\$ 92
Elmsdale Partially Serviced	\$ 400,000	\$ 459,980	\$ 1.0427	\$ 1.0400	\$ 4,391	\$ 5,004	13.96%	\$ 613	2.79%	\$ 123

# 5 Year Comparison: Transfers as a % of New Budget Dollars



# GTR Budget to Budget Comparison TA pg. 13

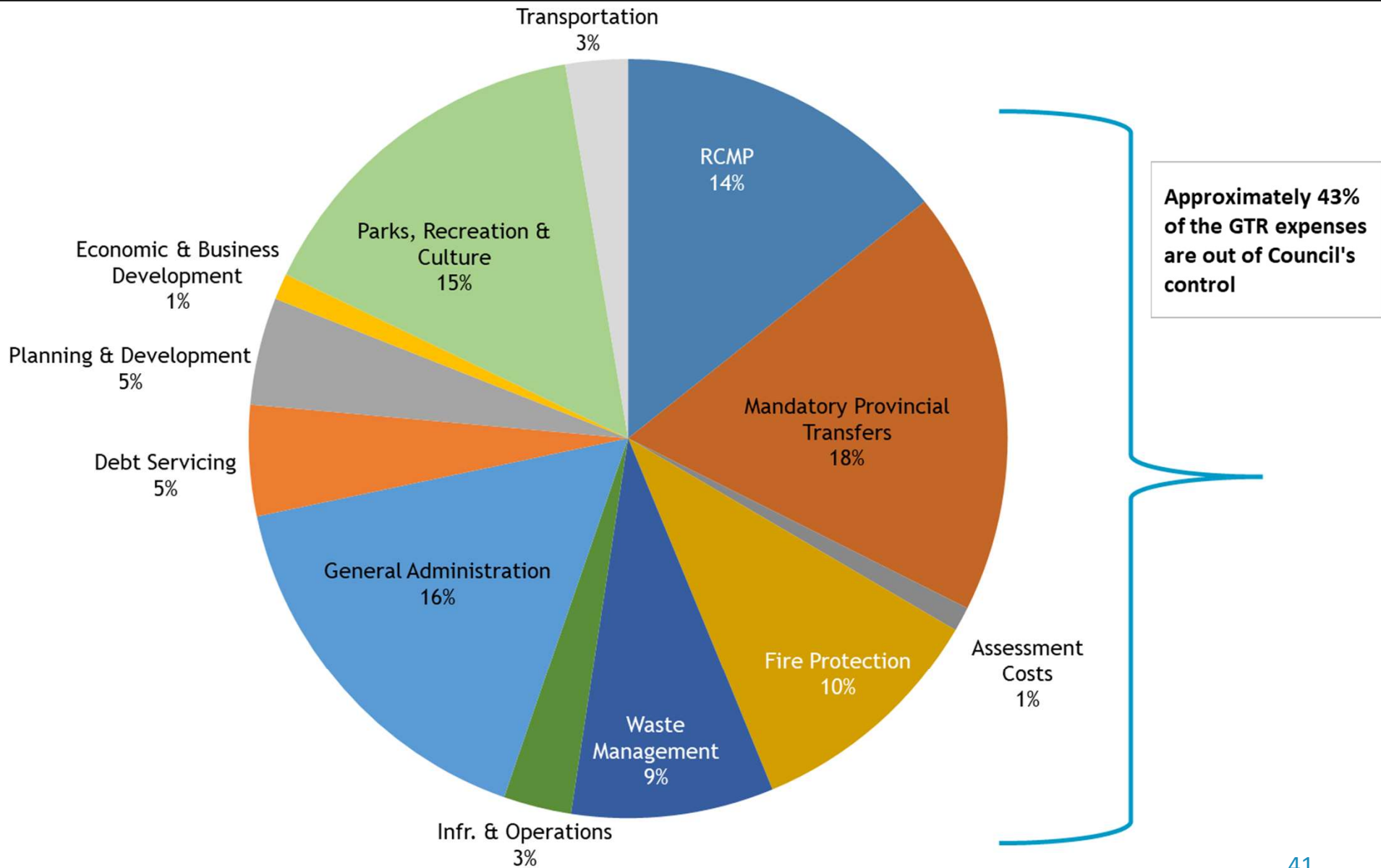
Due to Departmental Budgets	\$ 1,733,843
Increase in General Revenue (admin fees, DTT, Provincial GIL)	\$ (299,097)
Fire Revenue & Expenses	\$ (99,787)
Transfers & Appropriations (RCMP, Education, debt)	\$ 908,988
Transfers to Reserves (balloon payments, excluding transfers related to Departmental Budgets)	<u>\$ 149,521</u>
Shortfall	<u>\$ 2,393,468</u>



# GTR Budget to Budget Comparison TA pg. 15

<b>Shortfall from 2022/2023 to 2023/2024 Budget</b>	<b>\$2,393,468</b>
Shortfall from 2022/2023 Residential Rate Decrease to \$0.85	132,223
Increase from Residential/Resource Assessment Growth	(2,553,120)
Increase from Commercial Assessment	(549,487)
Increase in Waste Management Fee Revenue	<u>(92,840)</u>
Surplus based on 2022/2023 rates	<b>(\$669,756)</b>
<b>One Cent Raises</b>	<b>\$223,355</b>
Proposed Decrease in Residential/Resource Tax Rate	(\$0.03)
Proposed Commercial Tax Rate	No change

# 2023/2024 Budgeted Spending by Type – General Operations



# Urban Service Rates pg. 25

ASSESSMENT VALUES AND RATES	Rate Code	USR Rates	Proposed Increase/ (Decrease)	Proposed 2023/2024 USR Rates
Residential Serviced Levy (R1-SR1-M1)		\$81,039		
Regional Residential USR	R1	\$ 0.070	\$ (0.005)	\$ 0.065
Shubie Residential USR	SR1	\$ 0.190	\$ (0.005)	\$ 0.185
Milford Residential USR	MR1	\$ 0.345		\$ 0.345
Regional/Shubie Commercial USR	R2	\$ 0.657		\$ 0.657
Milford Commercial USR	MR2	\$ 1.200		\$ 1.200
Enfield/Elmsdale O/S Service	R4	\$ 0.040		\$ 0.040
Milford - SL/SW	R4	\$ 0.040		\$ 0.040
Shubenacadie - SL/SW	R4	\$ 0.040		\$ 0.040
Milford - SW	R5	\$ 0.020		\$ 0.020
Shubenacadie - SW	R6	\$ 0.020		\$ 0.020

# Sportsplex Rate

Debt Charges 2023/2024 =	\$352,863
2023/2024 Taxable Assessments =	\$1,446,274,700
Revenue Raised by Proposed 4 ¢ =	\$578,510
Rate Set in 2023/2024 =	\$ 0.04/\$100 of assessment
Projecting 2023/2024 =	\$235,647 to Reserve

## No rate change is proposed in this budget

Rate was increased to 4¢ per \$100 in 2021/2022

- excess funds in reserve to be used for future debt, major capital repairs, etc.
- Projecting \$368,393, in Reserve at March 31, 2023



SPORTSPLEX	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
* SALE OF SERVICES	\$ (1,244,527)	\$ (1,244,527)	\$ (1,306,685)
* REVENUE FROM OWN SOURCES	\$ (152,491)	\$ (152,491)	\$ (210,093)
** REVENUES	\$ (1,397,018)	\$ (1,397,018)	\$ (1,516,778)
* SALARIES/HONORARIUMS & BENEFITS	\$ 533,020	\$ 533,020	\$ 557,131
* SUPPLIES	\$ 20,646	\$ 20,646	\$ 16,249
* OTHER OPERATIONAL COSTS	\$ 310,496	\$ 310,496	\$ 379,629
* VEHICLES	\$ 32,798	\$ 32,798	\$ 32,979
* BUILDINGS/PLANTS/PROPERTY	\$ 418,946	\$ 418,946	\$ 418,980
* GRANTS TO GROUPS	\$ 1,055	\$ 1,055	\$ 1,130
* TRANSFERS TO OWN RESERVES	\$ 10,932	\$ 10,932	\$ 38,543
* FISCAL SERVICES/DEBT	\$ 352,831	\$ 352,831	\$ 352,863
** EXPENSES	\$ 1,749,849	\$ 1,749,849	\$ 1,869,641
*** TOTAL EXPENDITURE (REVENUE)	\$ 352,831	\$ 352,831	\$ 352,863



# Other tax rates pg. 27

- **Other Streetlight Rates (p. 30-31)**
  - Mount Uniacke:
    - Park/Subdivision (L9) – No Change @ 2.0 cents
    - Safety (L10) – No change @ 0.38 of a cent
  - Rawdon (L8) – No Change @ 4.3 cents
  - Nine Mile River (LN9) – No Change @ 2.0 cents
  - Enfield/Horne Settlement – Decrease from 1.8 to 1.6 cents
  - Milford Area Rate – Increase of 0.5 of a cent (wastewater)
- **Wastewater Management Fee**
  - No change in rate – \$2.20 per cubic metre or \$10.00 per 1,000 gallons of water

Department	Estimated Assessment 23/24 as per Simulation	Estimated Levy 23/24	Actual Levy 22/23	Difference in Levy 22/23 & 23/24	Estimated Rate 23/24	Actual Rate 22/23
Enfield	\$ 505,302,500	\$707,424	\$ 547,012	\$ 160,412	0.14	0.12
Elmsdale	\$ 398,178,600	\$557,450	\$ 448,875	\$ 108,575	0.14	0.14
Lantz	\$ 234,642,200	\$328,499	\$ 283,403	\$ 45,096	0.14	0.14
Milford	\$ 105,491,600	\$179,336	\$ 161,290	\$ 18,046	0.17	0.17
Shubenacadie	\$ 154,307,100	\$262,322	\$ 232,781	\$ 29,541	0.17	0.17
Maitland	\$ 58,542,000	\$128,792	\$ 114,935	\$ 13,857	0.22	0.22
Noel	\$ 64,639,300	\$142,206	\$ 126,350	\$ 15,856	0.22	0.22
Walton	\$ 20,430,000	\$ 44,946	\$ 40,167	\$ 4,779	0.22	0.22
Gore	\$ 45,339,600	\$ 99,747	\$ 91,238	\$ 8,509	0.22	0.22
Kennetcook	\$ 52,655,000	\$115,841	\$ 104,677	\$ 11,164	0.22	0.22
Nine Mile River	\$ 125,505,400	\$213,359	\$ 189,195	\$ 24,164	0.17	0.17
Rawdon	\$ 73,758,300	\$169,644	\$ 151,559	\$ 18,085	0.23	0.23
Mount Uniacke	\$ 504,094,200	\$675,486	\$ 577,529	\$ 97,957	0.134	0.134
Brooklyn	\$ 33,452,500	\$ 73,596	\$ 60,945	\$ 12,651	0.22	0.22
<b>TOTAL</b>		<b>\$3,698,648</b>	<b>\$ 3,129,956</b>	<b>\$ 568,692</b>		

# Fire Departments – Transfers pg. 29

- Levy Payments of \$3,698,648 (Projection 2022/2023: \$ 3,130,122)
- Debt Charge Revenue – Lantz Fire balloon payment to be paid out in 2023/2024
- Grant Payments (changes made in 2015)
  - \$66,894 in grants awarded;  
Departments < \$80 million in assessment (grows annually by CPI)
  - \$14,752 to be transferred to reserves for Emergency Fund
- Insurance - \$3,000 per year for TMR2 radio self insurance
- Traumatic Event Counselling Fund - \$3,900
- Risk Management
  - \$15,650 from Reserves
- Common Training Dollars \$10,000
- Volunteer Fire Fighter Recruitment Promotion \$20,000 (funded from reserves)





# Uniform Assessment

- Determines a Municipalities position within the province with respect to revenue and ability to pay
- Calculated by:
  - Taxable Assessments
  - + Provincial Grant in Lieu's
  - Tax Adjustments/Exemptions
  - + Revenue other tax sources (GIL, Farm, Forest)
  - = Uniform Assessment Revenue for Calculation
- East Hants assessments usually outpace others

# Education – Transfers pg. 34

- **Education – \$6,398,653 (2022: \$ 5,835,046)**
  - increase by 9.7% of actual/budget 2022/2023
  - 9.7% : Increase for UA (Increase of \$564K)
  - 0% : Increase for Rate Adjustment



## RCMP – Transfers pg. 34

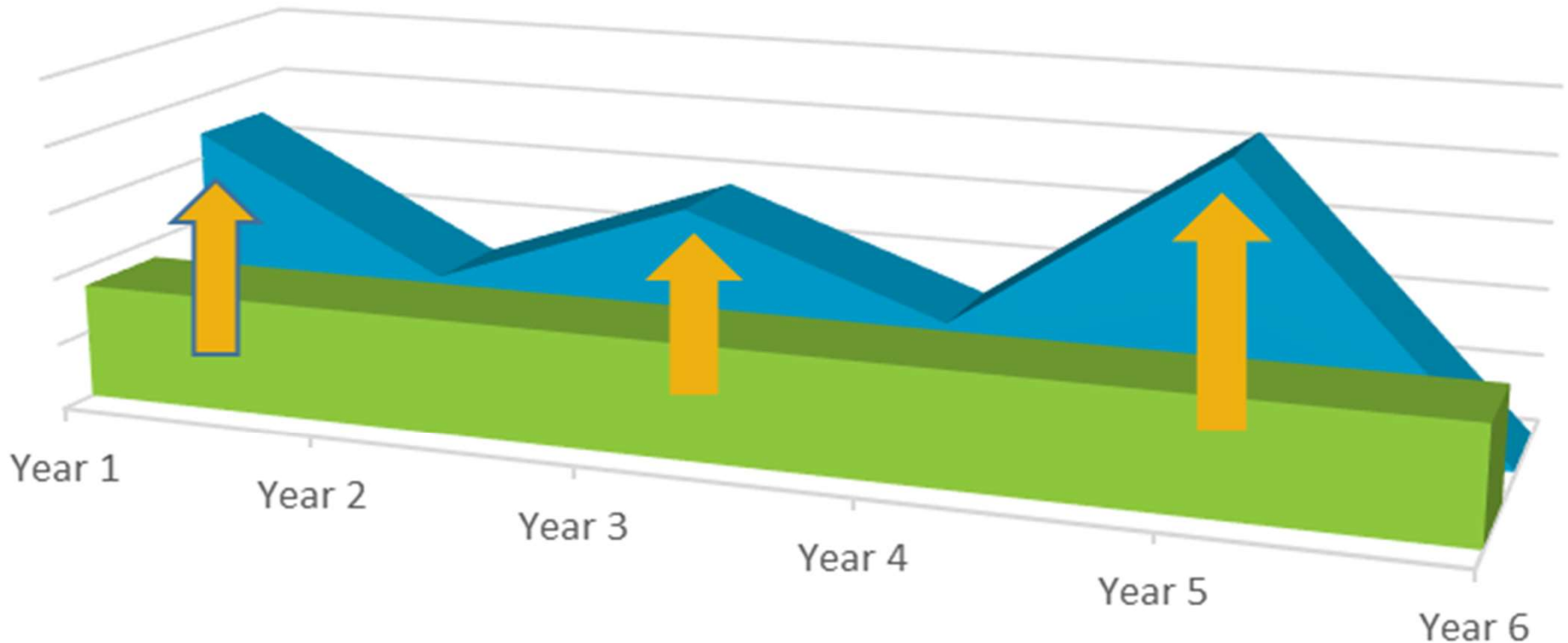
### RCMP - \$5,482,662

- Budgeted 2.47% from 22/23 Budget per Officer
- Budgeted 2.47% increase for Shared Services
- 27 Officers (increase of 2 officers)
- 2 Admin Positions – starting April 1, 2023
- DNA & Prosecution Costs: \$34,683

Enfield RCMP Detachment



RESERVES - Helps offset spikes in tax rates  
E.g. Professional Service Reserve



■ Tax Rates With Reserves (to cover Project Spending)

■ Tax Rates With Out Reserves

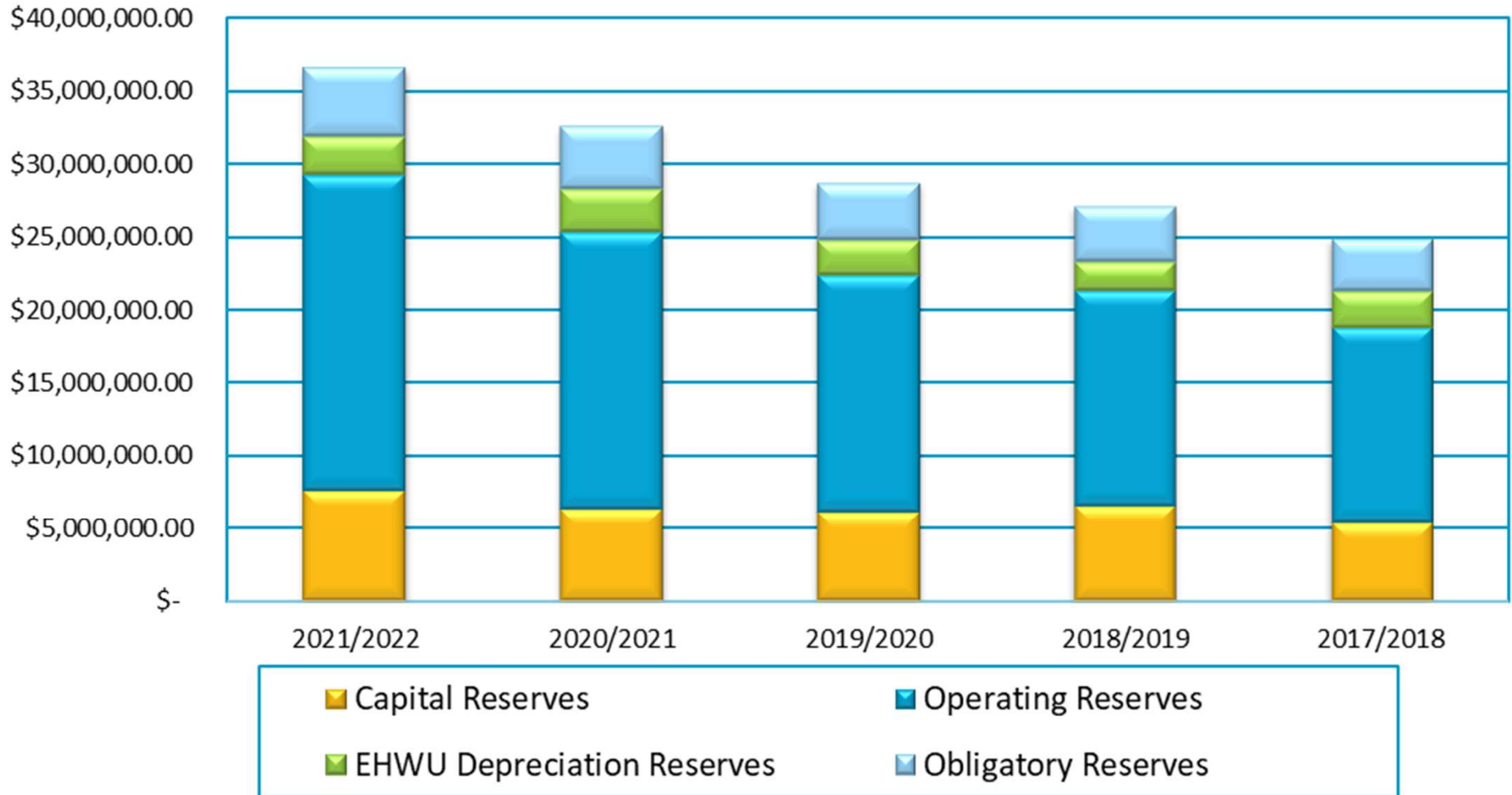
Project Spending 

## Transfers p. 37-40

- Transfer to/from Reserves
  - Different Types of Reserves
    - Operating, Capital, Water Utility, Obligatory Reserves
  - See pages 37 to 39 for General Tax Rate Reserve +/-
  - Values changed in “Transfers to” in 2023/2024
    - Sportsplex \$235,647 (up from \$158,595 pg. 37)
    - Transportation – Traffic Lights \$100,000
    - Added \$15,000 for the landfill operating for the organic carts
    - RCMP \$200,000 transfer from reserves
    - Waste Management \$190,839 (to be funded from future growth)

Obligatory	\$4.8 Million	Capital	\$7.5 Million
Water Utility	\$2.5 Million	Operating	\$21.8 Million

## East Hants Five-Year Reserves Comparison



## Reserves – Total \$31.9 million (March 31, 2022)

Operating Contingencies/Surplus	\$	6,872,295
General Government	\$	2,176,811
Solid Waste Management Facilities/Equipment	\$	2,779,201
Office Equipment	\$	275,913
Computer Hardware/Software	\$	477,089
Aquatic Centre	\$	468,028
Building and Equipment	\$	246,873
Transportation and Equipment	\$	1,592,652
Recreation and Leisure	\$	561,496
Active Transportation	\$	404,601
Emergency Measures	\$	264,297
Passenger Vehicles	\$	248,035
Gas Tax Excess	\$	4,106,370
Lloyd E. Matheson Centre	\$	339,757
Business Park Land Development (fr Sales)	\$	2,062,807

Continued →



## Reserves – Total \$31.9 million (March 31, 2022) (Continued)

Landfill Closure/Post Closure Costs	\$	135,301
District Beautification Funds	\$	35,727
Emergency Grant Fund-Fire Departments	\$	838,696
Tourism Grant Fund/Capital	\$	189,095
Economic Development Operations	\$	98,069
District Recreation Grant Fund	\$	486,456
Tourism Economic Development Fund	\$	41,436
Rural Economic Development Fund	\$	159,194
CSR Contingencies	\$	2,021,672
Lights Communities	\$	124,120
Lights Other Surplus	\$	230,941
Sportsplex	\$	209,798
Sportsplex - Operating Surplus	\$	238,449
Wastewater System	\$	750,984
Sidewalks Excess Debenture/Operations	\$	891,004
East Hants Water system	\$	2,545,896





## SIGNIFICANT VARIANCES – PAGE 13 OF TAX ANALYSIS

Description	Amount
<b>INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES</b>	
Council	\$29,207
CAO's Office	\$62,468
Corporate Services	\$174,740
Finance	\$211,793
Infrastructure & Operations General Tax Rate	\$806,924
Parks, Recreation & Culture	\$275,285
Planning & Development	\$173,426
<b>Sub-Total Departmental Net Impact on GTR</b>	<b>\$1,733,843</b>



Discussed through review of Department Business Plans



# OVERALL INCREASE IN NON-DEPARTMENTAL REVENUE

## \$299,097

<b>(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE</b>	
Net increase in GIL (primarily Provincial GIL)	((\$3,000))
Increase in Deed Transfer Tax (DTT) based on recent trends	(\$50,000)
Net decrease in various other General Revenues (primarily decrease in USR debt payments for EHAC)	\$7,077
Increase in Sportsplex Revenue due to assessment increase	(\$77,084)
Increase in Administration Fee Revenue	(\$40,292)
Increase in HST Offset	(\$2,310)
Decrease in Water Utility (WU) deficit (Shubenacadie WU deficit is fully funded)	\$9,162
Increase in transfers to Urban Service Area from DTT based on CPI of 7.7%	\$30,800
Net increase in fines, interest income & interest on taxes receivable	(\$173,450)
<b>Sub-Total Increase in General Revenue</b>	<b>(\$299,097)</b>



## OVERALL INCREASE IN TRANSFERS & APPROPRIATIONS (NET OF RESERVES TRANSFERS) \$908,988

INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
<b>Fire Department Levy Revenue &amp; Expenses</b>	
Fire Protection Revenue (due to assessment increase & levy rate increase of 2 cents Enfield)	(\$573,709)
Increase in Fire Protection Expense (levy paid to fire departments)	\$573,709
Increase in Fire Departments Grants (increased by Consumer Price Index of 7.7%)	\$4,782
Net increase in operational materials \$1K & WCB	\$1,956
Increase in promotion for volunteer fire fighter recruitment (offset by reserves)	\$20,000
Increase in Fire Debt Recovery Revenue from Lantz Fire Department (balloon payment)	(\$126,525)
<b>Sub-Total Affect of Variances in Fire Department Levy Revenue &amp; Expenses</b>	<b>(\$99,787)</b>
<b>Sportsplex Revenue &amp; Expenses</b>	
Sportsplex Facility Revenue	(\$119,760)
Sportsplex Facility Expenses	\$119,760
<b>Sub-Total Affect of Variances in Sportsplex Revenue &amp; Expenses</b>	<b>\$0</b>
Increase in School Board Costs (estimated 9.7% increase)	\$563,607
Increase in RCMP Policing Costs (2 new officers, Administrators and % Increase)	\$554,959
Net Increase in Debt Servicing Costs (offset by transfers from reserves storm water)	\$26,301
Increase in Lantz Fire Dept Debt (balloon payment)	\$126,525
Increase in Public Housing, Corrections & Regional Library	\$800
Net decrease in Landfill Debt	(\$363,204)
<b>Sub-Total Increase in Transfers &amp; Appropriations (Net of Reserve Transfers)</b>	<b>\$908,988</b>



# OVERALL INCREASE IN TRANSFERS FROM RESERVES

**\$149,521**

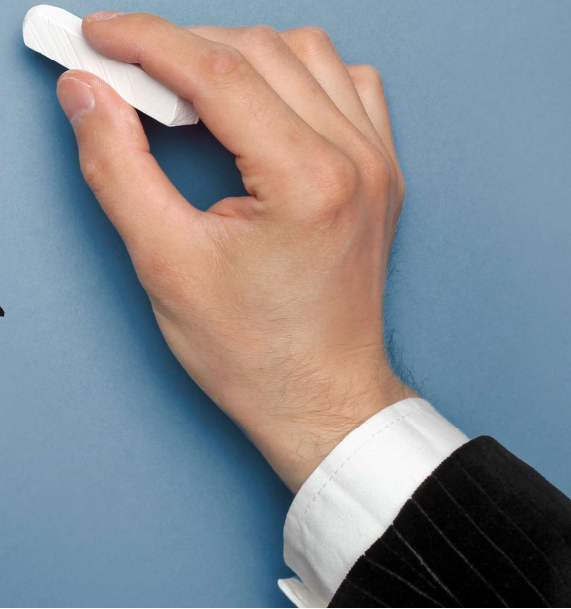
[Excluding (\$131,081) in Department Variances]

<b>VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$131,081 in Departmental Variances)</b>	
Decrease in transfers to Capital Out of Revenue	(\$10,000)
Increase in transfers to reserves - Transportation Traffic Lights	\$100,000
Increase in transfers to reserves - Sportsplex	\$77,052
Decrease in transfers to reserves - Solid Waste Balloon Payments	(\$134,853)
Increase in transfer from reserves - to offset Waste Management Fees	(\$190,839)
Net increase in transfers to reserves - Fire Grants, promotion \$20K & Fire Communication Debt Recovery	(\$19,995)
Increase in transfer to reserves - Landfill Debt	\$15,000
Decrease in transfer to reserves - Shubenacadie Water Utility Deficit	(\$9,162)
Increase in transfers from reserves - Storm Water	(\$27,460)
Decrease in transfer from reserves - Landfill Debt	\$363,204
Increase in transfer from reserves - RCMP	(\$13,426)
<b>Sub-Total Increase in Transfers to Reserves</b>	<b>\$149,521</b>



analysis  
SUCCESS  
ideas  
team  
innovation  
ACTIVITIES  
BUSINESS-PLAN

performance  
MARKETING  
customers  
market  
strategy  
work  
GOALS



## Business Plans (Department)

- Summary of Services Provided
  - Annual Planned Activities
- Priority 1 – One Time Projects and New Services
  - Overview
  - Strategic Alignment
  - Estimated Resources
  - Performance Measures (if established)
  - Critical Success Factors
- Priority 2 – Once Time Projects and New Services
- Staffing Compliment
- Department Budget
  - Many cost centers feed into master department budget
- Budget Highlights
- Significant Variances
  - Revenue, Expenses, Transfers to/from Reserve
  - Impact on General Tax Rate

# COUNCIL

Total Net Budget: \$542,871

Net Impact on General Rate: \$29,207

Business Plan Pages: 10-12

Description	Amount
<b>INCREASES / (DECREASES) IN EXPENSES</b>	
Honorarium & Benefits (increase 7.7% CPI)	\$26,116
<b>NSFM/FCM Relations (FCM Board of Director Seat \$4.8K funded by reserves)</b>	\$3,409
Training (Mental Health Training & Equity Diversity & Inclusion/Anti-Racism funded by reserves)	\$6,000
<b>Association Membership Atlantic Mayors conference &amp; travel</b>	\$1,500
Equipment Maintenance & Community Events (Primarily Council audio system)	\$1,110
<b>Publication All Nova Scotia for Councillors</b>	\$1,872
<b>Sub-Total Expense Variances</b>	<b>\$40,007</b>
<b>(INCREASES) / DECREASES IN TRANSFERS FROM RESERVES</b>	
FCM Board of Director Seat	(\$4,800)
<b>Training</b>	<b>(\$6,000)</b>
<b>Sub-Total Reserve Funding Variances</b>	<b>(\$10,800)</b>
<b>NET IMPACT ON GENERAL TAX RATE</b>	<b>\$29,207</b>



## Significant Initiatives Proposed for 2023/2024

- Website Redesign / Website Accessibility
- Marketing Photos & Videos - People, Places, Activities
- Family of Signs Design
- Way Finding Signage
- Diversity, Equity and Inclusion Training & Awareness
- Service Excellence Project
- Cybersecurity
- Mobile Device Management System
- Telephone System
- Physical Security Audit
- Interior Signs - East Hants Aquatic Centre
- Outdoor Storage and Work Shed - East Hants Aquatic Centre
- Business Parks Boulevard & Ditch Mowing
- Facility Condition Assessment LEMC
- RCMP Policing Model Update
- Lantz Secondary Planning Strategy
- Plan Update and Rural North Comprehensive Planning
- Village Core Parking Plan Design - Shubenacadie
- Tourism Signage Program Development
- Burntcoat Head Park Webcam Installation
- Play Boxes





## Significant Initiatives Proposed for 2023/2024

- WMC Household Hazardous Waste Depot - Storage Improvements
- WMC Scale House Software
- Truck Lift for Green Cart Delivery
- New Solid Waste Contracted Services Contract Launch
- Mount Uniacke Secondary Planning Strategy
- Commercial Lands Review
- Municipal Housing Strategy
- Review Transit as a Service
- Update Business Investment Guide
- New Location Guide
- Business Planning Support (pilot)
- Property Assessed Clean Energy Financing Program (PACE)
- Fire Services Marketing Material Volunteer Recruitment
- Engineered Spring River Outfall Hydrogeological Study
- Asset Management Program development

## Significant Capital Initiatives Proposed for 2023/2024

- New Shubenacadie Wastewater Treatment Plant - (Construction)
- Enfield Water Treatment Plant Capacity Upgrade (Construction) 3rd treatment tank and a 4th filter unit
- Active Transportation Hwy 214 Setup for Main Street Urban Corridor
- Road Gap Paving Project
- Uniacke Business Park Expansion Phase 3 construction
- Traffic Calming (Year 1)
- Milford Storage Building Assessment & Design
- New Playgrounds - John Murray Drive, Walton, Maitland, Kiln Creek (planning)
- Water Loss Monitoring (District Metered Areas)
- Wastewater Collection & Watermain Upgrade - Lantz
- Elmsdale Business Park Phase 7 (G Loop) Design
- Water Tower Renewal - Lantz
- Organics Transfer Station Roof Removal & Framing Replacement
- WMC Industrial Grinder
- WMC Loader Replacement



OFFICE OF THE CAO  
Total Net Budget: \$1,407,020  
Net Impact on General Rate: \$ 62,468  
Business Plan Pages: 13-20

- Human Resource
  - Market Adjustments & Increments for 6 FTEs, 1 PTE
- Government Grants – increase of \$22K – Insurance Grant \$15K (reserves), \$5K misc. increase and \$2K C.O.A.T. (presentation by PRC)
- Communications
  - Website Redesign – complete with work to be done on building; augmented with accessibility (\$10K reserves)
  - Family of Signs Design \$15K (funded from reserves)
  - Wayfinding Signage from Hwy to LEMC Campus/EHSP (\$10K from 2022)
  - Diversity, Equity, & Inclusion Training & Awareness \$10K (Training Budget)
- RCMP Policing Model Update
- Rolling out Service Excellence Strategy approved by Council in November



## CORPORATE SERVICES

Total Net Budget: \$2,218,302

Net Impact on General Rate: \$174,740

Business Plan Pages: 21-34

- Insurance Portfolio (15%-20% increase) - \$20K in general insurance

### Sustainability:

- Property Assessed Clean Energy Financing Program (PACE) (\$100K funded from Reserves for loan component) (project managed by I&O)
- New FTE: Sustainability & Project Coordinator (report in December 2022)
- Fire Services Marketing Material - Volunteer Recruitment \$20K (reserves)
- Asset Management Program build out - Policy approved by Council in 2022.
- Real-Estate
  - Facility Condition Assessment LEMC \$55K
  - Physical Security Audit \$60K (reserves)
  - Disposal of Surplus Property project
  - Elmsdale/Lantz School sites



## CORPORATE SERVICES

Total Net Budget: \$2,218,302

Net Impact on General Rate: \$174,740

Business Plan Pages: 21-34

(Cont'd)

### Information Services

- Cybersecurity initiatives (reserves)
- Mobile Device management
- Telephone System contract renewal/replace
- Laptop replacement (if required; \$195.4K reserves)

### Economic & Business Development

- Business Parks boulevard & ditching mowing \$12K (reserves)
- Review transit as a service - \$16K (reserves)
- Newcomer Relocation Guide \$10.5K (reserves)
- Uniacke Business Park Phase 3 - Design and Construction (I&O)
- Pilot Project - Business Planning support service (\$10K)

## FINANCE

Total Net Budget: \$ 2,816,160

Net Impact on General Rate: \$211,793

Business Plan Pages: 35-41

- Organizational Variations:
  - Special Pension Payment
    - \$126,570 actual in 2022/2023 (reserves)
      - Budget 2023 is \$146,013 based on 2019 Actuarial Review
        - » Actual will align with Dec 2022 Actuarial Review
  - Tax Exemptions decrease by \$15,000 (MTAP and Bylaw 400)
  - New FTE: Accounts Payable/Accounting Coordinator
  - PVSC costs decreased slightly based on actuals
  - Additional \$15,000 added for Assessment Appeals
  - Market Review (for whole organization) Increase of \$32.7K
- CAP Communication Plan - \$5,000 – Carried Fwd – No movement by NSF on CAP
- Computer Support increased by \$57K ( \$33K moved from CAO Office)



## AGENDA – TUESDAY JANUARY 24<sup>th</sup>, 2023

- Continuation of Budget Presentation
  - PVSC Presentation
  - Community Partnership Fund (PRC)
  - General Government Grants (PRC)
  - Continue Tax Analysis
  - Business Plans Cont'd
  - Capital Budget if time permits
- Questions?
- Subsequent budget meeting – January 31st

Total Net GENERAL TAX RATE Budget: \$4,367,538

Net Impact on General Rate: \$806,924

Business Plan Pages (including USR): 42-58

## Solid Waste Management

- Tipping Fees revenue increased by \$116,354
- School Board Collection Fees \$25,708
- Collection Contracts effective April 1, 2023 to March 31, 2028
- Transportation Contracts effective April 1 2023 to March 31, 2026
- Processing Contracts effective April 1, 2023 to March 31, 2031
- Net Contracts Increase of \$453,822 – details next slide (Collection, Processing, Transportation)
- Lift gate, washer & dryer, cameras, & generator from reserves \$25,100

## Operations – General Tax Rate

- Roads – Asphalt patching/sealing,, vegetation clearing \$103,254 - \$28.5 from reserves
- Snow Removal –\$ 390,000 to \$425,000 – addition of new roads ( funding \$60K fr. reserves)



# INFRASTRUCTURE & OPERATIONS

## WASTE MANAGEMENT EXPENSES

Solid Waste Handling Cost Variance Analysis	2022/2023	2023/2024	Variance
<b>INCREASE IN COLLECTION COSTS</b>			
Organics (Based on new curbside collection contract)	\$276,484	\$261,174	(\$15,310)
<b>Recyclables (Based on new curbside collection contract)</b>	\$494,571	\$608,291	\$113,720
Waste (Based on new curbside collection contract)	\$276,484	\$472,181	\$195,697
	<b>\$1,047,539</b>	<b>\$1,341,646</b>	<b>\$294,107</b>
<b>INCREASE IN TRANSPORTATION COSTS</b>			
Organics (Estimated based on increased \$11.87/T)	\$28,130	\$55,679	\$27,549
<b>Recyclables (Price per load increased by \$18.88)</b>	\$39,744	\$43,338	\$3,594
Waste (Estimated based on increased \$.68/Tonnage)	\$75,306	\$93,400	\$18,094
	<b>\$143,180</b>	<b>\$192,417</b>	<b>\$49,237</b>
<b>INCREASE IN PROCESSING COSTS</b>			
Organics (Estimated based on increased \$5.21/T)	\$154,343	\$177,286	\$22,943
<b>Recyclables (Price per T increased by \$10)</b>	\$166,025	\$170,500	\$4,475
Waste (Increased tonnage and price per T \$1.69)	\$438,394	\$521,454	\$83,060
	<b>\$758,762</b>	<b>\$869,240</b>	<b>\$110,478</b>
<b>NET IMPACT ON GENERAL TAX RATE</b>			<b>\$453,822</b>

