



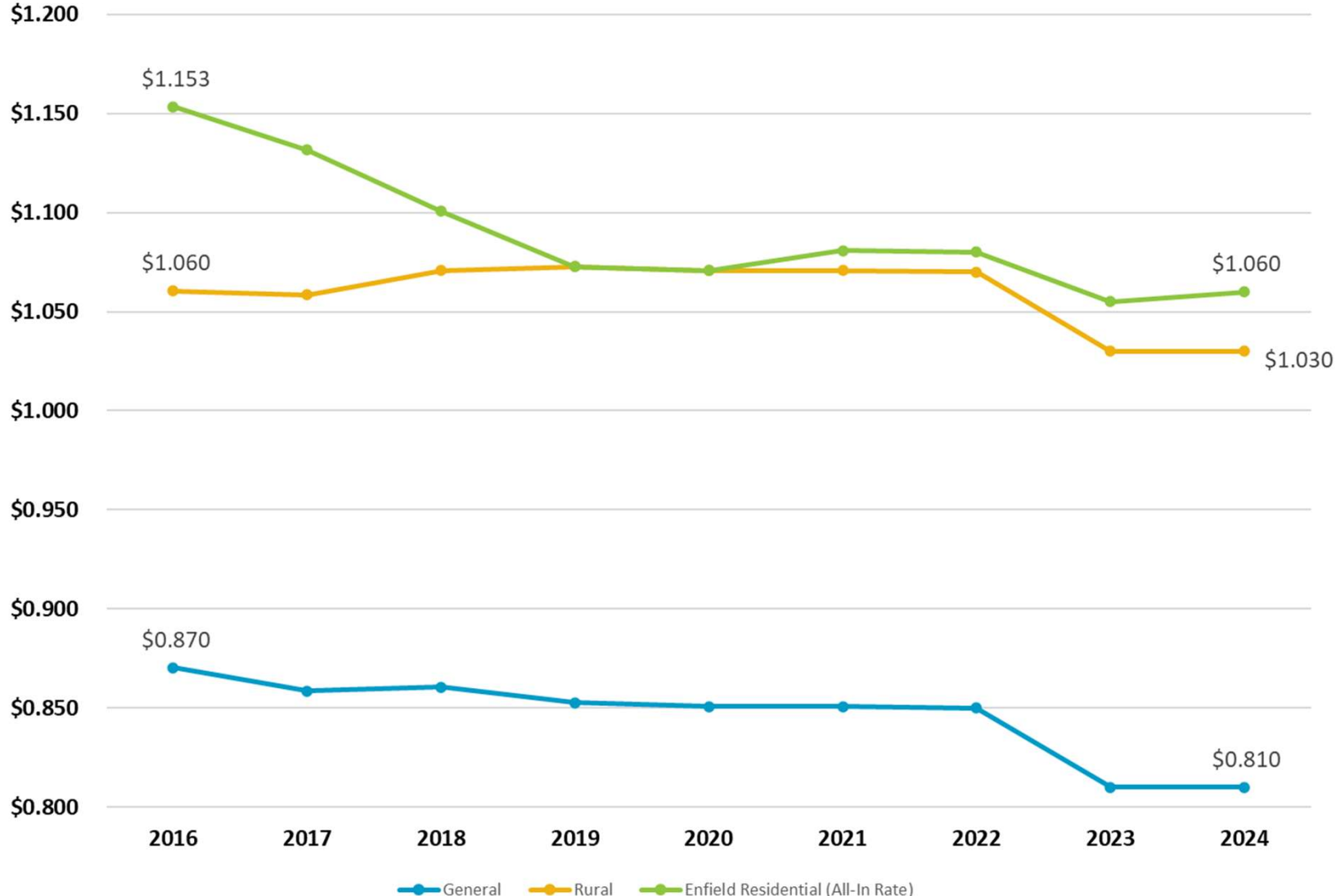
AGENDA – THURSDAY FEBRUARY 1st, 2024

- Continuation of Operating Budget and Tax Analysis
- Business Plans

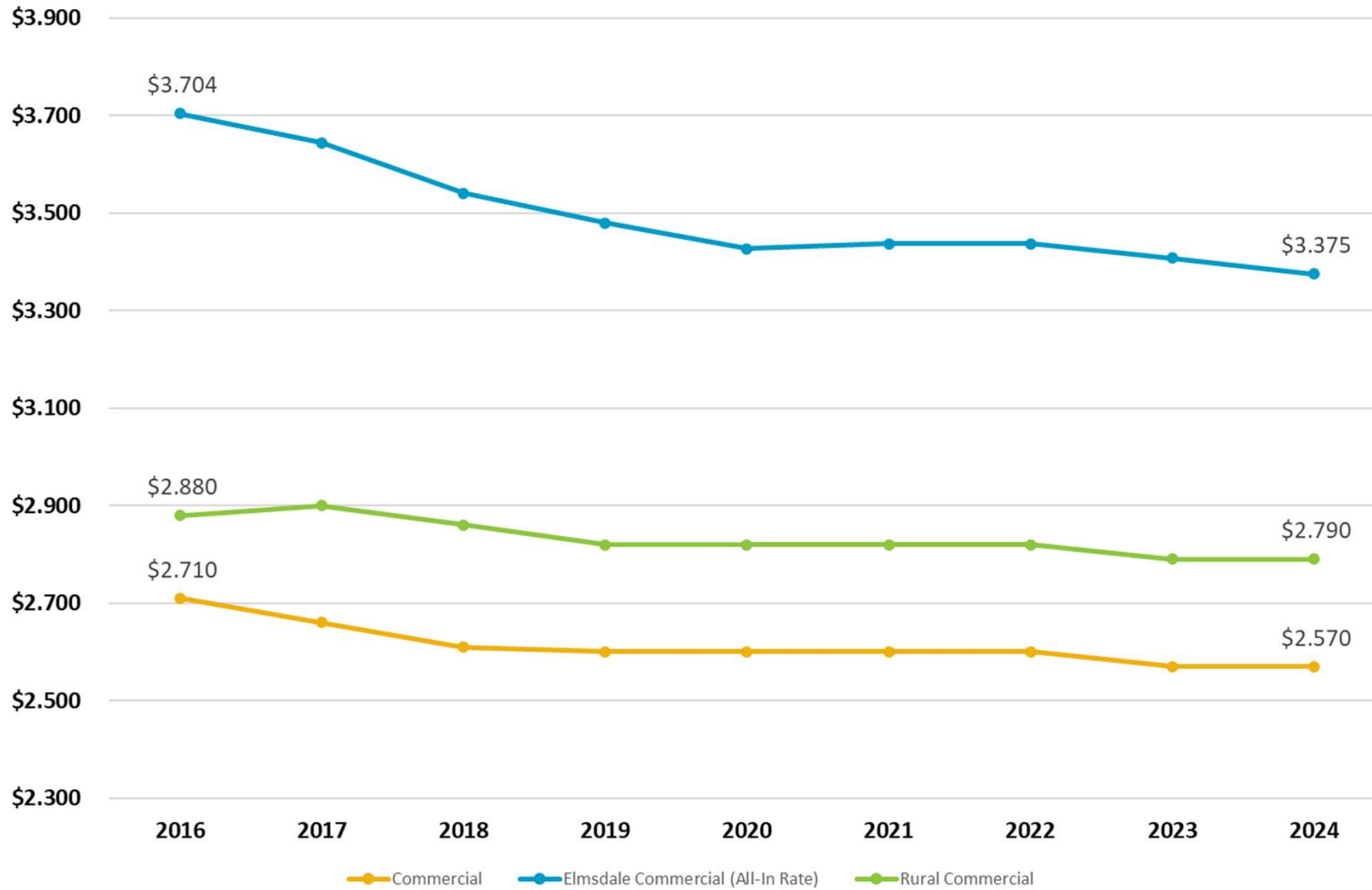
- Questions?

- Subsequent budget meeting – February 8th, 2024

Residential Tax Rate Trends: 2016-2024 (proposed) General Rates and All-In Rates



Commercial Tax Rate Trends: 2016-2024 (proposed) General Rates and All-In Rates





GTR Budget to Budget Comparison pg. 13

Due to Departmental Budgets	\$ 1,897,266
Increase in General Revenue (admin fees, DTT, Provincial GIL)	\$ (412,349)
Fire Revenue & Expenses	\$ 142,941
Transfers & Appropriations (RCMP, Education, debt)	\$ 1,198,112
Transfers to Reserves (balloon payments, excluding transfers related to Departmental Budgets)	<u>\$ 36,994</u>
Shortfall	<u>\$ 2,862,964</u>



SIGNIFICANT GTR VARIANCES – PAGE 13 OF TAX ANALYSIS

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$30,775
CAO's Office	\$84,775
Corporate Services	\$437,016
Finance	\$306,393
Infrastructure & Operations General Tax Rate	\$426,610
Parks, Recreation & Culture	\$421,601
Planning & Development	\$190,096
Sub-Total Departmental Net Impact on GTR	\$1,897,266



Discussed during review of Department Business Plans



OVERALL INCREASE IN NON-DEPARTMENTAL REVENUE

\$412,349

(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Net increase in Grant In Lieu (primarily Provincial Grant In Lieu)	(\$5,921)
Increase in Deed Transfer Tax (DTT) based on recent trends	(\$248,000)
Net decrease in various other General Revenues (primarily records inquiries)	\$1,991
Increase in Sportsplex Revenue due to assessment increase	(\$66,471)
Increase in Administration Fee Revenue	(\$75,183)
Increase in transfer for Farm Acreage based on Consumer Price Index (CPI) of 3.2%	(\$10,965)
Decrease in revenue from Urban Service Area (related to Gas Tax exchange)	\$7,100
Net increase in fines, interest income & interest on taxes receivable	(\$14,900)
Sub-Total Increase in General Revenue	(\$412,349)

OVERALL INCREASE IN TRANSFERS & APPROPRIATIONS (NET OF RESERVES TRANSFERS)

\$1,198,112

INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase)	(\$416,390)
Increase in Fire Protection Expense (levy paid to fire departments)	\$416,390
Increase in Fire Departments Grants (increased by CPI of 3.2%)	\$2,141
Net decrease in Workers Compensation Benefits	(\$2,213)
Decrease in promotion for volunteer fire fighter recruitment (offset by reserves)	(\$13,650)
Decrease in Fire Debt Recovery Revenue from Lantz Fire Department (balloon payment)	\$156,663
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$142,941
Sportsplex Revenue & Expenses	
Sportsplex Facility Revenue	(\$155,369)
Sportsplex Facility Expenses	\$155,369
Sub-Total Affect of Variances in Sportsplex Revenue & Expenses	\$0
Increase in transfers to Urban Service Area from DTT based on CPI of 3.2%	\$13,786
Increase in School Board Costs (estimated 15.3% increase)	\$979,917
Increase in RCMP Policing Costs (1 new officer estimated 12.6% Increase)	\$688,591
Net decrease in Debt Servicing Costs (offset by transfers from reserves storm water)	(\$16,301)
Net increase in Hospital Debt (balloon payment)	\$104,520
Net decrease in Public Housing & Corrections	(\$391,011)
Net decrease in Storm Water & Lantz Fire dept debt	(\$181,390)
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$1,198,112



OVERALL INCREASE IN TRANSFERS TO RESERVES

\$36,994

[Excluding (\$240,506) in Department Variances]

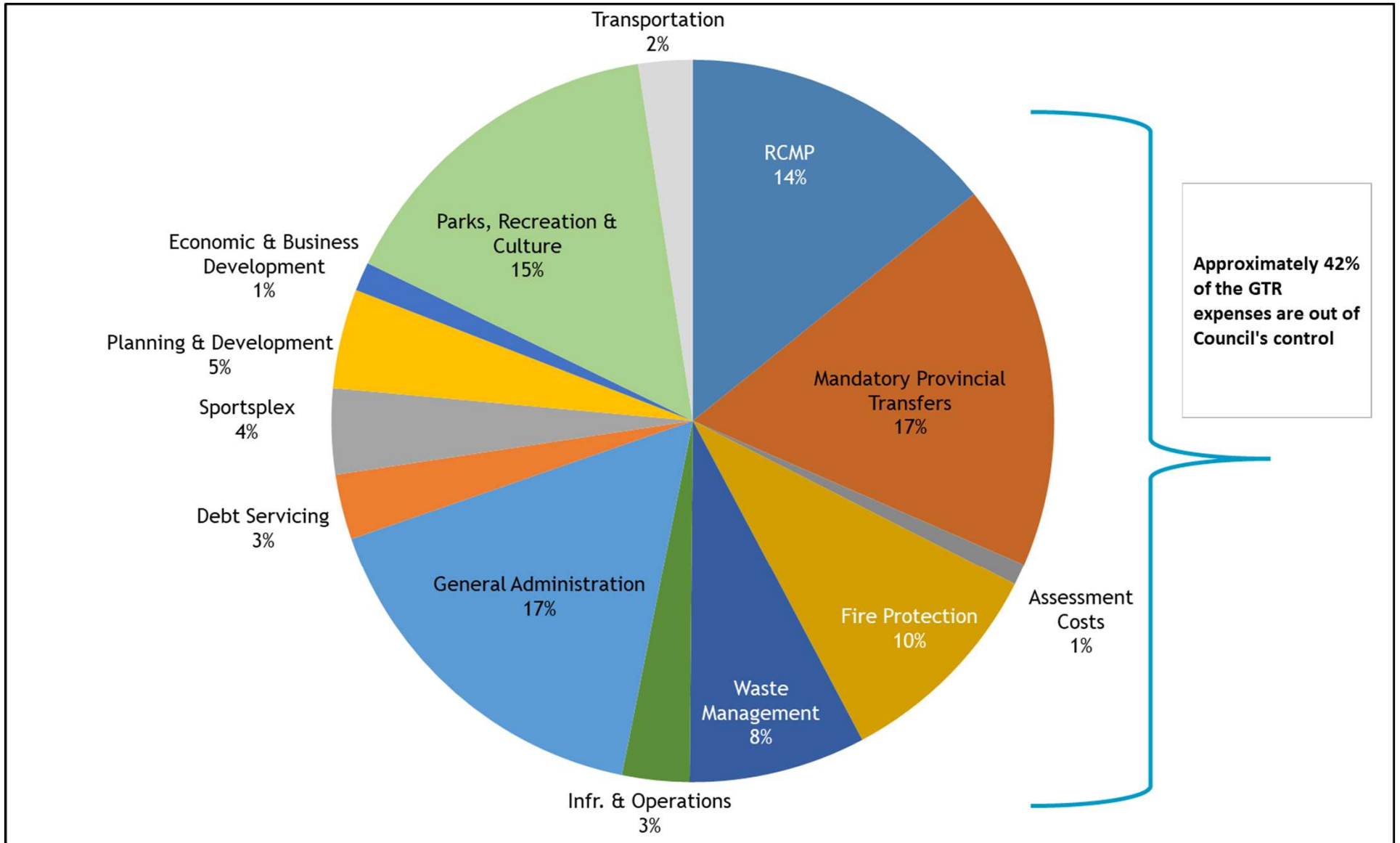
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$240,506 in Departmental Variances)	
Increase in transfers to reserves - Parks & Trails	\$100,000
Increase in transfers to reserves - General Transportation	\$144,000
Increase in transfers to reserves - Sportsplex	\$66,562
Increase in transfer from reserves - to offset Waste Management Fees	(\$202,850)
Net increase in transfers to reserves (Fire) - Grants, Promotion (\$4.5K) & Professional Fees	\$14,122
Increase in transfer from reserves - Hospital Balloon Debt Payment	(\$112,300)
Decrease in transfers from reserves - Storm Water debt	\$27,460
Sub-Total Increase in Transfers to Reserves	\$36,994



GTR Budget to Budget Comparison pg. 15

Shortfall from 2023/2024 to 2024/2025 Budget	\$2,862,964
Increase from Residential/Resource Assessment Growth	(1,996,053)
Increase from Commercial Assessment	(849,149)
Increase in Waste Management Fee Revenue	<u>(28,600)</u>
Surplus based on 2023/2024 rates	(\$10,838)
Residential/Resource One Cent Raises	\$247,998
Commercial One Cent Raises	\$19,980
Proposed Residential/Resource Tax Rate	No change
Proposed Commercial Tax Rate	No change

2024/2025 Budgeted Spending by Type – General Operations





Let's Talk Tax Burden

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

(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

GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden			
	2023	2024	2023	2024	2023 Total	2024 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 82,560	\$ 0.8100	\$ 0.8100	\$ 868.00	\$ 888.74	2.39%	\$ 20.74
Rural	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 1,030.00	\$ 1,055.92	2.52%	\$ 25.92
Rural	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Rural	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,650.00	\$ 2,727.76	2.93%	\$ 77.76
Mt. Uniacke	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 1,030.00	\$ 1,055.92	2.52%	\$ 25.92
Mt. Uniacke	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Mt. Uniacke	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,650.00	\$ 2,727.76	2.93%	\$ 77.76
Mt. Uniacke	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,460.00	\$ 3,563.68	3.00%	\$ 103.68
Shubie Serviced	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 1,030.00	\$ 1,055.92	2.52%	\$ 25.92
Shubie Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 1,030.00	\$ 1,055.92	2.52%	\$ 25.92
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Milford Serviced	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 1,030.00	\$ 1,055.92	2.52%	\$ 25.92
Milford Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 1,030.00	\$ 1,055.92	2.52%	\$ 25.92
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Enfield Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Enfield Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,650.00	\$ 2,727.76	2.93%	\$ 77.76
Enfield Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,460.00	\$ 3,563.68	3.00%	\$ 103.68
Enfield Partially Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Enfield Partially Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,650.00	\$ 2,727.76	2.93%	\$ 77.76
Enfield Partially Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,460.00	\$ 3,563.68	3.00%	\$ 103.68
Lantz/Elmsdale Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Lantz/Elmsdale Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,650.00	\$ 2,727.76	2.93%	\$ 77.76
Lantz/Elmsdale Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,460.00	\$ 3,563.68	3.00%	\$ 103.68
Elmsdale Partially Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,840.00	\$ 1,891.84	2.82%	\$ 51.84
Elmsdale Partially Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,650.00	\$ 2,727.76	2.93%	\$ 77.76
Elmsdale Partially Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,460.00	\$ 3,563.68	3.00%	\$ 103.68

Tax Burden – Including Area Rates pg. 18

TOTAL TAX RATE BURDEN - 2023 to 2024

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2023	2024	2023	2024		
Rural	\$ 80,000	\$ 82,560	\$ 1,044.00	\$ 1,070.37	2.53%	\$ 26.37
Rural	\$ 100,000	\$ 103,200	\$ 1,250.00	\$ 1,282.96	2.64%	\$ 32.96
Rural	\$ 200,000	\$ 206,400	\$ 2,280.00	\$ 2,345.92	2.89%	\$ 65.92
Rural	\$ 300,000	\$ 309,600	\$ 3,310.00	\$ 3,408.88	2.99%	\$ 98.88
Mt. Uniacke	\$ 100,000	\$ 103,200	\$ 1,174.80	\$ 1,205.35	2.60%	\$ 30.55
Mt. Uniacke	\$ 200,000	\$ 206,400	\$ 2,129.60	\$ 2,190.71	2.87%	\$ 61.11
Mt. Uniacke	\$ 300,000	\$ 309,600	\$ 3,084.40	\$ 3,176.06	2.97%	\$ 91.66
Mt. Uniacke	\$ 400,000	\$ 412,800	\$ 4,039.20	\$ 4,161.41	3.03%	\$ 122.21
Shubie Serviced	\$ 100,000	\$ 103,200	\$ 1,755.00	\$ 1,828.72	4.20%	\$ 73.72
Shubie Serviced	\$ 200,000	\$ 206,400	\$ 2,960.00	\$ 3,077.44	3.97%	\$ 117.44
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 1,280.00	\$ 1,313.92	2.65%	\$ 33.92
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 2,340.00	\$ 2,407.84	2.90%	\$ 67.84
Milford Serviced	\$ 100,000	\$ 103,200	\$ 1,585.00	\$ 1,644.16	3.73%	\$ 59.16
Milford Serviced	\$ 200,000	\$ 206,400	\$ 2,950.00	\$ 3,068.32	4.01%	\$ 118.32
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 1,280.00	\$ 1,313.92	2.65%	\$ 33.92
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 2,340.00	\$ 2,407.84	2.90%	\$ 67.84
Enfield Serviced	\$ 200,000	\$ 206,400	\$ 2,660.00	\$ 2,767.84	4.05%	\$ 107.84
Enfield Serviced	\$ 300,000	\$ 309,600	\$ 3,715.00	\$ 3,861.76	3.95%	\$ 146.76
Enfield Serviced	\$ 400,000	\$ 412,800	\$ 4,770.00	\$ 4,955.68	3.89%	\$ 185.68
Enfield Partially Serviced	\$ 200,000	\$ 206,400	\$ 2,232.00	\$ 2,296.38	2.88%	\$ 64.38
Enfield Partially Serviced	\$ 300,000	\$ 309,600	\$ 3,238.00	\$ 3,334.58	2.98%	\$ 96.58
Enfield Partially Serviced	\$ 400,000	\$ 412,800	\$ 4,244.00	\$ 4,372.77	3.03%	\$ 128.77
Lantz/Elmsdale Serviced	\$ 200,000	\$ 206,400	\$ 2,660.00	\$ 2,767.84	4.05%	\$ 107.84
Lantz/Elmsdale Serviced	\$ 300,000	\$ 309,600	\$ 3,715.00	\$ 3,861.76	3.95%	\$ 146.76
Lantz/Elmsdale Serviced	\$ 400,000	\$ 412,800	\$ 4,770.00	\$ 4,955.68	3.89%	\$ 185.68
Elmsdale Partially Serviced	\$ 200,000	\$ 206,400	\$ 2,280.00	\$ 2,345.92	2.89%	\$ 65.92
Elmsdale Partially Serviced	\$ 300,000	\$ 309,600	\$ 3,310.00	\$ 3,408.88	2.99%	\$ 98.88
Elmsdale Partially Serviced	\$ 400,000	\$ 412,800	\$ 4,340.00	\$ 4,471.84	3.04%	\$ 131.84



Historical Tax Burden - General Tax Rate

	Assessment		General Tax Rate		General Tax Burden		5 Year		Per Year	
	2020	2024	2020	2024	2020	2024	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
Rural	\$ 80,000	\$ 94,000	\$ 0.8507	\$ 0.8100	\$ 901	\$ 981	8.98%	\$ 81	1.80%	\$ 16
Rural	\$ 100,000	\$ 117,500	\$ 0.8507	\$ 0.8100	\$ 1,071	\$ 1,172	9.44%	\$ 101	1.89%	\$ 20
Rural	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Rural	\$ 300,000	\$ 352,499	\$ 0.8507	\$ 0.8100	\$ 2,772	\$ 3,075	10.94%	\$ 303	2.19%	\$ 61
Mt. Uniacke	\$ 100,000	\$ 117,500	\$ 0.8507	\$ 0.8100	\$ 1,071	\$ 1,172	9.44%	\$ 101	1.89%	\$ 20
Mt. Uniacke	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Mt. Uniacke	\$ 300,000	\$ 352,499	\$ 0.8507	\$ 0.8100	\$ 2,772	\$ 3,075	10.94%	\$ 303	2.19%	\$ 61
Mt. Uniacke	\$ 400,000	\$ 469,999	\$ 0.8507	\$ 0.8100	\$ 3,623	\$ 4,027	11.16%	\$ 404	2.23%	\$ 81
Shubie Serviced	\$ 100,000	\$ 117,500	\$ 0.8507	\$ 0.8100	\$ 1,071	\$ 1,172	9.44%	\$ 101	1.89%	\$ 20
Shubie Serviced	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 117,500	\$ 0.8507	\$ 0.8100	\$ 1,071	\$ 1,172	9.44%	\$ 101	1.89%	\$ 20
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Milford Serviced	\$ 100,000	\$ 117,500	\$ 0.8507	\$ 0.8100	\$ 1,071	\$ 1,172	9.44%	\$ 101	1.89%	\$ 20
Milford Serviced	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 117,500	\$ 0.8507	\$ 0.8100	\$ 1,071	\$ 1,172	9.44%	\$ 101	1.89%	\$ 20
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Enfield Serviced	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Enfield Serviced	\$ 300,000	\$ 352,499	\$ 0.8507	\$ 0.8100	\$ 2,772	\$ 3,075	10.94%	\$ 303	2.19%	\$ 61
Enfield Serviced	\$ 400,000	\$ 469,999	\$ 0.8507	\$ 0.8100	\$ 3,623	\$ 4,027	11.16%	\$ 404	2.23%	\$ 81
Enfield Partially Serviced	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Enfield Partially Serviced	\$ 300,000	\$ 352,499	\$ 0.8507	\$ 0.8100	\$ 2,772	\$ 3,075	10.94%	\$ 303	2.19%	\$ 61
Enfield Partially Serviced	\$ 400,000	\$ 469,999	\$ 0.8507	\$ 0.8100	\$ 3,623	\$ 4,027	11.16%	\$ 404	2.23%	\$ 81
Lantz/Elmsdale Serviced	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Lantz/Elmsdale Serviced	\$ 300,000	\$ 352,499	\$ 0.8507	\$ 0.8100	\$ 2,772	\$ 3,075	10.94%	\$ 303	2.19%	\$ 61
Lantz/Elmsdale Serviced	\$ 400,000	\$ 469,999	\$ 0.8507	\$ 0.8100	\$ 3,623	\$ 4,027	11.16%	\$ 404	2.23%	\$ 81
Elmsdale Partially Serviced	\$ 200,000	\$ 235,000	\$ 0.8507	\$ 0.8100	\$ 1,921	\$ 2,123	10.52%	\$ 202	2.10%	\$ 40
Elmsdale Partially Serviced	\$ 300,000	\$ 352,499	\$ 0.8507	\$ 0.8100	\$ 2,772	\$ 3,075	10.94%	\$ 303	2.19%	\$ 61
Elmsdale Partially Serviced	\$ 400,000	\$ 469,999	\$ 0.8507	\$ 0.8100	\$ 3,623	\$ 4,027	11.16%	\$ 404	2.23%	\$ 81

Historical Tax Burden - All-In Rates

District	Assessment		Total Tax Rate		Total Tax Burden		5 Year		Per Year	
	2020	2024	2020	2024	2020	2024	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
Rural	\$ 80,000	\$ 94,000	\$ 1.0707	\$ 1.0300	\$ 1,077	\$ 1,188	10.37%	\$ 112	2.07%	\$ 22
Rural	\$ 100,000	\$ 117,500	\$ 1.0707	\$ 1.0300	\$ 1,291	\$ 1,430	10.81%	\$ 140	2.16%	\$ 28
Rural	\$ 200,000	\$ 235,000	\$ 1.0707	\$ 1.0300	\$ 2,361	\$ 2,640	11.82%	\$ 279	2.36%	\$ 56
Rural	\$ 300,000	\$ 352,499	\$ 1.0707	\$ 1.0300	\$ 3,432	\$ 3,851	12.20%	\$ 419	2.44%	\$ 84
Mt. Uniacke	\$ 100,000	\$ 117,500	\$ 1.0073	\$ 0.9548	\$ 1,227	\$ 1,342	9.34%	\$ 115	1.87%	\$ 23
Mt. Uniacke	\$ 200,000	\$ 235,000	\$ 1.0073	\$ 0.9548	\$ 2,235	\$ 2,464	10.26%	\$ 229	2.05%	\$ 46
Mt. Uniacke	\$ 300,000	\$ 352,499	\$ 1.0073	\$ 0.9548	\$ 3,242	\$ 3,586	10.60%	\$ 344	2.12%	\$ 69
Mt. Uniacke	\$ 400,000	\$ 469,999	\$ 1.0073	\$ 0.9548	\$ 4,249	\$ 4,708	10.79%	\$ 458	2.16%	\$ 92
Shubie Serviced	\$ 100,000	\$ 117,500	\$ 1.3307	\$ 1.2100	\$ 1,881	\$ 2,002	6.44%	\$ 121	1.29%	\$ 24
Shubie Serviced	\$ 200,000	\$ 235,000	\$ 1.3307	\$ 1.2100	\$ 3,211	\$ 3,423	6.60%	\$ 212	1.32%	\$ 42
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 117,500	\$ 1.0907	\$ 1.0600	\$ 1,311	\$ 1,465	11.81%	\$ 155	2.36%	\$ 31
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 235,000	\$ 1.0907	\$ 1.0600	\$ 2,401	\$ 2,711	12.89%	\$ 310	2.58%	\$ 62
Milford Serviced	\$ 100,000	\$ 117,500	\$ 1.3657	\$ 1.3800	\$ 1,586	\$ 1,841	16.13%	\$ 256	3.23%	\$ 51
Milford Serviced	\$ 200,000	\$ 235,000	\$ 1.3657	\$ 1.3800	\$ 2,951	\$ 3,463	17.33%	\$ 512	3.47%	\$ 102
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 117,500	\$ 1.0907	\$ 1.0600	\$ 1,311	\$ 1,465	11.81%	\$ 155	2.36%	\$ 31
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 235,000	\$ 1.0907	\$ 1.0600	\$ 2,401	\$ 2,711	12.89%	\$ 310	2.58%	\$ 62
Enfield Serviced	\$ 200,000	\$ 235,000	\$ 1.0707	\$ 1.0600	\$ 2,691	\$ 3,071	14.10%	\$ 380	2.82%	\$ 76
Enfield Serviced	\$ 300,000	\$ 352,499	\$ 1.0707	\$ 1.0600	\$ 3,762	\$ 4,316	14.74%	\$ 554	2.95%	\$ 111
Enfield Serviced	\$ 400,000	\$ 469,999	\$ 1.0707	\$ 1.0600	\$ 4,833	\$ 5,562	15.09%	\$ 729	3.02%	\$ 146
Enfield Partially Serviced	\$ 200,000	\$ 235,000	\$ 1.0187	\$ 1.0060	\$ 2,257	\$ 2,584	14.47%	\$ 327	2.89%	\$ 65
Enfield Partially Serviced	\$ 300,000	\$ 352,499	\$ 1.0187	\$ 1.0060	\$ 3,276	\$ 3,766	14.96%	\$ 490	2.99%	\$ 98
Enfield Partially Serviced	\$ 400,000	\$ 469,999	\$ 1.0187	\$ 1.0060	\$ 4,295	\$ 4,948	15.21%	\$ 653	3.04%	\$ 131
Lantz/Elmsdale Serviced	\$ 200,000	\$ 235,000	\$ 1.0907	\$ 1.0600	\$ 2,731	\$ 3,071	12.43%	\$ 340	2.49%	\$ 68
Lantz/Elmsdale Serviced	\$ 300,000	\$ 352,499	\$ 1.0907	\$ 1.0600	\$ 3,822	\$ 4,316	12.94%	\$ 494	2.59%	\$ 99
Lantz/Elmsdale Serviced	\$ 400,000	\$ 469,999	\$ 1.0907	\$ 1.0600	\$ 4,883	\$ 5,562	13.91%	\$ 679	2.78%	\$ 136
Elmsdale Partially Serviced	\$ 200,000	\$ 235,000	\$ 1.0607	\$ 1.0300	\$ 2,341	\$ 2,640	12.77%	\$ 299	2.55%	\$ 60
Elmsdale Partially Serviced	\$ 300,000	\$ 352,499	\$ 1.0607	\$ 1.0300	\$ 3,402	\$ 3,851	13.19%	\$ 449	2.64%	\$ 90
Elmsdale Partially Serviced	\$ 400,000	\$ 469,999	\$ 1.0607	\$ 1.0300	\$ 4,463	\$ 5,061	13.40%	\$ 598	2.68%	\$ 120

Urban Service Rates pg. 25

ASSESSMENT VALUES AND RATES	Rate Code	Current USR Rates	Proposed Increase/ (Decrease)	Proposed 2024/2025 USR Rates
Residential Serviced Levy 1 cent raise (R1-SR1-M1)		\$90,549		
Regional Residential USR	R1	\$ 0.065	\$ 0.005	\$ 0.070
Shubie Residential USR	SR1	\$ 0.185	\$ 0.005	\$ 0.190
Milford Residential USR	MR1	\$ 0.345	\$ 0.015	\$ 0.360
Regional/Shubie Commercial USR	R2	\$ 0.657	\$ (0.032)	\$ 0.625
Milford Commercial USR	MR2	\$ 1.200		\$ 1.200
Enfield/Elmsdale SL/SW	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 2024/2025 =	\$352,772
2024/2025 Taxable Assessments =	\$1,612,453,500
Revenue Raised by Proposed 4 ¢ =	\$644,981
Rate Set in 2024/2025 =	\$ 0.04/\$100 of assessment
Projecting 2024/2025 =	\$302,209 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 \$554,709, in Reserve at March 31, 2024

SPORTSPLEX REVENUES & EXPENSES	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
* SALE OF SERVICES	\$ (1,306,685)	\$ (1,306,685)	\$ (1,405,255)
* REVENUE FROM OWN SOURCES	\$ (210,093)	\$ (210,093)	\$ (266,892)
** REVENUES	\$ (1,516,778)	\$ (1,516,778)	\$ (1,672,147)
* SALARIES/HONORARIUMS & BENEFITS	\$ 557,131	\$ 557,131	\$ 608,795
* SUPPLIES	\$ 16,249	\$ 16,249	\$ 9,705
* OTHER OPERATIONAL COSTS	\$ 379,629	\$ 379,629	\$ 421,305
* SERVICES ACQUIRED	\$ 72,137	\$ 72,137	\$ 65,049
* OTHER OPERATIONAL COSTS	\$ 32,979	\$ 32,979	\$ 36,536
* BUILDINGS/PLANTS/PROPERTY	\$ 418,980	\$ 418,980	\$ 515,667
* GRANTS TO GROUPS	\$ 1,130	\$ 1,130	\$ 1,205
* TRANSFERS TO OWN RESERVES	\$ 38,543	\$ 38,543	\$ 9,885
* FISCAL SERVICES/DEBT	\$ -	\$ -	\$ 4,000
** EXPENSES	\$ 1,516,778	\$ 1,516,778	\$ 1,672,147
*** TOTAL EXPENDITURE (REVENUE)	\$ -	\$ -	\$ -



Other tax rates pg. 27

- **Other Streetlight Rates (pg. 27-28)**
 - 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 (R3) – No change @ 1.6 cents
 - Milford Area Rate – No change @ 12.5 cents

Fire Departments pg. 29

Department	Estimated Assessment 24/25 as per Simulation	Estimated Levy 24/25	Actual Levy 23/24	Difference in Levy 23/24 & 24/25	Estimated Rate 24/25	Actual Rate 23/24
Enfield	\$ 594,915,300	\$ 832,881	\$ 746,295	\$ 86,586	0.14	0.14
Elmsdale	\$ 409,764,100	\$ 573,670	\$ 515,263	\$ 58,407	0.14	0.14
Lantz	\$ 274,256,500	\$ 383,959	\$ 328,247	\$ 55,712	0.14	0.14
Milford	\$ 116,606,000	\$ 198,230	\$ 179,658	\$ 18,572	0.17	0.17
Shubenacadie	\$ 167,139,200	\$ 284,137	\$ 261,244	\$ 22,893	0.17	0.17
Maitland	\$ 63,001,900	\$ 138,604	\$ 128,132	\$ 10,472	0.22	0.22
Noel	\$ 69,875,100	\$ 153,725	\$ 141,955	\$ 11,770	0.22	0.22
Walton	\$ 22,324,800	\$ 49,115	\$ 44,976	\$ 4,139	0.22	0.22
Gore	\$ 49,497,100	\$ 108,894	\$ 99,809	\$ 9,085	0.22	0.22
Kennetcook	\$ 55,904,800	\$ 122,991	\$ 116,164	\$ 6,827	0.22	0.22
Nine Mile River	\$ 134,775,000	\$ 229,118	\$ 213,117	\$ 16,001	0.17	0.17
Rawdon	\$ 80,745,700	\$ 185,715	\$ 170,074	\$ 15,641	0.23	0.23
Mount Uniacke	\$ 572,885,300	\$ 767,666	\$ 675,785	\$ 91,881	0.134	0.134
Brooklyn	\$ 39,242,100	\$ 86,333	\$ 73,853	\$ 12,480	0.22	0.22
TOTAL		\$4,115,038	\$ 3,694,572	\$ 420,466		



Fire Departments – Transfers pg. 29

- Levy Payments to fire departments of \$4,115,038 (Projection 2023/2024: \$3,694,572)
- Debt Charge Revenue – Lantz Fire balloon payment paid out in 2023/2024
- Grant Payments
 - \$69,035 in grants awarded;
Departments < \$80 million in assessment (grows annually by CPI)
 - \$15,224 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
 - \$17,500 from Reserves
- Common Training Dollars \$10,000
- Volunteer Fire Fighter Recruitment Promotion \$4,500 (funded from reserves)



Uniform Assessment

- Determines a Municipalities position within the province with respect to revenue and ability to pay the Education transfer amount.
- 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. 35

- **Education – \$7,378,570 (2023: \$6,398,653)**
 - increase by 15.3% of actual/budget 2023/2024
 - 15.3% : Increase for UA (Increase of \$978K)
 - 0% : Increase for Rate Adjustment
 - Represents approximately 28 cents of the 81 cent general tax rate

RCMP – Transfers pg. 35

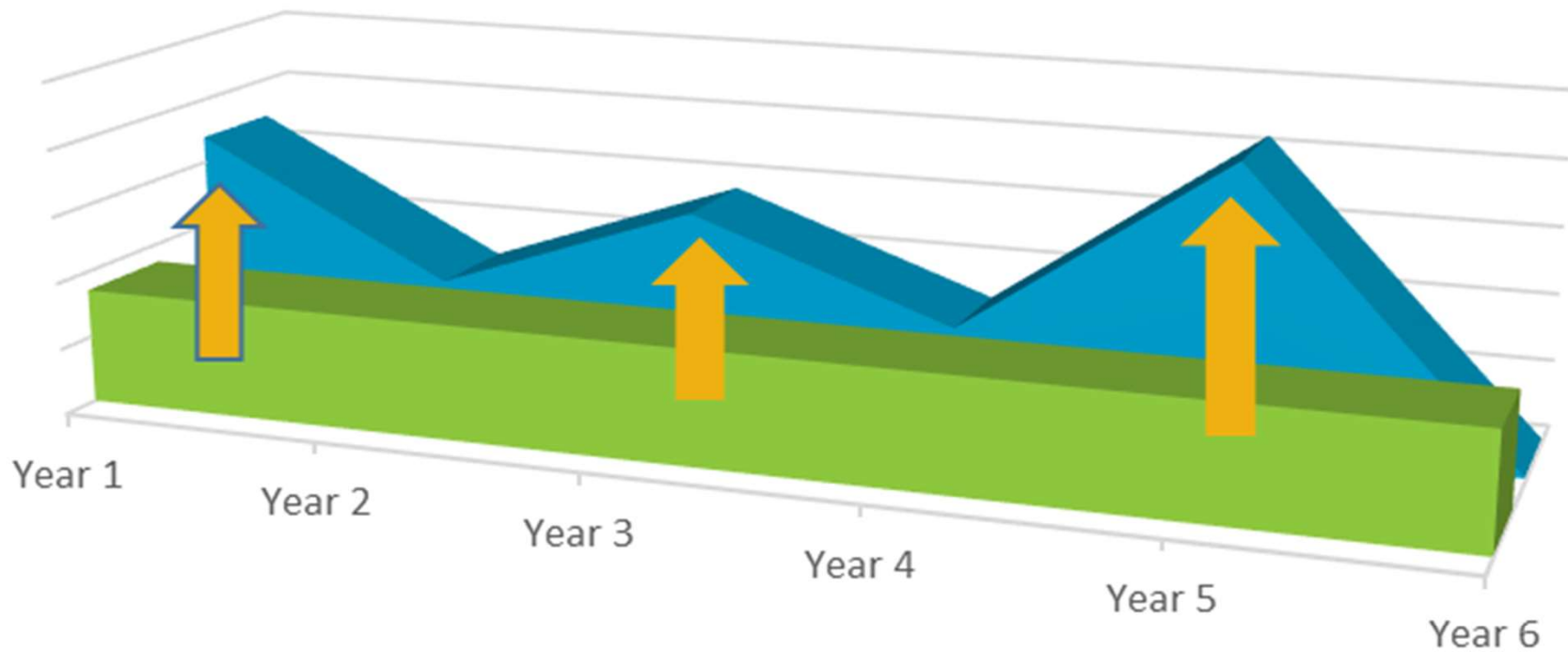
RCMP - \$6,171,253

- Budgeted 9.03% increase in budget per Officer including shared costs
- 28 Officers (increase of 1 officers)
- 2 Admin Positions – \$134,000 (no change)
- DNA & Prosecution Costs: \$28,672
- Represents approximately 23 cents of the 81 cent general tax rate

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 



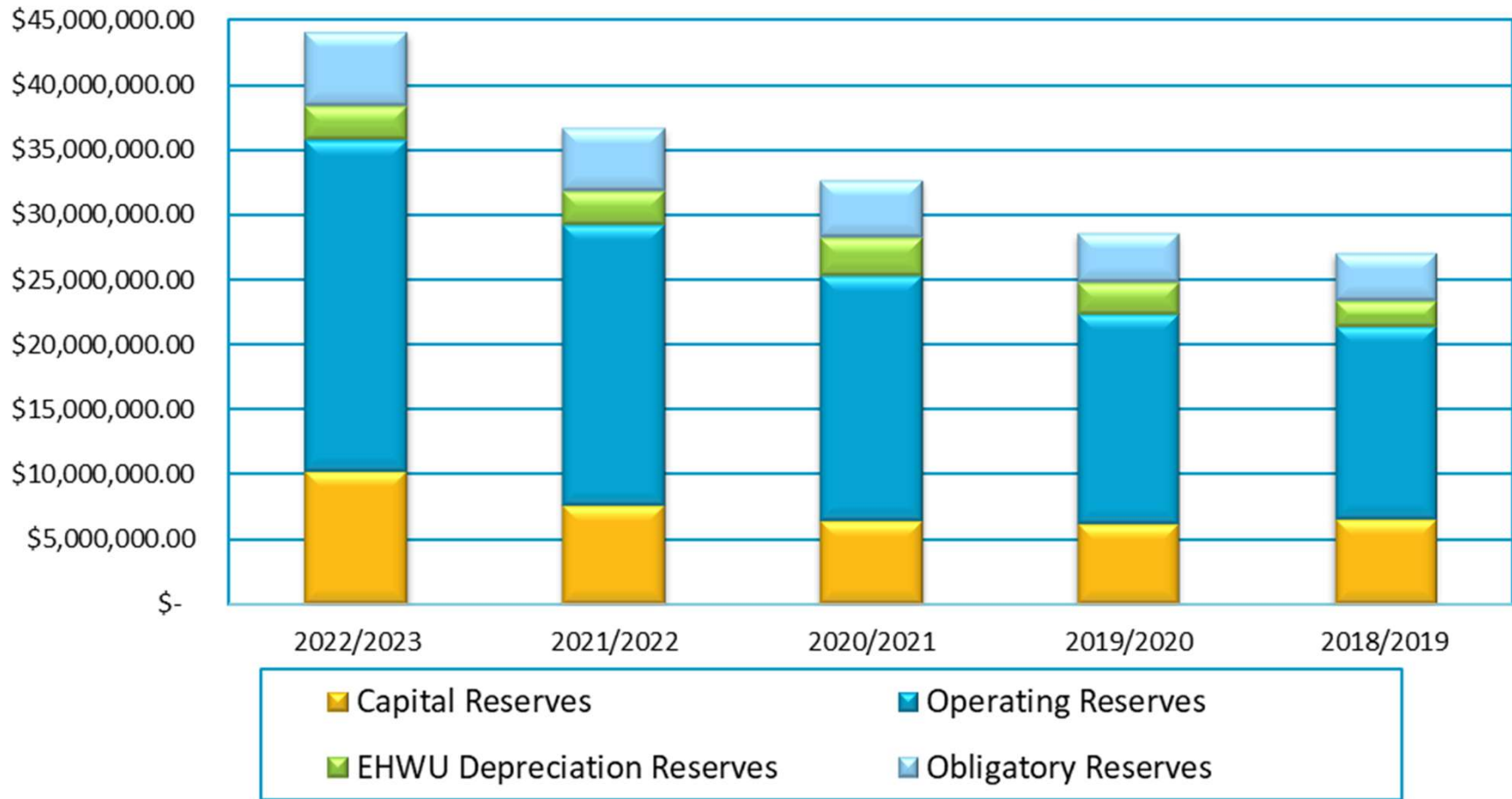
Transfers p. 37-40

- Transfer to/from Reserves
 - Different Types of Reserves
 - Operating, Capital, Water Utility, Obligatory Reserves
 - See pages 37 to 40 for General Tax Rate Reserve +/-
 - Values changed in “Transfers to/from” in 2024/2025
 - Sportsplex transfer to \$302,209 (up from \$235,647)
 - Transportation transfer to \$144,000 (new)
 - Parks & Trails transfer to \$125,000 (increase of 100,000)
 - Hospital balloon payment transfer from 112,300 (new)
 - Waste Management transfer from reserves \$393,689 (to be funded from future growth & new Extended Producer Responsibility (EPR) Program revenue) (190,839 in previous year)



Obligatory	\$5.7 Million	Capital	\$10.2 Million
Water Utility	\$2.7 Million	Operating	\$25.5 Million

East Hants Five-Year Reserves Comparison



Reserves – Total \$38.4 million (March 31, 2023)

Operating Contingencies/Surplus	\$ 7,796,412
General Government	\$ 2,291,922
Solid Waste Management Facilities/Equipment	\$ 2,773,578
Office Equipment	\$ 322,400
Computer Hardware/Software	\$ 566,209
Aquatic Centre	\$ 519,845
Building and Equipment	\$ 342,344
Transportation and Equipment	\$ 2,315,805
Recreation and Leisure	\$ 580,312
Active Transportation	\$ 750,312
Emergency Measures	\$ 284,113
Passenger Vehicles	\$ 230,650
Canada Community Building Fund (formerly Gas Tax)	\$ 4,957,595
Lloyd E. Matheson Centre	\$ 340,815
Business Park Land Development (fr Sales)	\$ 2,567,075
District Beautification Funds	\$ 41,470
Emergency Grant Fund-Fire Departments	\$ 881,169

Continued →



Reserves – Total \$38.4 million (March 31, 2023) (Continued)

Tourism Grant Fund/Capital	\$	218,391
Economic Development Operations	\$	67,925
District Recreation Grant Fund	\$	547,852
Tourism Economic Development Fund	\$	42,923
Rural Economic Development Fund	\$	164,905
Urban Service Rate Contingencies	\$	2,095,201
Lights Urban Service Rate	\$	130,037
Lights Other	\$	261,678
Sportsplex Area Rate	\$	732,903
Sportsplex - Operating Surplus	\$	123,266
Wastewater System	\$	974,973
Sidewalks Excess Debenture/Operations	\$	1,188,350
Landfill Closure/Post Closure Costs	\$	140,113
East Hants Water system	\$	2,663,240
Sustainable Services Growth Fund	\$	1,123,728
Uniacke District Recreation Civic Centre	\$	34,025
Asset Retirement Obligation	\$	360,475



analysis
SUCCESS
ideas

PLAN

team
innovation
ACTIVITIES

BUSINESS-PLAN

performance
MARKETING
customers

GOALS

market
strategy
work





Business Plans

- 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 – One 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: \$595,646
Net Impact on General Rate: \$30,775
Business Plan Pages: 12-17

Description	Amount
INCREASES / (DECREASES) IN EXPENSES	
Honorarium & Benefits (increase 3.2% CPI & benefits for life, health & dental)	\$22,745
Nova Scotia Quality of Life Survey & Familiarization Bus Tour (funded by reserves)	\$20,000
Association Membership Atlantic Mayors conference & travel	\$3,230
Training (Equity, Diversity, Anti-Racism, & PAC funded by reserves)	\$1,500
Sub-Total Expense Variances	\$47,475
(INCREASES) / DECREASES IN TRANSFERS FROM RESERVES	
FCM Board of Director Seat	\$4,800
Training	(\$1,500)
Nova Scotia Quality of Life Survey & Familiarization Bus Tour	(\$20,000)
Sub-Total Reserve Funding Variances	(\$16,700)
NET IMPACT ON GENERAL TAX RATE	\$30,775



Significant Initiatives Proposed for 2024/2025

- Continue Website development and Accessibility
- Municipal Election 2024
- Way Finding Signage
- Diversity, Equity and Inclusion Training & Awareness
- Mobile Device Management System
- Replacement of IT systems
- Nova Scotia Quality of Life Survey Municipal
- Highway 214 Wastewater Forcemain (Easements)
- Water Rate Review
- Well & Septic Loan Program kick-off
- RCMP Policing Model Final Year
- Finalize Lantz Secondary Planning Strategy
- Village Core Parking Plan Design - Shubenacadie
- Tourism Signage Program Development
- Play Boxes
- Shubenacadie River Receiving Water Technical Review - future effluent
- Dominion Atlantic Rail Line Development
- Kiln Creek Park Development
- Active Transportation Route Development and Maintenance Program



Significant Initiatives Proposed for 2024/2025

- Mount Uniacke Secondary Planning Strategy
- Municipal Housing Strategy
- Signage Replacement at Tourism Sites
- Upgraded Visitor Data Collection BHP
- Waste Storage for Burntcoat Head Park
- Community Event Pilot Projects
- Recreation Facilities Master Plan
- Mount Uniacke Groundwater Study
- Municipal Accessibility Plan Updates
- Spill Boom Replacement and Storage
- Transit as a Service
- Property Assessed Clean Energy Financing Program (PACE)
- Fire Services Marketing Material Volunteer Recruitment
- Engineered Spring River Outfall Hydrogeological Study
- Asset Management Program development
- Lantz Lagoon - Sludge Management Plan
- Walton Lighthouse Relocation



Significant Initiatives Proposed for 2024/2025

- Project Scoping Poplar Drive Lift Station Upgrades
- Commerce Park Walkway
- Mount Uniacke Streetlights
- Traffic Calming (Year 2)
- Council Chamber Conferencing & Voting System Replacement
- Playground/Park Charles Drive
- Lakelands Park - Site & Playground planning for 2025
- Centre Rawdon - New Playground
- WMC Septic Replacement
- Elmsdale Water Tower Refurbishment
- Wastewater Collection Upgrade - Lantz
- Elmsdale Business Park Phase 7 Plan, Design, Construction
- Gravel Road Rehabilitation - Thomas Street
- Road Drainage Upgrades - Tyler St., Lacy Anne Ave.
- Land Surveying Around Strategic Wastewater Lift Stations
- Flood Risk Mitigation Study - Paley Brook
- Highway # 2 Crosswalk - Enfield
- Sidewalks design - Enfield
- Lift Station Upgrade - Medical Centre
- Uniacke Business Park retail sign
- District Metered Area



OFFICE OF THE CAO

Total Net Budget: \$1,636,595

Net Impact on General Rate: \$ 84,775

Business Plan Pages: 18-26

- Human Resource
 - Market Adjustments & Increments for 6 FTEs, 1 PTE
- Government Grants – decrease of \$15K Senior Safety – Insurance Grant increase \$10K
- Communications
 - Website Redesign – a comprehensive redesign to be completed by spring 2024
 - Marketing Photos & Videos – People, Places & Activities \$15K (Funded from Reserves, shared corporately)
 - Family of Signs Design \$15K (funded from reserves)
 - Wayfinding Signage from Hwy to LEMC Campus/EHSP (\$10K from 2022)
- RCMP Policing Model Final Year – 2 DAS, 1 Corporal
- Municipal Election 2024 (Funded from Reserves)



CORPORATE SERVICES

Total Net Budget: \$2,679,524

Net Impact on General Rate: : \$437,016

Business Plan Pages: 27-42

Insurance:

- Insurance Portfolio (10%-30% increase) - \$14,000 in general insurance

Sustainability:

- Well and Septic Loan Program – limit of \$200,000

Public Safety:

- Add 1 FTE: Manager of Public Safety
 - Fire department liaison, EMO, Animal Control, Senior Safety, RCMP liaison and Policing models in Province, SHRU and EHGSR
- Fire Services Marketing Material - Volunteer Recruitment \$4,500

Real-Estate:

- Change in policy resource allocation to Corporate Project Manager
- Encroachment Program Review \$40,000
- Disposal of Surplus Property



CORPORATE SERVICES

Total Net Budget: \$2,679,524

Net Impact on General Rate: \$437,016

Business Plan Pages: 27-42

(Cont'd)

Information Services

- Add 1 FTE: IT Generalist
- Mobile Device management - \$9,500
- Telephone System contract renewal/replace - \$49,000 (\$23K new)
- Laptop replacement (\$279,700 reserves)

Economic & Business Development

- Economic Development Plan – May 2023
 - Grow investment and Support Workforce Development
- Add 1 FTE: Business Development Officer
- Review transit as a service - \$75,000 (reserves, grants will be sought)
 - 2019 Transit Service Business Plan – update financials and model, community engagement, implementation plan
- Uniacke Business Park Retail Sign - \$90,000 (reserves)
- Elmsdale Business Park Phase 7 Concept Plan - \$40,000
- Land Acquisition Economic & Business Development



FINANCE

Total Net Budget \$ 3,115,837

Net Impact on General Rate: \$306,393

Business Plan Pages: 43-50

- Organizational Variations:
 - Special Pension Payment
 - \$171,619 actual in 2023/2024 (reserves); Budget \$146,013
 - Budget 24/25 is \$188,297 based on 2022 Actuarial Review
 - Tax Exemptions increase by \$25K (MTAP and Bylaw 400)
 - PVSC costs increased by 2%
 - Assessment Appeals maintained at \$60K
 - Market Review (for whole organization) Increase of \$176K
- Computer Support increased by \$11K – ADP payroll fees
- Water Utility Rate Review - \$20K (Water Budget)



INFRASTRUCTURE & OPERATIONS

Total Net GENERAL TAX RATE Budget: \$4,816,431

Net Impact on General Rate: \$426,610

Business Plan Pages (including USR): 51-74

Solid Waste Management

- Tipping Fees revenue increased by \$67,514
- School Board Collection Fees \$8,196
- 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 \$172,720 – details next slide (Collection, Processing, Transportation)
- Waste Management Centre C&D Cell assessment \$50K (reserves)
- Mobile Household Hazardous Waste increased by \$20K (Kennetcook/Rawdon/materials)

Operations – General Tax Rate

- Flood Risk Mitigation Study – Paley Book \$50K (reserves)
- Roads – Increase in provincial roads transfer expense \$21K
- 1 FTE: Environmental Engineering Technician (partially GTR)

INFRASTRUCTURE & OPERATIONS WASTE MANAGEMENT EXPENSES

Solid Waste Handling Cost Variance Analysis	2023/2024	2024/2025	Variance
INCREASE IN COLLECTION COSTS			
Organics	\$261,174	\$282,329	\$21,155
Recyclables	\$608,291	\$652,748	\$44,457
Waste	\$472,181	\$498,611	\$26,430
	\$1,341,646	\$1,433,689	\$92,042
INCREASE IN TRANSPORTATION COSTS			
Organics	\$55,679	\$56,724	\$1,045
Recyclables	\$43,338	\$49,385	\$6,047
Waste	\$93,400	\$100,307	\$6,907
	\$192,417	\$206,415	\$13,999
INCREASE IN PROCESSING COSTS			
Organics (Estimated based on increased \$5.21/T)	\$177,286	\$187,715	\$10,430
Recyclables (Price per T increased by \$10)	\$170,500	\$181,500	\$11,000
Waste (Increased tonnage and price per T \$1.69)	\$521,454	\$566,704	\$45,250
	\$869,240	\$935,919	\$66,679
NET IMPACT ON GENERAL TAX RATE			\$172,720



INFRASTRUCTURE & OPERATIONS

Total Net GENERAL TAX RATE Budget: \$4,816,431

Net Impact on General Rate: \$426,610

Business Plan Pages (including USR): 51-74

I&O Capital Projects

- Hwy 214 Active Transportation setup for Main Street Urban Corridor \$2.5M
- Elmsdale Business Park Phase 7 \$800K
- Wastewater Collection Upgrade - Lantz \$9.2M
- Traffic Calming Digital Speed Signs & Speed Tables \$400K
- Lift Station Upgrade - Medical Centre \$950K
- Streetlights Mount Uniacke \$420K
- Crosswalk Hwy 2 \$145K
- Sidewalks - Enfield \$5.15M
- Road Drainage \$550K
- Gravel Road Rehab - Thomas Street \$750K



INFRASTRUCTURE & OPERATIONS

Total Net GENERAL TAX RATE Budget: \$4,816,431

Net Impact on General Rate: \$426,610

Business Plan Pages (including USR): 51-74

I&O Capital Projects

- WMC Septic Replacement \$20K
- WMC Storage Container \$11K
- WMC Centre Vehicles \$60K
- WMC C&D Sorting Bins \$20K
- WMC Transfer Station Wall Support \$25K
- Pump Upgrades Multiple Lift Stations \$545K
- Milford Storage Buildings \$50K
- Wastewater Truck Replacement \$65K
- Elmsdale Water Tower Refurbishment \$130K
- Spill Boom Replacement & Storage \$25K

1 New FTE: Project Engineer



INFRASTRUCTURE & OPERATIONS

Total Net URBAN SERVICE RATE Budget: \$3,758,409

Wastewater Treatment & Distribution, Fire Prot., Sidewalks & Streetlights (in the urban core from Shub. to Enf.)

USR Budget: P. 70-71

USR Variance Table: P. 74

Wastewater

- Lantz Lagoon Sludge Profile Study \$200K from reserves
- Follow up on Lantz WWTP Optimization Study - \$10K
- Scoping for Poplar Drive LS \$50K from reserves
 - Capacity, I&I, elevation
- Surveys for LS backup power scoping \$30K from reserves
- Power Increases - \$43K
- GPS data license \$4K
- \$32 Plant and Equipment Maintenance cost increases
 - HACH Controller, Sequence Batch Reactor access (Milford)
 - New expenditures with Shubie Plant
- Several capital projects (See Slide 70)



INFRASTRUCTURE & OPERATIONS

Total Net URBAN SERVICE RATE Budget: \$3,758,409

Wastewater Treatment & Distribution, Fire Prot., Sidewalks & Streetlights (in the urban core from Shub. to Enf.)

USR Budget: P. 70-71

USR Variance Table: P. 74

Wastewater Management Fee

- The Tax Analysis reflects an increase of 20 cents per cubic meter – from \$2.20 to \$2.40
- 580,833 cubic meters in budget for 2024/2025 (560,909 in 23/24 budget).
- Increase in WWMF revenue by \$160K
- Milford USR - recommending an increase of \$0.015 to \$0.36
- Other USR areas will have an increase of \$0.005 as WWM fee invoiced via water utility increases by 20¢ per m³



PARKS, RECREATION & CULTURE
Total Net Budget: 4,062,412
Net Impact on General Rate: \$421,601
Business Plan Pages: 75-97

Recreation

- East Hants Aquatic Centre open spring/summer of 2024.
 - Full expenses offset by an increase of \$20,813 from reserves to reduce burden on tax rate
- Additional funds (& offsetting revenue) for school access and Sport instruction (\$13K/each)
- 1 new FTE: Recreation Coordinator
 - Direct programming, rural, seniors, etc.
- Increase P/T wages for EHAC, Programming & Parks staff
- Dominion Atlantic Rail Line Development 50k per year for 3 years.
- Active Transp. Route Development and Maintenance \$350K
- Community Event Pilot Projects \$5K
- Recreation Facilities Master Plan
 - Student & Professional Services (\$40K)



PARKS, RECREATION & CULTURE
Total Net Budget: 4,062,412
Net Impact on General Rate: \$421,601
Business Plan Pages: 75-97

Tourism

- Revenue – DFO Habitat Stewardship Funding, \$22K
- Part-time wages \$24K (\$14.5K offset by DFO)
- Lighthouse Relocation \$100K
- Tourism Signage Program Development \$100K
- Signage Replacement at Tourism Sites \$10K
- Updated Visitor Data Collection at BHP \$4.5K
- Waste Storage at BHP \$20K

Buildings

- .6 of an FTE for additional building maintenance technician support
- E.H. Horne transfer complete
- Asset Management work and condition assessments continue



PARKS, RECREATION & CULTURE
Total Net Budget: \$ 4,062,412
Net Impact on General Rate: \$421,601
Business Plan Pages: 75-97

Playgrounds/Parks

- Playboxes (2) \$2.2K
- Playground/Park Charles Drive \$150K
- Kiln Creek design – Construction 2025-2028
- DA Trail work – Dr. Kim – Construction 2024
- Lakelands Park design – Construction begins 2025
- Centre Rawdon Park – Playground \$148K
- Replace Jorphie Dock, Repair Shubenacadie Dock



PLANNING & DEVELOPMENT
Total Net Budget: \$1,741,062
Net Impact on General Rate: \$190,096
Business Plan Pages: 98-110

Planning & Development Services

- Development revenue budget decreased by \$4.8K
- Lantz Secondary Planning Strategy - \$130,000 Carry forward from 2023/2024 (funded from reserves)
- Mount Uniacke Secondary Planning Strategy \$21K
- Village Core Parking Plan Design – Shubenacadie \$46K (funded from reserves)
- Groundwater Study Mount Uniacke \$21K (funded from reserves)
- Update Municipal Accessibility Plan by 2025
- ESRI Asset Management & Townsuite additional \$13K
- Increase in equipment Emergency Coordination Centre
 - Starlink Mobile \$13K & TMR2 Radios (grant funding for purchase)
- Municipal Housing Strategy
- EHSRU – Grant increase by \$5,350 (per Jan 2023 motion)