



Budget Meeting

February 1, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:01 p.m.

All members of Council were present, with the exception Deputy Warden Greene who sent his regrets.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Ms. Alana Tapper, Director of Parks, Recreation & Culture
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Mr. Tom Gignac, Manager of Information Services
- Ms. Juliann Cashen, Communications Officer
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hof, Business & Legislative Assistant

APPROVAL OF THE AGENDA

CSR24(14) On the motion of Councillors Mitchell and Moussa:
January

Moved that the agenda be approved.

MOTION CARRIED

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

CONTINUATION OF THE REVIEW OF THE BUDGET TOPICS, DATES AND PROCESS

The Director of Finance and Manager of Finance completed the presentation titled “2024/2025 Budgets and Business Plan” dated January 30, 2024, beginning with Slide 27. Councillors had questions addressed by Staff throughout the presentation.

The Director presented on:

- Residential Tax Rate Trends:2016-2024 General Rates and All-in Rates
- Commercial Tax Rate Trends:2016-2024 General Rates and All-in Rates
- GRT Budget to Budget Comparison pg. 13
- Significant GTR Variances - Page 13 of Tax Analysis
- Overall increase in Non-departmental Revenue = \$412,349
- Overall Increase in Transfers & Appropriations (Net of Reserves Transfers) = \$1,198,112
- Overall increase in Transfers to Reserves = \$36,994

Discussion ensued regarding the Hospital Balloon Debt Payment.

CSR24(15)
February

On the motion of Warden Roulston and Councillor Rhyno:

[20:05]

Moved that the Corporate & Residential Services Committee recommends to Council, that Council approve that the Hospital Balloon Debt Payment, being \$112 300.00, be taken from year end surplus.

MOTION CARRIED

The Director continued with his presentation, presenting on the following:

- GTR Budget to Budget Comparison pg. 15
- 2024-2025 Budgeted Spending by Type - General Operations
- Total Tax Burden
 - General Tax Burden pg. 16
 - All in Total Burden pg 17-18
 - Tax Burden - Including Area Rates pg. 18
- Historical Tax Burden - General Tax Rate
- Historical Tax Burden - All-in Tax Rate
- Urban Service Rates pg. 25
- Sportsplex Rate pg. 30
- Other Tax Rates pg. 27
- Fire Departments - Transfers pg. 29
- Uniform Assessment
- Education Transfers pg. 35

(IN CAMERA) CONTRACTUAL ISSUE

CSR24(16)
February

On the motion of Councillors Rhyno and Moussa:

Moved that the Corporate & Residential Services Committee go in camera at 7:49 p.m. to discuss a confidential contractual issue.

MOTION CARRIED

Committee returned to open session at 9:03 p.m. Councillor Perry, as Chairperson, reported that Committee met in-camera to discuss a contractual issue. No motions resulted.

CONTINUATION OF THE REVIEW OF THE BUDGET TOPICS, DATES AND PROCESS

The Director continued to present on:

- RCMP Transfers pg. 35
- Reserves - Helps offset spikes in tax rates E.g. Professional Services Reserve
- Transfers pg. 37-40

CSR24(17) On the motion of Warden Roulston and Councillor Tingley:
February

Moved that the draft budget reflect an increase in the beautification budget to \$3000.00 from \$2000.00.

Discussion was held. On the agreement of the mover and seconder, the motion wording was changed.

Amended Motion CRS24(17):

Moved that Corporate & Residential Services Committee recommends to Council that Council approve that the draft budget reflect an increase in the beautification budget to \$3000.00 from \$2000.00; the additional \$1000.00 to be available to Councillors after the election.

MOTION CARRIED

REVIEW OF THE 2024/2025 BUSINESS PLAN

The Chief Administrative Officer presented a report titled ***“Review of the 2024/2025 Business Plan”*** dated January 30, 2024. A copy of the report was attached to the agenda and available to all committee members.

The CAO presented on:

- Council Total Net Budget pg: 12-17

Councillors had questions addressed by Staff throughout the presentations.

Council directed staff to note that the \$15,000 allocated for the Engage Nova Scotia Quality of Life Survey be considered further at a future meeting. The presentation was not completed by the time of adjournment, and the Chief Administrative Officer stopped at slide 62 and will resume at the February 8, 2024, Budget meeting.

ADJOURNMENT

CRS24(18) On the motion of Councillors Rhyno and MacPhee:
February

Moved that the Corporate & Residential Services Committee adjourn at 9:30 p.m. and reconvene Thursday, February 8th at 7:00 p.m.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 2, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 2, 2024

/Jv



Budget Meeting

February 13, 2024

A Budget meeting of the Corporate & Residential Services Committee was held on the above date via Zoom, due to the weather.

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:09 p.m.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Juliann Cashen, Communications Officer
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hof, Business & Legislative Assistant

APPROVAL OF THE AGENDA

CRS24(23)
February

On the motion of Councillor Mitchell and Deputy Warden Greene:

Moved that the agenda be approved.

MOTION CARRIED

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

BUDGET ADJUSTMENT LIST

The Director of Finance presented the Proposed 24/25 Operating Budget Adjustment List. A copy of the list was attached to the agenda and available to all Committee members.

2024 FCM CONFERENCE DELEGATION SELECTION (JUNE 6-9)

Committee members held a brief discussion and selected the following individuals to attend the 2024 FCM conference: Chief Administrative Officer Kim Ramsay; Warden Eleanor Roulston, Councillors Carl MacPhee, Walter Tingley, Norval Mitchell, Sandra Garden-Cole, Tom Isenor, and Elie Moussa.

CRS24(24)
February On motion of Councillor Mitchell and Deputy Warden Greene:

Moved to recommend to Council that Council approve the following delegation to attend the 2024 Federation of Canadian Municipalities (FCM) Conference in Calgary; and that associated costs will be funded from the 2024/2025 updated Operating Budget and Reserves:

*Kim Ramsay, CAO
Warden Eleanor Roulston
Councillor Carl MacPhee
Councillor Walter Tingley
Councillor Norval Mitchell
Councillor Sandra Garden-Cole
Councillor Tom Isenor
Councillor Elie Moussa*

MOTION CARRIED

Nine (9) voting in favour, two (2) voting against; Councillors Rhyno and Hebb voting nay.

DEED TRANSFER TAX REPORT #2 - BUDGET MANAGEMENT COUNCIL POLICY UPDATE

The Chief Administrative Office and Director of Finance presented a report titled “*Deed Transfer Tax Report #2 - Budget Management Council Policy*” and a revised “*Budget Management Council Policy*”, dated February 8, 2024. The report and draft revised policy were attached to the agenda and available to all committee members.

Discussion ensued regarding the Urban Service Rate grant. Some Committee members requested additional options be considered.

CRS24(25)
February On motion of Councillors Garden-Cole and Rhyno:

Moved (later amended) that Committee delay a decision on this report for a future budget meeting to allow committee time to reflect on the report.

Further discussion was held.

CRS24(26)
February On the motion of Councillor Moussa and Warden Roulston:

Moved to amend Motion CRS24(25) to add “and ask staff to draft a report that includes a 5th option, which will grant other growth rates in the Municipality an Urban Service Rate grant of similar value to the Urban Service Rate grant applied in the Corridor, to apply relief equitably across the Municipality”.

AMENDMENT CARRIED

Ten (10) voting in favour, and One (1) voting against; Councillor Mitchell voting nay.

AMENDED MOTION CARRIED

For further clarification, Motion CRS24(25) is as follows:

Moved that Committee delay a decision on this report for a future budget meeting and ask staff to draft a report that includes a 5th option, which will grant other growth rates in the Municipality an Urban Service Rate grant of similar value to the Urban Service Rate grant applied in the Corridor, to apply relief equitably across the Municipality.

ADJOURNMENT

CRS24(27)
February

On the motion of Councillor Rhyno and Deputy Warden Greene:

Moved that the Corporate & Residential Services Committee adjourn at 9:01 p.m. and reconvene Thursday, February 15th at 7:00 p.m.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 15, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 15, 2024

/Jv



Budget Meeting

February 15, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:01 p.m. with all members of Council present with the exception of Councillors Tingley and Garden-Cole who sent regrets.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Erin Taylor, Communications Coordinator
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hof, Business & Legislative Assistant

Regrets:

- Councillor Garden-Cole
- Councillor Walter Tingley

APPROVAL OF THE AGENDA

CRS24(28) On the motion of Councillor Hebb and Deputy Warden Greene:
February

Moved that the agenda be approved.

MOTION CARRIED

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

(IN CAMERA) CONTRACTUAL MATTERS

CRS24(29) On motion of Councillor Mitchell and Deputy Warden Hebb:
February

Moved that the Corporate & Residential Service committee go in camera at 7:03 p.m.

Committee returned to open session at 9:08 p.m. Councillor Perry, as Chairperson, reported that Committee met in-camera to discuss contractual issues and no motions came forward.

SUPPLEMENTARY BUDGET MEETING

Committee members agreed that the remaining agenda topics be deferred to future meetings.

CRS24(30) On motion of Warden Roulston and Councillor Rhyno:
February

Moved that the Corporate & Residential Services Committee reconvene for a supplementary budget meeting on Thursday, February 22th at 7:00 p.m.

MOTION CARRIED

MOBILE HOME PARK WATER ISSUES - MOUNT UNIACKE

Councillor Moussa sought clarification on responsibility for the water in the mobile home park in Mount Uniacke. The Director of Planning and Development advised that water and wastewater are regulated by the Province and the Province should be the one to deal with complaints and unsatisfactory service.

ADJOURNMENT

CRS24(31) On the motion of Councillor Rhyno and Deputy Warden Greene:
February

Moved that the Corporate & Residential Services Committee adjourn at 9:10 p.m. and reconvene Thursday, February 22th at 7:00 p.m., if needed.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 16, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 16, 2024

/Jv



Budget Meeting

February 22, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:01 p.m. with all members of Council present with the exception of Councillors Tingley who sent regrets.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Erin Taylor, Communications Coordinator
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Amanda Hatfield, Information Management Coordinator

Regrets:

- Councillor Walter Tingley

APPROVAL OF THE AGENDA

CRS24(39) On the motion of Deputy Warden Greene and Councillor Mitchell:
February

Moved that the agenda be approved.

MOTION CARRIED

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

BUDGET ADJUSTMENT LIST

The Director of Finance presented the updated “Budget Adjustment List”, dated February 22, 2024. A copy of the list was attached to the agenda and available for all committee members.

The Director of Finance advised that the Human Resources Report previously posted to the February 13, 2024 agenda could be presented by the CAO, should Committee wish. No request was made.

Staff addressed questions from Committee members regarding the proposed increase to the Beautification Grant funding and the potential to charge more costs per dwelling unit vs. by assessment.

CRS24(40) On motion of Councillor Mitchell (no seconder): [10:00]
February *Moved that staff prepare a report to change collection of funds for the RCMP Budget, so that funds are divided up per dwelling unit rather than per assessment.*

Councillor Perry, as Chair called for a seconder three times. There was none.
MOTION LOST

2024/2025 TO 2028/2029 FIVE-YEAR CAPITAL BUDGET

The Accountant & Budget Analyst presented a report titled “**2024/2025 to 20285/2029 Five-year Capital Budget**” dated February 13, 2024. The report was attached to the agenda and available to all committee members.

Staff addressed questions from Committee and further discussion ensued regarding the Charles Drive playground and DAR rail line.

CRS24(41) On motion of Deputy Warden Greene and Councillor Hebb: W. Tattrie
February

Move to recommend to Council that the five-year Capital Budget for the fiscal years 2024/2025 to 2028/2029 as presented be approved and adopted effective April 1st, 2024. 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, 2024. 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 2025/2026 prior to April 1st, 2025;

And that, any projects approved in the 2023/2024 Capital Budget not reflected as carried forward to the 2024/2025 Capital Budget, but that are

substantially committed at March 31st, 2024, shall be carried forward to 2024/2025, based on the remaining budget at March 31st, 2024;

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

REVIEW OF OTHER BUDGET MATTERS (ARROWHEAD PARK ROAD REQUEST)

The Director of Finance presented a report titled “Request to Waive 5% Administration Fee for Private Road” dated February 12, 2024. The report was attached to the agenda and available to all committee members.

Discussion ensued between committee members. Concerns were raised that the potential cost if all private road associations requested a waiver of the 5% admin fee, it could become a significant loss of revenue to provide cost recovery to provide services to the associations. Committee members expressed a desire that all be treated the same.

CRS24(42)
February

On motion of Warden Roulston and Deputy Warden Greene:

W. Tattrie

Move that the Corporate and Residential Services Committee recommends to Council that Council deny the request from the Arrowhead Road Association to waive the 24/25 5% administration fee.

MOTION CARRIED

Nine (9) voting in favour, one (1) voting against; Councillor Moussa voting nay.

Councillor Perry turned the Chair over to the Warden so that he could make comments and put forth a motion.

CRS24(43)
February

On motion of Councillors Perry and Hebb:

[58:00]
W. Tattrie

Move that the Corporate and Residential Services Committee recommends to Council that Council direct staff to prepare a report on the private roads fees requirements for municipal staff to administer the collection of road dues to include a maximum fee based on either per lot or per road as seen by staff so that there can be a fixed cost associated and they know their fixed costs.

MOTION CARRIED

Councillor Perry resumed the Chair from Warden Roulston.

[DEED TRANSFER TAX REPORT #3 \(UPDATED FROM REPORT #2\)](#)

The Chief Administrative Officer recapped the report titled “*Deed Transfer Tax Report #3 (Updated from Report #2)*” dated February 14, 2024 and noted the two new options for consideration. The report was attached to the agenda and available to all committee members.

This report was reopened for continuation of the previous discussion.

Discussion was held. Staff addressed questions from Committee members. It was noted that the current system to offer a grant to the USR was a compromise to avoid a three-tiered tax system.

Councillor Perry turned the Chair over to the Warden so that he could make comments.

The CAO further explained Options 5 and 6.

Some Committee members expressed a desire to maintain the USR grant, but want to find a way to benefit others outside of the serviced area equitably.

Councillor Perry resumed the Chair from Warden Roulston.

Discussion continued. Warden Roulston, Councillor Rhyno and the CAO provided historical information on the reasons for the current method.

The CAO noted the grant was originally \$200,000-\$300,00 to max out at 40% of DTT collected capped up to a million. When it hit \$400,000, it was increased annually by CPI.

Councillor Perry turned the Chair over to the Warden to make further comments.

Councillor Perry resumed the Chair from Warden Roulston after he made his comments.

Discussion was held regarding the need for additional options.

CRS24(44) On motion of Councillors Garden-Cole and Mitchell: [1:45:00]
February *Direct staff to prepare a report regarding the number of residents, both in* W. Tattrie
number of people, number of properties and assessments, of those in the CAO
who are not on the USR, so committee can continue with deliberations.

MOTION CARRIED

The CAO noted the entire tax system is based on assessments. Further discussion was held.

(IN CAMERA) CONTRACTUAL MATTERS

CRS24(45) On motion of Deputy Warden Greene and Councillor Hebb:
February *Moved that the Corporate & Residential Service committee go in camera at*
8:51 p.m.

Committee returned to open session at 9:28 p.m. Councillor Perry, as Chairperson, reported that Committee met in-camera to discuss contractual issues and no motions came forward.

Due to the time, Committee members agreed to set another Budget meeting to continue discussions on the Deed Transfer Tax issue and the (In Camera) Contractual issue not yet dealt with.

CRS24(46) On the motion of Councillor Mitchell and Rhyno:
February *Moved that the Corporate & Residential Services Committee adjourn at 9:29*
p.m. and reconvene Thursday, February 27th at 7:00 p.m.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 23, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 23, 2024

/Jv



Budget Meeting

February 27, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:02 p.m. with all members of Council present, with the exception of Councillors Tingley who sent regrets.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Mr. John Woodford, Director of Planning & Development
- Ms. Erin Taylor, Communications Coordinator
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hof, Business & Legislative Administrator

Regrets:

- Councillor Walter Tingley

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

APPROVAL OF THE AGENDA

CRS24(47)
February

On the motion of Deputy Warden Greene and Councillor Mitchell:

Moved that the agenda be approved.

MOTION CARRIED

APPROVAL OF MINUTES

CRS24(48)
February

On the motion of Councillor Mitchell and Deputy Warden Greene:

Moved that the minutes of the Corporate & Residential Services Committee held on February 22, 2024, be approved.

MOTION CARRIED

DEED TRANSFER TAX REPORT #4

The Chief Administrative Officer presented a report titled “***Deed Transfer Tax Report #4***”, dated February 26, 2024. The report was attached to the agenda and available to all committee members.

The CAO explained the new proposed option and the potential uses of the funds to benefit areas not under the Urban Service Rate, which included adding funds to the establish new Growth Management Grants for Uniacke, NMR Streetlights, Enfield Streetlights, and to reduce the General Tax Rate by 1 cent.

The Warden outlined her proposal, for each district to get 32% of the Deed Transfer Tax generated in that district to be used as each district saw fit, i.e., for the rural districts to be able to provide additional money to the fire departments, and for Mount Uniacke to be able to put the funds into a recreation or infrastructure reserve.

Discussion was held. Staff addressed questions from Committee members. The CAO explained how various sections of different districts fell into which levels of services rates. Some Committee members expressed that the proposed options in this and previous reports did not seem equitable to all districts.

Councillor Perry turned the Chair over to the Warden so that he could make comments.

Councillor Perry resumed the Chair from Warden Roulston.

Discussion continued. Councillor Mitchell asked if the funds could be used for the Sportsplex. Discussion turned to consistently calculating any grant amounts going forward.

Councillor Perry turned the Chair over to the Warden so that he could make comments.

Councillor Perry resumed the Chair from Warden Roulston.

Discussion continued. The CAO noted that the suggested proposal would result in an increase to the General Tax Rate of \$0.0025/\$100, unless the amount transferred to the reserves or the amount used to calculate the percentage to the possible grants was less.

CRS24(49) On motion of Councillor Rhyno and Warden Roulston: [120:00]
February W. Tattrie

Moved that Staff be directed to prepare a report to review Warden Roulston's proposal (that an equal percentage as generated by the Deed Transfer Tax be returned to that area in the form of a grant), so that Committee members can have facts and figures to discuss at their next budget meeting (Re: Deed Transfer Tax).

CAO

MOTION CARRIED

CRS24(50) On motion of Councillors Hebb and Moussa: W. Tattrie
CAO

Moved that Staff be directed to add in another option to the next report for informational purposes, such as an option that is easy for staff to calculate going forward, at the CAO's suggestion (Re: Deed Transfer Tax).

MOTION CARRIED

CRS24(51) On the motion of Deputy Warden Greene and Councillor MacPhee:
February

Moved that the Corporate & Residential Services Committee adjourn at 9:08 p.m. and reconvene Tuesday, March 5th at 7:00 p.m.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 28, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 28, 2024

/Jv



Budget Meeting

February 8, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:01 p.m.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Ms. Juliann Cashen, Communications Officer
- Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hof, Business & Legislative Assistant

APPROVAL OF THE AGENDA

CSR24(19) On the motion of Councillors Moussa and Mitchell:
February

Moved (later amended) that the agenda be approved.

CRS24(20) On the motion of Councillor Rhyno and Deputy Warden Greene:
February

Moved to amend Motion CRS24(19) that the agenda be amended to adjourn at 9:00 p.m.

Some Councillors spoke in support of the amendment while others spoke against the amendment.

AMENDMENT CARRIED

Eight (8) voting in favor; three (3) voting against; Warden Roulston and Councillors Perry and Mitchell voting nay.

AMENDED MOTION CARRIED

For further clarification, Amended Motion CRS24(19):

Moved that the agenda be approved as amended to adjourn at 9:00 p.m.

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

CONTINUATION OF THE REVIEW OF THE 2024/2025 BUSINESS PLAN

The Chief Administrative Officer continued her presentation of the report titled "**Review of the 2024/2025 Business Plan**" dated January 30, 2024, beginning on Slide 60. A copy of the report was attached to the agenda and available to all committee members.

The CAO presented on:

- Significant Initiatives Proposed for 2024/2025
- Office of the CAO, pgs 18-26
- Corporate Services, pgs 27-42
- Finance pgs, 43-50
- Infrastructure & Operations, pgs 51-74

Councillors had questions addressed by Staff throughout the presentation.

SHUBENACADIE PARKING LOT

Councillor MacPhee addressed Committee with respect to a parking issue on Municipal lands in Shubenacadie. These lands have been used as local parking for decades, and previously snow removal was done by volunteers. The Municipality does not have these lands inventoried as a parking area. The 2023/2024 budget included a village core parking plan design. Staff have completed an internal review and will be continuing this project in 2024/2025. If this plan moves forward a service level would be determined at that stage. Councillor MacPhee requested Council to consider including funding in 24/25 budget for operations of a +/- 5,000sqft area until the long-term plan can be brought back to Council. Operations would include items such as: snow removal, installation of signage, gravel as needed, and adjustments to insurance.

CSR24(21)
February

On the motion of Councillor MacPhee and Deputy Warden Greene:

Moved that Council direct staff include funding for annual operations of a municipal parking in Shubenacadie PID 45330214 (+/- 5,000 sqft) as part of the budget adjustments sheet for Council discussion.

Discussion followed the motion.

MOTION CARRIED

The CAO continued her presentation:

- Infrastructure & Operations, pgs 70-71, 74
- Parks, Recreation & Culture, pgs 75-97
- Planning & Development, pgs 98-110

ADJOURNMENT

CRS24(22) On the motion of Councillors Mitchell and Greene.
February

Moved that the Corporate & Residential Services Committee adjourn at 9:03 p.m. and reconvene Thursday, February 13th at 7:00 p.m.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 9, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 9, 2024

/Jv



Budget Meeting

January 30, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:01 p.m.

All members of Council were present, with the exception Deputy Warden Greene who sent his regrets.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Ms. Alana Tapper, Director of Parks, Recreation & Culture
- Mr. John Woodford, Director of Planning & Development
- Mr. Jesse Hulsman, Director of Infrastructure & Operations
- Mr. Tom Gignac, Manager of Information Services
- Ms. Juliann Cashen, Communications Officer
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hod, Business & Legislative Assistant

Guests:

- Paul Beazley, PVSC Municipal Account Manager
- Rod Tremblay, PVSC Assistant Director, Roll & Data Maintenance
- Cheryl Fenerty, PVSC Senior Manager of Client Services and Municipal Relations

APPROVAL OF THE AGENDA

CSR24(11) On the motion of Councillors Hebb and Tingley:
January

Moved that the agenda be approved as presented.

MOTION CARRIED

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. East Hants further acknowledges the 50 African Nova Scotian

communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

PRESENTATION - PROPERTY VALUATION SERVICES CORPORATION

Mr. Paul Beazley, PVSC Municipal Account Manager and Mr. Rod Tremblay, Assistant Director, Roll & Data Maintenance presented the “2024 Assessment Roll Presentation” dated January 30, 2024. A copy of the presentation was attached to the agenda and available to Committee members. Councillors had their questions answered by the presenters.

Councillor Perry thanked the presenters.

OVERVIEW OF THE BUDGET TOPICS, DATES AND PROCESS/TAX ANALYSIS, BUSINESS PLANS & DRAFT 2024/2025 BUDGET

The Director of Finance and Manager of Finance made a presentation titled “2024/2025 Budgets And Business Plan” dated January 30, 2024. A copy of the presentation was attached to the agenda and available to Committee members.

The Director of Finance presented a possible schedule for upcoming budget meetings from January 30th - February 20th.

The Director presented information on:

- Tax Billing Process
- Tax 101- Assessments
- General Tax Rate
- Waste Management Fee
- Area Rates
- Urban Service Rate
- East Hants - Assessment CAP (Note: an uncapped system would result in a \$0.23 reduction in the General Tax Rate)
- Budget & Tax Analysis - Assessments
- Change in Assessments
- Top 10 Commercial Taxable Assessments - 2024
- Dwelling Unit Additions
- Dwelling Units - Year over Year Change
- Distribution of Dwelling Units - 2024
- Distribution of Single Dwellings by Value - 2024
- Tax Revenue
- Proposed Tax Rates
 - Residential Tax Rate \$0.81 - no change
 - Resource Tax Rate \$0.81 - no change
 - Commercial Tax Rate \$2.57 - no change
 - Waste Management Services Fee \$220 per dwelling unit - no change (Note: Breakeven rate is approx. \$255 per dwelling unit)
- Waste Management Costs Breakdown
- How does it all add up? Pg. 15
- GTR 5 Year Actual Tax Rates

- One Cent Raises by District table information

Councillors had questions addressed by Staff throughout the presentation. The presentation was not completed by the time of adjournment, and the Director of Finance stopped at slide 26 and will resume at the February 1st, 2024 Budget meeting.

COUNCILLOR TINGLEY - LEAVE OF ABSENCE

CRS24(12)
January On the motion of Councillors Tingley and Moussa:

Moved to recommend to Council that Councillor Walter Tingley be permitted a leave of absence to travel to New Zealand from February 12 to March 19, 2024.

MOTION CARRIED

Nine (9) voting in favor; One (1) voting against; Councillor Rhyno voting nay.

Councillor Tingley will continue to monitor his email.

ADJOURNMENT

CRS24(13)
January On the motion of Councillors Mitchell and Hebb:

Moved that the Corporate & Residential Services Committee adjourn at 9:08 p.m. and reconvene Thursday, February 1st at 7:00 p.m.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: February 1, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: February 1, 2024

/Jv



Budget Meeting

March 5, 2024

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

Councillor Perry, as Chairperson of the Corporate & Residential Services Committee, called the meeting to order at 7:01 p.m. with all members of Council present, with the exception of Councillor Tingley, who sent regrets. Deputy Wayne Greene arrived at 7:10 p.m.

Staff Present:

- Ms. Kim Ramsay, Chief Administrative Officer
- Ms. Wade Tattrie, Director of Finance
- Ms. Janice Taylor, Manager of Finance
- Mr. Jordan Baltzer, Accountant and Budget Analyst
- Mr. Adam Clarkson, Director of Corporate Services
- Mr. John Woodford, Director of Planning & Development
- Ms. Alana Taper, Director of Parks, Recreation & Culture
- Mr. Scott Preston, Manager of Recreation & Aquatics
- Ms. Juliann Cashen, Communications Office
- Mr. Tom Gignac, Manager of Information Services
- Ms. Sheralee MacEwan, Assistant Municipal Clerk
- Ms. Jessica van den Hof, Business & Legislative Administrator

Regrets:

- Councillor Walter Tingley

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. East Hants further acknowledges the 50 African Nova Scotian communities whose 400-year history have contributed to the provinces culture, history and legacies. We are all Treaty People.

APPROVAL OF THE AGENDA

CRS24(52) On the motion of Councillors Hebb and Mitchell:
March

Moved that the agenda be approved.

MOTION CARRIED

APPROVAL OF MINUTES

CRS24(53) On the motion of Councillors Mitchell and Moussa:
March

Moved that the minutes of the Corporate & Residential Services Committee held on February 27, 2024, be approved.

MOTION CARRIED

DEED TRANSFER TAX REPORT #5

The Chief Administrative Officer presented a report titled “**2024/2025 Budget Area Rate Review to Determine Growth Management**”, dated March 5, 2024. The report was attached to the agenda and available to all Committee members.

Committee members asked questions of staff and engaged in discussion throughout the presentation.

The CAO reviewed the options proposed in the previous budget meeting, then explained four (4) new proposed options and the potential uses of the funds to benefit areas not under the Urban Service Rate:

1. Growth Management Grant based on Deed Transfer Tax Collected: it is very hard to calculate per year, is a manual calculation, and keeps the grant tied to the DTT.
2. Growth Management Grant based on Deed Transfer Tax Collected with Sportsplex: recommended if Council continues to tie to Deed Transfer Tax. It is very hard to calculate per year, is a manual calculation, and keeps the grant tied to the Deed Transfer Tax. This would not be a steady source of income for the rural fire departments, as it can be volatile. It would reduce the Nine Mile River and Enfield/Grand Lake streetlight rates to \$0.00, including placing \$10,000/annum in reserves, and would see funds applied to the Sportsplex Area Rate.
3. Growth Management Rate based on the General Tax Rate Collected: This option is easier to calculate, and ties the Growth Management Grant to the General Tax Rate rather than Deed transfer Tax. It would be 4% of the General Tax Rate and reduce the General Tax Rate by 0.3 cents (for 2024 budget), and is a more stable source of income for rural fire departments than keeping the Grant tied to Deed Transfer Tax; however, Nine Mile River and Enfield/Grand Lake would exceed the money they need to drop their Streetlight Service Rates to \$0.00.
4. Growth Management Rate based on the General Tax Rate Collected with Sportsplex: recommended by staff. This option is easier to calculate, and ties the Growth Management Grant to the General Tax Rate rather than Deed Transfer Tax. It would be 4% of the General Tax Rate and reduce the General Tax Rate by 0.3 cents, and is a more stable source

of income for rural fire departments than keeping the Grant tied to Deed Transfer Tax, as there would be \$49 000 for the rural councillors to allocate, increasing the fire department grants to -\$20 000. It would reduce the Nine Mile River and Enfield/Grand Lake streetlight rates, reduce it to \$0.00 and then place \$10 000/annum in reserves, with funds applied to the Sportsplex Area Rate.

Warden Roulston explained that in past calculations the Brooklyn fire department (which services East Hants but is physically located in West Hants), did not consider Brooklyn the same as other fire departments; however, Warden Roulston felt it was important to provide the same rate decrease to Brooklyn going forward, and wanted a revised calculations showing same.

Discussion was held. Staff addressed questions from Committee members. The CAO explained how the various options impacted the General Tax Rate and the grants for the fire departments.

Some Committee members felt that the Grant should continue to be tied to the Deed Transfer Tax, to keep it fair and expressed that the proposed options in this and previous reports did not seem equitable to all districts. Some Committee members discussed how they wished to have the money applied to the General Tax Rate. Others contended that the General Tax Rate reduction did not address the difficulties faced by the people in Mount Uniacke which is growing and without the amenities that they want.

Deputy Warden Greene stepped out at 8:16 p.m. and returned at 8:23 p.m.

The CAO explained how tying the Grants to the Deed Transfer Tax is cumbersome to calculate and must be done November to November, rather than aligning with the fiscal or calendar year. Tying the Grant to the General Tax Rate would be more stable long-term and allow those relying on the Grant income to have a more predictable income. The CAO confirmed that the policy would be written in such a way as to encourage future councils to cut or reduce these grants first, should it become necessary.

CSR24(54)
March

On motion of Warden Roulston and Deputy Warden Greene:

[78:00]

Moved (later tabled) the recommended motion with the caveat that the changes discussed regarding the rural and Brooklyn fire departments be made, that motion being:

And, moved that the draft budget be tabled with an increase to the Deed Transfer Tax budget to \$3,000,000 and that the Budget Management Policy be amended to include direction to staff on the Deed Transfer Tax draft budget each year per the recommendation in this report (Section 10.1).

And, moved that the Budget Management Policy be updated for the March 19th Council meeting to document the Growth Management Grants to the Corridor (Urban Service Rate, Sportsplex and Enfield/Grand Lake

Streetlights & Nine Mile River Streetlights), the Uniacke Districts and the Rural Fire Depts, including Brooklyn.

Councillor Perry turned the Chair over to the Warden so that he could make comments.

Councillor Perry resumed the Chair from Warden Roulston.

Further discussion ensued, regarding Committee members wishing to have time to review the motion with residents and stakeholders.

CSR24(55)
March

On motion of Councillors Rhyno and MacPhee:

Moved to table Motion CRS24(54).

MOTION TABLED

Six (6) voting in favour, and four (4) voting against, with Warden Roulston, Deputy Warden Greene, and Councillors Perry and Hebb voting nay.

Motion is tabled until Executive Committee, to be held on Tuesday, March 19, 2024.

(IN CAMERA) CONTRACTUAL ISSUE

CRS24(56)
March

On motion of Councillors Hebb and Moussa:

Moved that the Corporate & Residential Services Committee go in camera at 8:35 p.m. to discuss a confidential contractual issue.

MOTION CARRIED

Committee returned to open session at 9:06 p.m. Councillor Perry, as Chairperson, reported that the committee met in camera to discuss a contractual issue. No motions resulted.

CRS24(57)
March

On the motion of Councillors Moussa and Mitchell:

Moved that the Corporate & Residential Services Committee adjourn at 9:07 p.m. and reconvene at Executive Committee on Tuesday, March 19^h, 2024.

MOTION CARRIED

Approved by: Wade Tattrie, Director of Finance

Date: March 8, 2024

Approved by: Adam Clarkson, Director of Corporate Services

Date: March 8, 2024

/Jv