

Growth Management Grant based on GTR Collected w/ Sportsplex

- Easier to Calculate prior to budget
- Ties Growth Management Grant to GTR Revenue
- NMR and Enfield Grand Lake exceed current budgets - assume transfer of \$10,000 each to reserves

BREAKDOWN OF GENERAL TAX REVENUE BY AREA				Grant Allocation - 4% of GTR		
	GTR REVENUE BY AREA	DTT Grant as a %age of GTR		Proposed Growth Management Grant	Currently on GTR	Impact of GTR
CORRIDOR - USR	\$ 11,755,446	\$ 444,586	3.78%	\$ 444,586	\$ 444,586	\$ -
SPORTSPLEX RATE				\$ 64,956		\$ 64,956
NMR STREETLIGHTS	\$ 2,166,582			\$ 52,785		\$ 52,785
ENFIELD GR LAKE STREETLIGHTS	\$ 1,731,107			\$ 38,167		\$ 38,167
RURAL & BROOKLYN FIRE DEPARTMENTS	\$ 3,284,323			\$ 131,373	\$ 69,036	\$ 62,337
UNIACKE	\$ 5,309,366			\$ 212,375		\$ 212,375
TOTAL	\$ 24,246,824			\$ 944,241	\$ 513,622	\$ 430,620
REDUCE NMR STREETLIGHTS RATE BY 2 CENTS to NIL REDUCE ENFIELD GR LAKE STREETLIGHTS RATE BY 1.6 CENTS to NIL REDUCE RURAL & BROOKLYN FIRE DEPARTMENTS RATES BY 1 CENT				Uptick From DTT Budget \$ 877,000 Buildings & Property Reserve \$ 380,000 Impact to GTR = \$ 430,620 Reduce GTR = \$ 66,380 Cents on GTR = -0.3		

Growth Management Grant Options for Rural Fire

- \$62,337 to allocate after current operating grants are paid
- Reduced all rates 1¢, equivalent grants given to departments
- Provides additional grants to the smaller assessed departments of \$4,046 each, total of \$15,552

Department	Estimated Assessment 24/25 as per Simulation	Resource & Residential	Commercial	General Tax Rate Generated	4% of GTR (less) Current Grant	One Cent Raises	Operating Grant Increase
Maitland	\$ 63,001,900	\$ 61,780,700	\$ 1,192,300	\$ 531,066	\$ 11,248	6,300	4,046
Noel	\$ 69,875,100	\$ 66,784,100	\$ 3,122,800	\$ 621,207	\$ 14,854	6,988	4,046
Walton	\$ 22,324,800	\$ 22,005,000	\$ 320,700	\$ 186,482	\$ (2,535)	2,232	4,046
Gore	\$ 49,497,100	\$ 48,813,100	\$ 684,000	\$ 412,965	\$ 6,524	4,950	4,046
Kennetcook	\$ 55,904,800	\$ 52,510,900	\$ 3,398,200	\$ 512,672	\$ 10,512	5,590	4,046
Rawdon	\$ 80,745,700	\$ 78,434,500	\$ 2,326,400	\$ 695,108	\$ 17,810	8,075	4,046
Brooklyn	\$ 39,242,100	\$ 38,872,400	\$ 387,400	\$ 324,823	\$ 3,924	3,924	-
TOTAL		\$ 330,328,300	\$ 11,044,400	\$ 3,284,323	\$ 62,337	\$ 38,059	\$ 24,278



Proposed Policy Changes

10.0 Specific Budget Amounts

10.1 Deed Transfer Tax

The initial draft of the Operating Budget shall use an estimate of the annual Deed Transfer Tax revenue between 80% and 90% of the average past two full fiscal years and the projected current years actual revenues. The amount to be used as the final budget figure for the Deed Transfer Tax shall be decided in consultation with Council.

10.2 Amount Allocated to Municipal Buildings and Property Reserves

The initial draft of the Operating Budget shall include an allocation of 1.5% of the budgeted GTR revenue to a Municipal Buildings and Property Reserve. This reserve will provide funding for a variety of general tax rate purposes including land purchases, tourism sites, building construction, building repairs and office space. These annual contributions will continue until such a time as Council believes the reserve balance is adequate.



Proposed Policy Changes

10.3 Growth Management Grants

In recognition of the significant contribution to infrastructure required to spur growth throughout the municipality, Council will grant to the following annual Growth Management Grants:

The Urban Service Rate (USR) will be granted an amount equal to 4% of the General Tax Revenue (GTR) projected to be raised in the Corridor (USR) area - this includes all rates contributing to the USR.

1. The Mount Uniacke Growth Management Reserve will be granted an amount equal to 4% of the GTR projected to be raised in Districts 8 and 9.
2. The Enfield, Horne Settlement Streetlight Rate (R3) will be granted a transfer to reserve amount equal to \$10,000 plus the budgeted amount of all expenditures for these streetlights. The total amount of this grant shall not exceed 4.0% of the GTR revenues projected to be raised in this area.
3. The Nine Mile River Streetlight Rate (LN9) will be granted a transfer to reserve amount equal to \$10,000 plus the budgeted amount of all expenditures for these streetlights. The total amount of this grant shall not exceed 4.0% of the GTR revenues projected to be raised in this area.
4. The Sportsplex Operating Reserve will be granted an amount equal to 4.0% of the total GTR projected to be raised in areas noted in # 3 and # 4 above, less the total amount of grants calculated in item # 3 and # 4 above.



Proposed Policy Changes

5. Seven rural fire departments (Maitland, Noel, Walton, Gore, Kennetcook, Rawdon and Brooklyn) will receive funding of 4% of the GTR projected to be raised in their respective area, distributed as follows:
 - a. Annual operating grants awarded through the Fire Service Funding Policy;
 - b. A grant equivalent to one (1) cent of the fire tax levy for each of the seven (7) departments; and the remainder,
 - c. Divided equally as a grant awarded to departments per the criteria for an operating grant in the Fire Service Funding Policy.

If during an annual budget process Council is challenged with a gap between revenue and expenditures, these growth management grants will be one of the first areas Council will consider for reduction to assist in balancing the budget. Council would do so in an equitable manner.



Lift CSR24(54) from Table and Defeat

CSR24(54)
March

On motion of Warden Roulston and Deputy Warden Greene:

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.



Recommended Motion

Recommend 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 staff reports (Section 10 - attached to the March 19th agenda).

And, that the Budget Management Policy be updated 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 Dept rates be reduced by 1 cent and the remaining rural funding to be split between the recipients of the Fire Operating Grants (Section 10 - attached to the March 19th agenda).

March 19th, 2024 Council:

Move that Council give notice of intent to approve the revisions to the Budget Management Policy, as attached to the March 19th, 2024 Council Agenda.

March 27th, 2024 Regular Meeting of Council:

Move that Council approve the revisions to the Budget Management Policy, as per the notice at the March 19th, 2024 Council meeting.

Proposed Motion: (to set tax rates)

Proposed Motion:

Moved to recommend to Council to approve the draft 2024/2025 Operating Budget, amended as follows:

Proposed 2024/2025 Operating Budget Adjustments

GENERAL TAX RATE BUDGET ADJUSTMENTS

Snow Clearing/Maintenance of Shubie Parking Lot (Motion CSR24(21), Feb 8, 2024)	Infrastructure and Ops	10,000
Fund from Transportation Reserves Contracts		(10,000)
Beautification Grants - Increase (Motion CSR24(17) Feb 1, 2024)	Council	11,000
Transportation General (Reserves)		(11,000)
Nova Scotia Quality of Life Survey (Feb 1 budget meeting)	Council	(15,000)
Reserves adjustment		15,000
Municipal Property Scoping (2 In-camera motions on ratification List, Dec 2023)	Corporate Services	50,000
Funding from reserves		(50,000)
Water Access - Walton (Motion C23(339) Oct 2023)	Parks and Recreation	21,157
Funded from rural open space reserves		(21,157)
Computer Hardware - Telephone replacement	Corporate Services	(30,000)
Reserves adjustment		30,000
Recreation Planner Professional Fees	Parks and Recreation	20,000
Funded from reserves		(20,000)
Mount Uniacke Recreation Grant	Parks and Recreation	4,771
Contingency Reserve		(4,771)
Three Additional Councillors to attend FCM	Council	\$ 9,900
FCM Reserves		\$ (9,900)
Wayfinding Signage Project	CAO's Office	\$ (11,000)
Reserves adjustment		\$ 11,000



Proposed Motion: (to set tax rates)

GENERAL TAX RATE BUDGET ADJUSTMENTS CONT'D		
Increase to deed transfer tax revenue		\$ (877,000)
Transfer to Municipal Buildings and Property Reserve		\$ 380,000
Transfer Growth Management Grant (4% GTR) to Mount Uniacke		\$ 212,375
Transfer Growth Management Grant (4% GTR) to Nine Mile River Streetlights	2 cent reduction	\$ 52,785
Transfer Growth Management Grant (4% GTR) to Enfield/Grand Lake Streetlights	1.6 cent reduction	\$ 38,167
Transfer Growth Management Grant (4% GTR) to Rural & Brooklyn Fire Departments	1 cent reduction	\$ 38,059
Transfer Balance Growth Management Grant (4% GTR) to Rural Fire Departments		\$ 24,278
Transfer Growth Management Grant to Sportsplex Area Rate		\$ 64,956
Reduction in GTR rate	0.3 cent reduction	\$ 66,380
Total		\$ -

Proposed Motion: (to set tax rates)

And that the following tax rates be set by Council for the 2024/2025 fiscal year:

FINAL TAX RATES 2024/2025	
General Tax Rate - Residential*	\$ 0.2950
General Tax Rate - Resource*	\$ 0.2950
General Tax Rate - Commercial*	\$ 2.0580
General Tax Rate - Mandatory Provincial Funding*	\$ 0.2817
General Tax Rate - RCMP Services**	\$ 0.2303
Waste Management Fee (Per Dwelling Unit)	\$ 220.00
Commercial Serviced Levy Rate (R2)	\$ 0.6250
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000
Residential Serviced Levy Rate (R1)	\$ 0.0700
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3600
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400
Urban Sidewalks Rate (R5)	\$ 0.0200
Urban Sidewalks Rate (R6)	\$ 0.0200
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0038
Rawdon Streetlights Rate (L8)	\$ 0.0430

Proposed Motion: (to set tax rates)

Shubenacadie (differential on USR)	\$ 0.1200
Milford (differential on USR)	\$ 0.1250
Enfield Horne Settlement - Streetlights Rate (R3)	\$ -
Nine Mile River- Streetlights Rate (LN9)	\$ -
Sportsplex Area Rate (Comm./Residential) - Rhines Creek to Enfield; NMR & Belnan	\$ 0.0400
Mount Uniacke Recreation Rate	\$ 0.0070
Enfield Fire Department Levy (K1)	\$ 0.1400
Elmsdale Fire Department Levy (K2)	\$ 0.1400
Lantz Fire Department Levy (K3)	\$ 0.1400
Milford Fire Department Levy (K4)	\$ 0.1700
Shubenacadie Fire Department Levy (K5)	\$ 0.1700
Maitland Fire Department Levy (K6)	\$ 0.2100
Noel Fire Department Levy (K7)	\$ 0.2100
Walton Fire Department Levy (K8)	\$ 0.2100
Gore Fire Department Levy (G1)	\$ 0.2100
Kennetcook Fire Department Levy (G2)	\$ 0.2100
NMRiver Fire Department Levy (G3)	\$ 0.1700
Rawdon Fire Department Levy (G4)	\$ 0.2200
Mt Uniacke Fire Department Levy (G5)	\$ 0.1340
Brooklyn Fire Department Levy (G6)	\$ 0.2100
Wastewater Management Fee (rate/cubic metre) (Full Recovery Rate \$2.40)	\$ 2.40

And that the "Mandatory Provincial Funding" rate will summarize the costs of Education and Regional Library to be charged on all taxable assessment (commercial, residential, and resource);

And that the "RCMP Services" to be charged on all taxable assessment (commercial, residential, and

And that for Provincial reporting purposes the General Residential/Resource tax rate will be \$0.807 and the Commercial tax rate will be \$2.57.