



## AGENDA – Tuesday January 31, 2023

### Continuation of Budget Presentation

- Business Plans Cont'd
- Capital Budget
- Deed Transfer Tax Revenue
- Commercial Tax Rate
- Motions for Council Approval

Questions?

HR Report posted for information

# PARKS, RECREATION & CULTURE

Total Net Budget: \$ 3,555,718

Net Impact on General Rate: \$275,285

Business Plan Pages: 59-71

## Recreation

- East Hants Aquatic Centre
  - Program Revenue up \$125.8K
  - Facility Rental Revenue \$32.9K
  - Outdoor Storage & Work Shed \$20K
  - Interior Signs \$15K from reserves
  - Security Audit & Cameras \$39.6K with \$10K from reserves

## Parks

- Playboxes (2) \$2.2K
- Playground/Park Development (Capital)

## Tourism

- Tourism Asset Improvement Program – install small playgrounds in Walton & Maitland Tourism areas - \$130K with \$20K external funding & \$110K reserves
- Tourism Signage Program related to Rising Tide Shore Hwy 215 program \$100K funded from reserves
- Burntcoat Head Park Webcam Installation \$2.3K funded from reserves

## Buildings

- Sportsplex – Capital Facility Condition Assessment/ Capital work \$ 225K from reserves
- Building Maintenance Coordinator
- Casual Bldg Maintenance position





## PARKS, RECREATION & CULTURE

Total Net Budget: \$ 3,555,718

Net Impact on General Rate: \$275,285

Business Plan Pages: 59-71

### Recreation

- East Hants Aquatic Centre - Wages
  - Impacts of Minimum Wage Increases - \$31,979
  - Increase April 1<sup>st</sup>, 2023 from \$13.60 to \$14.30 - \$25.5K
  - Increase October 1<sup>st</sup>, 2023 from \$14.30 to \$14.65 - \$6.4K
  - Planned increase April 1<sup>st</sup>, 2024 to \$15.00 – with the possibility of this increase happening in 2023/2024 (Reserve amount of \$19,187 included in budget to minimize risk)



## PLANNING & DEVELOPMENT

Total Net Budget: \$1,558,141

Net Impact on General Rate: \$173,426

Business Plan Pages: 72-81

### Planning & Development Services

- Building permit & Development revenue budget increased by \$17K
- Lantz Secondary Planning Strategy - \$130,000 funded from reserves
- Plan Update & Rural Comprehensive Planning - \$24,200 funded from reserves
- Village Core Parking Plan Design – Shubenacadie \$50K funded from reserves
- Development Control Admin Assistant position
- Building Official (from reserves)
- Assistant Development Officer (approved by Council in 2022 – funded \$35K from reserve)



# Capital Budget 2023/2024 to 2027/2028



## Capital Budget

- 5 Year Capital Budget
  - Capital Investment Plan for Canada Community Building Fund (CCBF) – formerly Gas Tax
- Projects proposed for 2023/2024 - 2027/2028 may include:
  - projects approved in prior years that are expected to continue beyond March 31 2023;
  - projects approved for further study in prior years that have not yet been actioned, but are still proposed as a requirement on a go forward basis;
  - new projects proposed to Council for **approval** to commence in any of the years 2023/2024 through 2025/2026;
  - new projects proposed to Council for **approval for further study** to commence in any of the years 2023/2024 through 2027/2028.

# Capital Budget

- Source of Funding
  - Operations
  - Reserves
  - Debenture
  - External agency
- Reserves
  - General capital reserves (funded through revenue each year)
  - Special reserves (monies set aside for a specific purpose)
  - Open space reserves (money set aside from the Open Space Management fees);
  - Infrastructure reserves (trunk sewer and water fees)
  - Depreciation reserves (Water Utility).
- As projects progress through their timelines, alternate sources of funding may become available in lieu of reserve or debenture financing
  - Motion authorizes alternatives
  - **No staff authority to increase debenture amounts**

## Reserves at March 31<sup>st</sup>, 2022

<b>Obligatory</b>	<b>\$4.8 Million</b>
<b>Water Utility</b>	<b>\$2.5 Million</b>
<b>Capital</b>	<b>\$7.5 Million</b>
<b>Operating</b>	<b>\$21.8 Million</b>





# Capital Project Report 2023/2024 - 2027/2028

**Project # 23-005**

Project Name <b>East Hants Aquatic Centre - Outdoor Shed</b>		District <b>Districts-All</b>	Department <b>Park/Rec/Cult</b>	Project Manager <b>Manager of Recreation &amp; Aquatics</b>
Asset Category/Life Expectancy <b>Mach &amp; Heavy Equip - 10 years</b>	Initial Approval (in 2022/2023 or prior years) <b>in Fiscal Year</b>		Estimated Completion Date (Mmm YYYY) <b>Jun 2023</b>	
Asset Class Description / # <b>Mach+Equip-Pool / C030</b>	Work Order #			

	Prev Years	2023/24	2024/25	2025/26	2026/27	2027/28
<b>Annual Gross Expenditures</b>						
Previously Approved						
Previously Approved						
Approval Sought		20,000				
Approval Sought for Further Study (F/S)						
<b>Gross Capital Budget</b>	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>Estimated Spending by Year</b>	\$ 20,000	20,000				
	\$ -					
<b>Sources of Funding</b>						
Reserve-Special	\$ 20,000	20,000				
	\$ -					
	\$ -					
	\$ -					
<b>Total Funding</b>	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -
<b>Net Budget - Funded by Debt</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Budget – New Projects Seeking \$ in 2023/2024 & Future Years

Page #	Project #	Project Name	Approval Sought 2023/2024	Approval Sought Future Years	Funding
<b>ECONOMIC &amp; BUSINESS DEVELOPMENT</b>					
24	23-001	Development - Elmsdale Business Park	30,000		Special Reserves
25	23-002	Development - Uniacke Business Park	10,000		Special Reserves
<b>FINANCE</b>					
27	23-003	Streetlights - Urban Service Rate	16,000		Special Reserves/Other
28	23-004	Streetlights - Other	16,000		Special Reserves/Other
<b>PARKS, RECREATION &amp; CULTURE</b>					
40	23-005	East Hants Aquatic Centre - Outdoor Shed	20,000		Special Reserves
70	23-017	Kiln Creek Central Park		800,000	Special Reserves/Other Reserves/ Capital From Revenue/Other
<b>PLANNING &amp; DEVELOPMENT</b>					
42	23-006	Vehicle - Building Inspection	40,500		Special Reserves
81	23-019	Vehicle - Bylaw Enforcement		40,500	Special Reserves

# Capital Budget – New Project 23-017 Kiln Creek Central Park



KILN CREEK PARK DEVELOPMENT | LANDSCAPE CONCEPT PLAN

OCTOBER 2022



## Capital Budget – New Projects Seeking \$ in 2023/2024

Page #	Project #	Project Name	Previously Approved	Approval Sought 2023/2024	Funding
<b>TRANSPORTATION</b>					
45	23-007	Traffic Calming - Digital Speed Signs	235,000		Special Reserves
46	23-008	Traffic Calming - Speed Tables	150,000		Special Reserves
<b>WASTE MANAGEMENT CENTRE</b>					
48	23-009	Generator - Waste Management Centre		21,000	Special Reserves
49	23-010	Storage Improvements - WMC HHW Depot		15,000	Special Reserves
50	23-011	Storage Container - Waste Management Centre		11,000	Special Reserves
<b>WASTEWATER SYSTEMS</b>					
58	23-012	Wastewater Camera		20,000	Special Reserves
<b>EAST HANTS WATER UTILITY</b>					
65	23-015	Watermain Upgrade - Lantz		170,000	Depreciation Reserves
66	23-016	District Metered Area (DMA)		316,000	Depreciation Reserves

# Capital Budget – New Projects for Approval Sought/Further Study

Page #	Project #	Project Name	Approval Sought 2023/2024	Approval Sought 2024/2025	Further Study	Funding
<b>PARKS, RECREATION &amp; CULTURE</b>						
87	23-020	Truck Replacement - PRC (#107)			60,000	Special Reserves
<b>PLANNING &amp; DEVELOPMENT</b>						
96	23-021	Vehicle - Building Inspection			40,500	Special Reserves
<b>WASTE MANAGEMENT CENTRE</b>						
74	23-018	Industrial Grinder - Waste Management Centre			500,000	Special Reserves
<b>EAST HANTS WATER UTILITY</b>						
63	23-013	Hydrants	60,000	60,000	210,000	Depreciation Reserves
64	23-014	Water Meter Replacement - New Meters	114,400	225,000	150,000	Capital From Revenue



## Capital Budget – Existing Projects Seeking New \$

Page #	Project #	Project Name	Approval Sought 2023/2024	Approval Sought Future Years	Further Study	Funding
<b>ECONOMIC &amp; BUSINESS DEVELOPMENT</b>						
21	20-026	Elmsdale Business Park - G Loop	14,000			Special Reserves
<b>PARKS, RECREATION AND CULTURE</b>						
32	18-014	Truck Replacement - PRC	10,000			Special Reserves
37	22-010	Park Revitalization - Shubenacadie River	6,000			External Grant
38	22-019	Parks/Playgrounds	15,000			Other Reserves
39	22-020	Tourism Infrastructure	20,000			Special Reserves
<b>TRANSPORTATION</b>						
71	21-025	Sidewalks - Enfield			510,000	Debenture
<b>WASTE MANAGEMENT CENTRE</b>						
72	22-013	Organics Transfer Station - Repairs		125,000		Special Reserves



## Capital Budget – Existing Projects Seeking New \$

Page #	Project #	Project Name	Approval Sought 2023/2024	Approval Sought Future Years	Further Study	Funding
<b>WASTEWATER SYSTEMS</b>						
51	10-022	WWTP Replacement - Shubenacadie	1,835,000			Debenture
53	10-050	Lift Station Upgrade - Barney Brook	108,900			Gas Tax
54	16-009	Wastewater Collection Upgrade - Lantz	730,000			Gas Tax
55	20-016	Lift Station Upgrade - Industrial Way	142,000			Special Reserves
56	22-015	Pump Upgrade - Multiple Lift Stations	8,610			Special Reserves
77	20-017	Lift Station Upgrade - Medical Centre			700,000	Debenture
78	20-037	Truck Replacement - Wastewater (#104)		20,000		Special Reserves
79	22-021	Lift Station Upgrade - Old Horne Settlement			75,000	Special Reserves
84	20-036	Lift Station - Ross' Hill			450,000	Infrastructure Reserves
99	16-010	Lift Station Flowmeter - Milford			7,000	Infrastructure Reserves
<b>EAST HANTS WATER UTILITY</b>						
59	13-005	Water Tower Renewal - Lantz	685,000			Depreciation Reserves
61	20-031	Truck Replacement - Water (#114)	25,000			Depreciation Reserves
85	21-029	Watermain Renewal Phase 1 - Highway 2 Shubie			380,000	Depreciation Reserves
86	21-030	Watermain Renewal Phase 2 - Highway 2 Shubie			252,000	Depreciation Reserves
92	21-031	Watermain Renewal - Mill Village Road Shubie			172,000	Depreciation Reserves
103	21-032	Watermain Renewal - Hall & Grounds Shubie			252,000	Depreciation Reserves



Questions?



## Deed Transfer Tax - 3 Year Comparison

Deed Transfer Tax Allocation by Area	2021/2022		2020/2021		2019/2020	
	Revenue	%	Revenue	%	Revenue	%
Corridor Districts	\$ 1,920,011	59%	\$ 1,322,456	61%	\$ 1,006,438	65%
Rural Districts	510,731	16%	280,848	13%	311,726	15%
Mount Uniacke	808,415	25%	568,890	26%	226,754	20%
<b>TOTAL:</b>	<b>\$ 3,239,157</b>	<b>100%</b>	<b>\$ 2,172,194</b>	<b>100%</b>	<b>\$ 1,544,918</b>	<b>100%</b>



## Deed Transfer Tax Revenue – April to December

Districts	2022 (\$)	2022 (%)	2021 (\$)	2021 (%)
1 Enfield	\$ 420,780	15.3%	\$ 492,312	17.7%
2 Elmsdale/Belnan	\$ 399,047	14.5%	\$ 336,619	12.1%
3 Milford/Nine Mile River	\$ 172,181	6.3%	\$ 223,970	8.1%
4 Shubenacadie	\$ 148,174	5.4%	\$ 108,160	3.9%
5 Maitland/MacPhees Corner	\$ 94,732	3.4%	\$ 118,305	4.3%
6 Walton/Noel/Kennetcook	\$ 87,030	3.2%	\$ 142,719	5.1%
7 Lantz/Milford	\$ 357,936	13.0%	\$ 289,206	10.4%
8 Mount Uniacke	\$ 342,054	12.4%	\$ 284,860	10.3%
9 South/East Uniacke	\$ 313,547	11.4%	\$ 391,205	14.1%
10 Enfield/Grand Lake	\$ 233,002	8.5%	\$ 230,602	8.3%
11 Rawdon/Gore	\$ 179,665	6.5%	\$ 155,997	5.6%
<b>Total</b>	<b>\$2,748,149</b>	<b>100.0%</b>	<b>\$ 2,773,954</b>	<b>100.0%</b>

# Deed Transfer Tax Revenue

DTT Budget 2023/2024	Proposed Increase	New Proposed Budget 2023/2024	New Proposed Residential/ Resource GTR	Decrease 2023/2024 Proposed Tax Rate	Level of Risk
\$1,650,000	\$50,000	\$1,700,000	\$0.8178	(\$0.0022)	Moderate
\$1,650,000	\$100,000	\$1,750,000	\$0.8155	(\$0.0045)	Moderate to Medium
\$1,650,000	\$150,000	\$1,800,000	\$0.8133	(\$0.0067)	Medium
\$1,650,000	\$200,000	\$1,850,000	\$0.8110	(\$0.0090)	Medium to High
\$1,650,000	\$225,000	\$1,875,000	\$0.8100	(\$0.0100)	High*
\$1,650,000	\$250,000	\$1,900,000	\$0.8088	(\$0.0112)	Very High

\*Increasing to \$225,000 will decrease the rate by 1 cent and decrease the amount transferred from reserves

## Proposed Operating Budget Adjustments

Move that the Corporate and Residential Services Committee recommends to Council, that Council approve the draft Operating Budget 2023/2024, amended as follows:

### GENERAL TAX RATE BUDGET ADJUSTMENTS

#### *Proposed Budget Adjustments:*

Reserves - PRC LEMC Facility Condition Assessment	\$ (34,000)
Additional Recoverable Revenue - LEMC	\$ (54,998)
Additional Rent - LEMC & Library	\$ 34,010
Revenue Reduction - Tourism	\$ 3,000
Janitorial Library/RCMP Office Increase	\$ 5,706
NSFM Fee Increase	\$ 5,300
Reserves Revised	\$ (9,046)
Proposed 3 cent commercial rate decrease (1 cent raises \$16,676)	\$ 50,028
<b>Total</b>	<b>\$ -</b>

The impact to the general tax rate from the proposed 3 cent commercial rate change (from \$2.60 to \$2.57) is \$0.22 of a cent or \$50,028. If the commercial rate remains at \$2.60 the general tax rate could be reduced to \$0.8178 from the proposed \$0.82.

## Proposed Operating Budget Adjustments

Move that the Corporate and Residential Services Committee recommends to Council, that Council approve the draft Operating Budget 2023/2024, amended as follows:

### GENERAL TAX RATE BUDGET ADJUSTMENTS

***Proposed Budget Adjustments:***

Reserves - PRC LEMC Facility Condition Assessment	\$ (34,000)
Additional Recoverable Revenue - LEMC	\$ (54,998)
Additional Rent - LEMC & Library	\$ 34,010
Revenue Reduction - Tourism	\$ 3,000
Janitorial Library/RCMP Office Increase	\$ 5,706
NSFM Fee Increase	\$ 5,300
Reserves Revised	\$ (9,046)
Proposed 3 cent commercial rate decrease (1 cent raises \$16,676)	\$ 50,028
<b>GENERAL TAX RATE BUDGET ADJUSTMENTS CONT'D</b>	
Bylaw Enforcement Officer Full Time	\$ 50,967
Return on Investments - Interest Rate Increased January 25th, 2023	\$ (30,000)
Interest on outstanding taxes - Interest Rate Increased from 10% to 14%	\$ (21,000)
<b>Total</b>	<b>\$ (33)</b>

The impact to the general tax rate from the proposed 3 cent commercial rate change (from \$2.60 to \$2.57) is \$0.22 of a cent or \$50,028. If the commercial rate remains at \$2.60 the general tax rate could be reduced to \$0.8178 from the proposed \$0.82.

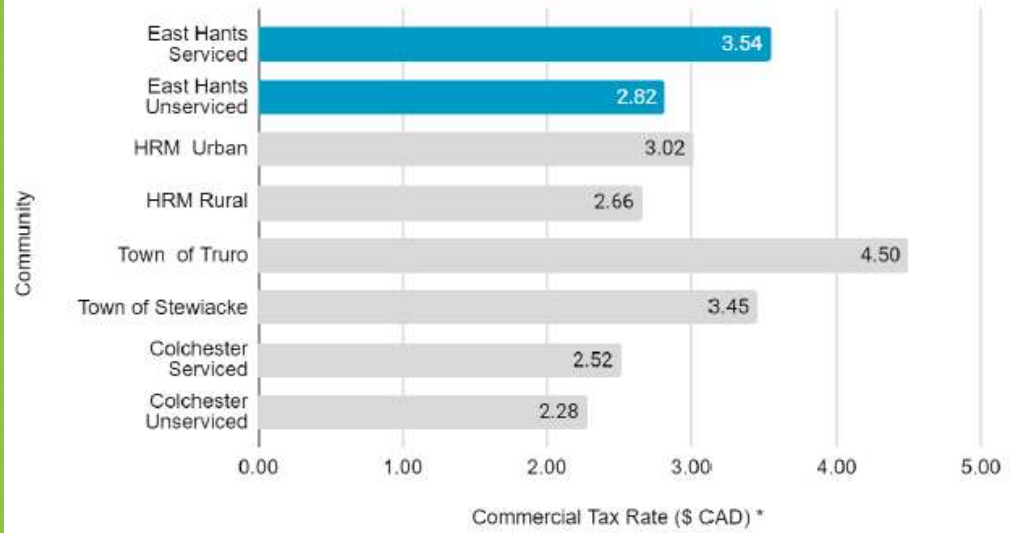
# 5. TAXATION

## 5.1 Commercial Tax Rate

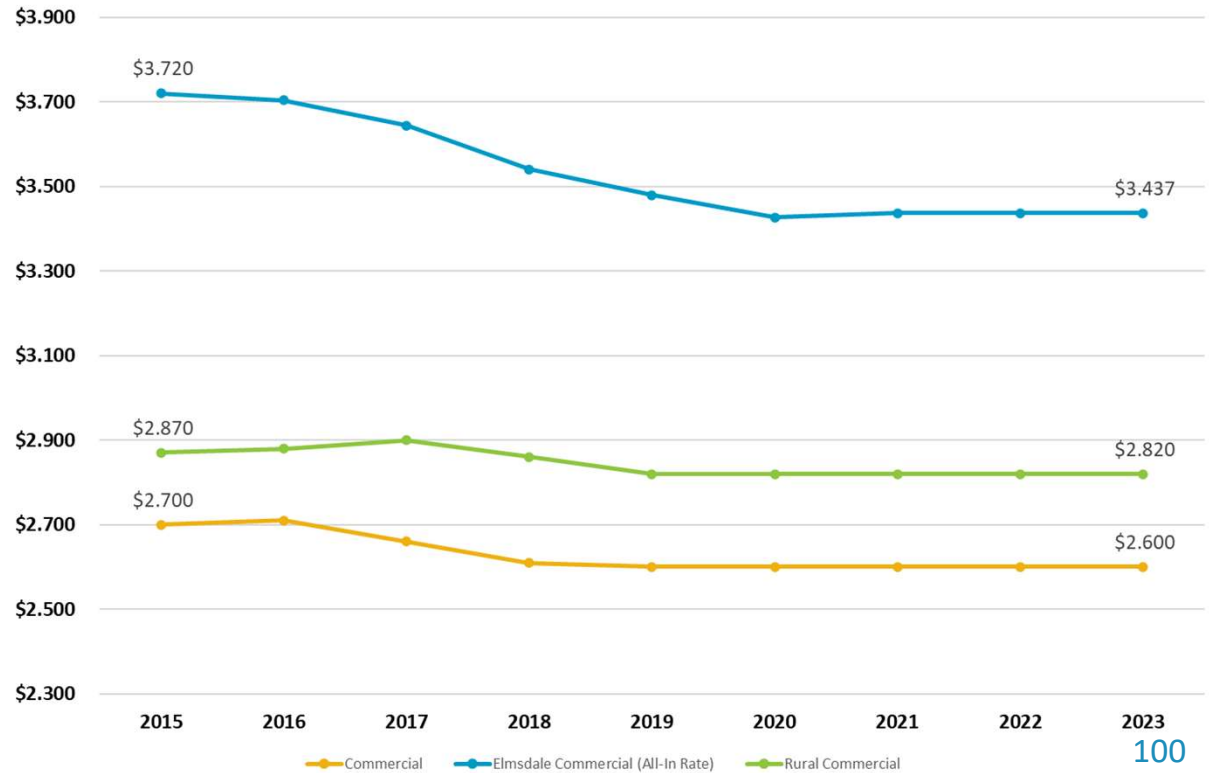
The Municipality of East Hants' commercial tax rate is competitive with its neighbors. Despite being slightly higher than HRM, East Hants commercial tax rate for locations with water and sewer services (\$3.54 per \$100 of assessment) is lower than the Town of Truro (\$4.50 per \$100 of assessment) and comparable to the Town of Stewiacke (\$3.45 per \$100 of assessment). As indicated in the five year compare, East Hants' commercial tax rate remains steady.



2022 Commercial Tax Rates



\*Services included in the tax rate may vary.





## COMMERCIAL TAXABLE ASSESSMENTS – 2023

The Tax Roll New Growth Report for 2023 shows the following:

- Permits - \$8,571,600
- New Lots - \$1,480,700
- Inspections - \$622,000
  
- Total = \$10,674,300

Total Commercial assessment value increase \$21,134,100 (14.5%) year-over year.

If we subtract New Growth from above it would be  
 $\$21,134,100 - \$10,674,300 = \$10,459,800$  which on average is a 7.2% increase.