

**Budget Meeting Day Two**  
March 11, 2024

A meeting to discuss the 2024-2025 Budget was held via Teams on March 11, 2024, at 9:30am with Deputy Warden Dauphinee in the Chair.

**COUNCILLORS PRESENT**

District #1- Paul MacNeil  
District #2- Perla MacLeod  
District #3- Bruce Morrison, Warden  
District #4- Barbara Longva  
District #5- Fraser Patterson  
District #6 – Larry Dauphinee, Deputy Warden  
District #8- Norman MacDonald

**STAFF PRESENT**

Leanne MacEachen, CAO  
Alix Redden, CFO  
Heather Ross, Financial Analyst  
Stephanie MacLeod, Recorder  
Jennifer Dagsvik, Communications

**ABSENT**

District #7- Jackie Organ

***On Motion of Deputy Warden Dauphinee seconded by Councillor MacLeod that the Agenda for March 11, 2024, be approved.***

***Motion Carried.***

***On Motion of Councillor MacNeil seconded by Councillor Longva that the Budget Day One Minutes for February 12, 2024, be approved.***

***Motion Carried.***

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CFO Redden presented the results of the Budget Survey completed by the residents:

The results can be found here:

[Budget Survey Results & Next Steps - Victoria County](#)

Councillor Patterson said maybe in the future, a representation of population survey may be beneficial as well.

Warden Morrison asked CFO Redden what information was useful from the responses. CFO Redden said it showed a lot of things we already know, which is important. For example, communication was important, and we have grown from a department of one to two and we see from the survey that that is still important.

On the flip side of that, you have to use discretion with that, for example, waste management, not everyone sees it as important but if we ever cut back on that department, it would not be well received.

Warden Morrison said the survey shows all the programs we are responsible for so he likes it from that perspective as well and CAO MacEachen said that this section was important as it aligns with Council's priorities.

Ms. Brett, Public Works Manager, presented her section of the Budget:

## Waste Management Operating Budget

	2024 Proposed Budget	2023 Forecast FY	2023 Year to Date (Dec. '23)	2023 Budget	2022 Actual
Administration	\$27,000	\$34,700	\$26,000	\$43,600	\$29,000
Collection Operations	\$760,000	\$664,000	\$498,000	\$717,000	\$718,000
Baddeck Waste Operations	\$440,000	\$354,000	\$287,800	\$367,100	\$361,300
Neils Harbour Depot Operations	\$120,000	\$107,000	\$80,200	\$114,000	\$108,000
Dingwall Transfer Station Operations	\$267,000	\$265,000	\$226,000	\$136,400	\$170,700
Heavy Garbage Collection	\$70,000	\$62,000	\$62,000	\$70,000	\$52,400
Landfill & Other	\$75,000	-	-	-	-
<b>Total</b>	<b>\$1,800,000</b>	<b>1,500,000</b>	<b>\$1,180,000</b>	<b>\$1,448,000</b>	<b>\$1,440,000</b>

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## Waste Management Revenue

	2024 Proposed Budget	2023 Year to Date (Dec. '23)	2023 Budget	2022 Actual
<b>Tip Fees</b>	\$295,000	\$214,000	\$320,000	\$358,000
<b>J. Bradley Recycling Depot</b>	\$270,000	\$146,000	\$260,000	\$266,000
<b>New Haven Recycling Depot</b>	\$210,000	\$100,000	\$173,000	\$173,000
<b>Commercial Waste Tags</b>	-	\$50	-	\$25
<b>DivertNS Funding</b>	\$25,000	\$24,100	\$24,100	\$30,100
<b>Total</b>	<b>\$800,000</b>	<b>\$484,000</b>	<b>\$777,100</b>	<b>\$827,000</b>

CFO Redden added that this reflects controlled costs for the operating budget, wages are not included in this figure.

Councillor Patterson asked if Ms. Brett had an estimate on what the costs will be end of March and Ms. Brett will get those numbers for him.

Warden Morrison asked how much GFL will be putting up their costs and Ms. Brett said it will increase to 3.9%.

Councillor MacNeil said is it a concern we are seeing less tip fees come in and Ms. Brett said not necessarily, it's a difficult thing to predict. During covid there were a lot of projects going and there were contaminated soil projects going on as well, so these projects didn't happen last year so that adds to the decrease.

Councillor Patterson asked when the Extended Producer Responsibility (EPR) is starting, and Ms. Brett said it will start in 2025. Councillor Patterson added that it won't affect our budget this year then, but it will be next year, and CFO Redden added that it will affect this year's budget because we will be hiring a consultant.

Warden Morrison asked if there are any updates on the fish offal discussions with Victoria Co-Operative Fisheries and CAO MacEachen said that the EDO is working on a meeting with them, and he will update at a later date. Warden Morrison requested a follow up.

Ms. Brett added that we offer a great level of service to residents.

Dan Coffin, Tourism and Recreation Manager, presented his department's budget:

# Recreation Update

Follow up from Recreation Coordinator Presentation a few weeks ago

- ◆ Existing Programs
  - ◆ Continue with existing support programs for Schools, Rinks, Arts, Special Events
  - ◆ Continue to support Youth Programs and Leadership Development
- ◆ New Programs as outlined
  - ◆ Equipment Loan Program
  - ◆ Multi-Activity Program
  - ◆ Community Champions Program
  - ◆ Summer Students Program



## RECREATION BUDGET REVIEW

Recreation Programs	2024 /2025	2023 / 2024
Schools Recreation Funding	12,500	12,100
Rink Recreation Funding	15,000	19,800
Equipment Loan Program	20,000	0
Youth & Arts Program	15,000	8,700
Program Development	17,500	14,200
<b>Active Living Programs</b>		
PA / HE Assistance Fund	20,000	21,800
Active Living Subsidization Program	5,000	6,000
Special Events	5,000	5,500
Multi-Activity Support Program	20,000	0
<b>Total Recreation</b>	<b>130,000</b>	<b>88,100</b>



# Community Dev. Update

- ◆ Community Development Support Program
  - ◆ Governance Training Support (Not for Profit focused)
  - ◆ Strategy & Goal Development Support
  - ◆ Capacity Enhancement
- ◆ Placemaking
  - ◆ Continued support for Site Optimization of previously identified Locations  
Ross Ferry / Iona Port / Dingwall / Ingonish / St. Ann's
  - ◆ Placemaking Engagement in additional Communities
  - ◆ Support for larger Community Partnership Project



## COMMUNITY DEVELOPMENT BUDGET REVIEW

	2024 / 2025	2023 / 2024
Placemaking Support Program	100,000	70,000
Community Development Support	10,000	12,500
<b>Total Community Development</b>	<b>110,000</b>	<b>82,500</b>



# Trails Development Update

## ◆ Multi-Use Trail Development Updates 2024

- ◆ Completion Phase 3 and Upgrade 2 and begin Phase 2 connecting through Bag Baddeck
- ◆ Road and Bridge replacement in the New Glen area (Crowdis / OHVF) - **\$95,000**
- ◆ Newly opened Mary Barker Trail (Cabot / Ingonish Snowmobile Club) - **\$150,000**
- ◆ Trailheads program Begin at Hunter's Mountain and North River

## ◆ Trail Development Support Program

Crowdis Mountain Snowmobile Club	New Trail / Maintenance – 6 projects	<b>\$50,666</b>
Ingonish / Cabot Snowmobile Club	New Trail Development	<b>\$10,000</b>
St. Ann's Bay Rec Trail Dev Society	Lewis Mountain Road & St. Ann's Trailhead – 2 projects	<b>\$17,300</b>
Baddeck Nordic	New Trail / Maintenance / Signage – 4 projects	<b>\$11,533</b>
North Highlands Nordic	Maintenance Program	<b>\$2,500</b>
Central Cape Breton ATV Club	Trail Maintenance	<b>\$3,000</b>
Waterfront Baddeck	Kidston Island Trail	<b>\$3,700</b>
St. Ann's Bay Development Association	Rear Barrachois Trail Development – 2 projects	<b>\$9,700</b>
Northeast Biosphere Trails Association	Nicholson Trail	<b>\$2,450</b>

## TRAILS DEVELOPMENT BUDGET REVIEW

	2024 / 2025	2023 / 2024
Trails Improvement Support Program	100,000	100,000
Trails Development Project	500,000	500,000
<b>Total Trails Development</b>	<b>600,000</b>	<b>600,000</b>

# Tourism Update

- ◆ Increase Tourism Revenue in Victoria County
  - ◆ Stay Longer – Building Capacity / Knowing what we have / Sharing knowledge
  - ◆ Do more when here – Consistent operating hours / who offers what and when
  - ◆ Season Extension – Winter Market Readiness / Seasonal Service stability & Sustainability
- ◆ Improve Service Quality
  - ◆ Training & Recruitment – Strategy / Partnerships (TIANS & TNS & CBU WTTI)
  - ◆ Understanding Best Practices – Winter Best Practice Mission (PD Program)
- ◆ Increase Experiential Focused Products & Experiences
  - ◆ Assessment and improvement of existing
    - Capacity Building / Low Hanging (Trails/ Beaches/ Waterfalls / Picnic Parks)
  - ◆ Identify Gaps and build Initiatives based on research of market needs
    - STEP Ingonish / BPM Quebec / Product Development Success Trends



Councillor Patterson asked for examples of special events and Mr. Coffin said a community engaged activity could be having a yoga instructor come in, a huckle buckle coordinator, its pretty flexible for use, such as the scavenger hunt in Baddeck. They are community led events.

Warden Morrison commented on the ski equipment at the library and asked if those can be utilised for other organizations and Mr. Coffin said that is from a different program but anything that's \$1,000.00 or more would have to come from different funding.

Mr. Coffin noted that his department is currently researching e-bikes and making them part of the loan equipment program.

Councillor Patterson asked about the funding coming from the Canada Community Building Fund, formally, the Gas Tax Fund and CFO Redden said that was 3 three years ago, and Council agreed to spend \$1.5 million for trail development over three years and we are still spending that, there were delays, but we will be close to spending it by the end of 4 years.

Councillor MacNeil asked about trail development in District 1 and the railway trail and he understands that CBRM is against it and they are keeping that rail line for future railway development but that doesn't look like that is going to happen. Councillor MacNeil requested staff to approach CBRM again and Mr. Coffin said there was a diversity of opinion on the railway project and added that the railway line is a huge asset and there are different options but there are ownership issues on that end.

Councillor MacLeod asked how the festival and events support will be this year and Mr. Coffin said the last two years, we've maxed out on the \$44,000 that was spent in festival events support. One of the gaps he noticed with the festival event support is the timing.

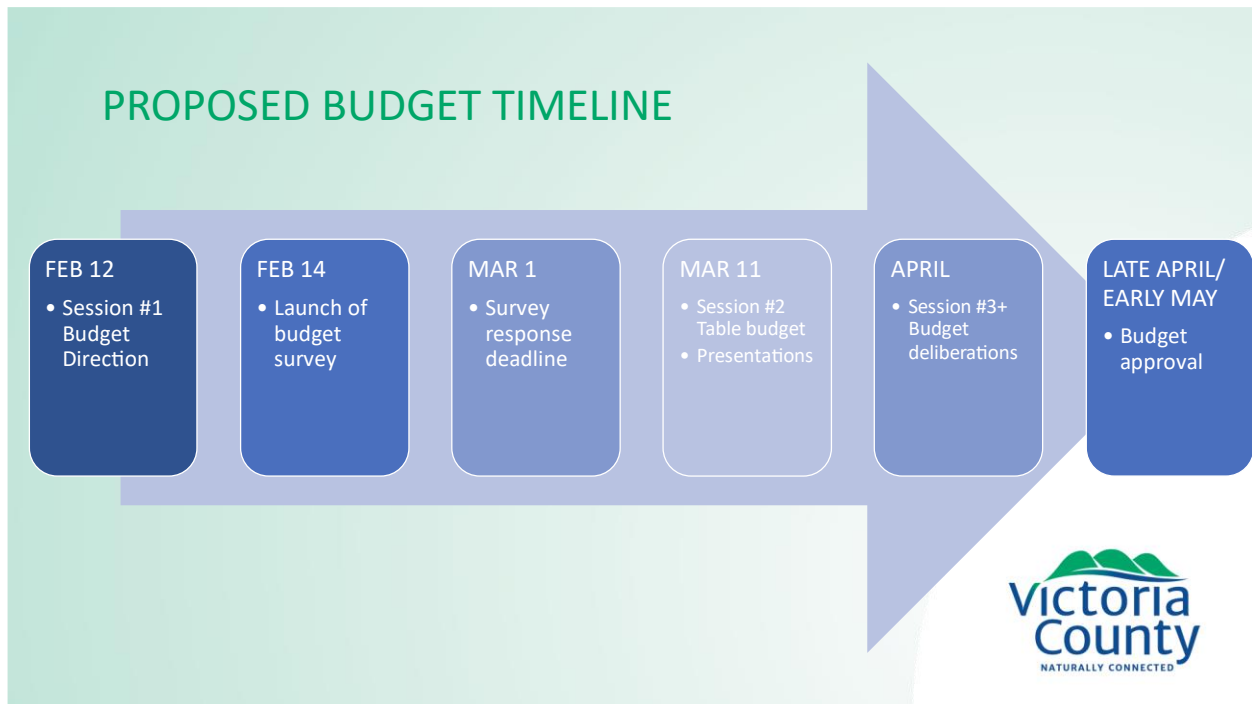
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A lot of times the budget is approved for them through their ACOA partners sometime between March and May and a lot of programs are in the hopper at that point but when it comes to winter events, like cross country skiing events the funds were already used up by other events. One of the things we've been working with Destination Cape Breton on is how do we ensure that there's equal opportunity for winter and summer events to apply. If our goal is for season extension and to grow winter or shoulder season tourism, perhaps we should question offering festival event support for events that are happening in the dead of summer when we are already at 70 and 80% occupancy.

**RECESS**

A 10-minute recess was called.

CFO Redden went over the capital and operating budget for 2024-2025:

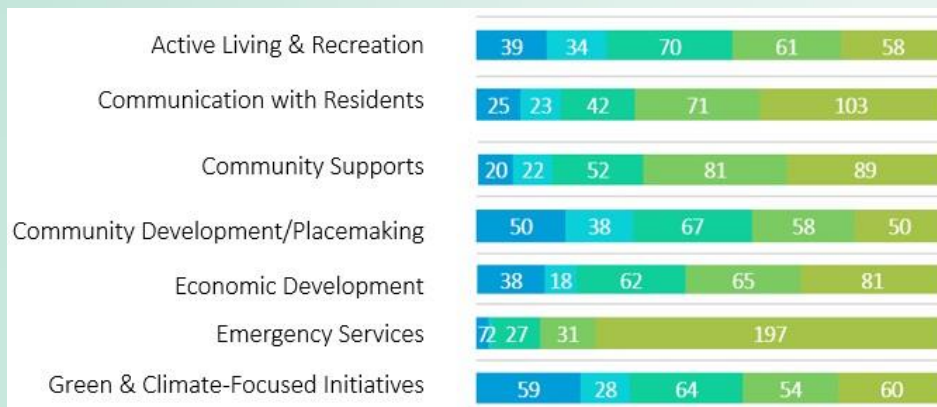




## STRATEGIC PRIORITIES

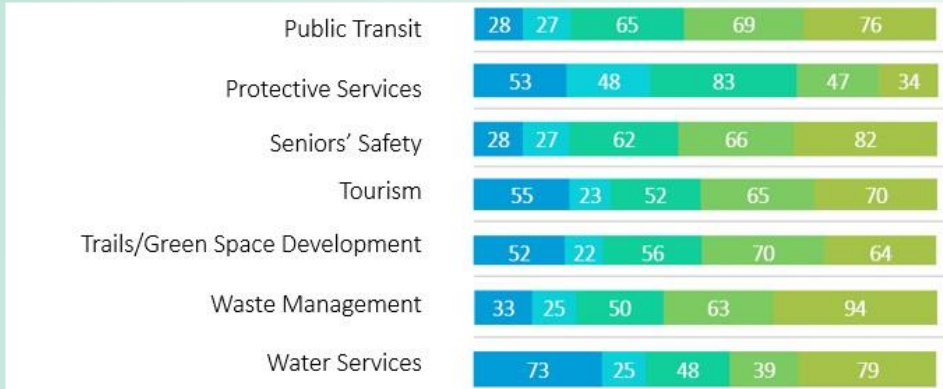


## BUDGET SURVEY RESULTS

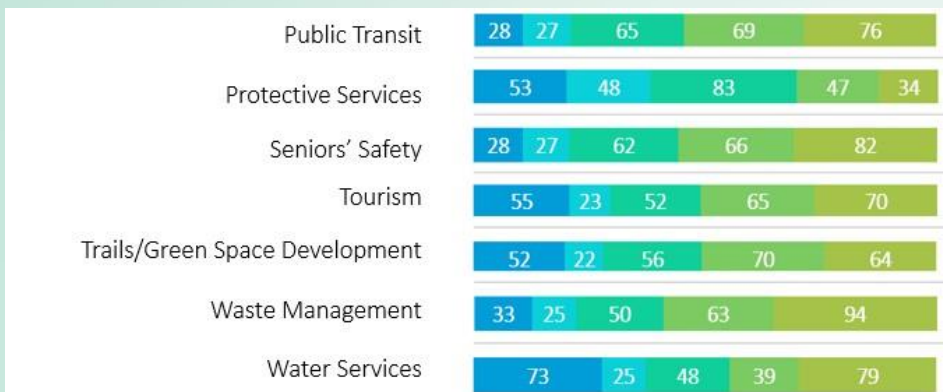


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## BUDGET SURVEY RESULTS



## BUDGET SURVEY RESULTS



## BASELINE APPROACH

<b>Baseline Revenue Breakdown</b>	
Taxes	12,544,300
Grants in lieu of taxes	2,861,500
Services provided to other gov't	20,000
Revenue from own sources – waste	800,000
Revenue from own sources – other	356,000
Transfers from other gov't	670,000
<b>Total Baseline Revenue</b>	<b>17,251,800</b>

Notes:

- No change to current tax rates
- Includes any commitments already made by Council



<b>Baseline Expenses Breakdown</b>		
General Government Services	3,984,200	27%
Protective Services	3,313,700	23%
Transportation Services	592,800	4%
Environmental Health Services	3,088,600	21%
Economic Development Services	111,000	1%
Tourism and Recreation	435,400	3%
Fiscal Services (Mandatory Contributions)	3,143,400	22%
Transfers from Reserves (already committed)	(152,700)	(1%)
<b>Total Baseline Expenses</b>	<b>14,516,500</b>	<b>100%</b>




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2024-25 Baseline Budget				
<b>Baseline Revenues</b>	17,251,800			
<b>Baseline Expenses</b>	14,516,500			
<b>Surplus Remaining</b>	2,735,300			

	Operating Reserve	Capital Reserve	Gas Tax Reserve	TOTAL
<b>Estimated balances at March 31, 2024</b>	7,674,000	2,521,400	3,273,200	13,468,600
<b>Commitments previously made</b>	(1,004,333) <sup>1</sup>	(557,113) <sup>2</sup>	(1,000,000) <sup>3</sup>	(2,561,446)
<b>Available Reserve Balance</b>	<b>6,669,667</b>	<b>1,964,287</b>	<b>2,273,200</b>	<b>10,907,154</b>

<sup>1</sup>5/6 rink contribution; Ingonish sidewalks; <sup>2</sup>Ingonish water extension; <sup>3</sup>Trails



## DECISION AREAS BY SURVEY AREA

### Active Living & Recreation

+20,000 Equipment loan (NEW)

+20,000 Multi-activity support program (NEW)



### Communication with Residents

+5,000 Communications resources (NEW)



## DECISION AREAS BY SURVEY AREA

### Community Supports

- +25,000 Low-income tax rebate program  
(LY 25,000 budgeted; 21,300 spent)
- +75,000 Property tax relief program  
(LY 70,000 LY budgeted; 74,300 spent)
- +275,000 Community grants  
(LY 250,000 budgeted; 264,760 spent)



## DECISION AREAS BY SURVEY AREA

### Community Development/Placemaking

- +50,000 Additional washroom facility
- +100,000 Village of Baddeck sidewalks
- +75,000 Waterfront Baddeck



### Economic Development

- +5,000 CB REN  
(proposed increased \$100k to \$105k)
- +0 Housing initiatives (LY \$100,000)



## DECISION AREAS BY SURVEY AREA

### Emergency Services

+41,807 VFD funding increase beyond inflation  
(proposed 10% total increase)

(LY 597,240; inflationary increase = 17,917)

+50,000 VFD equipment fund (LY 40,000 budgeted)



## DECISION AREAS BY SURVEY AREA



No additional proposed spending



## DECISION AREAS BY SURVEY AREA

### Tourism

- +100,000 placemaking  
(LY 50,000 budgeted; 77,700 spent)
- +100,000 tourism  
(LY 33,700 budgeted; 21,900 spent)
- +10,000 Cabot Trail 100 (NEW)



## DECISION AREAS BY SURVEY AREA

### Trails/Green Space Development

- +100,000 trails grants  
(LY 100,000 budgeted; 100,140 spent)



### Waste Management

- +25,000 hazardous household waste  
(30,000 spent in 2022-23)
- +125,000 F450 collections vehicle (NEW)



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**DECISION AREAS BY SURVEY AREA**

Trails/Green Space Development

+100,000 trails grants

(LY 100,000 budgeted; 100,140 spent)



Waste Management

+25,000 hazardous household waste

(30,000 spent in 2022-23)

+125,000 F450 collections vehicle (NEW)



**UPDATED FIVE YEAR CAPITAL PLAN**

CAPITAL PROJECT	TOTAL PROJECT COST	2024-25	2025-26	2026-27	2027-28	2028-29	ANTICIPATED FUNDING SOURCE(S)
Public Works - New C&D Cell	1,000,000		1,000,000				Operating Reserve
Public Works - Collections F450	125,000	125,000					General Operations
Public Works - Collections Sideloaders	700,000		350,000	350,000			General Operations
Public Works - Transfer Station Misc. Annual Capital Upgrades	375,000	75,000	75,000	75,000	75,000	75,000	General Operations
Public Works - Ingonish Water Line Extension	1,800,209	1,620,188	180,021	-			ICIP, Capital Reserve (SSGF)
Public Works - Ingonish Wastewater (+ Ingonish Sidewalks)	15,106,760		7,553,380	7,553,380			Debt, External Funding, Operating Reserve: Gas Tax
Tourism/Recreation - Trail Connection	1,000,000	500,000	500,000				Gas tax
Tourism/Recreation - Rink Facility Capital Contribution	333,333	333,333					General Operations, Operating Reserve
Public Works - New North Transfer Station (+ waterline extension)	5,000,000	1,000,000	4,000,000				Debt, Operating Reserve
	<b>\$ 25,440,302</b>	<b>\$ 3,653,521</b>	<b>\$ 13,658,401</b>	<b>\$ 7,978,380</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	





### CAPITAL PLAN UPDATE RESERVE IMPACTS

	Operating Reserve	Capital Reserve	Gas Tax Reserve	TOTAL
Available reserve balance	6,669,667	1,964,287	2,273,200	10,907,154
New C&D cell – 25/26	(1,000,000)	-	-	(1,000,000)
North Transfer Station – 25/26	(2,000,000)			(2,000,000)
Ingonish wastewater – 26/27			(2,000,000)	(2,000,000)
CCBF – 24/25 – 28/29			1,875,000	1,875,000
<b>Available Reserve Balance</b>	<b>3,669,667</b>	<b>1,964,287</b>	<b>2,148,200</b>	<b>7,782,154</b>

Excludes interest revenue earned on balances for simplicity

### CAPITAL PLAN UPDATE IMPACTS

North Transfer Station Borrowing		Ingonish Wastewater Borrowing	
Cost of borrowing	5.0%	Cost of borrowing	5.0%
Amortization (years)	15	Amortization (years)	15
Loan amount	3,000,000	Loan amount	5,555,000
Interest amount	1,252,567	Interest amount	2,319,336
Total payments	4,252,567	Total payments	7,874,336
<b>Annual debt payment</b>	<b>283,504</b>	<b>Annual debt payment</b>	<b>524,956</b>

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## DECISION AREAS - OTHER

+500,000 transfer to capital reserve re: future annual debt payments (North Transfer Station and Ingonish wastewater)

2024-25 Budget Adjustments	
Initial surplus	2,735,300
Proposed decision areas	1,201,807
<b>Surplus Remaining</b>	<b>1,533,493</b>
Transfer to capital reserve re: future debt payments	(500,000)
	<b>1,033,508</b>



## DECISION AREA – TAX RATES

Adjustment related to Service Exchange Agreement

	Current Rate	1.55% decrease (\$1.20/\$2.09)
Residential	\$1.22	(139,953)
Commercial	\$2.12	(27,491)
Less: Seasonal adjustment		1,098
Resource	\$1.22	(19,237)
<b>Revenue impact</b>		<b>(\$185,583)</b>



## DECISION AREA – TAX RATES

Further adjustment to Residential/Resource rate

	Current Rate	Approx 5% decrease \$1.15/\$2.09
Residential	\$1.22	(518,071)
Commercial	\$2.12	(25,098)
Less: Seasonal adjustment		1,002
Resource	\$1.22	(71,209)
Estimated GIL impact	mixed	(64,000)
<b>Revenue impact</b>		<b>(\$677,376)</b>

## DECISION AREAS - SUMMARY

2024-25 Budget Adjustments	
Initial surplus	2,735,300
Proposed decision areas	(1,201,807)
	1,533,493
Transfer to capital reserve re: future debt payments	(500,000)
	1,033,508
Potential tax rate reduction	(677,376)
<b>Remaining Surplus</b>	<b>356,132</b>

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*From last presentation: ASSESSMENT CONSIDERATIONS*

	2024	2023	Difference	% Change
<b>Residential (with cap)</b>	740,101,300	672,411,900	63,035,700	10.07%
<b>Commercial</b>	83,661,400	68,445,000	2,713,900	22.23%
<b>Less: Seasonal adjustment</b>	-3,341,173	-5,351,775	761,764	-37.57%
<b>Resource (with cap)</b>	101,727,200	98,500,300	3,507,900	3.28%
<b>Total assessment (with cap)</b>	<b>922,148,728</b>	<b>834,005,425</b>	<b>70,019,264</b>	<b>10.57%</b>

*From last presentation: ASSESSMENT CONSIDERATIONS*

<i>*with no tax rate change</i>	Current Rate	Incremental Revenue
<b>Residential</b>	\$1.22	825,811
<b>Commercial</b>	\$2.12	322,588
<b>Less: Seasonal adjustment</b>		42,625
<b>Resource</b>	\$1.22	39,367
<b>Additional 2024-25 property tax revenue</b>		<b>\$1,230,391</b>

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*From last presentation: ASSESSMENT CONSIDERATIONS*

	Current Rate	5% decrease (\$1.16/ \$2.01)	3% decrease (\$1.18/ \$2.06)	1% decrease (\$1.21/ \$2.10)	1% increase (\$1.23/ \$2.14)	2% increase (\$1.24/ \$2.16)	3% increase (\$1.26/ \$2.18)
<b>Residential</b>	\$1.22	(451,462)	(270,877)	(90,292)	90,292	180,585	270,877
<b>Commercial</b>	\$2.12	(88,681)	(53,209)	(17,736)	17,736	35,472	53,209
<b>Less: Seasonal adjustment</b>		3,542	2,125	708	(708)	(1,417)	(2,125)
<b>Resource</b>	\$1.22	(62,054)	(37,232)	(12,411)	12,411	24,821	37,232
<b>Revenue impact</b>		<b>(\$598,655)</b>	<b>(\$359,193)</b>	<b>(\$119,731)</b>	<b>\$119,731</b>	<b>\$239,462</b>	<b>\$359,193</b>

*From last presentation: SERVICE EXCHANGE AGREEMENT IMPACTS*

Budget impacts of renegotiated Service Exchange Agreement MOU:

- Previously not a recipient of the Municipal Financial Capacity Grant (“equalization”); remains unchanged
- Mandatory contribution for corrections absorbed by PNS; approximately \$131k annual savings
- Mandatory contribution for public housing losses absorbed by PNS; approximately \$55k annual savings
- Total annual savings = approx. \$186k

Councillor Patterson asked about the education contribution and where this is taken from and CFO Redden said it is under mandatory contributions.

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Councillor MacLeod asked about baseline expense, if the tourism proposed budget in that and CFO Redden said no, we will get into decision areas later.

Councillor MacNeil commented that the reserve is a healthy reserve right now, and CFO Redden said these are very healthy reserves, our current FCI's (Financial Conditions Index) are exceed what are considered healthy reserves, but it also can mean that perhaps we are not investing enough on capital and infrastructure. Also, \$13 million is a lot but everything we do is very expensive.

Councillor Longva asked for clarification on baseline expenses and CFO Redden said what is included in the baseline is what we're presently doing, plus an inflationary factor, again assuming the price of gas is going up, the price of utilities are going up, that is built into baseline, but in the slides, you will see all the decision areas listed to map with the survey.

CAO MacEachen added, the definition of baseline is if we continue doing what we we're doing in the past based on last year's budget as a base with a CPI increase or whatever percentage CFO Redden has used for an increase, but nothing new is in there. CFO Redden is starting with what it would be if we did nothing different and then these slides, you'll see there are some other things going on which the CFO took you through and they're based on changes like Mr. Coffin and Ms. Brett proposed.

CAO MacEachen said these are areas that we are asking for decisions and these decisions are based on the survey done so if you listen to what the residents have to say, you ultimately must decide which areas, and how much you are willing to spend on those areas.

Councillor Patterson discussed the Municipal Tax Exemption for Low Income and wondered if perhaps there should be an increase since people are really starting to feel the cost-of-living increases. CFO Redden said if we are considering changes based on cost-of-living we should perhaps look at it from a perspective that impacts everyone, not just low income, and in her opinion, that would be through the tax rate which would be a better way to address the cost-of-living concerns.

Deputy Warden spoke with North Highlands Nordic, and they are in need of a new groomer and will probably be putting an ask into Council for funding assistance for that.

CFO Redden went over the borrowing options and impacts from the slides above and recommend transferring \$500,000.00 into reserves and Council agreed.

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**DECISION AREAS BY SURVEY AREAS**

*Active Living and Recreation:*

- \$20,000 increase under the loan equipment program there is an increase of.
- Councillor MacLeod and Warden Morrison are in favour of the added \$20,000 for the loan equipment program and no other Councillors were opposed.
- \$20,000 Multi-Activity Sport Program.

*Municipal Administration Building:*

- Currently in the process of drafting an expression of interest to hire a consultant to provide options for a new building and location.
- There is money in the reserves for the building.

*Communication with Residents:*

- \$5,000.00 for new equipment and software for virtual meeting enhancements. Council suggested possibly investing more but will make that decision at a later meeting.

*Community Supports:*

- \$25,000.00 Low-income tax rebate.
- \$75,000.00 Property Tax Relief Program.
- \$275,000.00 recommended by CAO Redden and Council agreed. Last year it was budgeted for \$250,000.00 and the actual spend was about \$265,000.00.

*Community Development:*

- \$50,000.00 for additional washroom facility.
- \$100,000.00 for sidewalk contributions in the Village, no formal request has been made. Warden Morrison requested to table this until a later date.
- \$75,000.00 request for Waterfront Baddeck, exceeds the amount for municipal grants.

*Economic Development:*

- \$5,000.00 increase request, contribution going from \$100,000.00/year to \$105,000.00/year.

*Housing:*

- Council agreed that \$100,000.00 be reserved for housing focused initiatives.

*Emergency Services:*

- Fire Department funding has been increased by an inflationary factor in the past, CFO recommends instead to increasing the funding by 10% for an additional \$42,000.00.
- Recommended to work with our EMO to get the word out to fire departments that there is a \$50,000.00 municipal fund for equipment that they can apply for.

**Budget Meeting Day Two**  
March 11, 2024

*Tourism:*

- \$100,000.00 for Tourism Programs.
- \$100,000.00 for Placemaking.
- \$10,000.00 for Cabot Trail 100, over the next 8 years.

*Trails:*

- \$100,000.00 for trail grants, Council agreed to this amount.

*Waste Management:*

- \$25,000.00 for Household hazardous waste, a needed service. Potential for a small building at our locations to house these materials for residents then considerations need to be made for transporting it to other locations for proper disposal.
- \$125,000.00 for Collections vehicle replacement (F450).
- \$1,000,000.00 estimated for a possible new C&D replacement cell in 2025-2026.
- New North Transfer Station now has an estimated cost of \$5,000,000.00 because a new waterline would need to be installed at that location. A benefit of a waterline there would mean a waterline for the White Point lots which could help with housing issues.

*Tax Rate:*

- A potential 5% decrease overall was recommended, from \$1.22 to \$1.15 for residential and \$2.12 to \$2.09 for commercial, however there are still amounts to confirm before finalizing.

Councillor MacLeod mentioned that because the cost of providing services to residents are high and getting higher, we should be cautious about lowering the tax rate. Once tax rates are lowered, it may make it more difficult to raise them again in the future.

Motion to Adjourn by Councillor MacLeod at 12:48pm.