

Draft Operating & Capital Budget 2022/2023

Special Council
May 10, 2022

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May 10, 2022
Item: 3.1
Authorization: E. Wentzell





2022/23 Budget Overview

Operating Budget

Revenue \$ 35,616,300

Expenses \$ 35,604,600

Surplus \$ 11,700

*Capital Budget & CCBF Investment \$8,897,500
(borrowing \$0)*

Overview

Proposed Tax Rate 2022/23 (per \$100 of assessment)

- Residential \$0.81*
- Commercial \$1.957*
- Commercial Seasonal \$1.468*

Sewer Rates*

- Global rate: \$0.43 per \$100 assessment
- Hebbville rate: \$.25 per \$100 assessment

Street Light Rates – based on account balances

Hydrant rates – adjusted to recover actual costs \$1.459 per \$100 of assessment

**No rate increase from previous year*

Overview – Impact of Tax Rate

- Impact on residential property assessed at \$100,000
81 cents \$ 810.00 Property Tax
- Existing service standards are maintained.
- Initiatives that are important to Council and our residents to help achieve our mission as outlined in Council's strategic plan.

Key Themes & Successes



Success Stories

- Making Life Affordable
- Protecting the Environment
- Building the Local Economy
- Investing in Our Community
- COVID-19 response

*“In the Community, For the Community,
By the Community”*

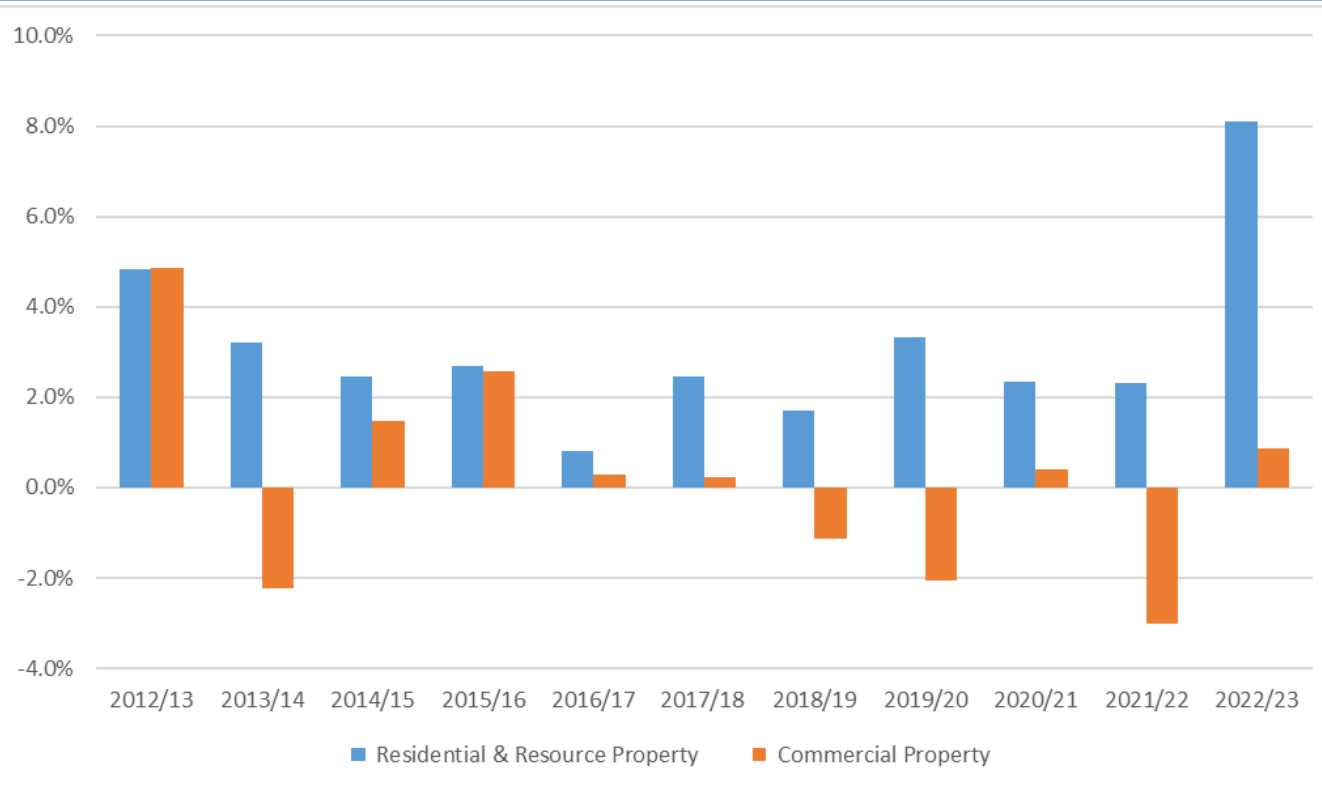
Assessment Trends & Issues



Assessment Trends

- 2022 annual assessments based on market value as of January 1, 2021 (1 year prior)
- Capture capital improvements and new construction through building permit process
- Largely based on sales data
- Assessment trends tend to be longer term and slow in developing
- Future impacts are for the most part identifiable

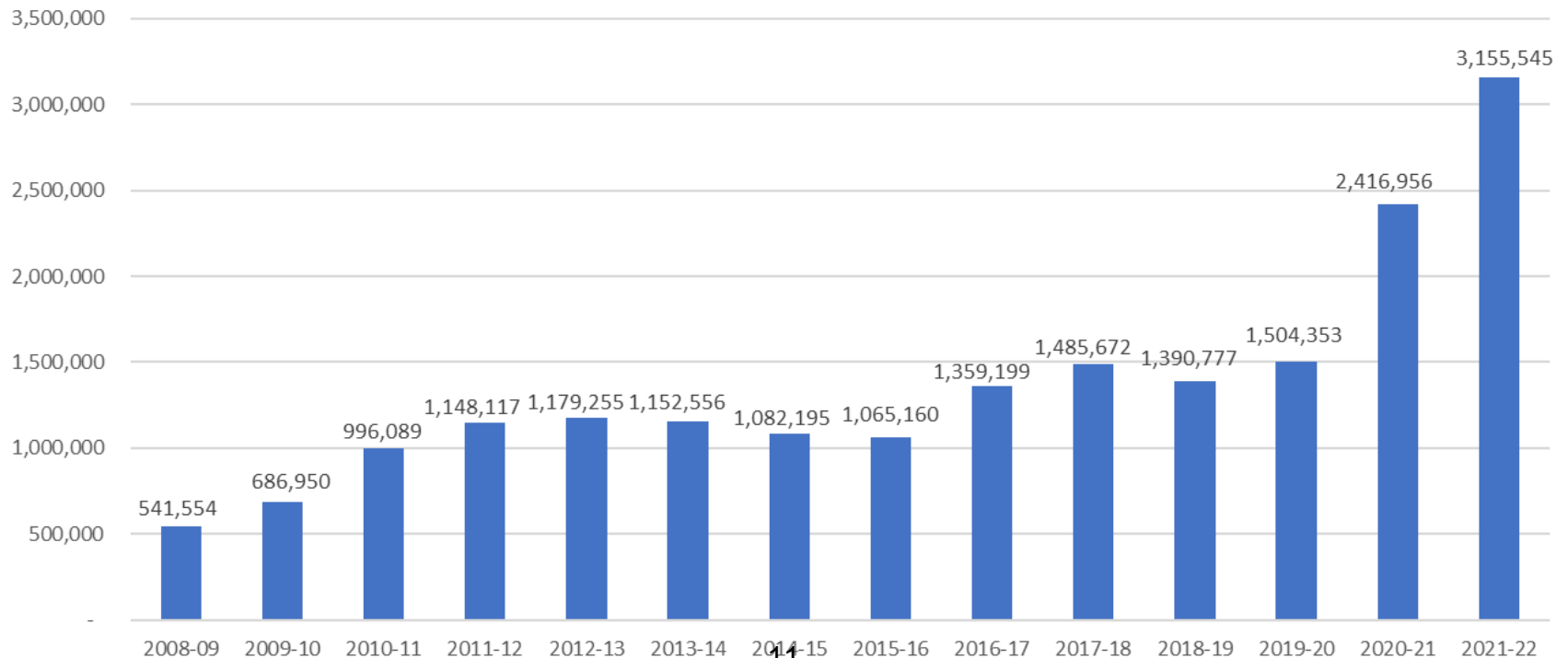
Assessment Trends



	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Residential	2,066,962,900	2,140,202,300	2,198,982,200	2,265,978,000	2,286,237,100	2,345,838,700	2,388,913,900	2,472,637,100	2,532,090,500	2,594,982,600	2,814,397,200
Commercial	132,825,100	129,850,100	131,769,500	135,165,200	135,538,200	135,859,400	134,342,800	131,595,800	132,135,500	128,145,300	129,274,200
Resource	117,428,600	118,759,900	118,715,900	117,516,300	117,463,800	120,497,200	121,726,200	125,617,800	129,880,400	131,274,300	142,807,600
	2,317,216,600	2,388,812,300	2,449,467,600	2,518,659,500	2,539,239,100	2,602,195,300	2,644,982,900	2,729,850,700	2,794,106,400	2,854,402,200	3,086,479,000
	5.1%	3.1%	2.5%	2.8%	0.8%	2.5%	1.6%	3.2%	2.4%	2.2%	8.1%

Deed Transfer Tax

- Deed Transfer Tax Revenue continues to rise
- Rate of 1.25% of the sale value unchanged since July of 2010



Budget Highlights



Budget Highlights

- No Tax Rate Increase
- Positive results on the Financial Condition Index
 - Preliminary results - exceed threshold on 12 of 13 indicators
- Debt free and no borrowing for Capital Projects

Protecting the Environment

Water, Wastewater and Environmental Protection Projects

- LaHave River Straight Pipe Replacement Project
- Cookville Wastewater Treatment Plant upgrades

Flood Mitigation & Planning

- MODL 2040
- Flood-line Mapping: 100% grant funded

Protecting the Environment

- Climate Change Emergency
- Corporate target – reduce greenhouse gas emissions by 40% by 2030
 - 100 KW Solar Array
 - Petite Riviere Watershed Flood Mitigation
 - Electric Vehicle Charging Strategy
 - Tree planting
 - No Mow May

Making Life Affordable

- Maintain Tax Rates
- Debt Free in 2021
- Support for Residents
 - Property Tax Rebate Program
 - Positive Recreation Opportunities for Kids (ProKids)
- Clean Energy Financing Program Expansion

Investing in our Community

- Anti-racism and inclusion
- Open Space Strategic Plan
- Fire Services Recruitment & Retention
- Accessibility
- Community Grants

Building the Local Economy

- Internet
- Rural Roads - \$1.4M
- Osprey Village
- Tourism
- Community Hub

In the Community For the Community By the Community

- Park maintenance for year-round access and park infrastructure improvements
- Upgrades to existing parks and trails

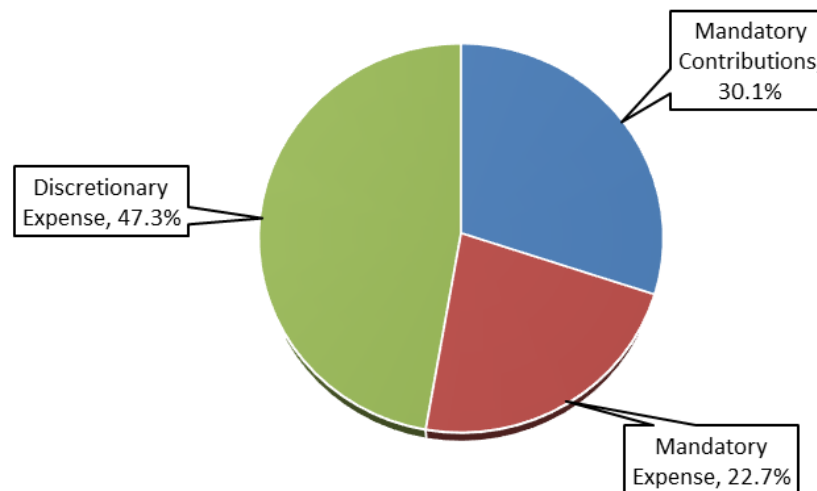
Budget Details



Provincial and Other Mandatory Expenses

Mandatory Expenses = 52.7%

Discretionary vs Mandatory Budget



Recreation,
Planning,
Building,
CCBF
Investments

Education,
Assessment
Corrections,
Public
Housing,
Libraries

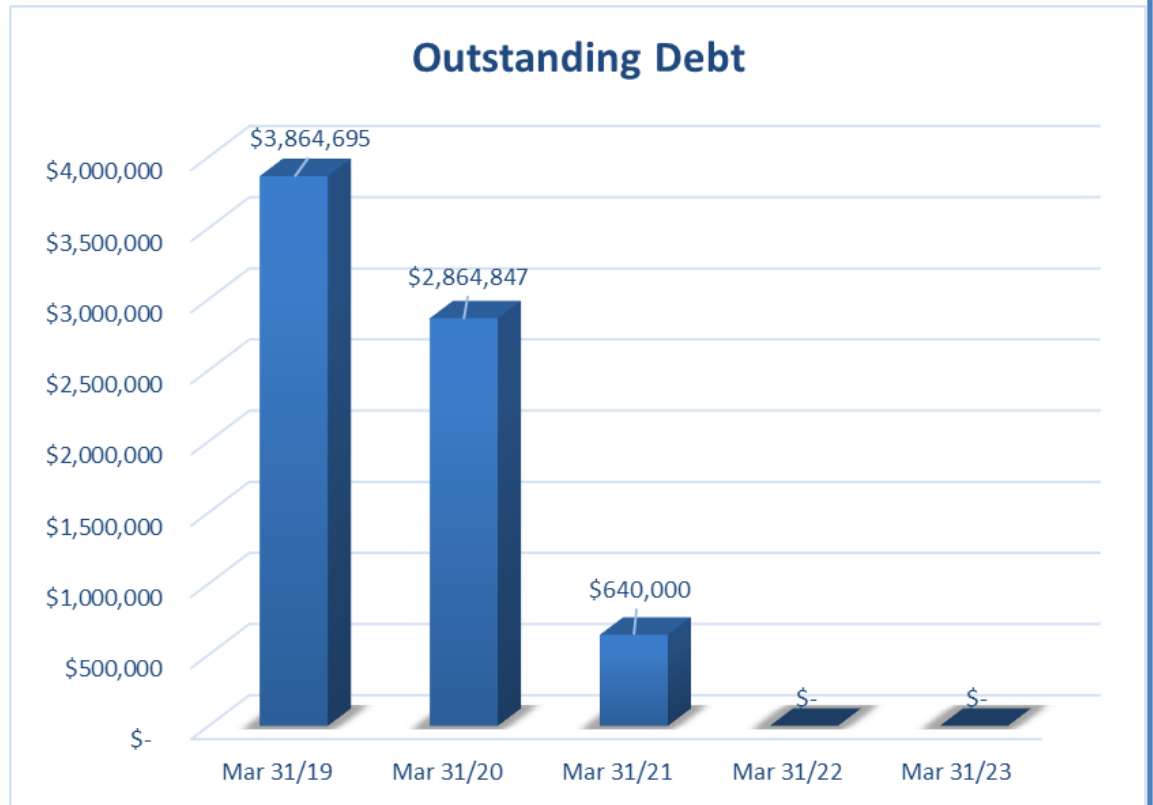
Policing,
Roads, Waste
Collection

Debt Repayment = \$0

Debt Statement

MODL is Debt free

Plan to use reserves to
fund future projects



Operating Budget Summary

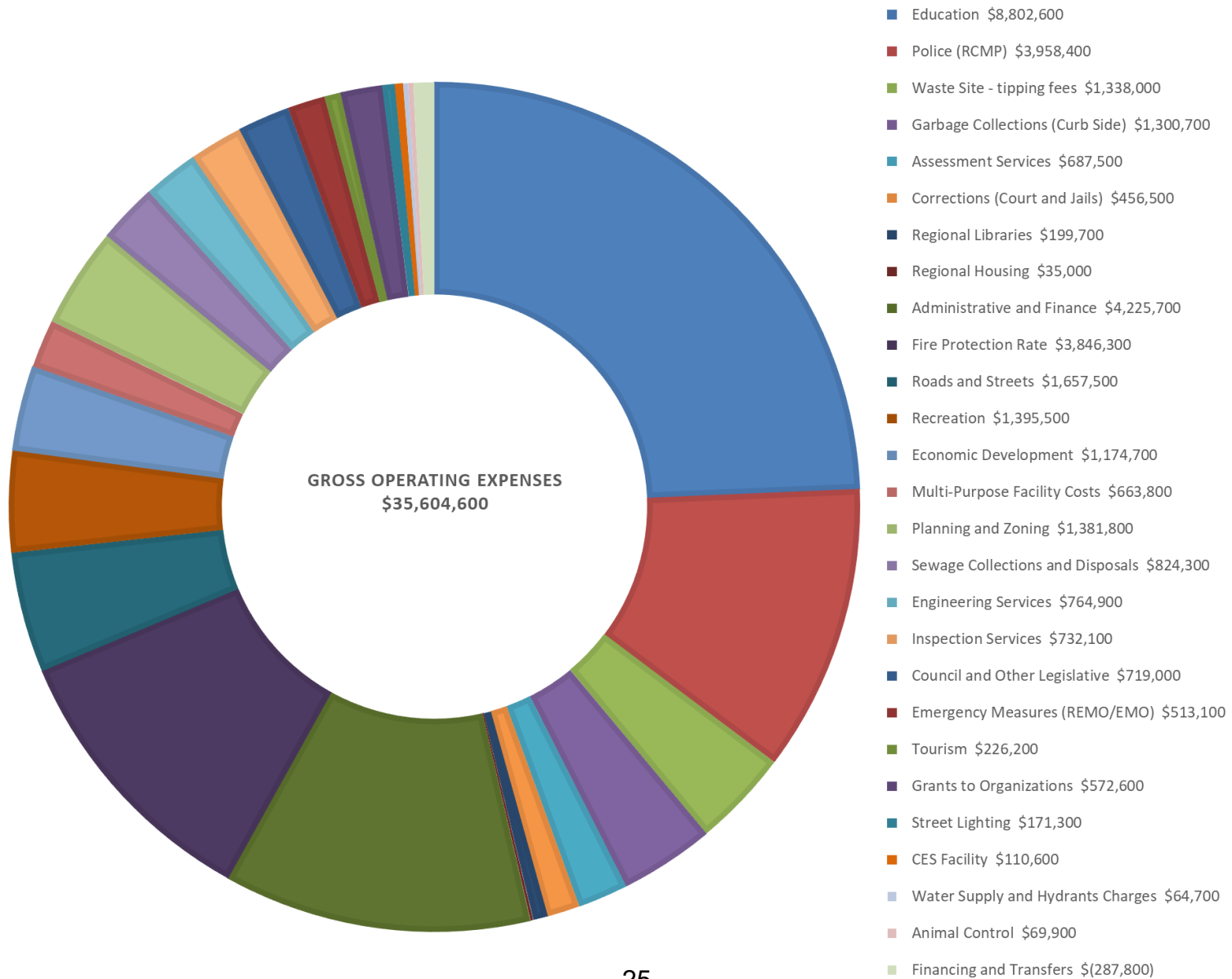
	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget	% Change over Prior Year
Gross Expenditures (after reserve transfers)	\$ 34,134,022	\$ 32,577,400	\$ 33,045,194	\$ 34,659,200	\$ 945,400	\$ 35,604,600	9.29%
Non-Tax Revenue	2,850,168	1,488,600	1,763,625	1,613,600	348,500	1,962,100	31.81%
Net Expenditures	\$ 31,283,854	\$ 31,088,800	\$ 31,281,569	\$ 33,045,600	\$ 596,900	\$ 33,642,500	8.21%
Tax Revenue	31,283,855	31,121,600	32,466,900	33,645,200	9,000	33,654,200	8.14%
Surplus (Deficit)	\$ 0	\$ 32,800	\$ 1,185,331	\$ 599,600	\$ (587,900)	\$ 11,700	

Proposed Tax Rate 2022/23

- Residential : \$ 0.81 per \$100 of assessment
- Commercial: \$ 1.957 per \$100 of assessment
- Commercial- Seasonal: \$ 1.468 per \$100 of assessment

Mandatory Expenditures

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Education	8,002,151	8,143,605	8,401,600	8,597,300	8,802,600
Assessment	688,246	698,022	704,500	695,400	687,500
Corrections (Jails, Courts)	435,528	433,536	431,800	434,800	456,500
Housing	7,953	51,535	35,000	32,100	35,000
Library	159,715	159,715	158,300	158,400	199,700
RCMP	3,226,212	3,258,260	3,344,000	3,509,000	3,920,000
Total	12,519,805	12,744,673	13,075,200	13,427,000	14,101,300
% Change	1.73%	1.80%	2.59%	2.69%	5.02%



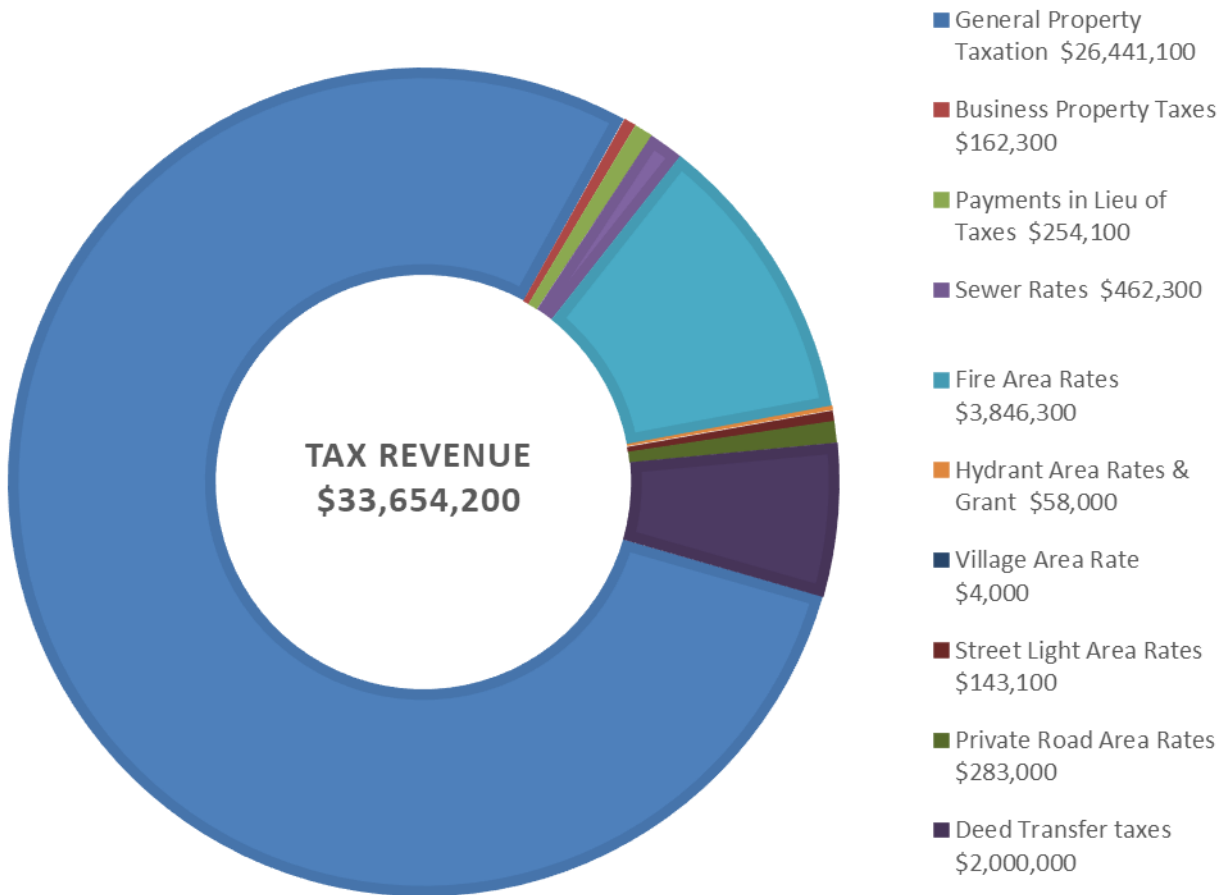
Operating Expenses - Summary

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
Expenditures						
General Government Services						
Council and Other Legislative	\$ 409,473	\$ 553,400	\$ 547,694	\$ 719,000	\$ -	\$ 719,000
Administrative and Finance	2,858,439	4,221,700	4,183,000	3,967,500	258,200	4,225,700
Grants to Organizations	378,479	448,900	609,400	501,500	71,100	572,600
Assessment Services	704,451	695,400	695,400	687,500	-	687,500
	4,350,843	5,919,400	6,035,494	5,875,500	329,300	6,204,800
Protective Services						
Police	3,374,921	3,563,800	3,565,600	3,958,400	-	3,958,400
Corrections and Other Law Enforcement	431,801	434,800	434,800	456,500	-	456,500
Water Supply and Hydrant Charges	62,978	64,700	64,700	64,700	-	64,700
Fire Protection Rate	3,437,239	3,538,500	3,538,500	3,846,300	-	3,846,300
Emergency Measures (REMO/EMO) & Fire Services	466,244	510,400	500,900	513,100	-	513,100
Inspection Services	407,721	530,200	531,000	553,600	178,500	732,100
Other Protective Services	52,077	59,000	59,000	69,900	-	69,900
	8,232,981	8,701,400	8,694,500	9,462,500	178,500	9,641,000
Transportation Services						
Engineering Services	452,212	713,600	713,600	764,900	-	764,900
Roads and Streets	2,440,354	1,600,100	1,220,800	1,648,900	8,600	1,657,500
Street Lighting	145,978	152,000	152,000	171,300	-	171,300
CES Facility	64,881	102,600	102,600	110,600	-	110,600
	3,103,425	2,568,300	2,189,000	2,695,700	8,600	2,704,300
Environmental Health Services						
Sewage Collections and Disposals	612,498	643,400	643,400	752,100	72,200	824,300
Garbage Collections	1,094,204	1,185,450	1,185,450	1,300,700	-	1,300,700
Waste Site	1,265,524	1,303,000	1,303,000	1,338,000	-	1,338,000
	2,972,226	3,131,850	3,131,850	3,390,800	72,200	3,463,000

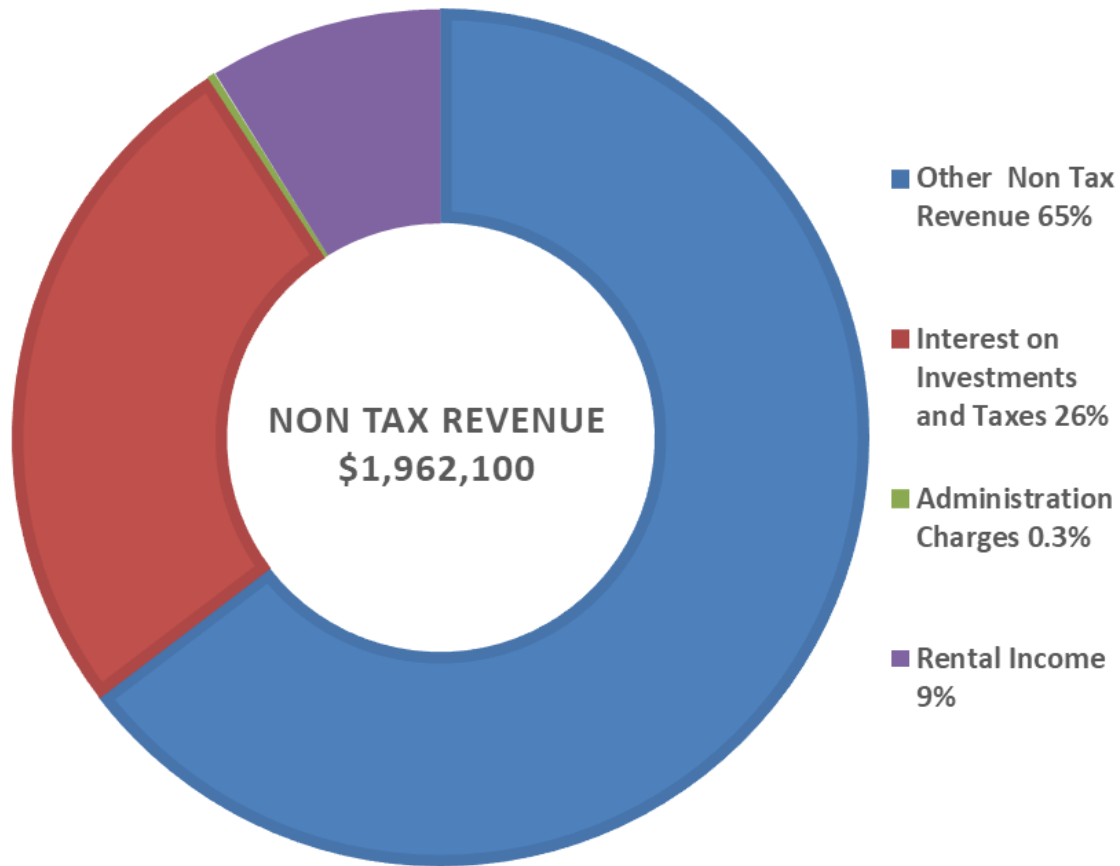
Operating Expenses - Summary

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
Expenditures						
Public Health						
Regional Housing	29,148	35,000	32,100	35,000	-	35,000
Environmental Planning and Zoning						
Planning and Zoning	589,356	777,400	772,700	847,500	534,300	1,381,800
Community and Economic Development	599,572	1,946,300	1,911,800	1,079,700	95,000	1,174,700
	1,188,928	2,723,700	2,684,500	1,927,200	629,300	2,556,500
Recreation, Culture & Tourism						
Recreation	937,238	1,300,350	1,287,350	1,318,000	77,500	1,395,500
Active Transportation	-	560,000	-	-	-	-
Tourism	83,085	109,500	101,500	226,200	-	226,200
Multi-Purpose Facility	916,562	866,600	866,600	663,800	-	663,800
Regional Libraries	158,314	158,400	158,400	199,700	-	199,700
	2,095,199	2,994,850	2,413,850	2,407,700	77,500	2,485,200
Education	8,401,602	8,597,300	8,597,300	8,802,600	-	8,802,600
Debt, Financing and Transfers	3,759,670	(2,094,400)	(733,400)	62,200	(350,000)	(287,800)
Total Expenditures	34,134,022	32,577,400	33,045,194	34,659,200	945,400	35,604,600
Revenue						
Tax Revenue	31,283,855	31,121,600	32,466,900	33,645,200	9,000	33,654,200
Non Tax Revenue	2,850,168	1,488,600	1,763,625	1,613,600	348,500	1,962,100
Total Revenue	34,134,022	32,610,200	34,230,525	35,258,800	357,500	35,616,300
Surplus (Deficit)	\$ 0	\$ 2732,800	\$ 1,185,331	\$ 599,600	\$ (587,900)	\$ 11,700

Revenue - Tax Revenue



Revenue – Non-Tax Revenue



REMO
Services,
Recreation
Programs,
Licenses &
Permits, Tax
Sale Fees,
Grants, etc.

Area Rates

Approved Sewer Rates

- Global Rate \$0.43 (*2021/22 - Rate \$0.43*)
- Hebbville \$0.25 (*2021/22 - Rate \$0.25*)

Approved Fire Hydrant Rates

- \$0.1459 (*2021/22 – Rate - \$0.1684*)

Hebbville Village Commission

- \$10 flat fee (*2021/22 – Rate - \$10*)

Area Rates

Street Light Rates

	Rates per \$100 of assessment		Flat Rates per Property
Riverport	\$0.025	Barss Corner	\$ 49.02
Dayspring	\$0.065	Vogler's Cove, Broad Cove, Cherry Hill	\$ 44.21
New Germany	\$0.045	Chelsea	\$ 86.43
Catidian Place	\$0.010	Pine Grove	\$ 50.83
Pine Haven Subd.	\$0.036	Oakhill Acres	\$ 32.39
		Little Tancook	\$ 31.82
		Whitley and Jenny	\$ 30.23
		Westside Drive	\$120.91

5-Year Financial Strategy

Operating Budget Projections

Municipality of the District of Lunenburg 5- Year Operating Budget

	ACTUAL	BUDGET	FORECAST	DRAFT	Projected →				
		<u>Current</u>	<u>Forecast</u>	<u>BUDGET</u>	<u>Projected</u>				
<i>Description</i>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Revenue Sources									
Residential property tax	\$20,488,345	\$20,990,000	\$21,012,700	\$22,750,000	\$24,342,500	\$25,559,625	\$26,837,606	\$27,374,358	\$27,921,846
Commercial property tax	2,540,198	2,418,500	2,471,500	\$2,480,400	2,505,204	2,530,256	2,555,559	2,581,114	2,606,925
Other taxes	4,569,148	3,950,000	5,193,100	\$4,323,400	4,366,634	4,410,300	4,454,403	4,498,947	4,543,937
Fire Protection	3,482,292	3,538,500	3,538,500	\$3,846,300	3,923,226	4,001,691	4,081,724	4,163,359	4,246,626
Transfers from other govts	1,699,259	224,200	469,400	\$441,400	445,814	450,272	454,775	459,323	463,916
Other revenue sources	1,354,780	1,489,000	1,545,325	\$1,774,800	1,757,052	1,739,481	1,756,876	1,774,445	1,792,190
	\$34,134,022	\$32,610,200	\$34,230,525	\$35,616,300	\$37,340,430	\$38,691,626	\$40,140,944	\$40,851,546	\$41,575,439
Expenditures									
Discretionary Expenditures	\$12,928,624	\$15,508,550	\$15,556,244	\$17,253,100	\$17,518,088	\$17,821,270	\$18,129,606	\$18,443,179	\$18,762,069
CCBF Investment	1,942,823	2,708,400	1,770,400	1,259,900	489,900	615,900	465,900	465,900	472,500
Mandatory Expenditures									
Mandatory Contributions	9,725,316	9,920,900	9,918,000	10,181,300	10,909,388	11,602,916	12,140,143	12,382,946	12,630,605
Other Mandatory Expenditures	6,052,202	6,548,950	6,548,950	7,198,100	7,402,468	7,612,736	7,829,075	8,051,664	8,280,685
Deficit from prior year	0	0	0	0	0	0	0	0	0
Debt servicing	2,224,847	640,000	640,000	0	0	0	0	0	0
Reserves	1,260,210	-2,749,400	-1,707,800	-287,800	895,100	975,100	1,459,100	1,419,100	1,379,100
	19,262,575	14,360,450	15,399,150	17,091,600	19,206,956	20,190,752	21,428,318	21,853,710	22,290,389
	\$34,134,023	\$32,577,400	\$32,725,794	\$35,604,600	\$37,214,944	\$38,627,921	\$40,023,824	\$40,762,789	\$41,524,959
Surplus/(Deficit)	(\$0)	\$32,800	\$1,504,731	\$11,700	\$125,486	\$63,704	\$117,119	\$88,758	\$50,480

Operating Reserves

Municipality of the District of Lunenburg Reserves Budget and 5-Year Financial Plan

	2022-23			2023-24		2024-25	2025-26	2026-27
	Opening Balance Forecast 31-Mar-22	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-23	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets
OPERATING RESERVES								
Public Open Space	184,337	60,000	244,337	60,000	60,000	60,000	60,000	60,000
Surveying Common Land	17,202	-	17,202	-	-	-	-	-
NS Transit Grant *	43,863	-	43,863	-	-	-	-	-
Election	50,000	50,000	100,000	50,000	(150,000)	50,000	50,000	50,000
General Operations	10,918,882	(1,690,007)	9,228,875	(5,783,292)	60,000	(1,197,667)	(1,620,340)	(1,620,340)
Sewer payback	-	-	-	-	140,030	140,030	210,030	210,030
PACE Loans	(103,737)	(100,000)	(203,737)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
PACE Loan Payments	7,000	20,000	27,000	30,000	40,000	50,000	60,000	60,000
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-	-
Sewer Depreciation Reserve - Restricted	1,897,826	175,000	2,072,826	(1,225,000)	175,000	(300,000)	(325,000)	(325,000)
Depreciation Reserve - General Operations	1,585,044	(13,517)	1,571,527	770,000	665,000	215,000	325,000	325,000
LaHave River Sewer Solutions - Loan Payments	-	179,868	179,868	179,868	179,868	171,896	171,896	171,896
Employee Contingency - Pension/Hospital (\$200,000)	324,310	(50,000)	274,310	(50,000)	(50,000)	(50,000)	-	-
Sustainability/Climate Change Reserve	-	-	-	-	-	-	-	-
CES Building Reserve	169,270	25,000	194,270	25,000	25,000	25,000	25,000	25,000
Roads	274,400	25,000	299,400	25,000	25,000	25,000	25,000	25,000
SNSMR Grant	42,000	-	42,000	-	-	-	-	-
Indian Path	833	-	833	-	-	-	-	-
Hirtle's Beach	2,638	-	2,638	-	-	-	-	-
Recreation Parks - Pinegrove	491,018	-	491,018	-	-	-	-	-
Safe Restart	46,813	-	46,813	-	-	-	-	-
Pro Kids	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
TOTAL OPERATING RESERVES	15,978,693	(1,318,656)	14,660,037	(6,018,424)	1,069,898	(910,741)	(1,118,414)	(1,118,414)
			BALANCE	8,641,612	9,711,510	8,800,769	7,682,355	7,682,355

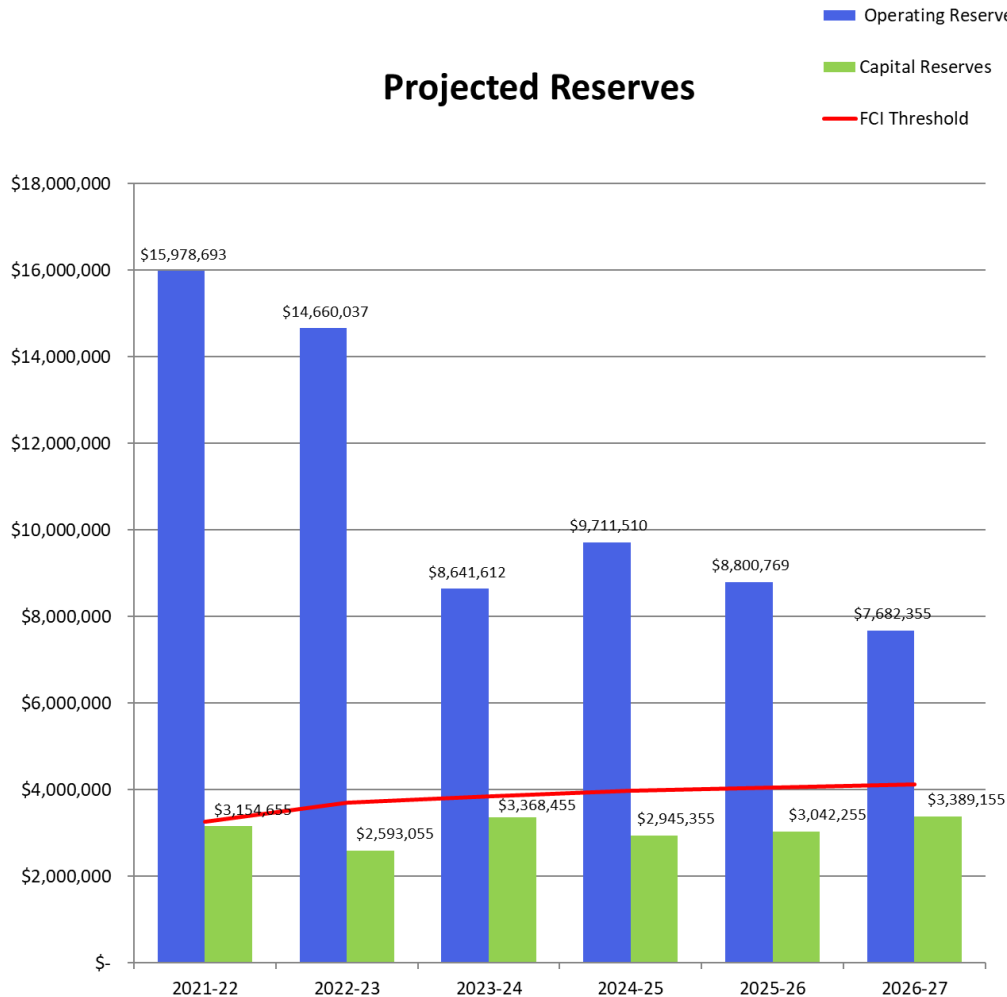
Capital Reserves

Municipality of the District of Lunenburg Reserves Budget and 5-Year Financial Plan

		2022-23		2023-24	2024-25	2025-26	2026-27
	Opening Balance Forecast 31-Mar-22	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-23	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets
CAPITAL RESERVES							
Lift Station Replacement	537	-	537	-	-	-	-
Land Development - Saw Pit Wharf	6,276	-	6,276	-	-	-	-
District Special - Site Closure *	833,389	-	833,389	-	-	-	-
Land Sales - Osprey Village	77,508	-	77,508	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	17,274	165,000	182,274	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-
CCBF Revenue	1,340,302	(636,600)	703,702	575,400	(553,100)	96,900	146,900
CCBF Revenue -- Public Transit earmarked *	236,921	-	236,921	-	-	-	-
CCBF Revenue - ISP earmarked *	-	-	-	-	-	-	-
Open Space	375,701	(125,000)	250,701	-	(70,000)	-	-
Sewer Capital Reserve - User Connect Fees	31,812	-	31,812	-	-	-	-
Aerated Carts	690	-	690	-	-	-	-
Sherbrooke Reserve	200,000	-	200,000	-	-	(200,000)	-
General Capital Reserve	28,000	-	28,000	-	-	-	-
Interest Estimate			35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL RESERVES	3,154,655	(596,600)	2,593,055	775,400	(423,100)	96,900	346,900
			BALANCE	3,368,455	2,945,355	3,042,255	3,389,155

Reserves

Projected Reserves



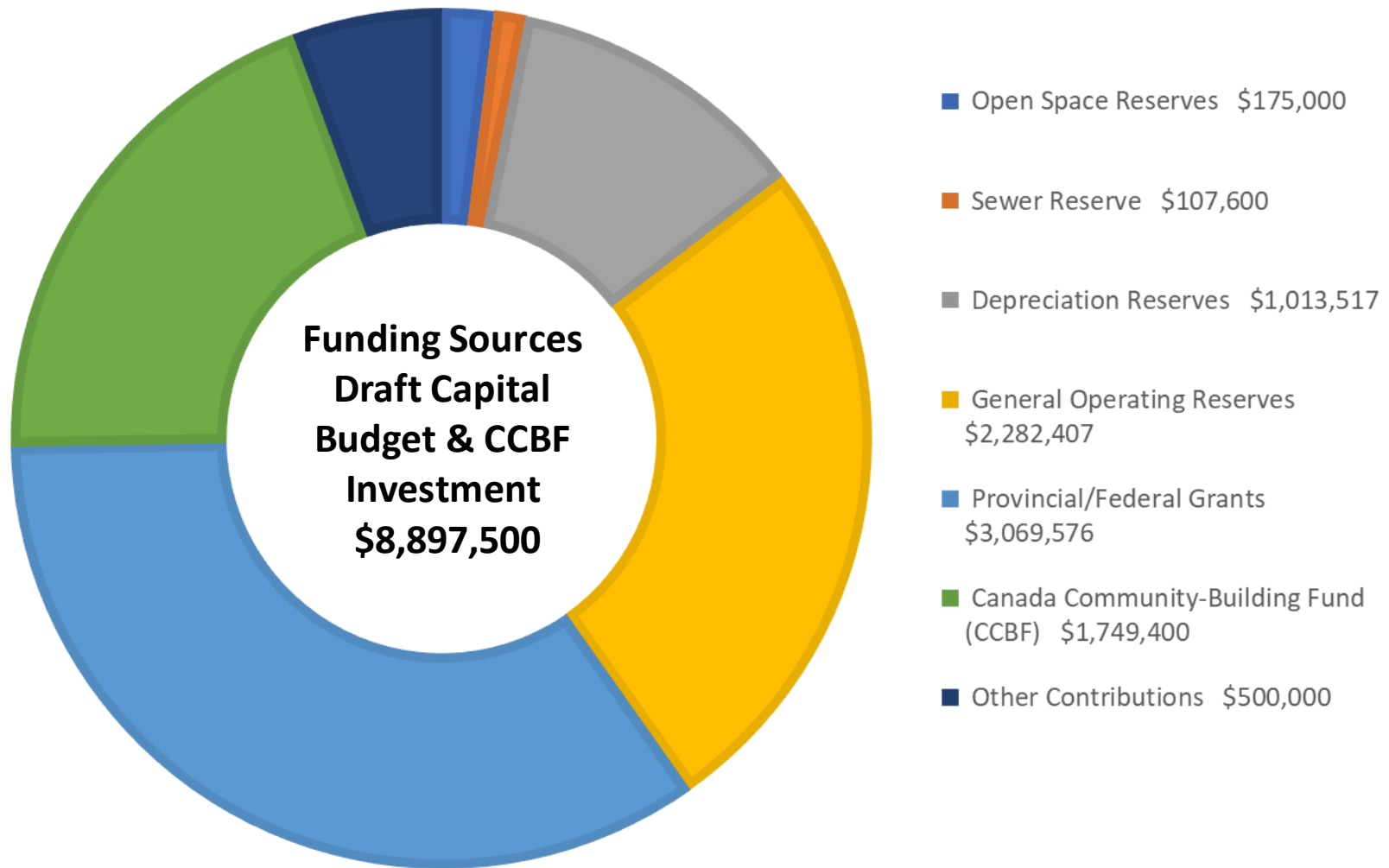
The FCI Threshold (red line) is a measure to determine whether the Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future needs.

This indicator provides the value of funds set aside for planned future needs, to smooth expenses or for unexpected expenses.

It is calculated by dividing the total operating reserve fund balance (dark blue column) by the total operating expenditures.

The risk threshold is 10%. The graph indicates that the Municipal Operating Reserves continue to be within this threshold throughout the Projected 5-Year Financial plan.

Capital Budget & CCBF Investment



Corporate Infrastructure Projects

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027 +
Corporate Infrastructure & Accessibility Projects									
Facilities									
Accessibility Legislation Placeholder	2022-01	-		250,000	250,000	250,000	250,000	250,000	
MARC Dugout Upgrades	2022-02	-		10,000	10,000				
MARC Facility & Energy Assessment	2022-03	-	16,000	75,000					
MARC Facility Renewal		-				50,000	800,000		
Municipal Services Building Final Costs	2021-01	150,000	140,000	500,000	-	-	-		
Water Craft Storage		-		-	20,000				
Vehicles									
Engineering Dept Vehicle (EV) -2021/22 Bldg Insp	2021-02	80,000	-		80,000	-	-		
Bldg Insp Vehicle Replacements (EV) (4)			155,100	-	100,000		100,000		
Rec - Float Trailer	2021-03	15,000	5,400						
Rec Vehicle Carry Over (2007 Mazda replacement) + Crew	2021-04	40,000	42,000			80,000	80,000		
WWTP Van & Truck replacements (EV)				-	-	80,000	80,000		
Rec Tractor	2022-04			50,000					
Other									
Tax Bill Portal	2022-05			15,000					
Subtotal Corporate Infrastructure & Accessibility Projects		285,000	358,500	900,000	460,000	460,000	1,310,000	250,000	-

Climate Change Mitigation & Adaptation Projects

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027 +
Climate Change Mitigation & Adaptation Projects									
Green/Climate Change Projects	2022-10			50,000	95,000	500,000	500,000	500,000	
Petite Riviere Watershed Flood Mitigation	2021-10	146,000	50,000	100,000	100,000	-	-		
Public Transit Projects					125,000	100,000	-		
Solar Panels - Municipal Building	2021-11	280,000	-	400,000					
Solar Panels - New Germany WWTP (incl PS's)					175,000				
Solar Panels - Conquerall Bank WWTP					150,000				
Solar Panels - Cookville WWTP (incl PS's)					300,000				
Solar Panels - CES Building						150,000			
EV Chargers Study & Installation	2022-11			25,000					
Subtotal Climate Change Mitigation & Adaptation Projects		426,000	50,000	575,000	945,000	750,000	500,000	500,000	-

Economic Development Projects

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027 +
Economic Development Projects									
Internet	2021-20	1,500,000	1,500,000	700,000	180,000	-	-		
Osprey Village Community Hub Complex	2021-21	150,000	93,000	50,000					6,000,000
Osprey Village Extension of Champlain - to Lot 9 (new 21-1)	2021-22	100,000	100,000	-		700,000			
Beautification - Osprey Village					50,000				
Wayfinding (Directional/Visual Signage to MODL Assets)									
	2021-23	145,000	46,000	225,000	125,000	125,000	125,000	-	
Subtotal Economic Development Projects		1,895,000	1,739,000	975,000	355,000	825,000	125,000	-	

Trail Development Projects

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027 +
Trail Development Projects									
Annual contribution to Trail Groups	2021-30	59,900	59,900	59,900	59,900	65,900	65,900	65,900	
Art on the Trail	2021-31	11,000	3,000	15,000	18,000	20,000	22,000	24,000	
Osprey Village AT Connection	2021-32	-	7,300	169,000	9,566,900				
Indian Falls Trail upgrade & extension	2021-33	50,000	35,000	90,000	60,000				
MARC existing Trail Upgrade	2021-34	25,000	3,300	21,700	-				
MARC Trail Connect	2021-35	20,000	200	19,800	-				
NG Trail Bridge carry over	2021-36	55,500	259,800	-	-				
Osprey Village Trail Connector	2021-37	27,000	10,000	250,000					
Subtotal Trail Development Projects		248,400	378,500	625,400	9,704,800	85,900	87,900	89,900	-

Parks & Open Space Projects

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027 +
Parks & Open Space Projects									
Future Land Purchases	2021-40	50,000	-	50,000	50,000	50,000	50,000	50,000	
Accessibility Plan envelope	2022-40			100,000					
Accessibility Plan Improve Rec Assets, beaches etc	2022-41	-		150,000	175,000	175,000	175,000	75,000	
Oakland Beach Conservation Area	2021-41	90,000	46,400	15,000					
Park Roads - Hirtle's Beach	2021-42	22,000	15,800						
- Indian Falls	2021-43	30,000	24,000						
- Sand Dollar Park	2022-42			6,000					
- Wile's Lake	2022-43			24,000					
- Miller Point						70,000			
Regional Recreation	2021-44	15,000							
River Ridge Phase 5	2021-45	276,000	148,100	100,000					
Riverport Community Project		-				40,000			
Sawpit Park	2021-46	15,000	6,400	29,000					
Sherbrooke Lake Park		-					500,000	600,000	
Wharf Upgrades - Rose Bay		-					175,000		
- Sawpit		-					175,000		
Wile's Lake Park	2021-47	20,000	5,000						
Masons/Oxners Beach									
Firebrook Falls - Trails				-		40,000	50,000		
Active Living Park	2022-44			500,000	100,000	100,000	100,000	100,000	
Subtotal Parks & Open Space Projects		518,000	245,700	974,000	325,000	475,000	1,225,000	825,000	-

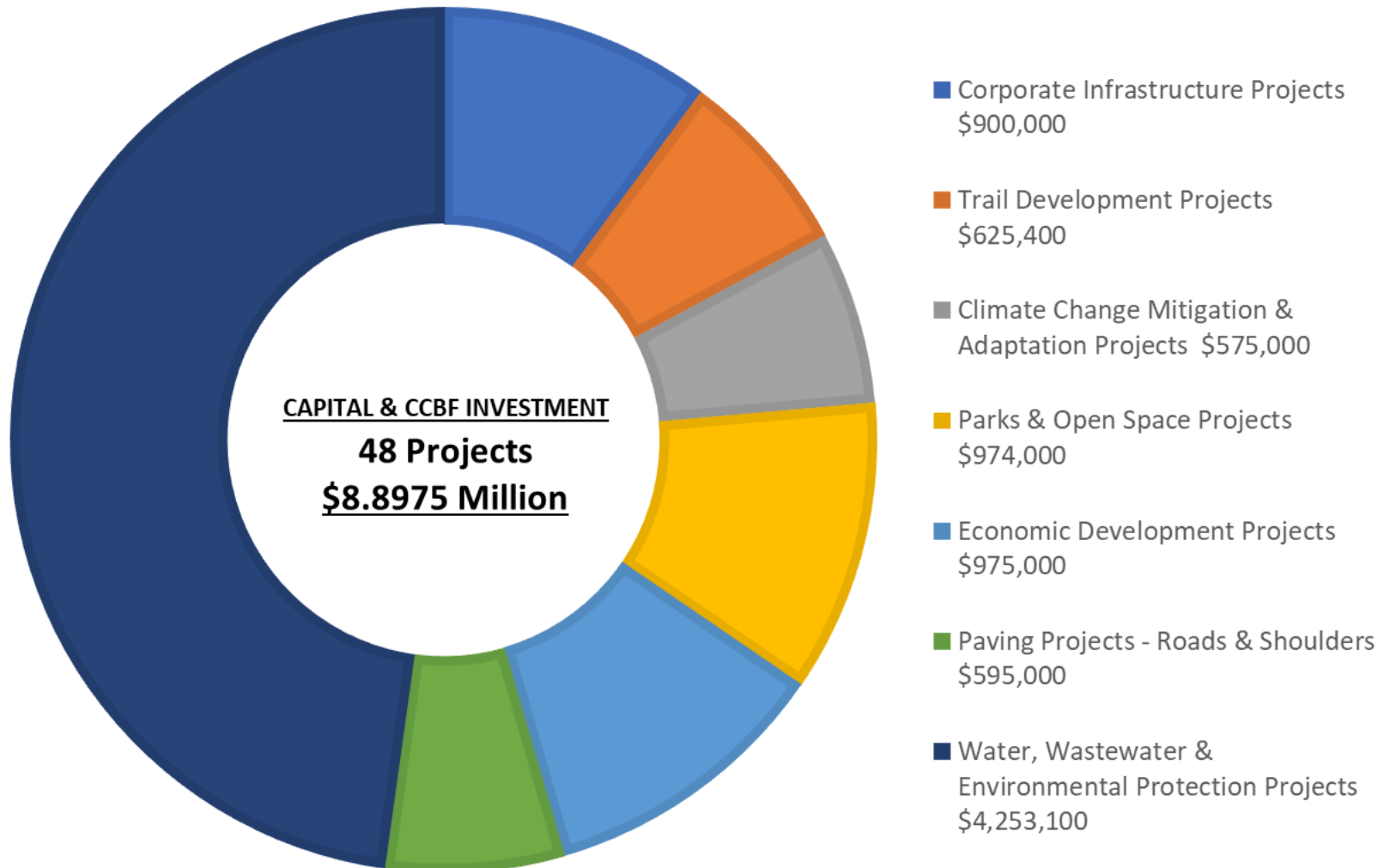
Paving Projects – Roads & Shoulders

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027 +
<i>Paving Projects - Roads & Shoulders</i>									
AT Paved Shoulders	2021-50	560,000	-	-		300,000	150,000	150,000	
AT Plan - Osprey Village	2022-50			50,000					
J Class Roads (NSTIR paving Partnership) - carry over unused 2021-22	2021-51	528,000	148,700	500,000	250,000	250,000	250,000	250,000	
<i>Municipal Roads Paving</i>									
Billie Lane Upgrades	2021-52	320,000	-						
Harold Whynot Craig Chandler	2021-53	900,000	750,200	25,000					
Homestead Estates Paving									1,044,000
Jessie Lane Upgrade									750,000
Speed Radar Signs - post mounted	2021-54	10,000	7,100	20,000					
<i>Curbs & Sidewalks</i>									
Nathan Cirillo/Pinegrove						40,000	800,000		
<i>Subtotal Paving Projects - Roads & Shoulders</i>		2,318,000	906,000	595,000	250,000	590,000	1,200,000	400,000	1,794,000

Water, Wastewater, & Environmental Protection Projects

5 Year Capital Investment and Canada Community-Building Fund Plan		Current	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5
	Project #	Budget 2021/22	Actual 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Water, Wastewater & Environmental Protection Projects								
Centre School Assessments, Bldg Demo & Soil Remediation							100,000	2,000,000
Centre Jail Site				-				
Garden Lots Sewer/Water Solution	2021-60	15,000	2,400	-			-	
Green Compost Carts	2021-61	35,000	35,000	60,000	50,000	50,000	50,000	50,000
LaHave River Straight Pipe	2021-62	2,575,300	2,051,800	2,183,000	-	-	-	
Osprey Village Water Tower	2021-63	150,000	20,000	150,000	3,700,000			
Riverport School	2021-64	50,000	95,600	50,000				
WWTP Conquerall Bank Scada	2021-67	26,000	28,800					
WWTP Cookville Membrane Replacement							350,000	
WWTP Cookville Equipment Replacement	2022-60			50,000	100,000			
WWTP Cookville Plant Expansion	2022-61			500,000	9,000,000			
WWTP Cookville Press	2022-62			1,000,000				
WWTP Cookville I&I	2022-63		6,100	45,000				
WWTP Cookville Inlet Filter	2022-64		-	20,000				
WWTP Cookville Scada	2021-68	17,600	17,500					
WWTP Hebbville Pump Stns - Assess & Design	2021-65	20,000	2,600	40,000		-	1,400,000	
WWTP NG Automatic Wasting Valves	2022-65			25,000				
WWTP NG Equipment Replacement	2021-66	105,000	60,000	50,100				
WWTP NG Inflow & Infiltration Mitigation		-	-		800,000			
WWTP NG Plant Upgrades							125,000	2,000,000
WWTP NG Pump Stn 6 Electrical Upgrade	2022-66			60,000				
Water Resiliency/Dry Wells	2022-67			20,000	50,000			
Subtotal Water, Wastewater, Environmental Protection Projects		2,993,900	2,319,800	4,253,100	13,700,000	50,000	2,025,000	4,050,000

Capital Budget & CCBF Investment



Strategic Priorities

Council's Vision

The Municipality will maximize opportunities for social and economic development while retaining an attractive, sustainable and secure environment for the enjoyment of residents and visitors. Through responsible and professional leadership and in partnership with others, the Municipality will strive to improve the quality of life for all residents living and working in the larger community.

Economic Development

Rural Internet Project
Wayfinding Strategy
Osprey Village Development

Sound Finances

5-Year Financial Strategy:
Debt-Free 2021

Invest in Infrastructure

LaHave River Straight Pipes
Expand Recreation Infrastructure

Improve Community Services

Fire Services Recruitment & Retention
Accessibility Plan

Forward-Looking Administration

Drought Response
Anti-Racism
Lyme Disease

Sustainable Planning

Climate Emergency Response
MODL 2040: Municipal-Wide Planning

Summary

- ✓ Tax rates remain constant
- ✓ Strategic Priorities addressed
- ✓ Operational priorities are funded
- ✓ Responsive to our residents needs

Collaborative Effort

Finance Committee: M. Greek (Chair);

All Municipal Councillors

Strategic Management Team: T. MacEwan; A. Dumaresq; E. Wentzell; B. Schurman; J. Merrill; S. Pace; D. Waters, A. Veinot; A. Whynot-Lohnes; S. Kucharski

Finance Department: E. Wentzell; A. Veinot; R. Hiltz

Motions

- *That Municipal Council approve the 2022/23 Strategic Priorities as presented*
- *That Municipal Council approve the 2022/23 Operating Budget in the amount of \$35,604,600*
- *That Municipal Council approve the 2022/23 Residential Tax Rate of \$0.81 per \$100 of assessment;*
- *That Municipal Council approve the 2022/23 Commercial Tax Rate of \$1.957 per \$100 of assessment;*
- *That Municipal Council approve the 2022/23 Seasonal Commercial Tax Rate at \$ 1.468 per \$100 of assessment;*

Motions

- *That Municipal Council approve the 2022/23 Capital Budget & Canada Community Building Fund Investment in the amount of \$8,897,500 and the 5-Year Capital Plan;*
- *That Municipal Council approve the 2022/23 Reserves Transfers including interest as noted in the 5-Year Financial Plan.*
- *That Municipal Council approve the 2022/23 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission*