

# **Draft Operating & Capital Budget 2021/2022**

Special Council

May 11, 2021





# 2021/22 Budget Overview

## *Operating Budget*

Revenue    \$ 32,610,200

Expenses   \$ 32,577,400

Surplus    \$        32,800

*Capital Budget & Gas Tax Investment \$8,853,300  
(borrowing \$0)*

# Overview

## Proposed Tax Rate 2021/22 (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 \$1.684 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.

# COVID-19 Response

- MODL Council committed to responding to the needs of residents
- Online payment options for building and development permits
- Continuation of Community Facilities Fund
- Expanding low-income exemption to allow late applications

# Key Themes & Successes



# Success Stories

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

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



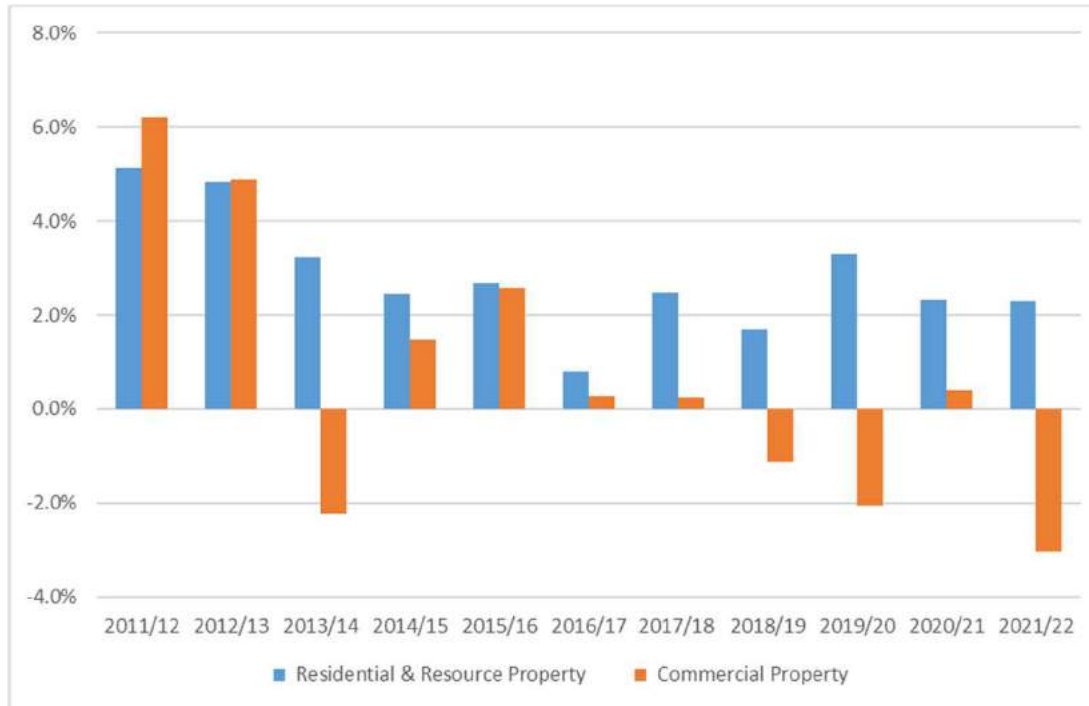
# Assessment Trends & Issues



# Assessment Trends

- 2021 annual assessments based on market value as of January 1, 2020 (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

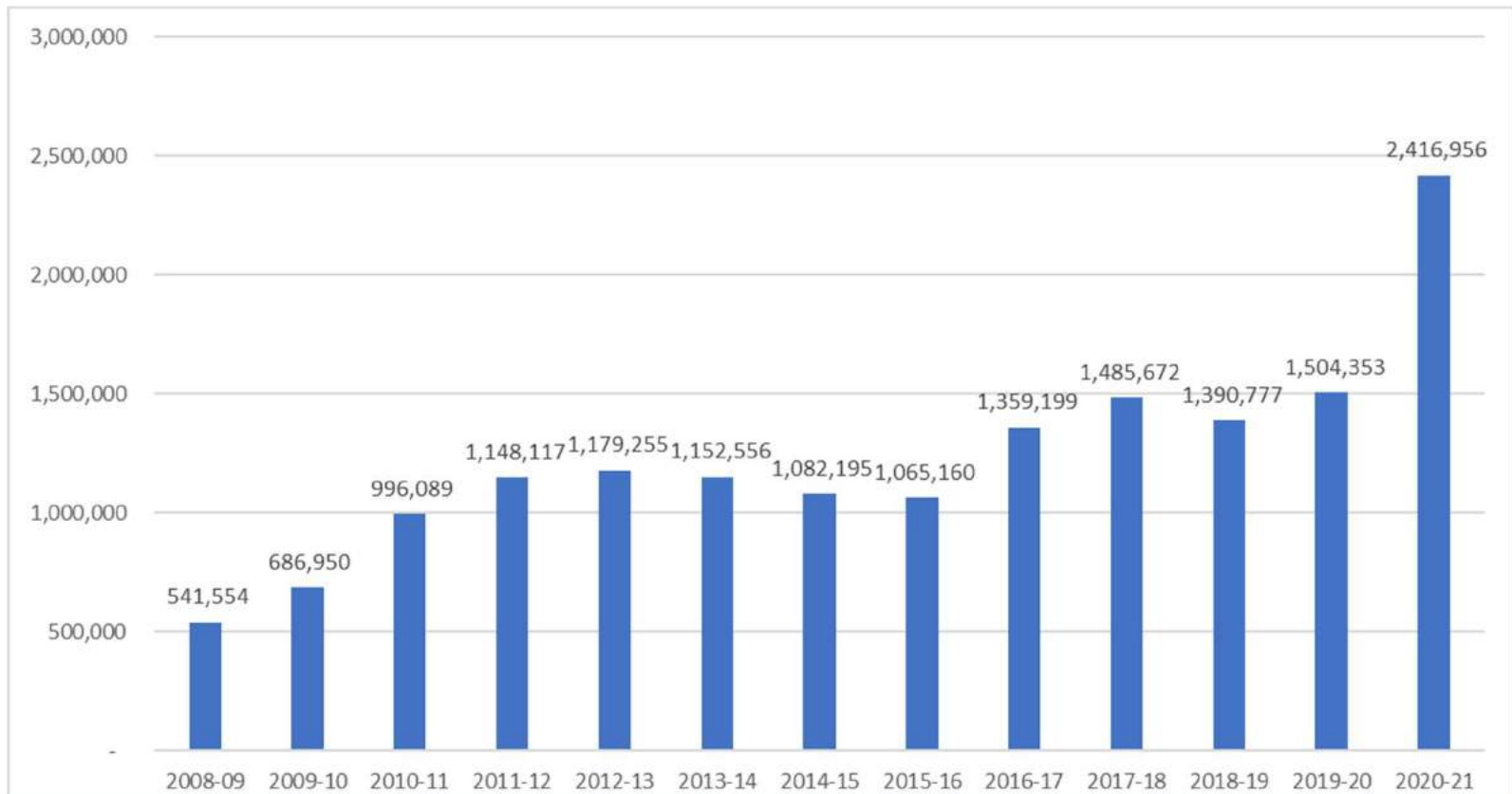
# Assessment Trends



Assessment Roll Summary											
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Residential	1,963,525,800	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
Commercial	126,655,800	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
Resource	114,446,900	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
	2,204,628,500	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

# 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; Commercial Rate Reduction of 2012/13 remains (\$0.10)
- Positive results on the Financial Condition Index
  - Preliminary results - exceed threshold on 12 of 13 indicators
- Municipality will be debt free by October 2021
- COVID-19 response continue Communities Facilities Fund

# Protecting the Environment

- LaHave River Straight Pipe Replacement Project
- Garden Lots
- Clean up of Abandoned Schools
- Flood Mitigation
- Climate Change Emergency
- Sherbrooke Lake Water Quality
- Conservation Area Development

# 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



# Investing in our Community

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

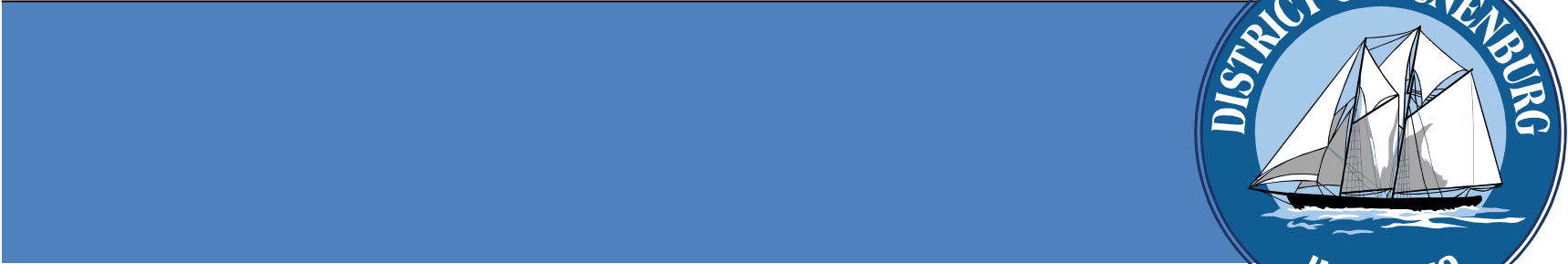
# Building the Local Economy

- Internet - \$1.5 M
- Rural Roads - \$1.758M
- Osprey Village
- Tourism
- Community hub feasibility

# In the Community For the Community By the Community

- Expand Park maintenance for year-round access
- Oakland Beach access
- Upgrades to existing parks and trails

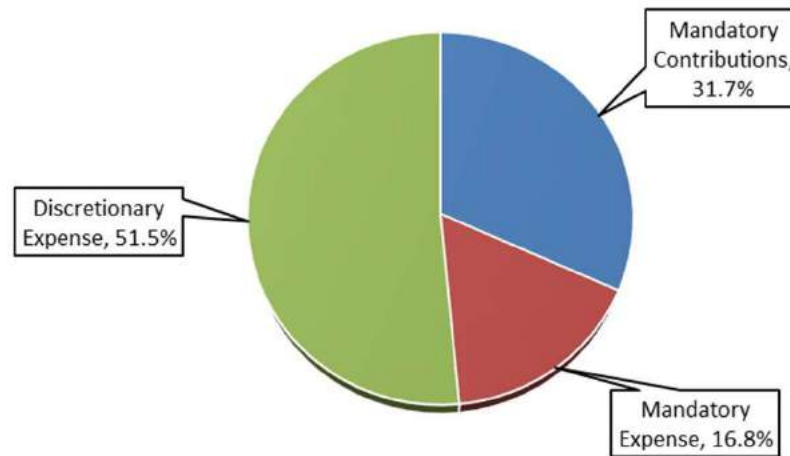
# Budget Details



# Provincial and Other Mandatory Expenses

48.5% of the budget net expenditures

Discretionary vs Mandatory Budget

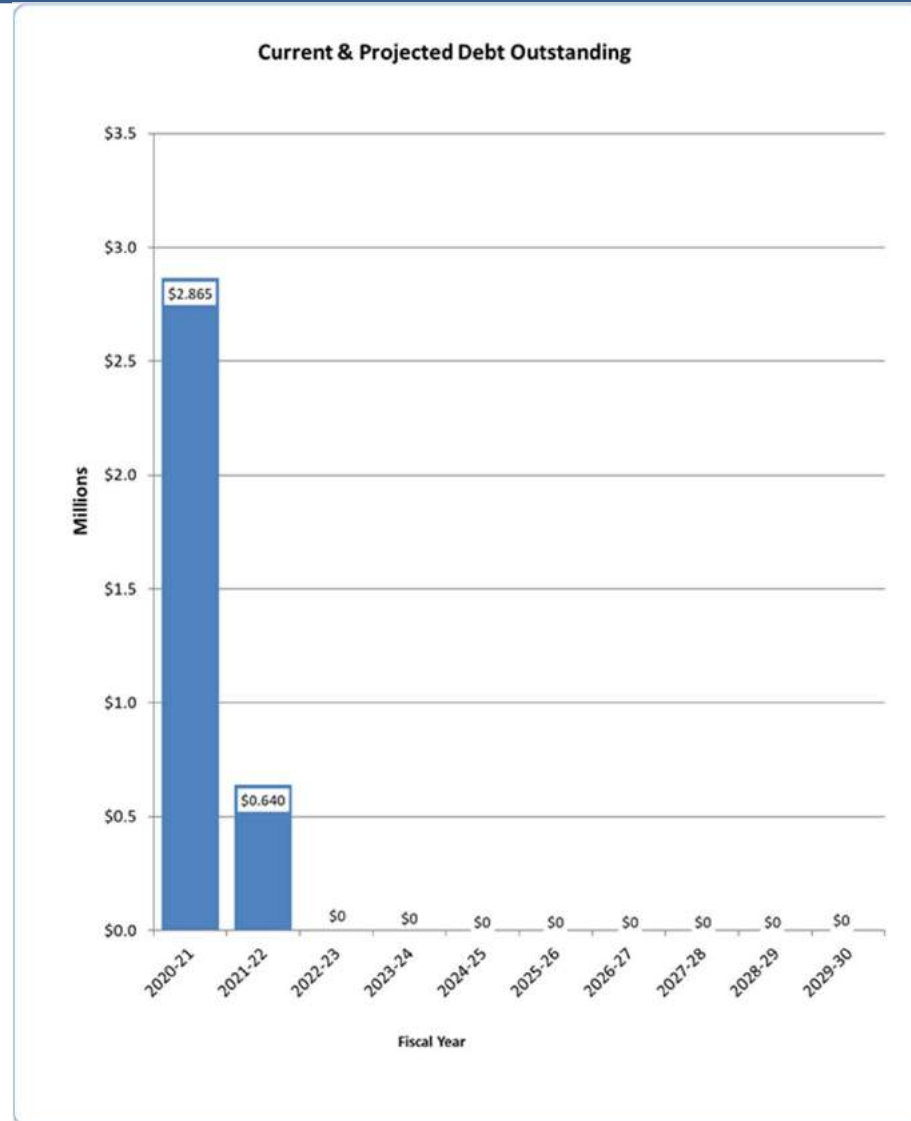


Recreation,  
Planning,  
Building,  
Gas Tax  
Investments

Education,  
Assessment  
Corrections,  
Public  
Housing,  
Libraries

Policing,  
Roads, Waste  
Collection,  
Debt Servicing

# Debt Repayment



# Operating Budget Summary

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget	% Change over Prior Year
Gross Expenditures (after reserve transfers)	\$ 31,176,000	\$ 31,947,800	\$ 32,135,300	\$ 442,100	\$ 32,577,400	4.50%
Non-Tax Revenue	1,483,200	2,715,850	1,485,600	3,000	1,488,600	0.36%
Net Expenditures	\$ 29,692,800	\$ 29,231,950	\$ 30,649,700	\$ 439,100	\$ 31,088,800	4.70%
Tax Revenue	29,692,800	31,259,800	31,110,800	10,800	31,121,600	4.81%
Surplus (Deficit)	\$ -	\$ 2,027,850	\$ 461,100	\$ (428,300)	\$ 32,800	

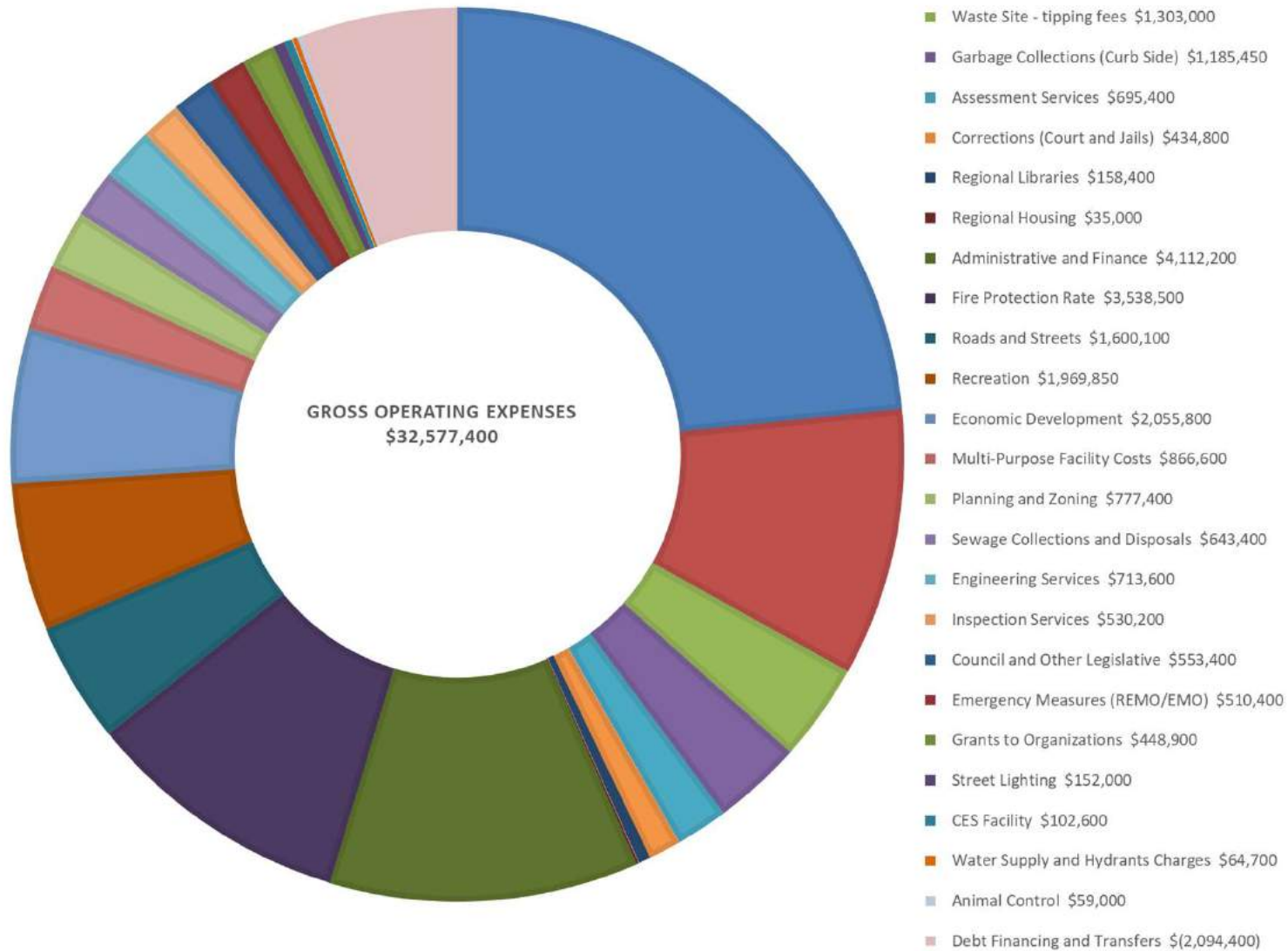
- Proposed Tax Rate 2021/22
  - Residential : \$ 0.81 per \$100 of assessment
  - Commercial: \$ 1.957 per \$100 of assessment
  - Commercial- Seasonal: \$ 1.468 per \$100 of assessment

# Mandatory Expenditures

	<b>2017/18 Actual</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Forecast</b>	<b>2021/22 Budget</b>
Education	7,810,561	8,002,151	8,143,605	8,401,600	8,597,300
Assessment	680,693	688,246	698,022	704,500	695,400
Corrections (Jails, Courts)	436,267	435,528	433,536	431,800	434,800
Housing	30,261	7,953	51,535	35,000	35,000
Library	159,715	159,715	159,715	158,300	158,400
RCMP	3,189,621	3,226,212	3,258,260	3,344,000	3,510,000
Total	12,307,118	12,519,805	12,744,673	13,075,200	13,430,900
% Change	1.48%	1.73%	1.80%	2.59%	2.72%



# Where the Money Goes



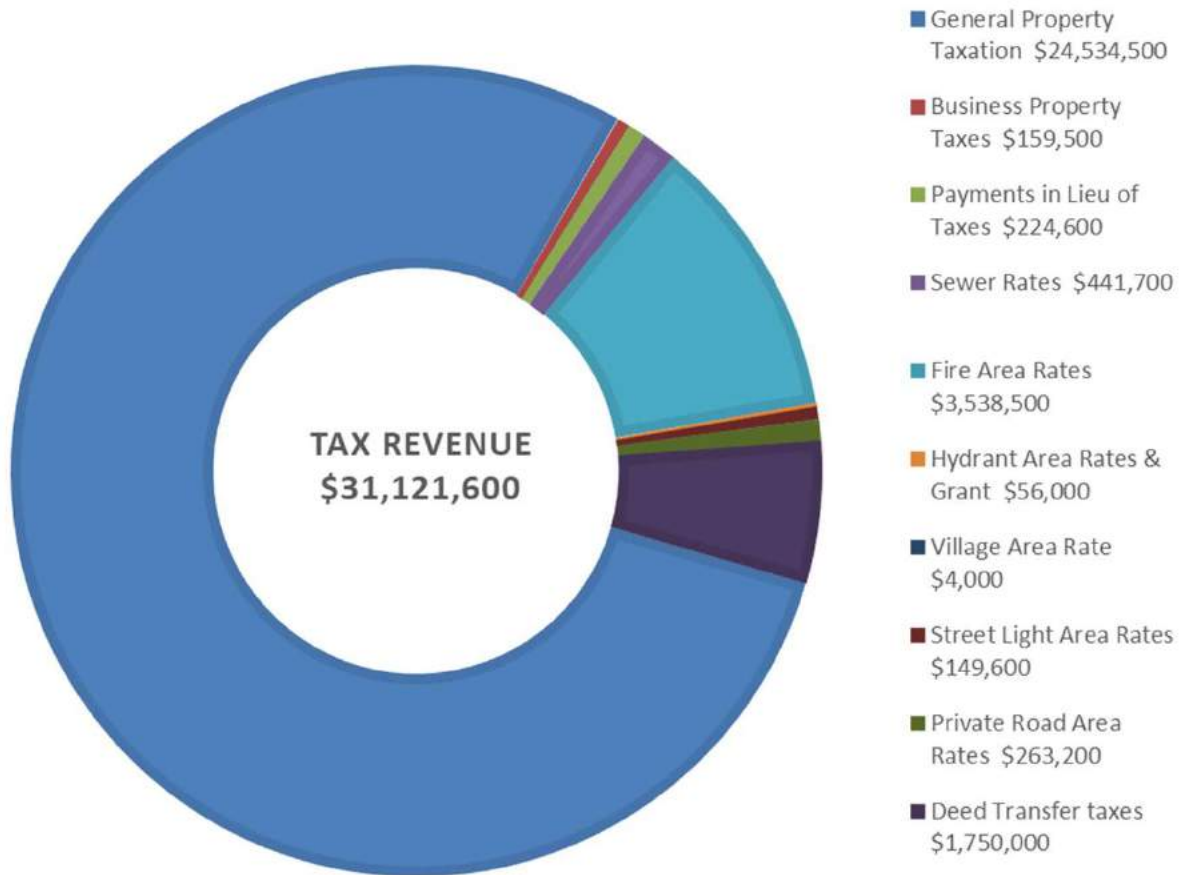
# Operating Expenses - Summary

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
<b>Expenditures</b>					
<b>General Government Services</b>					
Council and Other Legislative	\$ 453,700	\$ 453,700	\$ 553,400	\$ -	\$ 553,400
Administrative and Finance	4,049,100	4,010,200	3,988,300	123,900	4,112,200
Grants to Organizations	525,600	472,250	435,100	13,800	448,900
Assessment Services	704,500	704,500	695,400	-	695,400
	<b>5,732,900</b>	<b>5,640,650</b>	<b>5,672,200</b>	<b>137,700</b>	<b>5,809,900</b>
<b>Protective Services</b>					
Police	3,399,000	3,399,000	3,563,800	-	3,563,800
Corrections and Other Law Enforcement	431,800	431,800	434,800	-	434,800
Water Supply and Hydrant Charges	58,700	63,700	64,700	-	64,700
Fire Protection Rate	3,491,400	3,491,400	3,538,500	-	3,538,500
Emergency Measures (REMO/EMO) & Fire Services	469,800	454,600	499,400	11,000	510,400
Inspection Services	514,000	513,900	530,200	-	530,200
Other Protective Services	51,000	51,000	59,000	-	59,000
	<b>8,415,700</b>	<b>8,405,400</b>	<b>8,690,400</b>	<b>11,000</b>	<b>8,701,400</b>
<b>Transportation Services</b>					
Engineering Services	513,900	541,400	602,100	111,500	713,600
Roads and Streets	2,235,300	2,576,400	1,590,700	9,400	1,600,100
Street Lighting	145,600	145,600	145,600	6,400	152,000
CES Facility	102,200	102,300	102,600	-	102,600
	<b>2,997,000</b>	<b>3,365,700</b>	<b>2,441,000</b>	<b>127,300</b>	<b>2,568,300</b>
<b>Environmental Health Services</b>					
Sewage Collections and Disposals	709,300	716,200	643,400	-	643,400
Garbage Collections	1,169,300	1,145,500	1,185,450	-	1,185,450
Waste Site	1,272,300	1,467,300	1,303,000	-	1,303,000
	<b>3,150,900</b>	<b>3,329,000</b>	<b>3,131,850</b>	<b>-</b>	<b>3,131,850</b>

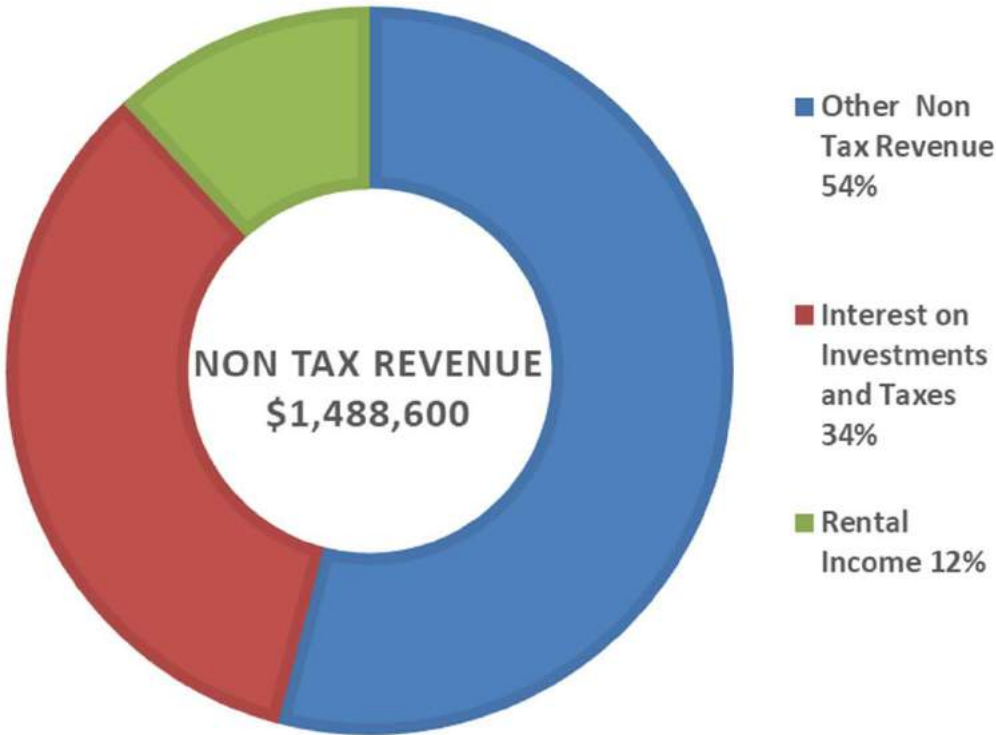
# Operating Expenses - Summary

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
<b>Expenditures</b>					
<b>Public Health</b>					
Regional Housing	35,000	35,000	35,000	-	35,000
<b>Environmental Planning and Zoning</b>					
Planning and Zoning	714,500	724,700	741,900	35,500	777,400
Community and Economic Development	1,805,500	743,000	2,022,600	33,200	2,055,800
	<b>2,520,000</b>	<b>1,467,700</b>	<b>2,764,500</b>	<b>68,700</b>	<b>2,833,200</b>
<b>Recreation and Culture</b>					
Recreation	1,758,600	1,141,650	1,872,450	97,400	1,969,850
Multi-Purpose Facility	796,900	931,600	866,600	-	866,600
Regional Libraries	159,700	159,700	158,400	-	158,400
	<b>2,715,200</b>	<b>2,232,950</b>	<b>2,897,450</b>	<b>97,400</b>	<b>2,994,850</b>
<b>Education</b>	8,401,600	8,401,600	8,597,300	-	8,597,300
<b>Sub Total Expenditures</b>	<b>33,968,300</b>	<b>32,878,000</b>	<b>34,229,700</b>	<b>442,100</b>	<b>34,671,800</b>
<b>Debt Financing and Transfers</b>	(2,792,300)	(930,200)	(2,094,400)	-	(2,094,400)
<b>Total Expenditures</b>	<b>31,176,000</b>	<b>31,947,800</b>	<b>32,135,300</b>	<b>442,100</b>	<b>32,577,400</b>
<b>Revenue</b>					
Tax Revenue	29,692,800	31,259,800	31,110,800	10,800	31,121,600
Non Tax Revenue	1,483,200	1,301,850	1,485,600	3,000	1,488,600
Safe Restart Funding	-	1,414,000	-	-	-
<b>Total Revenue</b>	<b>31,176,000</b>	<b>33,975,650</b>	<b>32,596,400</b>	<b>13,800</b>	<b>32,610,200</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 2,027,850</b>	<b>\$ 461,100</b>	<b>\$ (428,300)</b>	<b>\$ 32,800</b>

# 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 (*2020/21 - Rate \$0.43*)
- Hebbville       \$0.25 (*2020/21 - Rate \$0.25*)

## Approved Fire Hydrant Rates

- \$0.1684 (*2020/21 – Rate - \$0.1358*)

## Hebbville Village Commission

- \$10 flat fee (*2020/21 – Rate - \$10*)

# Area Rates

## Street Light Rates

	Rates per \$100 of assessment
Riverport	\$0.026
Dayspring	\$0.068
New Germany	\$0.039
Catidian Place	\$0.012
Pine Haven Subd.	\$0.038

	Flat Rates per Property
Barss Corner	\$ 48.62
Vogler's Cove, Broad Cove, Cherry Hill	\$ 47.49
Chelsea	\$ 86.11
Pine Grove	\$ 50.46
Oakhill Acres	\$ 32.14
Little Tancook	\$ 31.62
Whitley and Jenny	\$ 23.78
Westside Drive	\$117.52

# 5-Year Financial Strategy Operating Budget Projections

## Municipality of the District of Lunenburg

### 5- Year Operating Budget

Description	BUDGET	FORECAST	DRAFT	Projected					Notes:	
	Current Year 2020-21	Current Year 2020-21	BUDGET 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
<b>Revenue Sources</b>										
Residential property tax	\$20,460,000	\$20,460,000	\$20,990,000	\$21,299,679	\$21,725,673	\$22,160,186	\$22,603,390	\$23,055,458	1) Includes costs for PSSP Transfer (funded through reserves) 2) 2020-21 includes NSTIR Partnership & AT Plan (funded through Gas Tax) 3) Debt Servicing: 2020-21: payout from reserves \$1,225,000 Economic Development Loan; 2021-22: final loan payment made in October 2021 to be debt free. 4) 2020-21 one time Safe Restart \$1.4M	
Commercial property tax	2,518,000	2,543,000	\$2,418,500	2,547,908	2,573,387	2,599,121	2,625,112	2,651,364		
Other taxes	3,020,200	4,562,100	\$3,950,000	3,989,500	4,029,395	4,069,689	4,110,386	4,151,490		
Fire Protection	3,491,400	3,491,400	\$3,538,500	3,609,270	3,681,455	3,755,085	3,830,186	3,906,790		
Transfers from other govts <sup>(4)</sup>	191,600	1,683,600	\$224,200	226,442	228,706	230,993	233,303	235,636		
Other revenue sources	1,494,800	1,235,550	\$1,489,000	1,503,890	1,518,929	1,534,118	1,549,459	1,564,954		
	\$31,176,000	\$33,975,650	\$32,610,200	\$33,176,689	\$33,757,546	\$34,349,192	\$34,951,837	\$35,565,691		
<b>Expenditures</b>										
Discretionary Expenditures <sup>(1)</sup>	\$15,639,800	\$14,602,200	\$16,571,950	\$14,265,084	\$14,500,733	\$14,888,401	\$14,927,039	\$15,173,379		
<b>Mandatory Expenditures</b>										
Mandatory Contributions	9,732,600	9,732,600	9,920,900	10,286,710	10,581,426	10,793,054	11,008,915	11,229,094		
Other Mandatory Expenditures <sup>(2)</sup>	8,595,900	8,543,200	8,167,050	7,441,864	7,652,159	7,861,894	8,077,624	8,299,524		
Deficit from prior year	0	0	0	0	0	0	0	0		
Debt servicing <sup>(3)</sup>	2,322,100	2,322,100	666,900	0	0	0	0	0		
Reserves	(5,114,400)	(3,252,300)	(2,749,400)	895,100	905,100	715,100	925,100	935,100		
	15,536,200	17,345,600	16,005,450	18,623,674	19,138,685	19,370,049	20,011,639	20,463,717		
	\$31,176,000	\$31,947,800	\$32,577,400	\$32,888,758	\$33,639,418	\$34,258,449	\$34,938,678	\$35,637,096		
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$2,027,850</b>	<b>\$32,800</b>	<b>\$287,932</b>	<b>\$118,127</b>	<b>\$90,743</b>	<b>\$13,159</b>	<b>(\$71,405)</b>		
Reserves Used for Debt Payout	\$1,225,000	\$0		\$0	\$0	\$0	\$0	\$0		
Reserves Used to Balance Budget	\$461,000	\$0		\$0	\$0	\$0	\$0	\$0		



# Operating Reserves

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

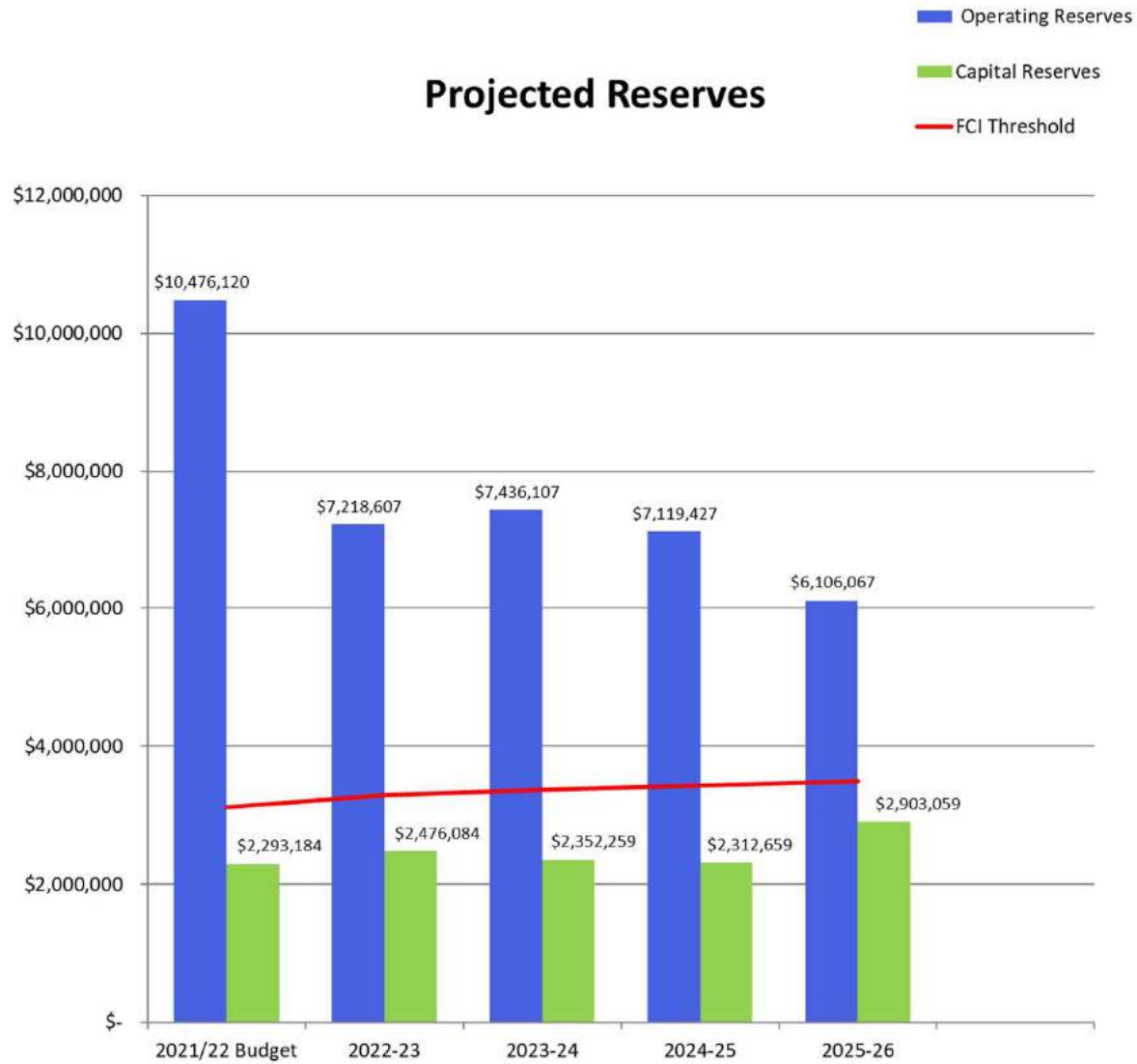
	2021-22		2022-23		2023-24		2024-25		2025-26	
	Opening Balance	Transfers In (out)	Ending Balance	Transfers In (out)	Transfers In (out)	Transfers In (out)	Transfers In (out)	Transfers In (out)	Transfers In (out)	Transfers In (out)
	forecast 31-Mar-21	Capital & Operating Budgets	Budget Forecast 31-Mar-22	Capital & Operating Budgets	Capital & Operating Budgets	Capital & Operating Budgets	Capital & Operating Budgets	Capital & Operating Budgets	Capital & Operating Budgets	Capital & Operating Budgets
<b>OPERATING RESERVES</b>										
Public Open Space	282,482	(80,000)	202,482	10,000	(90,000)	10,000	10,000	10,000	10,000	10,000
Surveying Common Land	17,202	-	17,202	-	-	-	-	-	-	-
NS Transit Grant *	43,364	499	43,863	-	-	-	-	-	-	-
Election	-	50,000	50,000	50,000	50,000	(150,000)	(150,000)	(150,000)	(150,000)	50,000
General Operations	6,958,683	(1,680,167)	5,278,516	(2,610,846)	(132,500)	(930,005)	(930,005)	(930,005)	(930,005)	(933,345)
PACE Loans	(105,401)	(107,000)	(212,401)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
PACE Loan Payments	18,000	7,000	25,000	20,000	30,000	40,000	40,000	40,000	40,000	50,000
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-	-	-	-
Sewer Depreciation Reserve - Restricted	1,924,100	(8,600)	1,915,500	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Depreciation Reserve - General Operations	2,844,414	(178,433)	2,665,981	(851,667)	235,000	588,325	588,325	588,325	588,325	(315,015)
LaHave River Sewer Solutions - Loan Payments	-	-	-	-	-	-	-	-	-	-
Employee Contingency - Pension	651,355	(650,000)	1,355	-	-	-	-	-	-	-
CES Building Reserve	86,179	25,000	111,179	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Roads	249,400	25,000	274,400	25,000	25,000	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	-	-	-	-	-	-	-	-	-	-
Pro Kids	30,578	-	30,578	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING RESERVES</b>	<b>13,072,821</b>	<b>(2,596,701)</b>	<b>10,476,120</b>	<b>(3,257,513)</b>	<b>217,500</b>	<b>(316,680)</b>	<b>(316,680)</b>	<b>(316,680)</b>	<b>(316,680)</b>	<b>(1,013,360)</b>
			<b>BALANCE</b>	<b>7,218,607</b>	<b>7,436,107</b>	<b>7,119,427</b>	<b>7,119,427</b>	<b>7,119,427</b>	<b>7,119,427</b>	<b>6,106,067</b>

# Capital Reserves

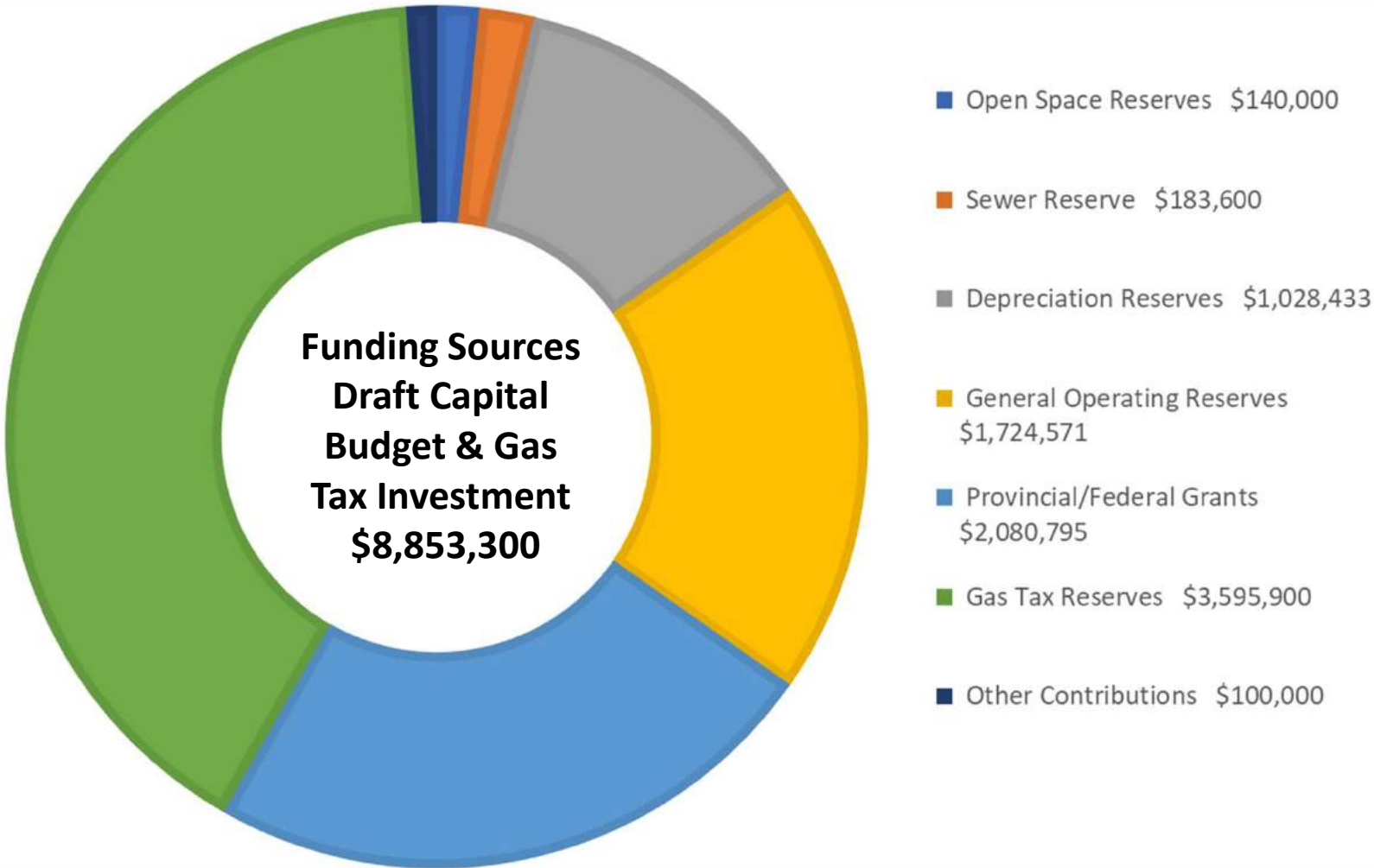
**Municipality of the District of Lunenburg  
Reserves Budget and 5-Year Financial Plan**

	2021-22			2022-23		2023-24	2024-25	2025-26
	Opening Balance forecast 31-Mar-21	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-22	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
<b>CAPITAL RESERVES</b>								
Lift Station Replacement	537	-	537	-	-	-	-	-
Land Development - Saw Pit Wharf	6,276	-	6,276	-	-	-	-	-
District Special - Site Closure *	836,905	(16,376)	820,529	-	-	-	-	-
Land Sales - Osprey Village	275,015	-	275,015	-	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	326,910	(315,000)	11,910	165,000	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-	-
Gas Tax Revenue * (one time addition 2019-20)	741,803	(428,045)	313,759	(67,100)	(173,825)	(289,600)	340,400	340,400
Gas Tax Revenue -- Public Transit earmarked *	236,921	-	236,921	-	-	-	-	-
Gas Tax Revenue - ISP earmarked *	1,000,000	(1,000,000)	-	-	-	-	-	-
Open Space	340,876	50,000	390,876	50,000	50,000	50,000	50,000	50,000
Sewer Capital Reserve - User Connect Fees	30,426	-	30,426	-	-	-	-	-
Aerated Carts	690	-	690	-	-	-	-	-
Sherbrooke Reserve	200,000	-	200,000	-	(200,000)	-	-	-
Interest Estimate				35,000	35,000	35,000	35,000	35,000
<b>TOTAL CAPITAL RESERVES</b>	<b>4,002,604</b>		<b>2,293,184</b>	<b>182,900</b>	<b>(123,825)</b>	<b>(39,600)</b>	<b>590,400</b>	<b>590,400</b>
			<b>BALANCE</b>	<b>2,476,084</b>	<b>2,352,259</b>	<b>2,312,659</b>	<b>2,903,059</b>	<b>2,903,059</b>

# Reserves



# Capital Budget & Gas Tax Investment



# Corporate Infrastructure Projects

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b>Corporate Infrastructure Projects</b>							
<b>Facilities</b>							
		-	250,000	250,000	250,000	250,000	
		-	10,000	10,000			-
			75,000				
		-		800,000			
	2021-01	150,000	-	-	-	-	-
		-	-	20,000			
<b>Vehicles</b>							
	2021-02	80,000	-	-	-	-	-
				100,000		100,000	
	2021-03	15,000					
	2021-04	40,000		80,000	80,000		
		-	-	-	80,000	80,000	-
<b>Subtotal Corporate Infrastructure Projects</b>		<b>285,000</b>	<b>335,000</b>	<b>1,260,000</b>	<b>410,000</b>	<b>430,000</b>	

# Climate Change Mitigation & Adaptation Projects

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b><i>Climate Change Mitigation &amp; Adaptation Projects</i></b>							
Green/Climate Change Projects		-	500,000	500,000	500,000	500,000	
Petite Riviere Watershed Flood Mitigation Phase 3	2021-10	146,000	100,000	100,000	-	-	-
Public Transit Projects		-	125,000	100,000	-	-	-
Solar Panels - Municipal Building	2021-11	280,000					
<b><i>Subtotal Climate Change Mitigation &amp; Adaptation Projects</i></b>		<b>426,000</b>	<b>725,000</b>	<b>700,000</b>	<b>500,000</b>	<b>500,000</b>	

# Economic Development Projects

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b><i>Economic Development Projects</i></b>							
Internet	2021-20	1,500,000	700,000	180,000	-	-	-
Osprey Village Community Hub Complex	2021-21	150,000	-	-	300,000	3,500,000	
Osprey Village Extension of Champlain - to Lot 9	2021-22	100,000	2,000,000				
Wayfinding	2021-23	145,000	125,000	125,000	125,000	125,000	-
<b><i>Subtotal Economic Development Projects</i></b>		<b><i>1,895,000</i></b>	<b><i>2,825,000</i></b>	<b><i>305,000</i></b>	<b><i>425,000</i></b>	<b><i>3,625,000</i></b>	<b><i>-</i></b>

# Trail Development Projects

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b>Trail Development Projects</b>							
Annual contribution to Trail Groups	2021-30	59,900	59,900	59,900	59,900	59,900	
Art on the Trail - phase 3	2021-31	11,000	-	-	-	-	-
Osprey Village AT Connection	2021-32	169,000	9,566,900				
Dynamite Trail			60,000	-	-	-	-
Indian Falls Trail upgrade & extension	2021-33	50,000					
MARC existing Trail Upgrade	2021-34	25,000					
MARC Trail Connect	2021-35	20,000	-	-			-
NG Trail Bridge carry over	2021-36	55,500	-	-			-
Osprey Village Trail Connector	2021-37	27,000	250,000				
<b>Subtotal Trail Development Projects</b>		<b>417,400</b>	<b>9,936,800</b>	<b>59,900</b>	<b>59,900</b>	<b>59,900</b>	



# Parks & Open Space Projects

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b><i>Parks &amp; Open Space Projects</i></b>							
Future Land Purchases	2021-40	50,000	50,000	50,000	50,000	50,000	
Municipal Parks Capital Upgrades		-	-	50,000			
Oakland Beach Conservation Area	2021-41	90,000					
Park Roads - Hirtle's Beach	2021-42	22,000					
- Indian Falls	2021-43	30,000					
- Sand Dollar Park			6,000				
- Wile's Lake			24,000				
Regional Recreation	2021-44	15,000					
River Ridge Phase 4 and Parking Lot	2021-45	276,000	20,000				
Riverport Community Project		-	40,000				
Sawpit Road /Switchback Trail	2021-46	15,000	20,000				
Sherbrooke Lake Park		-		500,000	600,000		
Wharf Upgrades - Rose Bay		-				175,000	
- Sawpit		-				175,000	
Wile's Lake Park Improvement (year 1 carry over)	2021-47	20,000					
<b>Subtotal Parks &amp; Open Space Projects</b>		<b>518,000</b>	<b>160,000</b>	<b>600,000</b>	<b>650,000</b>	<b>400,000</b>	

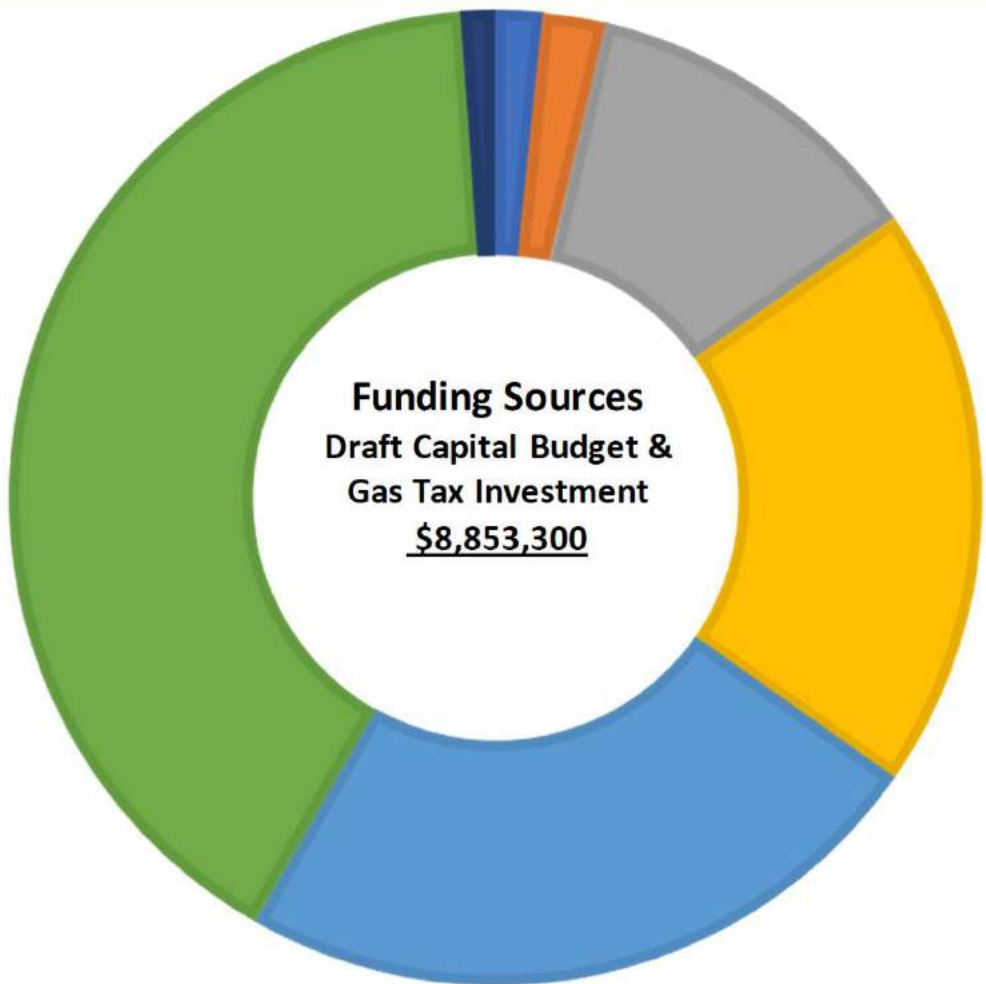
# Paving Projects – Roads & Shoulders

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b><i>Paving Projects - Roads &amp; Shoulders</i></b>							
AT Paved Shoulders	2021-50	560,000	150,000	150,000	150,000	150,000	
J Class Roads (NSTAT paving Partnership)	2021-51	528,000	-	250,000	225,000	-	
<b><i>Municipal Roads Paving</i></b>							
Billie Lane Upgrades	2021-52	320,000					
Harold Whynot Craig Chandler	2021-53	900,000		-			
Homestead Estates Paving							1,044,000
Jessie Lane Upgrade							750,000
Speed Radar Signs - post mounted	2021-54	10,000					
<b><i>Subtotal Paving Projects - Roads &amp; Shoulders</i></b>		<b>2,318,000</b>	<b>150,000</b>	<b>400,000</b>	<b>375,000</b>	<b>150,000</b>	<b>1,794,000</b>

# Water, Wastewater, & Environmental Protection Projects

5 Year Capital Investment and Gas Tax Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	Project #	2021/22	2022/23	2023/24	2024/25	2025/26	
<b>Water, Wastewater &amp; Environmental Protection Projects</b>							
Centre School Assessments, Bldg demo & Soil remediation					100,000	2,000,000	
Garden Lots sewer/water solution	2021-60	15,000	-	1,500,000	1,500,000	-	-
Green Compost Carts	2021-61	35,000	35,000	35,000	35,000	35,000	
LaHave River Straight Pipe	2021-62	2,575,300	2,000,000	-	-	-	-
Osprey Village Water Tower	2021-63	150,000	3,700,000				
Riverport School	2021-64	50,000					
WWTP Hebbville Pump Stns - Assess & Design	2021-65	20,000					
WWTP NG Equipment Replacement	2021-66	105,000					
WWTP NG Inflow & I Infiltration Mitigation		-			660,000		
WWTP Scada - Conquerall Bank	2021-67	26,000					
WWTP Scada - Cookville	2021-68	17,600					
<b>Subtotal Water, Wastewater, Environmental Protection Projects</b>		<b>2,993,900</b>	<b>5,735,000</b>	<b>1,535,000</b>	<b>2,295,000</b>	<b>2,035,000</b>	<b>-</b>

# Capital Budget & Gas Tax Investment



**Funding Sources**  
**Draft Capital Budget &**  
**Gas Tax Investment**  
**\$8,853,300**

- Open Space Reserves \$140,000
- Sewer Reserve \$183,600
- Depreciation Reserves \$1,028,433
- General Operating Reserves \$1,724,571
- Provincial/Federal Grants \$2,080,795
- Gas Tax Reserves \$3,595,900
- Other Contributions \$100,000

# 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.

## Council's 2021/22 Priorities

### 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

# Grants

- Grants and funding to community groups, individuals, neighbouring towns and groups with management agreements
- Total \$658,900 – includes a second year COVID Grant for Community Facilities of \$220,000

# Summary

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

# Collaborative Effort

**Finance Committee:** C. Moore (Chair);

All Municipal Councillors

**Strategic Management Team:** T. MacEwan; A.

Dumaresq; E. Wentzell; B. Schurman; J. Merrill; S.

Pace; D. Waters, A. Veinot; S. Conrad; S. Kucharski

**Finance Department:** E. Wentzell; A. Veinot;

R. Hiltz; J. Powers



# Motions

- *That Municipal Council approve the 2021/22 Strategic Priorities as presented*
- *That Municipal Council approve the 2021/22 Operating Budget in the amount of \$32,610,200*
- *That Municipal Council approve the 2021/22 Residential Tax Rate of \$0.81 per \$100 of assessment;*
- *That Municipal Council approve the 2021/22 Commercial Tax Rate of \$1.957 per \$100 of assessment;*
- *That Municipal Council approve the 2021/22 Seasonal Commercial Tax Rate at \$ 1.468 per \$100 of assessment;*

# Motions

- *That Municipal Council approve the 2021/22 Capital Budget & Gas Tax Investment in the amount of \$8,853,300 and the 5-Year Capital Plan;*
- *That Municipal Council approve the 2021/22 Reserves Transfers including interest as noted in the 5-Year Financial Plan.*
- *That Municipal Council approve the 2021/22 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission*