

Operating and Capital Budget 2020/2021

Council

May 12, 2020





2020/21 Budget Overview

Operating Budget

Revenue \$ 31,176,000

Expenses \$ 31,176,000

Surplus \$ 0

Capital Budget = \$14,208,700 (borrowing \$0)

Gas Tax Investment = \$ 3,250,600 (non-owned Infrastructure)

Overview

Proposed Tax Rate 2020/21 (per \$100 of assessment)

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

- Sewer Rates – reduced 41%
 - 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 \$1.308 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
- Delay Interim Tax Bill Due Date by 90 days
- Revenue Budget shortfall – utilization of reserves
- Creation of Community Facilities Fund
- Increase Council Contingency Fund

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”*

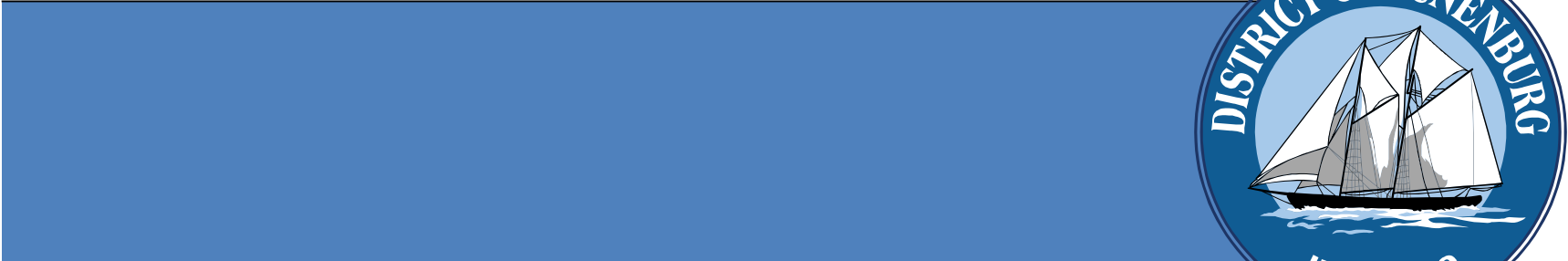
Assessment Trends & Issues



Assessment Trends

- Annual assessments based on previous year's market value
- 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 in developing
- Future impacts are for the most part identifiable

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 2021
- Prior Year's surplus may be required to offset any financial impact realized due to COVID-19

Budget Highlights

Protecting the Environment

- LaHave River Straight Pipe Replacement Project
- Clean up of Abandoned Schools
- Flood Mitigation
- Litter Clean-up Program

Budget Highlights

Making Life Affordable

- Maintain Tax Rates
- Reduction of Sewer Rates
- Five Year Financial Strategy
- Clean Energy Financing Program
- Support for Residents
 - Property Tax Rebate Program
 - Positive Recreation Opportunities for Kids (ProKids)
 - Interim Tax Deadline Deferral

Budget Highlights

Investing in our Community

- Tick Awareness and Lyme Disease
- Continued Implementation of the Open Space Strategic Plan and Active Living Strategy
- Fire Services Recruitment and Retention
- Accessibility

Budget Highlights

Building the Local Economy

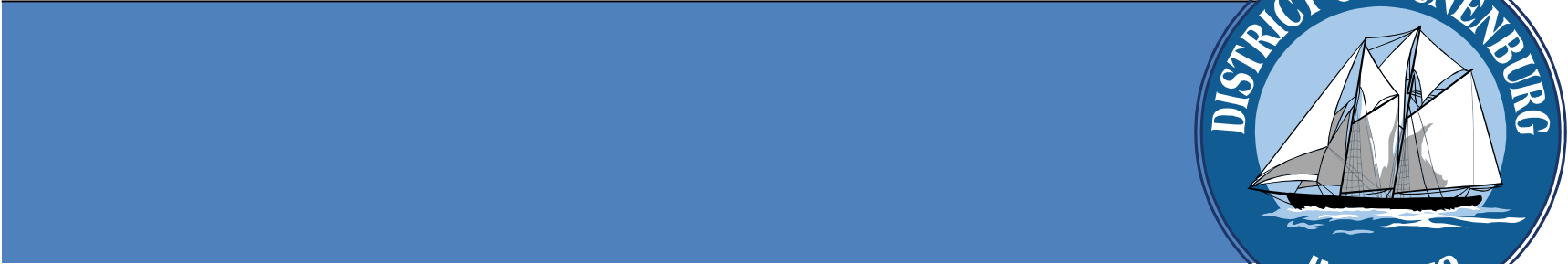
- Internet - \$3.791M
- Rural Roads - \$1.8M
- Investment Attraction
- Tourism

Budget Highlights

In the Community, For the Community,
By the Community

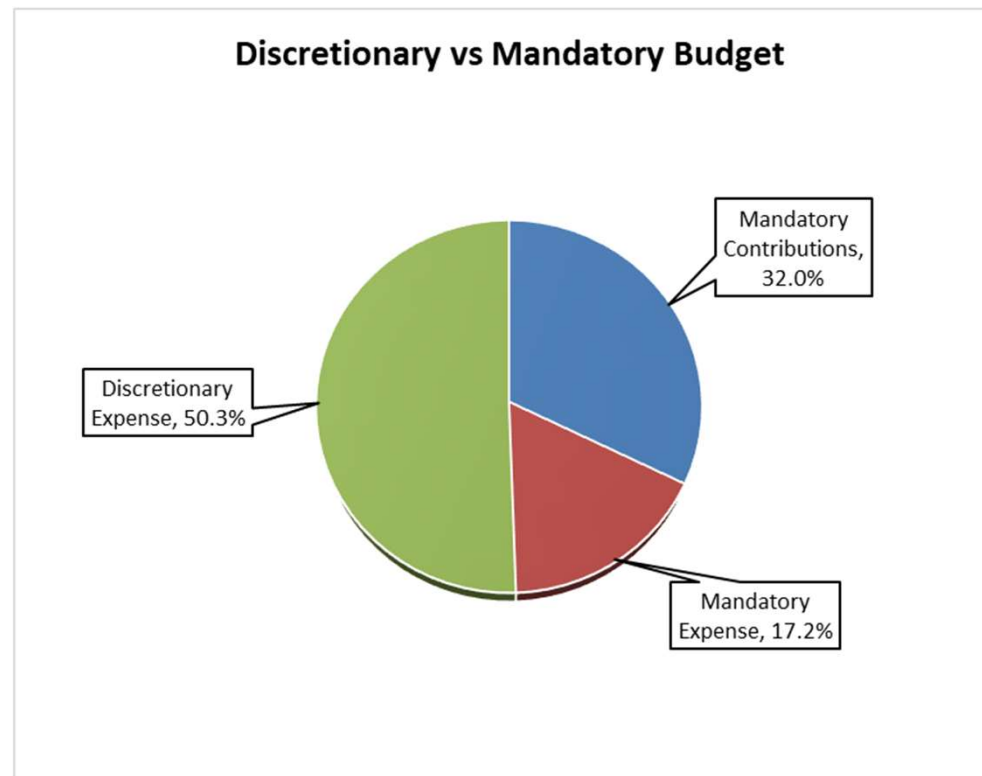
- Partnerships to manage parks and open spaces
 - United Communities Marine Park
 - Pinegrove Outdoor Play Association
 - Petite Riviere Community Park
 - Molega Lake Park (Chelsea United Baptist Church)
 - River Ridge Common
 - Saw Pit Wharf
 - Miller Point Peace Park

Budget Details



Budget Highlights

Provincial and other mandatory expenses
= 50% of the budget net expenditures

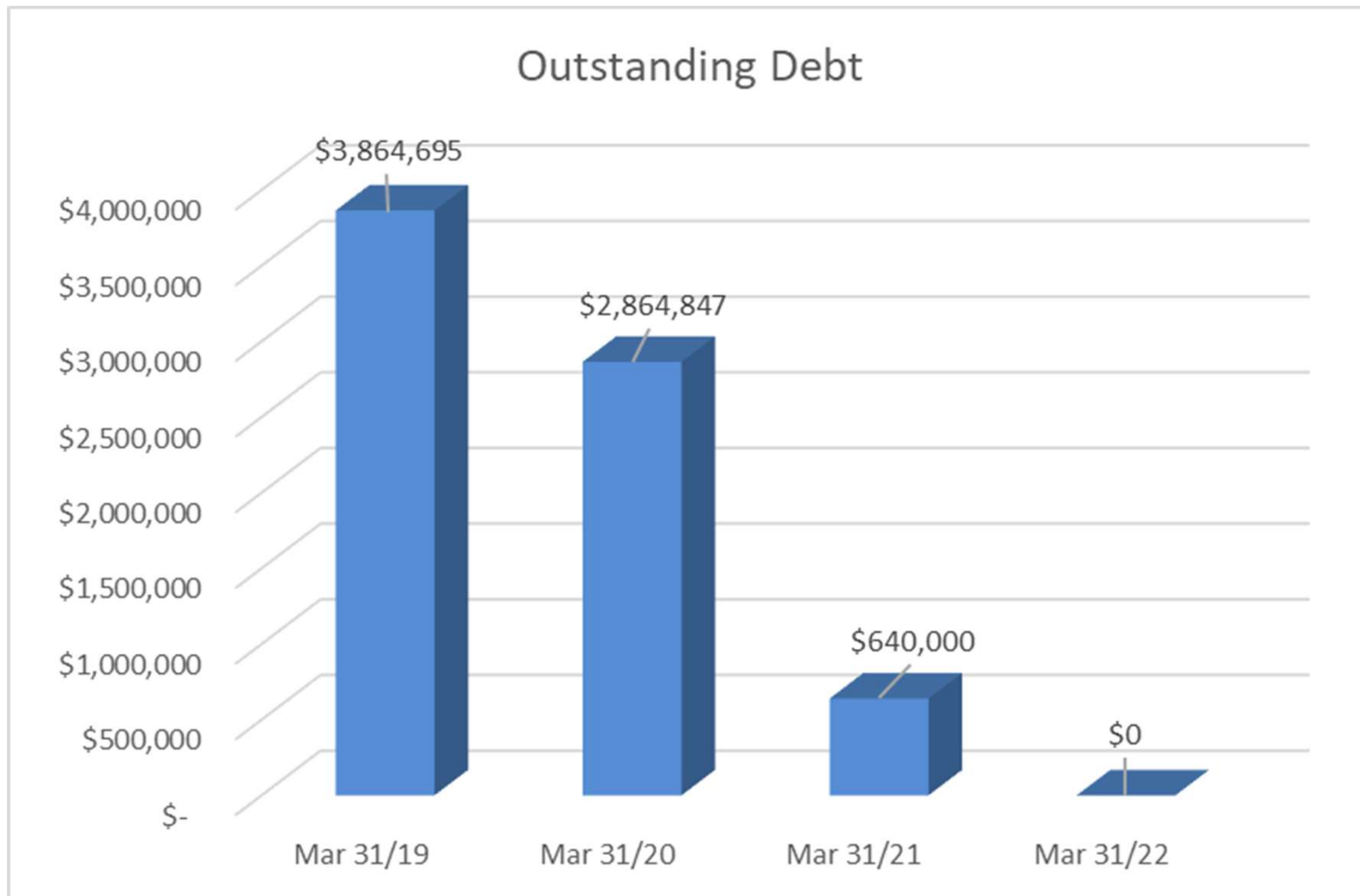


Recreation,
Planning,
Building,
Gas Tax
Investments

Education,
Assessment
Corrections,
Public
Housing,
Libraries

Policing,
Roads, Waste
Collection,
Debt Servicing

Debt Repayment



Operating Budget Summary

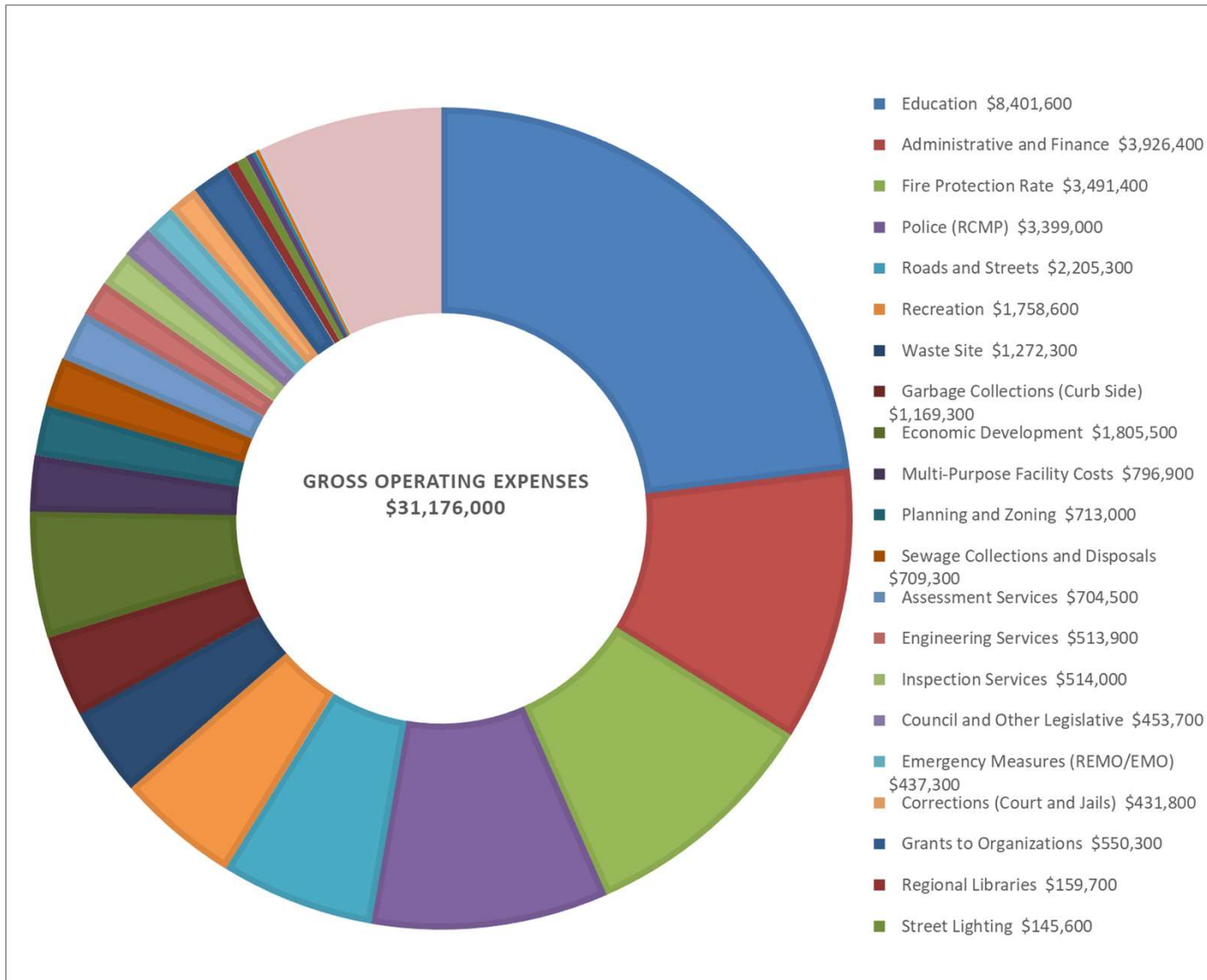
	2019/20 Budget	Adjusted Baseline 2020/21	Recommend 2020/21 Additions	Proposed 2020/21 Budget	% Change over last yr. Budget
Gross Expenditure (after reserve transfer)	31,189,600	30,743,800	432,700	31,176,000	-0.04%
Non-Tax Revenue	1,813,800	1,418,600	64,600	1,483,200	-18.23%
Net Expenditures	29,375,800	29,325,200	367,600	29,692,800	1.08%
Tax Revenue	29,465,600	29,626,100	66,700	29,692,800	0.77%
Surplus (Deficit)	89,800	300,900	(300,900)	0	

- Proposed Tax Rate 2018/19
 - Residential : \$ 0.81 per \$100 of assessment
 - Commercial: \$ 1.957 per \$100 of assessment
 - Commercial- Seasonal: \$ 1.468 per \$100 of assessment

Mandatory Expenses Trends

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Forecast	2020/21 Budget
Education	7,744,710	7,810,561	8,002,151	8,143,600	8,401,600
Assessment	680,494	680,693	688,246	698,600	704,500
Corrections (Jails, Courts)	438,722	436,267	435,528	433,500	431,800
Housing	32,659	30,261	7,953	35,000	35,000
Library	158,134	159,715	159,715	159,700	159,700
RCMP	3,072,376	3,189,621	3,226,212	3,260,000	3,344,000
Total	12,127,095	12,307,118	12,519,805	12,730,400	13,076,600
% Change	2.74%	1.48%	1.73%	1.68%	2.72%

Where the Money Goes



2019/20 Year End Forecast

Revenue Increase		Expenditure Decrease (savings)	
Property Tax Billings	\$ 48,600	Mayor & Council	\$ 9,300
Deed Transfer Tax	254,300	Administration and Finance	(2,200)
Bank Interest & Tax Interest	143,300	PSAB Pension Expense & Legal	423,200
Other Revenue	91,100	Council Contingency	50,000
Total Revenue Increase	\$ 537,300	Fire Recruitment & Grants	78,000
		RCMP & Corrections	30,000
		Fire and Building Services	49,800
Net Area Rates	\$ 127,100	Engineering & Municipal Roads	95,900
		Economic Development	399,300
		Rec Facilities & Program fees	71,000
Budgeted Surplus	\$ 89,800	Financing & Transfers	(288,300)
Forecasted Surplus	<u>1,670,200</u>	Total Exp Decrease	\$ 916,000
Difference (5.1%)	\$1,580,400		

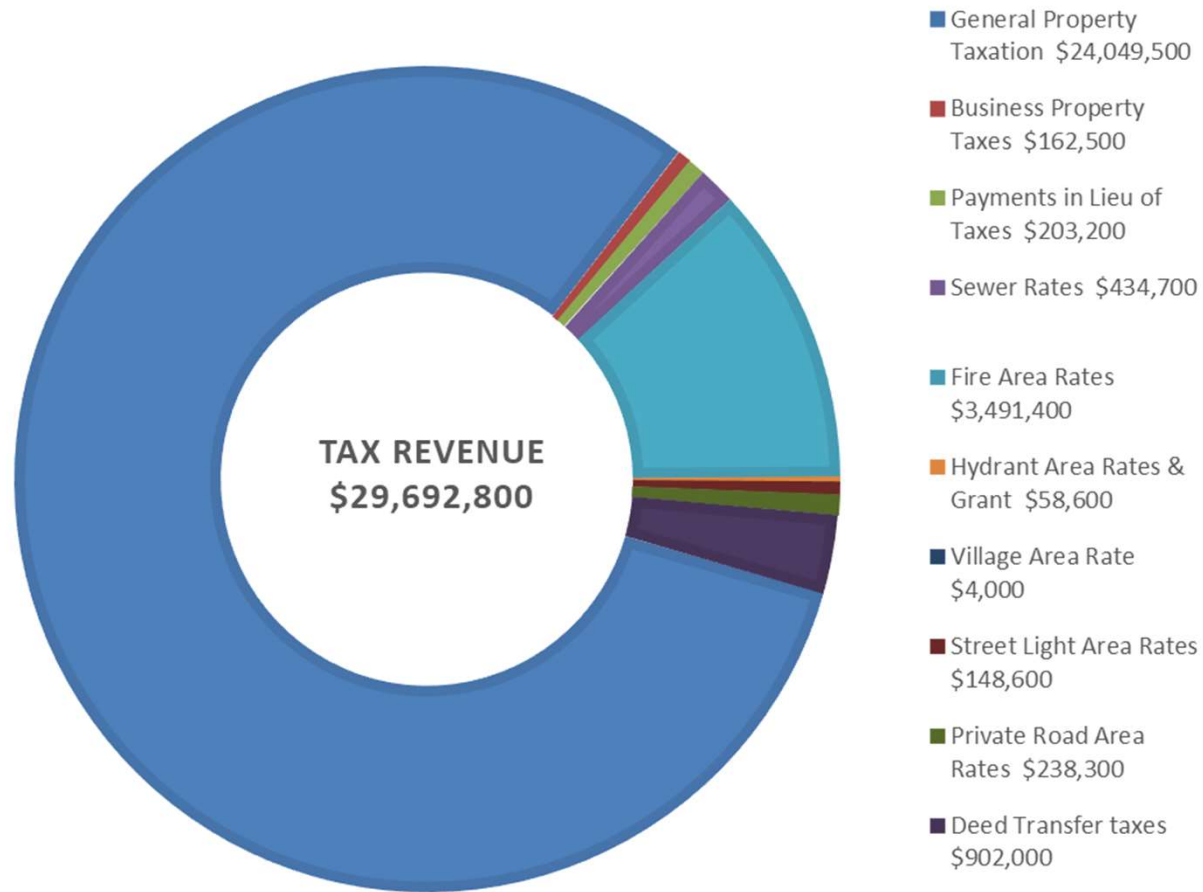
Operating Expenses - Summary

	2019/20 Annual Budget	2019/20 Budget Forecast	2020/21 Adjusted Baseline	2020/21 Additions	2020/21 Proposed Budget	Percent Change Budget 2021 to Budget 2020
Expenditures						
General Government Services						
Council and Other Legislative	\$ 450,200	\$ 440,900	\$ 453,700	\$ -	\$ 453,700	0.78%
Administrative and Finance	3,275,000	2,768,200	3,076,700	849,700	3,926,400	19.89%
Grants to Organizations	405,400	366,200	400,300	150,000	550,300	35.74%
Assessment Services	698,600	698,600	704,500	-	704,500	0.84%
	4,829,200	4,273,900	4,635,200	999,700	5,634,900	16.68%
Protective Services						
Police	3,336,000	3,306,000	3,399,000	-	3,399,000	1.89%
Corrections and Other Law Enforcement	433,500	433,500	431,800	-	431,800	-0.39%
Water Supply and Hydrants Charges	57,200	57,200	58,700	-	58,700	2.62%
Fire Protection Rate	3,329,600	3,329,600	3,491,400	-	3,491,400	4.86%
Emergency Measures (REMO/EMO) & Fire Services	370,600	395,600	437,300	-	437,300	18.00%
Inspection Services	522,700	447,900	509,900	4,100	514,000	-1.66%
Other Protective Services	50,500	50,500	51,000	-	51,000	0.99%
	8,100,100	8,020,300	8,379,100	4,100	8,383,200	3.50%
Transportation Services						
Engineering Services	519,100	422,900	461,500	52,400	513,900	-1.00%
Roads and Streets	894,800	838,400	973,200	1,232,100	2,205,300	146.46%
Street Lighting	145,900	145,900	145,600	-	145,600	-0.21%
CES Facility	94,500	94,500	102,200	-	102,200	-0.21%
	1,654,300	1,501,700	1,682,500	1,284,500	2,967,000	79.35%
Environmental Health Services						
Sewage Collections and Disposals	673,000	549,100	709,300	-	709,300	5.39%
Garbage Collections	1,470,900	1,465,900	1,169,300	-	1,169,300	-20.50%
Waste Site	1,208,300	1,277,800	1,272,300	-	1,272,300	5.30%
	3,352,200	3,292,800	3,150,900	-	3,150,900	-6.01%

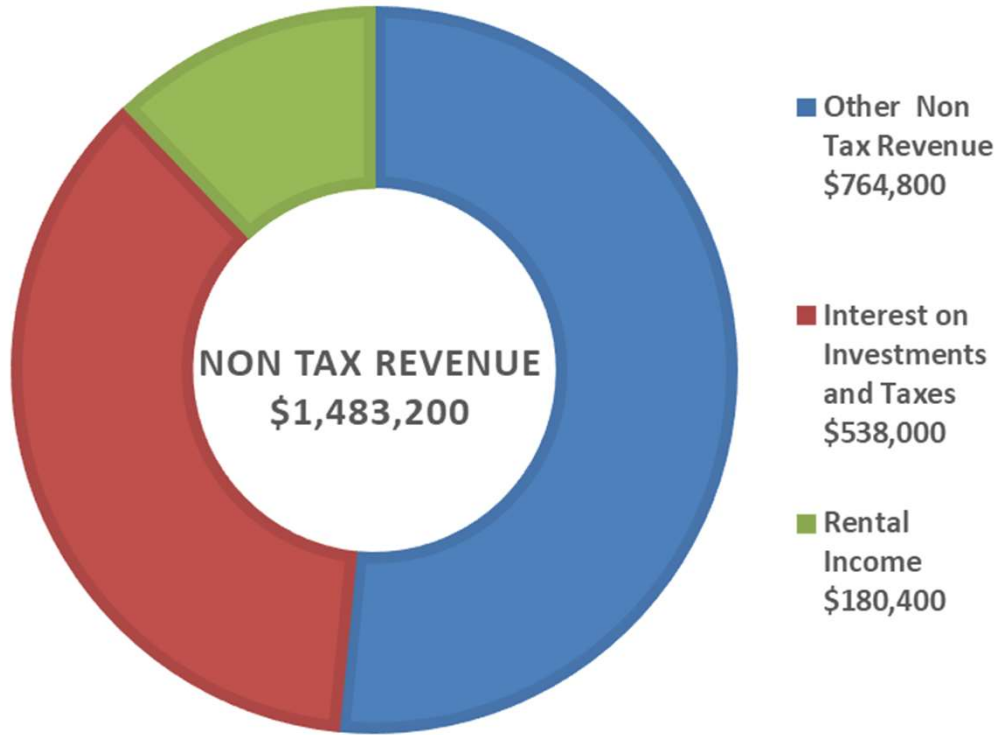
Operating Expenses - Summary

	2019/20 Annual Budget	2019/20 Budget Forecast	2020/21 Adjusted Baseline	2020/21 Additions	2020/21 Proposed Budget	Percent Change Budget 2021 to Budget 2020
Expenditures						
Public Health						
Regional Housing	35,000	35,000	35,000	-	35,000	0.00%
Environmental Planning and Zoning						
Planning and Zoning	622,400	611,300	544,300	168,700	713,000	14.56%
Community and Economic Development	948,200	551,200	1,726,400	79,100	1,805,500	90.41%
	1,570,600	1,162,500	2,270,700	247,800	2,518,500	60.35%
Recreation and Culture						
Recreation	1,108,400	1,039,700	1,183,900	574,700	1,758,600	58.66%
Multi-Purpose Facility	507,500	507,500	796,900	-	796,900	58.66%
Regional Libraries	162,000	159,700	159,700	-	159,700	-1.42%
	1,777,900	1,706,900	2,140,500	574,700	2,715,200	52.72%
Education	8,143,600	8,143,600	8,401,600	-	8,401,600	3.17%
Sub Total Expenditures	29,462,900	28,136,700	30,695,500	3,110,800	33,806,300	209.77%
Debt Financing and Transfers	1,726,700	2,015,000	48,300	(2,678,600)	(2,630,300)	-252.33%
Total Expenditures	31,189,600	30,151,700	30,743,800	432,200	31,176,000	-0.04%
Revenue						
Tax Revenue	29,465,600	29,771,300	29,626,100	66,700	29,692,800	0.77%
Non Tax Revenue	1,813,800	2,050,600	1,418,600	64,600	1,483,200	-18.23%
Total Revenue	31,279,400	31,821,900	31,044,700	131,300	31,176,000	-0.33%
Surplus (Deficit)	\$ 89,800	\$ 1,670,200	\$ 300,900	\$ (300,900)	\$ -	

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 (*2019/20 - Rate \$0.73*)
- Hebbville \$0.25 (*2019/20 - Rate \$0.43*)

Approved Fire Hydrant Rates

- \$0.1308 (*2019/20 – Rate - \$0.140*)

Hebbville Village Commission

- \$10 flat fee (*2019/20 – Rate - \$10*)

Area Rates

Street Light Rates

	Rates per \$100 of assessment
Riverport	\$0.027
Dayspring	\$0.066
New Germany	\$0.039
Catidian Place	\$0.012
Pine Haven Subd.	\$0.038

	Flat Rates per Property
Barss Corner	\$ 47.99
Vogler's Cove, Broad Cove, Cherry Hill	\$ 47.12
Chelsea	\$ 83.45
Pine Grove	\$ 49.83
Oakhill Acres	\$ 31.73
Little Tancook	\$ 31.27
Whitley and Jenny	\$ 29.74
Westside Drive	\$126.62

5-Year Financial Strategy Operating Budget Projections

Description	BUDGET	FORECAST	DRAFT	Projected			
	Current Year <u>2019-20</u>	Current Year <u>2019-20</u>	BUDGET <u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Revenue Sources							
Residential property tax	\$19,980,000	\$19,999,100	\$20,460,000	\$20,482,497	\$20,892,147	\$21,309,990	\$21,736,190
Commercial property tax	2,509,000	2,527,500	\$2,518,000	2,526,563	2,551,829	2,577,347	2,603,120
Other taxes ⁽²⁾	3,443,300	3,708,900	\$3,020,200	3,021,710	3,023,221	3,024,733	3,026,245
Fire Protection	3,329,600	3,329,600	\$3,491,400	3,561,228	3,632,453	3,705,102	3,779,204
Transfers from other govts	167,300	236,200	\$191,600	191,696	191,792	191,888	191,983
Other revenue sources	1,850,200	2,020,600	\$1,494,800	1,524,696	1,555,190	1,586,294	1,618,020
	\$31,279,400	\$31,821,900	\$31,176,000	\$31,308,390	\$31,846,631	\$32,395,352	\$32,954,762
Expenditures							
Discretionary Expenditures ⁽¹⁾	\$14,021,000	\$12,662,600	\$15,507,800	\$13,914,304	\$14,112,223	\$13,720,939	\$14,329,384
Mandatory Expenditures							
Mandatory Contributions	9,472,700	9,470,400	9,732,600	9,880,342	10,035,521	10,236,231	10,440,956
Other Mandatory Expenditures ⁽²⁾	5,969,200	6,003,700	8,565,900	7,573,592	9,485,526	9,475,997	7,910,942
Deficit from prior year	0	0	0	0	0	0	0
Debt servicing ⁽³⁾	1,172,600	1,172,600	2,322,100	666,916	0	0	0
Reserves	554,100	842,400	(4,952,400)	(872,000)	(1,895,000)	(1,085,000)	769,000
	17,168,600	17,489,100	15,668,200	17,248,850	17,626,047	18,627,228	19,120,898
	\$31,189,600	\$30,151,700	\$31,176,000	\$31,163,154	\$31,738,270	\$32,348,167	\$33,450,283
Surplus/(Deficit)	\$89,800	\$1,670,200	\$0	\$145,236	\$108,361	\$47,186	(\$495,521)
Reserves Used for Debt Payout	\$0	\$0	\$1,225,000	\$0	\$0	\$0	\$0
Reserves Used to Balance Budget	\$0	\$0	\$461,000	\$0	\$0	\$0	\$0

Notes:

1) 2020-21 Includes one time 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.

Operating Reserves

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

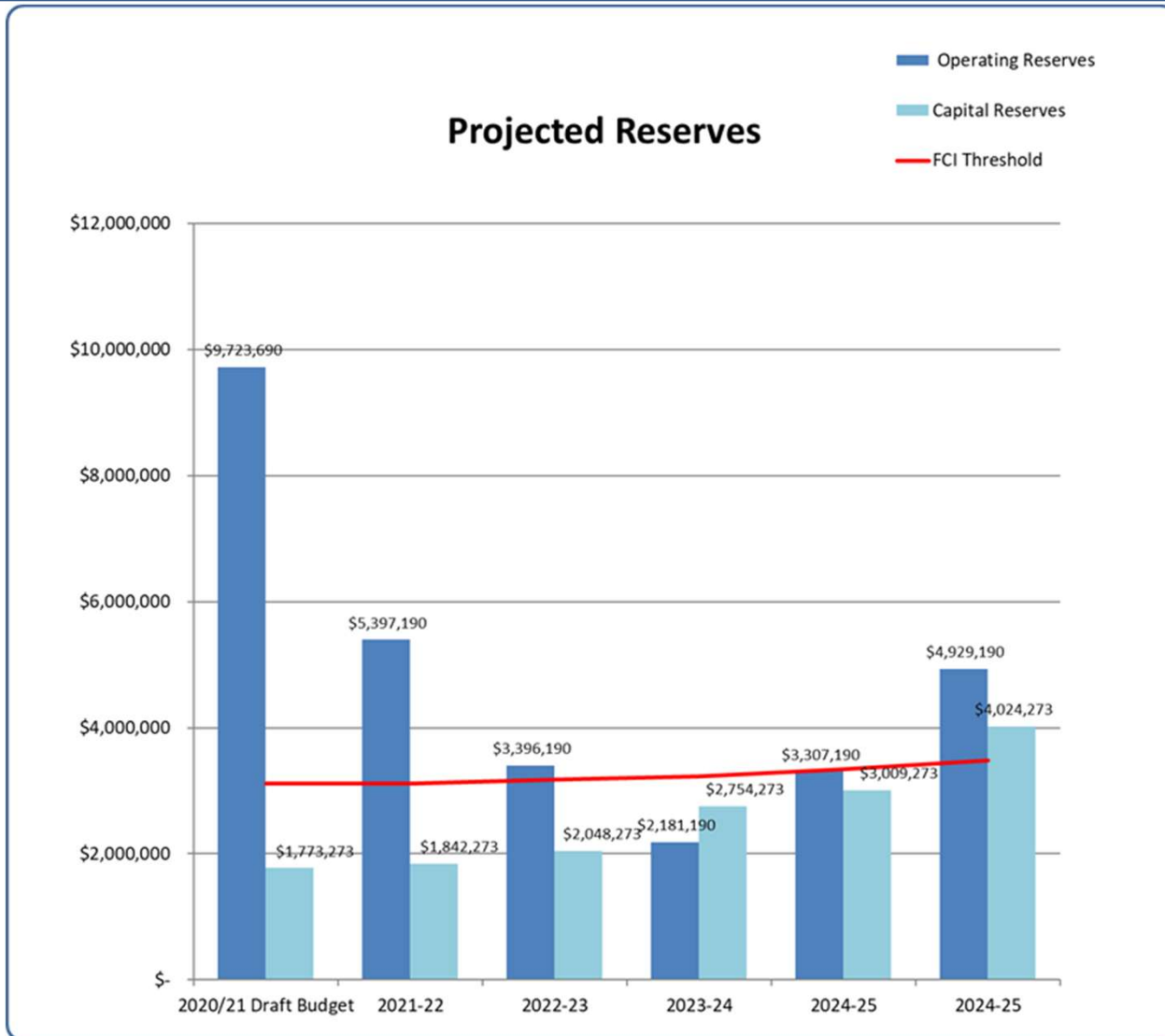
	2020/21 Budget			2021-22		2022-23		2023-24		2024-25	
	Opening Balance forecast 31-Mar-20	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-21	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	
OPERATING RESERVES											
Public Open Space	222,316	20,000	242,316	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Surveying Common Land	17,202	-	17,202	-	-	-	-	-	-	-	-
NS Transit Grant *	44,387	(1,048)	45,435	-	-	-	-	-	-	-	-
Election	113,000	(113,000)	-	39,000	39,000	39,000	39,000	39,000	39,000	(117,000)	(117,000)
Recreation	-	-	-	-	-	-	-	-	-	-	-
General Operations	8,081,853	(1,131,000)	6,950,853	(2,190,500)	(2,561,000)	(2,561,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
LCLC Recreation Complex - Additional Capital Costs	(1,634,229)	-	(1,634,229)	-	-	-	-	-	-	-	-
General Operations - Debt payout		(1,225,000)		-	-	-	-	-	-	-	-
PACE Loans	(202,030)	(107,000)	(309,030)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
PACE Loan Payments	11,000	7,000	18,000	20,000	30,000	30,000	40,000	40,000	40,000	50,000	50,000
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-	-	-	-	-
Sewer Depreciation Reserve - Restricted	1,749,092	(65,000)	1,684,092	155,000	135,000	135,000	(176,000)	(176,000)	(176,000)	145,000	145,000
Depreciation Reserve - General Operations	7,400,716	(5,131,428)	2,269,288	(2,429,000)	67,000	67,000	(1,260,000)	(1,260,000)	(1,260,000)	850,000	850,000
LaHave River Sewer Solutions - Loan Payments		-	-	161,000	279,000	279,000	482,000	482,000	482,000	488,000	488,000
Employee Contingency - Pension	776,256	(775,000)	1,256	-	-	-	-	-	-	-	-
CES Building Reserve	61,179	25,000	86,179	(25,000)	25,000	25,000	(25,000)	(25,000)	(25,000)	25,000	25,000
Roads	224,400	25,000	249,400	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
SNSMR Grant	42,000	-	42,000	(42,000)	-	-	-	-	-	-	-
Indian Path	833	-	833	-	-	-	-	-	-	-	-
Hirtle's Beach	2,638	-	2,638	-	-	-	-	-	-	-	-
Recreation Parks - Pinegrove	5,300	-	5,300	-	-	-	-	-	-	-	-
Pro Kids	25,163	-	25,163	-	-	-	-	-	-	-	-
		-									
TOTAL OPERATING RESERVES	16,968,070	(8,471,476)	9,723,690	(4,326,500)	(2,001,000)	(2,001,000)	(1,215,000)	(1,215,000)	(1,215,000)	1,126,000	1,126,000
			BALANCE	5,397,190	3,396,190	3,396,190	2,181,190	2,181,190	2,181,190	3,307,190	3,307,190

Capital Reserves

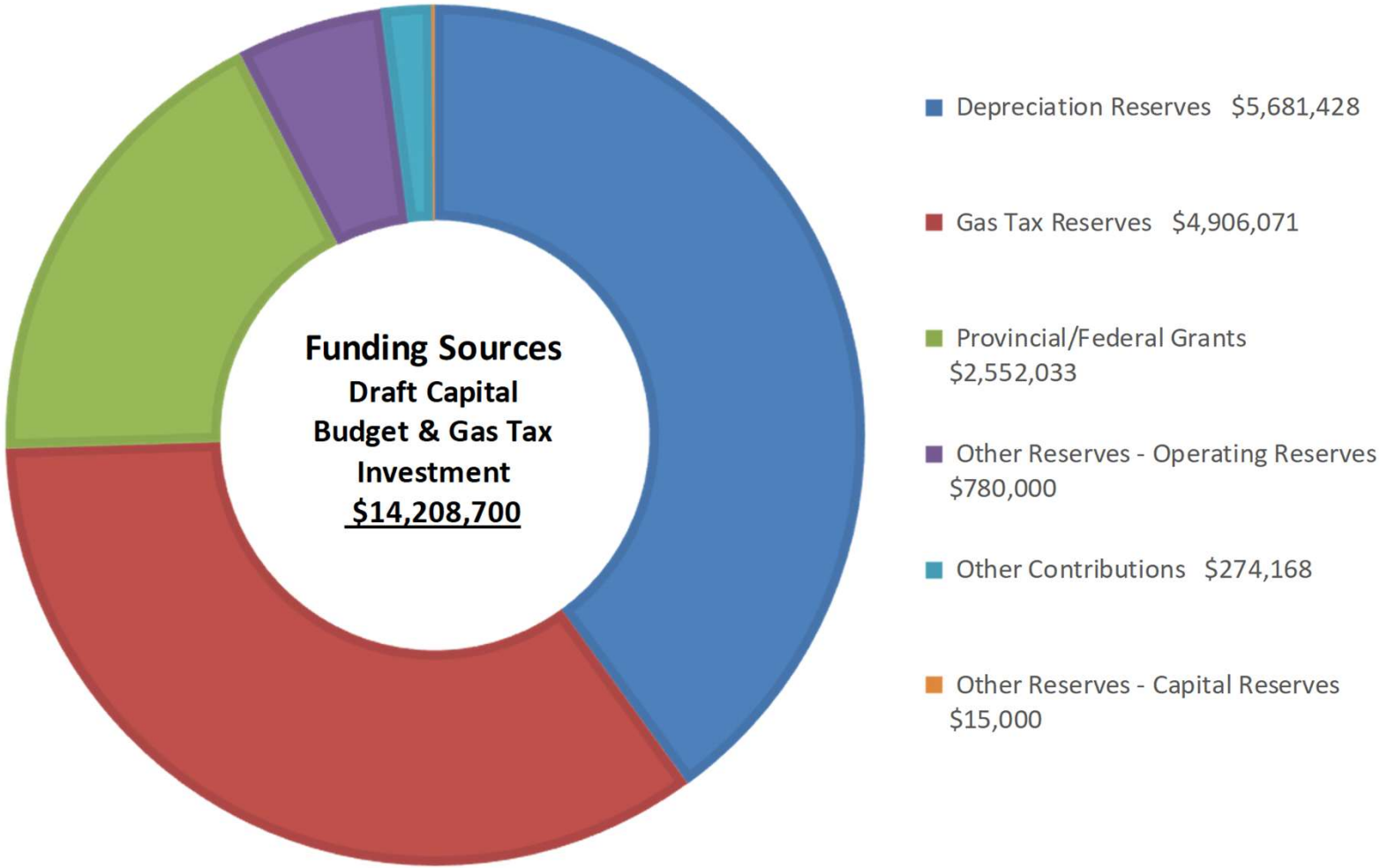
**Municipality of the District of Lunenburg
Reserves Budget and 5-Year Financial Plan**

	2020/21 Budget			2021-22	2022-23	2023-24	2024-25
	Opening Balance forecast 31-Mar-20	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-21	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	-	-	-	-
Recreation Dugouts	-	-	-	-	-	-	-
Land Development - Saw Pit Wharf	6,276	-	6,276	-	-	-	-
District Special - Site Closure *	865,152	(47,718)	858,270	-	-	-	-
Land Sales - Osprey Village	-	-	-	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	468,265	(247,500)	220,765	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-
Gas Tax Revenue * (one time addition 2019-20)	2,372,071	(2,490,523)	2,452	(2,000)	-	500,000	49,000
Gas Tax Revenue -- Public Transit earmarked *	236,921	-	236,921	-	-	-	-
Gas Tax Revenue - ISP earmarked *	800,000	(800,000)	-	-	-	-	-
Open Space	175,790	35,000	210,790	-	-	-	-
Golf Property Sale - Capital Reserve	-	-	-	-	-	-	-
Sewer Capital Reserve - User Connect Fees	30,327	-	30,327	-	-	-	-
Province of NS - ISP	-	-	-	-	-	-	-
General Capital	-	-	-	-	-	-	-
Aerated Carts	690	-	690	-	-	-	-
Sherbrooke Reserve	200,000	-	200,000	(135,000)	-	-	-
Interest Estimate				41,000	41,000	41,000	41,000
TOTAL CAPITAL RESERVES	5,162,274		1,773,273	69,000	206,000	706,000	255,000
			BALANCE	1,842,273	2,048,273	2,754,273	3,009,273

Reserves



Capital Budget & Gas Tax Investment



Infrastructure Investment

Municipality of the District of Lunenburg		Year 1	Year 2	Year 3	Year 4	Year 5	2020-21 & Future Funding
Capital Budget & Gas Tax Investment Plan		2020-21	2021-22	2022-23	2023-24	2024-25	
PROJECT DESCRIPTION		Approved Budget					
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Infrastructure Investment							
Buildings							
	Accessibility Projects		250,000	250,000			Operating Surplus reserves & Potential Grants
	Asset Management Plan	-					Gas Tax
	CEF Building Improvements		50,000	-	50,000		CEF Reserve
	Financial Reporting Accounting Software	-	42,000				SNSMR Grant
	Municipal Services Building	5,369,300					Capital, Depreciation Reserves, Sale Proceeds, & Gas Tax

Infrastructure Investment

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan		Year 1 2020-21 Approved Budget	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	2020-21 & Future Funding
PROJECT DESCRIPTION							
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Vehicles							
	Bldg. Insp Vehicle replacement (2016 Ford Escape)				35,000	-	Dep'n reserve
	Engineering Vehicle Purchase (Facilities Superintendent)	35,000					Dep'n reserve
	Engineer Truck Replacement (2016 Nissan)				40,000		Dep'n reserve
	Rec- Truck (2007 Mazda)	35,000					Dep'n reserve
	Rec - Zero Turn Lawnmower			-			Dep'n reserve
	Sewer Operator Truck Replacement (2014 F150)				35,000		Dep'n reserve
	Sewer Van Replacement (2014 Chev)			45,000			Dep'n reserve
Paving & Sidewalks							
	Road Paving Projects * (Cost shared with NSTIR)	See below					Gas Tax
	Municipal Road Infrastructure Improvements	75,000	1,050,000		50,000		Gas Tax
	Paving Harold Whynot, Craig Chandler		878,000				Dep'n reserve
	Paving Meldrum, Buena Vista, Aspen	833,000					Gas Tax
	Sidewalk - Champlain Drive						Gas Tax
	<i>Section Subtotal</i>	<i>6,347,300</i>	<i>2,270,000</i>	<i>295,000</i>	<i>210,000</i>	<i>-</i>	

Environmental Protection

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan		Year 1 2020-21 Approved Budget	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	2020-21 & Future Funding
PROJECT DESCRIPTION							
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Environmental Protection							
	Aerated Compost Carts	-	-	-	-		Gas Tax
	Centre School Demolition	100,000	1,500,000				Potential Grant & Dep'n Reserve
	Riverport School demolition & remediation	1,069,000					Environmental Liability + \$794,832 Grant
	Garden Lots Sewer & Water Upgrades	75,000	1,000,000				Grants & Operating Reserves
	La have River Straight Pipe Replacement Program	2,476,800	2,193,000	2,214,000	-		BCF/Dep'n Reserve
	Conquerall Bank WWTP Upgrades	15,000	45,000				Gas Tax
	Conquerall Bank WWTP Generator	50,000					Swr Reserve
	Cookville Collection System Refurbishment			10,000		30,000	Swr Reserve
	Hebville Pump Station Renewals				50,000	460,000	Gas Tax/Sewer Reserve
	New Germany Collection System Refurbishment	-	20,000	30,000	550,000	150,000	Gas Tax/Sewer Reserve
	New Germany Pipe Repairs	190,000					Gas Tax/Sewer Reserve
	New Germany WWTP Chlorine Contact Building Demolition				10,000		Swr Reserve
	<i>Section Subtotal</i>	<i>3,975,800</i>	<i>4,758,000</i>	<i>2,254,000</i>	<i>610,000</i>	<i>640,000</i>	

Local Economic Development

Municipality of the District of Lunenburg		Year 1	Year 2	Year 3	Year 4	Year 5	2020-21 & Future Funding
Capital Budget & Gas Tax Investment Plan		2020-21	2021-22	2022-23	2023-24	2024-25	
PROJECT DESCRIPTION		Approved Budget					
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Local Economic Development							
	Highway 103 Signage Program	15,000					Operating Surplus Reserve
	Osprey Village Reservoir Design					50,000	Gas Tax/TOB
	Wayfinding Strategy & Implementation	60,000	50,000	50,000	50,000	50,000	Grants, Gas Tax, Operating Reserves
	<i>Section Subtotal</i>	<i>75,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>100,000</i>	

Sustainable Planning and Climate Change Mitigation

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan		Year 1 2020-21 Approved Budget	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	2020-21 & Future Funding
PROJECT DESCRIPTION							
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Sustainable Planning & Climate Change Mitigation							
	Corporate and Community Energy Action Plan	50,000	35,000				Gas Tax/Grants
	EV Charge stations	32,000	-				Gas Tax/Grants
	Solar Energy Project	-	150,000				Gas Tax/Grants
	Flood Risk Mapping phase 2 of LiDAR Project						Gas Tax/FRIIP Grant
	Petite Riviere Watershed Flood Mitigation and Assessment Project (Phase 3)	100,000					Gas Tax
	<i>Section Subtotal</i>	<i>182,000</i>	<i>185,000</i>	-	-	-	

Recreation Infrastructure

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan		Year 1 2020-21 Approved Budget	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	2020-21 & Future Funding
PROJECT DESCRIPTION							
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Recreation Infrastructure							
Recreation Facilities							
	Ballfield Upgrades	30,000					Dep'n reserve
	MARC - Adm Bldg. Flooring & Doors						Dep'n reserve
	MARC Facilities Assessment	50,000					Operating Surplus
	MARC - Soil Remediation	30,000					Dep'n reserve
	MARC - Water System	15,000					Dep'n reserve
Parks & Playgrounds							
	LaHave Sunset Park Parking	30,000					Open Space
	Miller Point Kiosk Replacement						Dep'n reserve
	Rose Bay Wharf Upgrades				25,000	150,000	Operating Surplus
	Saw Pit Wharf Upgrades				25,000	150,000	Operating Surplus
	Riverport Playground	-					Dep'n reserve
	River Ridge Common	138,000	162,000	20,000			Gas Tax/ \$50K grant
	Sherbrooke Lake - Park Design & implementation	-	75,000	200,000	150,000		Gas Tax/Operating Reserves
	Sherbrooke Lake - Road Upgrades	-	135,000				Sherbrooke Lake Capital Reserves
	Wile's Lake	30,000	20,000				Dep'n Reserve
	Future Land Purchases	15,000	50,000	50,000	50,000	50,000	Open Space

Recreation Infrastructure

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan		Year 1	Year 2	Year 3	Year 4	Year 5	2020-21 & Future Funding
		2020-21 Approved Budget	2021-22	2022-23	2023-24	2024-25	
PROJECT DESCRIPTION							
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Trails & Active Transportation							
	Active Transportation Paved Shoulders	see below					Gas Tax
	Cookville Trail Connector (carry over)						Gas Tax/ OHV Fund
	Indian Point Rest Stop	10,000					Open Space
	Osprey Village Trail	30,000					Gas Tax/Grants
	Sawpit Switchback Trail		30,000				Gas Tax/Grants
	<i>Section Subtotal</i>	<i>378,000</i>	<i>472,000</i>	<i>270,000</i>	<i>250,000</i>	<i>350,000</i>	

Gas Tax Investment: Non-owned Infrastructure

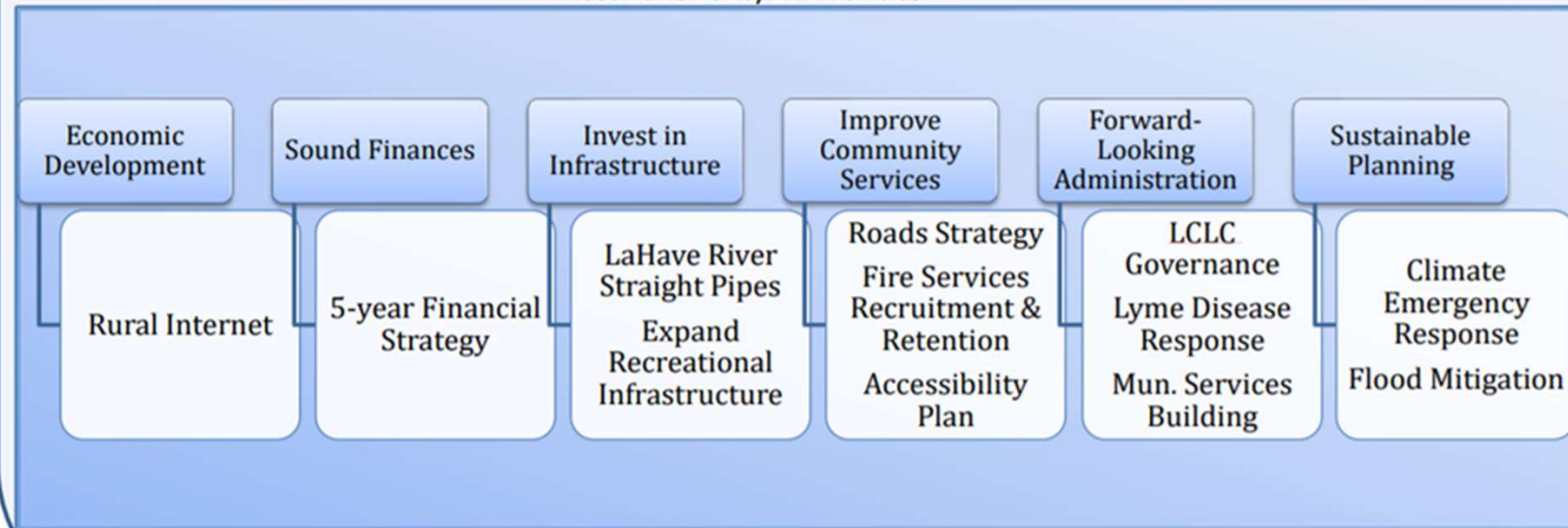
Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan		Year 1	Year 2	Year 3	Year 4	Year 5	2020-21 & Future Funding
		2020-21 Approved Budget	2021-22	2022-23	2023-24	2024-25	
GREEN = COUNCIL APPROVED STRATEGIC PRIORITIES							
Projects Funded With Gas Tax (Operating Fund)							
	Paved Shoulders - Active Transportation	565,000	150,000	150,000	150,000	150,000	Gas Tax
	Trails	55,000	55,000	55,000	55,000	55,000	Gas Tax
	ISP - Rural Internet	1,300,000	500,000	500,000	-	-	Gas Tax
	New Germany Trail Bridge	162,000					Gas Tax
	Paving Non-owned Roads (cost shared with NSTIR)	1,168,600	250,000	250,000	250,000	250,000	
	Gas Tax Operating Fund	3,250,600	955,000	955,000	455,000	455,000	

Strategic Priorities

Council's Vision

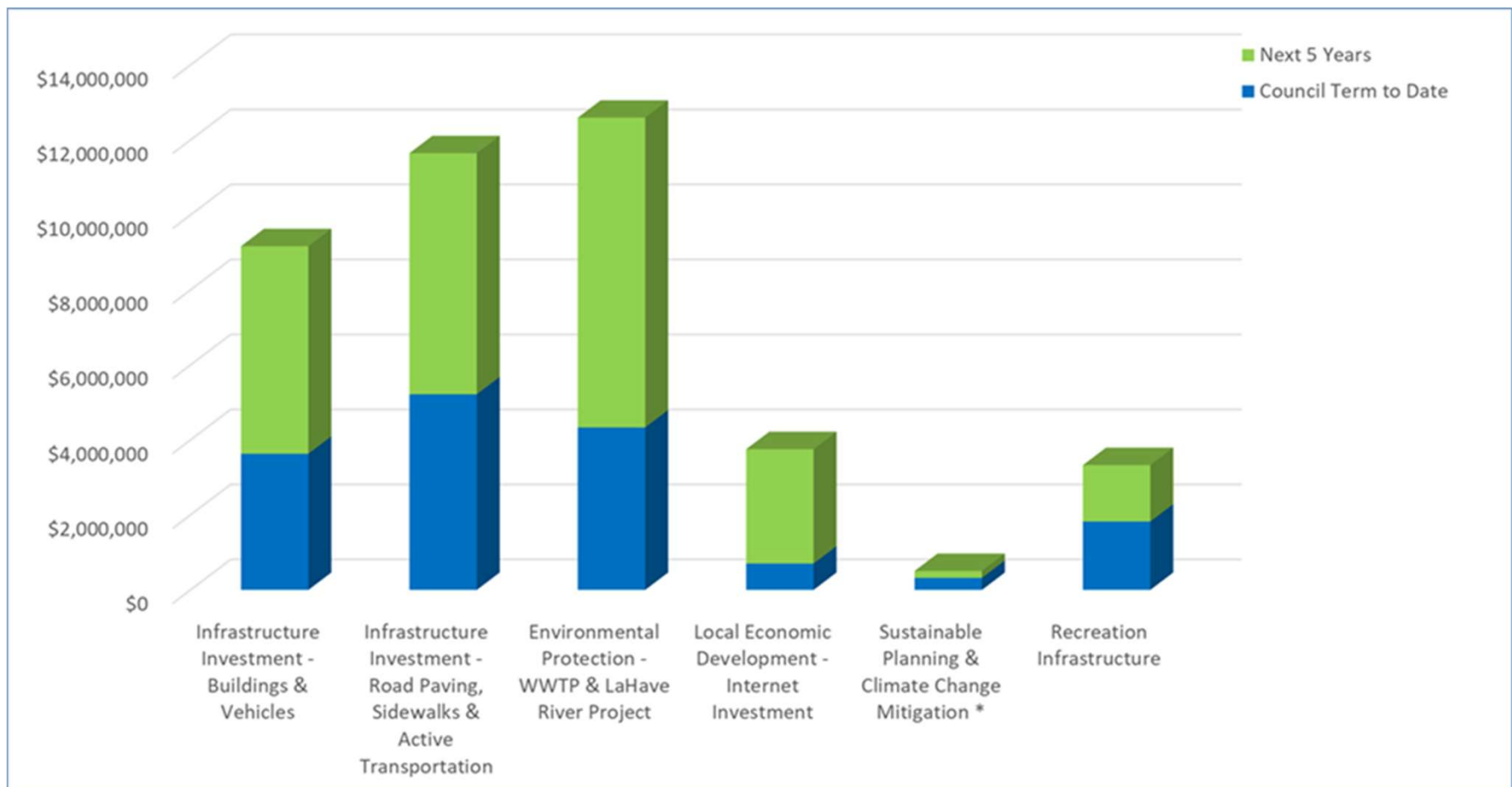
The Municipality will maximize opportunities for social and economic development while retaining an attractive, sustainable and secure environment for the enjoyment of residents and visitors. Through responsible and professional leadership and in partnership with others, the Municipality will strive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

Council's 2020/21 Priorities



Strategic Priorities

Level of Capital investment in Council Strategic Priorities over the last 3 years, and how those priorities feed the Capital Investment Plan going forward



Grants

- Grants and funding to community groups, individuals, neighbouring towns and groups with management agreements
- Total \$513,100 – includes a one-time Grant for Community Facilities of \$150,000

Summary

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

Collaborative Effort

Finance Committee: M. Ernst (Chair);

All Municipal Councillors

Strategic Management Team: T. MacEwan; A. Dumaresq; E. Wentzell; T. Bolivar; 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 2020/21 Operating Budget in the amount of \$31,176,000*
- *That Municipal Council approve the 2020/21 Residential Tax Rate of \$0.081 per \$100 of assessment;*
- *That Municipal Council approve the 2020/21 Commercial Tax Rate of \$1.957 per \$100 of assessment;*
- *That Municipal Council approve the 2020/21 Seasonal Commercial Tax Rate at \$ 1.468 per \$100 of assessment;*

Motions

- *That Municipal Council approve the 2020/21 Capital Budget & Gas Tax Investment in the amount of \$14,208,700 and the 5-Year Capital Plan;*
- *That Municipal Council approve the 2020/21 Reserves Transfers including interest as noted in the 5-Year Financial Plan.*
- *That Municipal Council approve the 2020/21 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission*