

Municipality of Chester 2021-22 Draft Budget

**Council
May 13, 2021**



2021-22 Draft Budget

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Changes to the Original Draft Budget

Various line-item have been changed – a list is provided in the following slide #4

Changes arising out of Council's discussions on April 29 and May 6 include:

- Grants to organization reduced
- Water quality testing reduced
- Universal sewer rate increase
- Streetlight rate increase for one area
- Restriction of a portion of economic development reserves for future internet projects

Response to Council's inquiry on fire protection equipment is included on slide #5

Future discussion and decision will be required for:

- Low-income tax exemption amounts
- Hydrant rates
- Village rates

Draft council motions provided on slide #66



Budget changes to the draft presented April 29, 2021	Previous Amount	Revised amount	Expenditures	Revenues
Operating Budget draft, April 29, 2021			28,233,448	28,233,448
<u>Amendments</u>				
Non-discretionary - Provincial services				
Regional Housing	26,000	30,900	4,900	
Corrections	234,295	233,337	(958)	
Non-discretionary - Municipal services				
RCMP	1,894,388	1,967,994	73,606	
Provincial roads	205,638	198,123	(7,515)	
Other tax revenue				
Aliant grant in lieu of taxes	51,751	45,304		(6,447)
NS Power Inc grant in lieu of taxes	22,565	22,592		27
Provincial and Federal grants				
Farm acreage	6,975	7,145		170
Transfer from Reserves and Accumulated surplus				
Accumulated surplus re: fire services review exp C/F	0	22,800		22,800
General Government				
Finance - salary re: position overlap	6,395	10,659	4,264	
Finance - consultant fees for financial modeling		7,000	7,000	
Municipal property - capital funded out of Revenue	260,000	205,000	(55,000)	
Environmental Development - Wind Turbine	433,307	451,672	18,365	
Transfer to Reserves				
Operating reserves	30,500	20,754	(9,747)	
Wind Reserve	959,795	941,430	(18,365)	
Council Grants				
Budgeted grants reduced			(10,000)	
Street Lights				
D104 area rate Chester Basin change from 2.0 back to 2.2 cents	34,763	38,239		3,476
Transfer from Prior years' surplus				
Streetlights accumulated surplus	229	0		(229)
General Operating	6,448	0		(6,448)
Sewers				
Universal sewer rate increase from \$632 to \$650	1,005,563	1,034,202		28,639
Environmental Development				
Economic Development - beautification project - adjust to actual	7,000	8,300	1,300	
Recreation				
Recreation - Special Projects (water testing)	26,500	16,500	(10,000)	
Transfer to Reserves				
Sewers	(4,502)	24,137	28,639	
Operating reserves	671,675	687,175	15,500	
Revised operating budget totals			28,275,437	28,275,437

Line-Item Changes to the Original Draft Budget



Fire Department Equipment

Dry Hydrants – 20,000

- Would come back to Council for approval
- Municipal program for the development of dry hydrant water supply in the rural areas
- Identified in Risk Assessment/Fire Services Review would be a recurring multi-year program for the improvement of water supply infrastructure across the municipality.
- Consideration would be given to a long term co-funding program in conjunction with the Commissions.
- Was in last year's budget but no funds have been spent as the program still has to be worked out with the Commissions.
- In the past, in lieu of actual funding we have provided administrative support ie design specifications, DOE applications, etc in the development process of individual sites. eg Oak Island Center, Little Vaughn Lake, Western Shore Wharf etc.



Fire Department Equipment

WCB \$10,000

- Premium coverage for the ongoing WCB coverage for volunteer fire fighters.
- The rate and the number of members has remained steady.
- We started this program in October 2020, ongoing cost.

Insurance Grants \$15,000

- Budgeted in anticipation of increases in the Fire Department property and vehicle insurance premiums
- We have received our new rates from Gallagher (Cowan) and premiums are up over 15% on the apparatus alone this year.
- Will be brought back to council for consideration
- The proposal to be brought to Council involves the adoption of an insurance matching grant (similar to MODL) which helps to offset some of the insurance costs.)



Fire Department Equipment

District Wide Equipment \$20,000 (\$10,000 New & \$10,000 carry-over/recurring)

- To support the purchase of fire fighting equipment that can be shared by all MOC fire departments.
- Such equipment can typically be used on a scheduled basis by the individual departments (testing or training purposes or as equipment that would be called out for mutual aid calls)
- For equipment that serves a common need and is available, used by and benefits all departments equally. Ownership is held by the MOC.
- Avoids having duplication and added costs from each department purchasing on their own.
- Project proposals arise from the fire services themselves.
- In the past we have purchased a smoke generation machine (\$3,000) used by all departments during their breathing apparatus training.
- We also evaluated a fit testing machine and a hose tester but subsequently cancelled these projects.
- Current discussion for drone for use on the fire scenes and for search and rescue incidents.
- We carried over the \$10,000 that was intended for this drone purchase.
- This is still under discussion with the fire services and we have not yet received a final proposal.



1. Executive Summary

Following Slides Include:

- Total budget, Rates, Non-Discretionary expenses, Tax Revenue
- Revenues - net of non-discretionary expenses
- Expenditures - excluding non-discretionary
 - Net surplus (deficit) of programs funded by area rates/own revenue
- Budget funded by general tax rate, excluding non-discretionary expenses



1. Executive Summary - Totals, Rates, Non-Discretionary exp., Tax Revenue

	2021-22	2020-21	\$ Change	% change
Operating budget	\$ 28,270,935	\$26,775,295	\$ 1,495,640	5.6%
Capital Budget	\$ 7,718,316	\$ 6,643,500	\$ 1,074,816	16.2%
Tax Rates				
• Residential and resource	\$ 0.705	\$ 0.705	\$ -	0.0%
• Commercial	\$ 1.530	\$ 1.530	\$ -	0.0%
• Waste collection & disposal	\$ 0.1205	\$ 0.1205	\$ -	0.0%
Sewer Services				
Universal Sewer rate	\$ 650	\$ 630	\$ 20	3.2%
Non-Discretionary - Provincial services				
• Education	\$ 5,204,374	\$ 5,093,419	\$ 110,955	2.2%
• Regional Housing	\$ 30,900	\$ 20,000	\$ 10,900	54.5%
• Corrections	\$ 233,337	\$ 234,295	\$ (958)	-0.4%
	<u>\$ 5,468,611</u>	<u>\$ 5,347,714</u>	<u>\$ 120,897</u>	2.3%
As a percentage of below tax revenue	43.1%	42.9%	54.7%	
Non-Discretionary - Municipal Services				
• RCMP	\$ 1,967,994	\$ 1,846,082	\$ 121,912	6.6%
• Public Library	\$ 69,000	\$ 85,700	\$ (16,700)	-19.5%
• Provincial Roads	\$ 198,123	\$ 196,746	\$ 1,377	0.7%
• Property Valuation Services	\$ 349,827	\$ 354,714	\$ (4,887)	-1.4%
	<u>\$ 2,584,944</u>	<u>\$ 2,483,242</u>	<u>\$ 101,702</u>	4.1%
As a percentage of below tax revenue	20.4%	19.9%	46.0%	
Tax revenue				
• Residential and resource	11,249,739	11,017,970	\$ 231,769	2.1%
• Commercial	1,446,465	1,457,252	\$ (10,787)	-0.7%
	<u>12,696,204</u>	<u>12,475,221</u>	<u>\$ 220,982</u>	1.8%



1. Executive Summary (continued) - Revenues net of non-discretionary exp

Revenues	2021-22	2020-21	\$ Change	% change
From First slide				
• Tax revenue - residential & commercial	\$ 12,696,204	\$ 12,475,221	\$ 220,982	1.8%
• Net of Non-discretionary expenditures	(8,053,555)	(7,830,956)	(222,599)	2.8%
Tax revenue for other services	4,642,649	4,644,265	(1,616)	0.0%
Other Revenues				
• Other tax revenues - i.e. deed tfr, GILT	1,685,421	1,381,531	303,890	22.0%
• Wind Farm tax	663,102	663,102	-	0.0%
• Provincial and Federal grants i.e. gas tax	1,230,145	626,125	604,020	96.5%
• Waste collection & disposal area rate	1,993,244	1,956,165	37,079	1.9%
• Waste collection & disposal other revenue	217,810	242,810	(25,000)	-10.3%
• Universal sewer rate	1,034,202	988,970	45,232	4.6%
• Fire Protection & Village rates	2,081,474	2,042,872	38,602	1.9%
• Fire Protection - Hydrant rate	25,374	24,715	659	2.7%
• Private roads rates	170,309	154,882	15,427	10.0%
• Street light rates	120,018	117,642	2,376	2.0%
• Landfill fees	3,599,934	3,998,444	(398,511)	-10.0%
• Interest on landfill accounts receivable	2,500	2,500	-	0.0%
• Wind turbine revenue	730,000	760,000	(30,000)	-3.9%
• Interest income	190,624	216,624	(26,000)	-12.0%
• Other fees and charges	625,099	492,976	132,124	26.8%
• Transfers from Sewer reserve	-	-	-	
• Transfers from Gas Tax res - broadband	214,000	85,700	128,300	149.7%
• Transfers from Operating res - new initiatives	529,995	117,000	412,995	353.0%
• Transfers from Wind res - new initiatives	123,000	55,000	68,000	123.6%
• Transfer from Other reserves	338,481	373,017	(34,536)	-9.3%
	20,217,380	18,944,339	1,273,041	6.7%



1. Executive Summary (continued) - Expenditures excluding non-discretionary

Expenditures	2021-22	2020-21	\$ Change	% change
Other Expenditures (excluding depreciation and non-discretionary exp)				
• General Government	4,839,625	4,319,998	519,627	12.0%
• Protective Services - Mill Cove Hydrants	48,320	34,391	13,929	40.5%
• Protective Services - fire protection	2,080,186	2,041,563	38,624	1.9%
• Protective Services - other	849,741	775,076	74,665	9.6%
• Roads - private	169,899	153,791	16,108	10.5%
• Roads - streetlights	121,726	121,726	-	0.0%
• Roads - other	300,780	210,372	90,408	43.0%
• Sewers	1,010,565	855,984	154,581	18.1%
• Waste collection & disposal	4,982,066	5,636,442	(654,376)	-11.6%
• Public health and Safety	106,155	86,971	19,184	22.1%
• Environmental development - Wind Turbine	451,672	439,445	12,227	2.8%
• Environmental development - Other	1,305,992	1,120,406	185,586	16.6%
• Recreation	891,261	761,254	130,007	17.1%
• Transfers to Reserves				
• Sewer reserve	24,137	133,500	(109,363)	-81.9%
• Wind reserve	941,430	983,657	(42,227)	-4.3%
• Solid Waste	434,009	349,523	84,486	24.2%
• Landfill equipment replace reserve	200,000		200,000	
• Operating reserve re: landfill host fees	197,913	211,913	(14,000)	-6.6%
• Gas Tax Reserve	1,170,000	616,150	553,850	89.9%
• Other Reserve	91,903	92,178	(275)	-0.3%
	20,217,380	18,944,339	1,273,041	6.7%
Surplus (Deficit)	(0)	0	(0)	

Net Surplus (Deficit) of program areas to the left not funded by general tax revenue

	2021-22	2020-21
Wind Turbine - net	\$ -	\$ -
Solid Waste - net	(500)	2,042
Sewer rate - net	\$ (500)	\$ (514)
Fire Protection and village rate - net	1,288	1,309
Hydrants	(22,946)	(9,676)
Private roads - net	409	1,091
Streetlights - net	(1,708)	(4,084)
	(23,957)	(9,833)



1. Executive Summary (continued) - budget funded by general tax rate, excluding non-discretionary exp

Revenues and expenses left **after removing** non-discretionary expenditures and programs funded by area rates and revenues directly related to the programs.

Revenues	2021-22	2020-21	\$ Change	% change	General Change	New Initiatives
Taxes net of non-discretionary expenditures	4,642,649	4,644,265	(1,616)	0.0%	(1,616)	-
Other tax revenues - i.e. deed tfr, GILT	1,685,421	1,381,531	303,890	22.0%	303,890	
Provincial and Federal grants i.e. gas tax	1,230,145	626,125	604,020	96.5%	554,020	50,000
Interest income	190,624	216,624	(26,000)	-12.0%	(26,000)	
Other fees and charges	625,099	492,976	132,124	26.8%	(1,865)	133,989
Transfers from reserves - other	1,205,476	630,717	574,759	91.1%	(216,536)	791,295
	9,579,414	7,992,238	1,587,176	19.9%	611,892	975,284
Expenditures						
General Government	4,839,625	4,319,998	519,627	12.0%	(251,812)	771,439
Protective Services - other	849,741	775,076	74,665	9.6%	42,665	32,000
Roads - other	300,780	210,372	90,408	43.0%	301	90,107
Public health and Safety	106,155	86,971	19,184	22.1%	7,184	12,000
Enironmental development - Other	1,305,992	1,120,406	185,586	16.6%	(95,714)	281,300
Recreation	891,261	761,254	130,007	17.1%	71,257	58,750
Transfers to Reserves - other	1,261,903	708,328	553,575	78.2%	553,575	0
Net program funded by area rates/own rev	23,957	9,833	14,124	143.7%		
	9,579,414	7,992,237	1,587,177	19.9%	341,581	1,245,596
Surplus (Deficit)	(0)	0	(0)		270,312	(270,312)
Percentage of total budget	33.9%	29.8%			Details in Following Slides Section 3	Details in Following Slides Section 4



2. Strategic Priority Area – Economic Development

Description:

Our ongoing commitment to investment attraction, business support services, and infrastructure encourages entrepreneurship, supports sustainable development of target sectors and strengthens the commercial tax base.

Priority Outcomes:

1. Partner in the development of infrastructure and opportunities for business development and attraction.
2. Promote and grow the Municipality's economic sectors.
3. Position the Municipality as NS's south shore community of choice for residents, businesses, and organizations, and as an international tourism destination

2021-22 Budget Initiatives:

\$49,500 Sector strategy
\$214,000 Rural internet
\$107,000 Kaiser Meadow Industrial Park concept plan
\$6,000 Kaiser Meadow site assessment
\$59,555 Tourism Chester
\$10,000 Business Park site Assessment

Importance / Lead Department / Priority Outcome Link

High / Corporate & Strategic Management (CSM) / 2
High / CSM / 1, 3
Medium / CSM + Infrastructure and Operations (IAO) / 1,2, 3
High / CSM + IAO / 1,2, 3
Medium / CSM / 3
Low / CSM + IAO / 1, 2, 3

Funding sources other than tax revenue or debt:

\$214,000 Rural internet – Gas tax reserves
\$107,000 Kaiser Meadow Ind. Park concept plan – Wind reserve
\$6,000 Kaiser Meadow site assessment – Wind reserve
\$10,000 Business Park site Assessment – Wind reserve



2. Strategic Priority Area – Environmental Stewardship

Description:

Our leadership in environmental stewardship seeks innovative approaches for sustainable community planning and decision-making that balances growth, invest in green business and infrastructure, enhances quality of life, and responds to the environmental impacts of climate change.

Priority Outcomes:

1. Seek opportunities for innovation and leadership in waste management.
2. Explore options for integrating green energy and sustainable technologies in municipal infrastructure and program delivery.
3. Support environmental conservation & protection initiatives and efforts to tackle the impact of climate change.

2021-22 Budget Initiatives:

\$38,500 Water quality testing
\$50,000 Municipal water strategy (community wells consultant)
\$1,020,000 Transition to Sustane for waste diversion
Financing Program for Home Services - \$150,000 allocated for loans

Importance / Lead Department / Priority Outcome Link

High / Community Development & Recreation (CDR) + IAO / 3
Medium / CSM + IAO / 3
Low / IAO + CSM / 1
Medium / CSM + FIS / 2, 3

Funding sources other than tax revenue or debt:

\$50,000 Municipal water strategy – General operating reserve
\$1,020,000 Transition to Sustane for waste diversion – landfill tip fee



2. Strategic Priority Area – Governance & Engagement

Description:

Our governance and administration processes demonstrates a commitment to efficient and fiscally sustainable service delivery. Our commitment to communications & engagement provides residents, businesses, and organizations with access to services, information, and decision-making as meaningful participation in local government.

Priority Outcomes:

1. Ensure municipal service delivery is efficient and effective, communicated and accessible.
2. Ensure municipal bylaw and policy frameworks reflect current and changing needs.
3. Continue to develop an asset management system that will inform decisions about infrastructure, development, levels of service, risk assessment, and associated financing.

2021-22 Budget Initiatives:

\$2,000 Procurement strategy – expert review of revised policy
\$20,000 Village SPS & LUB policy – consultant to do study
\$62,500 Asset management system – data collection
\$10,000 Uniform signage bylaw
\$35,000 Municipal salaries & benefits review
\$50,000 Human resources policy review

Importance / Lead Department / Priority Outcome Link

High / Finance & Information Services (FIS) / 1,2
Medium / CDR / 2
High / IAO + FIS + CSM + CDR / 3
High / CDR + CSM + IAO / 2
High / CSM + FIS / 1,2
High / CSM + FIS / 1, 2

Funding sources other than tax revenue or debt:

\$2,000 Procurement strategy – General operating reserve
\$20,000 Village SPS & LUB policy – Gen. operating reserve
\$50,000 Asset management system – FCM grant
\$85,000 Municipal salaries & HR policy review – Gen. opr. reserve



2. Strategic Priority Area – Healthy & Vibrant Communities

Description:

Our ongoing engagement with partners and stakeholders supports vibrant and sustainable communities throughout our Municipality. Through long range planning that creates active and safe communities, and through the provision of accessible and inclusive programs and services, we work to improve quality of life for residents.

Priority Outcomes:

1. Ensure residents have access to facilities, natural assets, programs, and services that enrich a quality of life and provide safe communities for residents and visitors alike.
2. Develop an accessibility, diversity, and equity lens for municipal services, and support partners in advancing accessible and inclusive communities.
3. Determine a municipal role in terms of protecting and increasing a broad range of housing stock to meet community needs.

2021-22 Budget Initiatives:

\$66,376 Accessibility plan – term coordinator position
\$22,000 Fire protection services review
\$75,000 Village of Chester traffic study

Importance / Lead Department / Priority Outcome Link

High / CSM + IAO / 1, 2
High / CSM / 1
High / IAO / 1

Funding sources other than tax revenue or debt:

\$48,789 Accessibility plan – other municipal units
\$22,000 Fire protection services review – accumulated surplus
\$75,000 Village of Chester traffic study – general operating reserve



2.Strategic Priority Area – Infrastructure & Service Delivery

Description:

Through asset management practices that inform annual operations and maintenance programs as well as long term capital renewals and upgrades, we invest in public infrastructure. In response to ongoing changes in levels of service, regulatory requirements, population, and technological innovation, we work to provide infrastructure that is cost effective, reliable, and sustainable.

Priority Outcomes:

1. Develop and implement evidence-based plans for future infrastructure and service needs, along with related funding models, to accommodate sustainable growth and levels of service.
2. Create efficiencies through innovative service delivery, and proactive maintenance and operations of existing infrastructure..
3. Plan for and create infrastructure that improves the connectivity of roads, multi-use trails, natural assets and facilities as part of an active transportation network.

2021-22 Budget Initiatives:

\$310,716 Wastewater strategy
\$164,123 Shared services – inspection services, information services
\$1,850,000 Leachate treatment plant
\$30,000 Danny Haughan property – facilitator
\$124,900 Mill Cove fire protection system

Importance / Lead Department / Priority Outcome Link

High / IAO / 1, 2
High / CDR +FIS / 2
High / IAO / 1
Medium / CDR + IAO / 1, 2, 3
High / IAO + FIS / 1, 2

Funding sources other than tax revenue or debt:

\$130,358 Wastewater strategy – provincial grant
\$89,050 Shared services – other municipal units
\$30,000 Danny Haughan property – general operating reserves



3. General Changes

Revenues	Taxes	Other tax revenues	Provincial and Federal grants	Interest income	Other fees and charges	
Assessment value changes	220,982					
Net of non-discretionary expenditures	(222,599)					
Other taxes		872	170			
Deed transfer tax		324,000				
Grants in lieu of taxes		(20,982)				
Federal gas tax grant			553,850			
Interest income				(26,000)		
Services provided to local governments					25,412	
Other fees and charges					(27,277)	
"General Change" total on previous slide	(1,616)	303,890	554,020	(26,000)	(1,865)	
Expenditures	General Government	Protective Services	Roads	Public health and Safety	Enironmental development	Recreation
Council Grants	(101,000)					
Elections	(62,000)					
Covid-19 expenses	4,000					
Insurance	35,165					
Mun Bldgs - Main trane, NR Res Ctr maint.	48,000					
Park & Wharf Development - floats	15,000					
Shared inspection services		39282				
General increases (decreases)	(76,739)	6,131		6,500	11,455	13,000
Remove one time 2020-21 initiatives					(121,200)	
Salaries & Wages - general change	58,409	4,985	301	684	14,031	28,257
Debt Service	(9,099)					
Capital out of revenue	-	(7,733)				30,000
Remove Contingency budget	(163,549)					
"General Change" total on previous slide	(251,812)	42,665	301	7,184	(95,714)	71,257
	Gen Opr	Wind	Gas Tax	Acc Surplus	Other	Total
Transfers from Reserves	500	(158,000)	(62,500)	3,464		(216,536)
Transfers to Reserves	(219)		553,850		(56)	553,575



4. New Initiatives

Each Department Head will review the details of each initiative

Department Initiative	2021-22		
	Expenditure	Related Revenue	
Corporate & Strategic Management			
Covid-19 assistance to non-profit org. (approved)	60,000	17,300	Prov grant - safe restart fund
Gross up hosting of accessibility position - \$17,587>\$66,376	48,789	48,789	Other municipal units
Asset Management - increase from \$12,500 to \$62,500	50,000	50,000	FCM grant
Broadband - Bell (approved)	128,300	128,300	Gas Tax reserves
Business attraction / hosting exp	2,500		
Haughn ppty facilitator	30,000	30,000	General Operating reserves
ICIP grant analysis and assessment required	30,000	30,000	General Operating reserves
Salary review	35,000	35,000	General Operating reserves
Personnel policy review	50,000	50,000	General Operating reserves
Litter campaign	2,000		
Annual report	4,000		
Summer students	15,000		
Contingency (growth strategy?, other projects)	50,000	50,000	General Operating reserves
Fire services review	22,000		
Fire services - equipment purchases	10,000	10,000	Tfr. from accumulated surplus
Ergonomic Assessment	12,000	12,000	General Operating reserves
Business Capacity Building	10,000	10,000	Prov grant - safe restart fund
Wake Up Hill Road site assessment	10,000	10,000	Wind Reserve - economic development
Kaizer Meadow concept plan	107,000	107,000	Wind Reserve - economic development
Land valuation	6,000	6,000	Wind Reserve - economic development
	682,589	594,389	



4. New Initiatives (continued)

Department / Initiative	2021-22		
	Expenditure	Related Revenue	
Finance & Information Services			
Support staff IT analyst (approved)	69,441	27,800	Other municipal unit
Cyber Insurance	12,000		
Budget software	23,600	23,600	General Operating reserves
Director position overlap	10,659	6,395	General Operating reserves
Procurement policy review	2,000	2,000	General Operating reserves
	<u>117,700</u>	<u>59,795</u>	
Infrastructure & Operations			
Assistant Director Infrastructure & Operations (approved)	91,072		
Assistant Director Infrastructure & Operations	(18,214)		Portion funded by the Sewer Rate
Covid-19 cleaning staff (approved)	22,700	22,700	Prov grant - safe restart fund
Trail bridge repairs	140,000	140,000	General Operating reserves
Community Wells consultant	50,000	50,000	General Operating reserves
Road items	81,000	81,000	General Operating reserves
	<u>366,558</u>	<u>293,700</u>	
Community Development & Recreation			
Planning review - hire consultant to do study	20,000	20,000	General Operating reserves
Church Memorial Park	25,000		
Additional water testing (Total budget now at \$38,500)	16,500		
CAMS community school expense (approved)	17,250	7,400	Recreation fees
	<u>78,750</u>	<u>27,400</u>	
Total	<u>1,245,597</u>	<u>975,284</u>	
Total per previous slide	<u>1,245,596</u>	<u>975,284</u>	
		50,000	Provincial grant
		50,000	FCM grant
		128,300	Gax Tax reserve
		529,995	General Operating reserves
		123,000	Wind Reserve
		10,000	Tfr. from accumulated surplus
		76,589	Other municipal unit
		7,400	Recreation fees
		<u>975,284</u>	



Assistance to Non-profit organization

Description:

Assistance to non-profit organizations due to economic hardship cause by Covid-19
2 streams: Pandemic Relief (Financial hardship) and Pandemic Response (Programing assistance)

Ongoing Cost:

2021-22 Proposed Budget:

\$60,000

Will this come back to Council?

Yes

Funding Source(s):

General Operating
Safe restart funds from Province

Accessibility Coordinator

Description:

2-year term position
Shared with Regional Partners
Regional support for accessibility (one day per week)
and purchasing an additional 8 hours to support local
plan coordination/development

Ongoing Cost:

TBD but currently only a two-year term

2021-22 Proposed Budget:

\$17,585 (MOC costs)

Will this come back to Council?

No, Council has approved the MOU and position

Funding Source(s):

Operating/Tax Rate

Asset Management

Description:

Data collection. Project cost \$62,500 of which \$50,000 is an increase in the budget.

Ongoing Cost:

none

2021-22 Proposed Budget:

\$50,000

Will this come back to Council?

No - Funds will be spent for data collection to supplement the Wastewater management study

Funding Source(s):

\$50,000 FCM grant
\$12,500 General operating grant (carried forward from 2020-21)

Broadband

Description:

Funding to support the Phase 2 projects

Ongoing Cost:

none

2021-22 Proposed Budget:

\$128,300

Will this come back to Council?

No, Council has approved the MOU with Bell already

Funding Source(s):

Gas Tax Reserves

Business Attraction/Hosting Expense

Description:

Previously no budget for hosting expenses or business attraction for Council activities

Ongoing Cost:

This is a recurring budget item

2021-22 Proposed Budget:

\$2,500

Will this come back to Council?

No

Funding Source(s):

Haughn Property Facilitator

Description:

Facilitator to help identify potential uses and to undertake community engagement for the use of the property

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$30,000

Will this come back to Council?

Yes a scope of work will come to council as well as the consultant report on condition of the property

Funding Source(s):

General Operating Reserves

ICIP grant application – analysis and assessment work

Description:

Greenhouse gas mitigation analysis and climate change resilience assessment required to be done as part of ICIP application.

Ongoing Cost:

none

2021-22 Proposed Budget:

\$30,000

Will this come back to Council?

Yes

Funding Source(s):

General Operating Reserves

Salary & Benefits Review

Description:

Consultant to do jurisdictional review, and make recommendations on salary bands, and benefits package (including pension contributions, vacation days, medical and dental, life insurance etc.).

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$35,000

Will this come back to Council?

Yes

Funding Source(s):

General Operating Reserves

Personnel Policy Review

Description:

Consultant to review and update personnel policies with focus on: diversity and inclusion, current best practices, policies related to working from home/storm days, better definition of/distinction between permanent, part time, seasonal and contract employees

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$50,000

Will this come back to Council?

Yes

Funding Source(s):

General Operating Reserves

Litter Campaign

Description:

Educational materials for an anti-littering program

Ongoing Cost:

recurring cost

2021-22 Proposed Budget:

\$2,000

Will this come back to Council?

Information report only

Funding Source(s):

Operating

Annual Report

Description:

Printing and distribution of an annual report to update residents on strategic priorities and major projects each year

Ongoing Cost:

recurring cost

2021-22 Proposed Budget:

\$4,000

Will this come back to Council?

No

Funding Source(s):

Operating

Summer Student

Description:

Summer student in CSM to work on policy and programs (bylaw and policy reviews, research for water strategy programs etc.).

Ongoing Cost:

none

2021-22 Proposed Budget:

\$15,000

Will this come back to Council?

No

Funding Source(s):

Operating

Contingency

Description:

General contingency fund

Ongoing Cost:

None identified

2021-22 Proposed Budget:

\$50,000

Will this come back to Council?

Project dependent

Funding Source(s):

General Operating Reserves

Fire Services Review

Description:

Fire services study has 30% outstanding but the original approval had an \$22,000 as contingency for additional studies. It is anticipated that there will be additional studies requested from Fire Services Review Committee

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$22,000

Will this come back to Council?

Yes

Funding Source(s):

General Operating Reserves

Fire Services Equipment Purchases

Description:

Purchase of shared equipment for Fire Services. This may be used for a Dry Hydrant program, but this will be a recommendation from fire services and will come back to council for consideration.

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$10,000

Will this come back to Council?

Yes

Funding Source(s):

Transfer from accumulated surplus

Ergonomic Assessment

Description:

JOHSC initiative to conduct ergonomic assessments for staff.

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$12,000

Will this come back to Council?

No, but there may be findings that require additional decisions to be made by council

Funding Source(s):

Business Capacity Building

Description:

Funds to support capacity building and business navigation (i.e. social media training or additional training needs)

Ongoing Cost:

Recurring cost

2021-22 Proposed Budget:

\$10,000

Will this come back to Council?

No, but we will update council on initiatives as part of quarterly reporting

Funding Source(s):

Safe Restart Funding (if eligible)

Business Park Site Assessment

Description:

Environmental site assessment of Wake-Up hill property if council decides to certify the site to lease/sell for commercial opportunities. Atlantic Canada Site Certification program will certify sites 5 acres and up.

Ongoing Cost:

2021-22 Proposed Budget:

\$10,000

Will this come back to Council?

Yes, discussion still needs to occur on options for property

Funding Source(s):

Wind Reserves – economic development portion

Kaizer Meadow Land Valuation

Description:

Land Valuation and appraisal for Kaizer Meadow Industrial Park: retain the services of a commercial real estate firm to conduct a valuation and appraisal exercise. This would provide us with a Valuation Report for Sale/Lease purposes

Ongoing Cost:

2021-22 Proposed Budget:

\$6,000

Will this come back to Council?

Once decision is made to move forward, this will not come back

Funding Source(s):

Wind Reserves – economic development portion

Kaizer Meadow Industrial Park Concept Plan

Description:

Development of a concept plan for Kaizer Meadow Industrial Park with lot layouts, phasing options and estimated costs. To include options for servicing, landscaping, green spaces, road layout, stormwater mgmt., fire protection, etc.

Ongoing Cost:

2021-22 Proposed Budget:

\$107,000

Will this come back to Council?

Yes, discussion still needs to occur on options for property

Funding Source(s):

Wind Reserves - Economic Development portion

Finance & Information Services – IT Analyst support staff

Description:

Council motion 2021-099 to approve recruitment of a full time IT Systems Analyst and authorize development of a partnership agreement with the Town of Lunenburg based on a 60/40 cost sharing.

Ongoing Cost:

Net annual cost of \$41,640

2021-22 Proposed Budget:

\$69,440

Will this come back to Council?

Yes, to approve the inter-municipal service agreement.

Funding Source(s):

General Operating funds - \$41,640
Other municipal unit - \$27,800

Finance & Information Services – Cyber Insurance

Description:

Purchase cyber insurance to protect against the risk of cyber attacks on computer systems and information.

Ongoing Cost:

Net annual cost of \$12,000

2021-22 Proposed Budget:

\$12,000

Will this come back to Council?

No.

Funding Source(s):

General Operating funds - \$12,000

Finance & Information Services – Budget Software / e-bids

Description:

Investigate and purchase budgeting software to replace use of spreadsheets to create the budget. Reduces the risk of errors, improves efficiency and creates continuity from year to year. Consider the ability of SW to double as asset management software.

E-tender or E-bids fee is to allow for electronic submission of procurement documents (i.e. tenders/RFPs) where the municipality covers the fee versus the proponent.

Ongoing Cost:

Net annual cost of \$9,750

Net annual cost of \$3,000

2021-22 Proposed Budget:

\$23,600 (budget SW \$20,600, e-bids \$3,000)

Will this come back to Council?

Yes.

Funding Source(s):

General Operating funds - \$23,600

Finance & Information Services – Director position overlap

Description:

Director of Financial and Information Services is retiring June 30 and recruitment of a replacement is actively underway. Will ideally have a start date of the new Director that will overlap with the current Director's employment time.

Ongoing Cost:

Net annual cost of \$0

2021-22 Proposed Budget:

\$10,659

Will this come back to Council?

No.

Funding Source(s):

General Operating funds - \$6,395

Finance & Information Services – procurement policy review

Description:

The Financial and Information Services department is currently amending the procurement policy and is recommending that a procurement policy expert be engaged to review and provide feedback on the draft policy once it is revised and before it goes to Council for approval.

Ongoing Cost:

Net annual cost of \$0

2021-22 Proposed Budget:

\$2,000

Will this come back to Council?

No.

Funding Source(s):

General Operating funds - \$2,000

New Assistant Director (approved)

Description:

A new Assistant Director position has been filled as part of the Infrastructure and Operations Department.

Ongoing Cost:

Permanent Full Time

2021-22 Proposed Budget:

\$91,072

Will this come back to Council?

No, Council has approved the position

Funding Source(s):

General tax rate. Portion funded by sewer (\$18,214)

Covid Cleaning Staff (approved)

Description:

Additional cleaning protocols have been put in place since last July and continue throughout the Covid pandemic. An additional cleaner will remain on site until December 2021

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$22,700

Will this come back to Council?

No, Council has approved the temporary position

Funding Source(s):

General operating

Trail Bridge Repairs

Description:

Barrys Brook Trail Bridges #1 and #2, repairs have been scoped and the work issued, closing May 4, 2020.

Ongoing Cost:

Regular maintenance and repairs.

2021-22 Proposed Budget:

\$140,000

Will this come back to Council?

Yes, Council to approve the award of work

Funding Source(s):

Operating reserves

Community Wells Consultant

Description:

Community wells study to be scoped and discussed at council. Further direction required prior to siting and testing community well(s).

Ongoing Cost:

Installation and maintenance of the community well(s).

2021-22 Proposed Budget:

\$50,000

Will this come back to Council?

Yes

Funding Source(s):

General operating

Road Items

Description:

This will include the traffic study by an engineering firm (approved) and permanent speed bumps on Parkwood, Mill Cove area.

Ongoing Cost:

TBD, following traffic study recommendations.

2021-22 Proposed Budget:

\$81,000

Will this come back to Council?

Yes, with traffic study recommendations

Funding Source(s):

Operating Reserves

Village Plan Review

Description:

Hire a consultant to assist with the review of architectural controls as part of the Village Plan Review.

Ongoing Cost:

NA

2021-22 Proposed Budget:

\$20,000

Will this come back to Council?

Yes, staff will prepare an RFP for review by Council prior to advertising.

Funding Source(s):

General Operating Reserves

Grants Program

Description:

Church Memorial Park additional funding of \$25,000 to support capital projects.

Ongoing Cost:

The additional Church Memorial Park funding is for four years.

2021-22 Proposed Budget:

\$445,590 (See breakdown on next slide)

Will this come back to Council?

Yes, Council makes the final approval of all grants except for Leadership Grants and ED Sponsorship.

Funding Source(s):

Operating
(Note – the Major Project Grant funding of \$100,000 comes from the Wind Reserve)

Grants 2021-22

Note:

Emergency Grants Amount Unknown

Council Grants	\$ 25,000	
Tourism Grants	\$ 8,000	
District Grants	\$ 72,000	(\$2,000 Carried forward from 2020/21)
Recreation Grants	\$ 20,000	
Budgeted Grants	\$106,590	(Breakdown on next slide)
Major Projects	\$200,000	(\$100k Approved Feb 25 th)
Youth Sponsorship	\$ 4,000	
Leadership	\$ 4,000	
ED Sponsorship	<u>\$ 6,000</u>	
Total	\$445,590	



Budgeted Grants 2021-22

<i>Church Memorial Park</i>	\$ 75,000	(Increase of \$25,000)
South Shore Safe Communities	\$ 6,100	
Card Lake Park	\$ 2,000	
Community Wheels	\$ 8,000	
New Ross Regional Development	\$ 490	
New Ross Family Resource	\$ 5,000	
Chester & Area Family Resource	\$ 5,000	
Through The Years	<u>\$ 5,000</u>	
Total	\$106,590	



Water Quality Monitoring

Description:

To extend the Rafuse Cove and Bayswater monitoring for one year.

Ongoing Cost:

\$22,000

\$15,000 Fox Lake

\$7,000 Sherbrooke Lake

2021-22 Proposed Budget:

\$38,500 (See breakdown on next slide)

Will this come back to Council?

Yes, all monitoring programs include a final report.

Funding Source(s):

Operating

Water Quality Monitoring

Fox Point Lake	\$15,000 (Increase of \$2,000)
Sherbrooke Lake Annual Program	\$ 7,000
Bayswater Beach (<i>New</i>)	\$ 9,200
Rafuse Cove (<i>New</i>)	<u>\$ 7,300</u>
Total	\$ 38,500



Community Schools: CAMS & CDS

Description:

Council expanded the community use of schools to CAMS & CDS for a one-year pilot. Community access began in January 2021.

Ongoing Cost:

TBD

2021-22 Proposed Budget:

\$17,500

Note – The SSRCE is currently covering operating expenses including door monitor staff and custodial time. It is unknown how long this will continue.

Will this come back to Council?

Yes, a report summarizing one year of operations will be presented to Council (December 2021)

Funding Source(s):

Operating

6. Area Rate Budget Statements

Following Slides Include:

- Solid Waste area rate statement
- Sewers EDU charge statement
- Streetlight area rates statement
- Mill Cove hydrants area rate statement



6. Area rate budget statement - Solid Waste

	Budget 21-22	Budget 20-21	\$ Change	% change
Revenue				
Finance - interest on A/Rec	2,500	2,500	-	0.0%
Waste collection	2,211,054	2,198,975	12,079	0.5%
Landfill	3,599,934	3,998,444	(398,511)	-10.0%
Recycling	500	500	-	0.0%
	<u>5,813,988</u>	<u>6,200,419</u>	<u>(386,432)</u>	<u>-6.2%</u>
Expenditures				
Waste collection	1,496,917	1,334,225	162,692	12.2%
Landfill	3,423,525	4,239,277	(815,752)	-19.2%
Recycling	62,458	62,940	(482)	-0.8%
Transfers to reserves	831,088	561,492	269,596	48.0%
	<u>5,813,988</u>	<u>6,197,934</u>	<u>(383,946)</u>	<u>-6.2%</u>
	<u>(0)</u>	<u>2,486</u>	<u>(2,486)</u>	<u>-100.0%</u>

Landfill tipping fee for Valley dropped from \$76.27 to \$56.06.

Landfill expense reductions debt charges \$674K, Sustane fee \$347k. Landfill expense increase for closure costs \$90k.

Transfers to reserves increase for solid waste area rate \$83k, landfill equip. reserve \$200k. Decline host fees \$14k



6. Area rate (EDU) budget statement - Sewers

	Budget 21-22	Budget 20-21	\$ Change	% change
Revenue				
Sewers	1,034,702	989,470	45,232	4.6%
	<u>1,034,702</u>	<u>989,470</u>	<u>45,232</u>	<u>4.6%</u>
Expenditures				
Sewers	1,010,565	855,984	154,581	18.1%
Transfers to reserves	24,137	133,500	(109,363)	-81.9%
	<u>1,034,702</u>	<u>989,484</u>	<u>45,218</u>	<u>4.6%</u>
	<u>0</u>	<u>(14)</u>	<u>14</u>	<u>-101.3%</u>

Expenditure increase due to ongoing maintenance and a 20-21 budget omission in salaries that was corrected in 21-22.

	End of 21-22	Projection 22-23	Projection 23-24	Projection 24-25	Projection 25-26
Sewer Reserves					
Opening	759,043	790,891	643,619	553,427	381,577
Return on investments	7,711	7,137	5,955	4,652	2,977
Capital Withdrawals		(100,000)	-	(100,000)	(100,000)
Additions or Withdrawal tfr to operating fund	24,137	(54,409)	(96,147)	(76,502)	(67,749)
Closing	<u>790,891</u>	<u>643,619</u>	<u>553,427</u>	<u>381,577</u>	<u>216,805</u>
\$1.00 increase in EDU rate raises	\$ 1,591				
Increase > \$650 required to balance operating	\$ (15.17)	\$ 34.20	\$ 60.43	\$ 48.08	\$ 42.58
Rate to balance operations (avg. \$684)	\$ 634.83	\$ 684.20	\$ 710.43	\$ 698.08	\$ 692.58
Budgeted rate (average \$670)	\$ 650.00	\$ 659.75	\$ 669.65	\$ 679.69	\$ 689.89



6. Area rate budget statement - Street Light area rates

District	Location		Previous Years' Area Rates			2021-22 Proposed	Accumulated Surplus (Deficit) Mar/2020	020-21 /actual Expense	Actual 20-21 Surplus (Deficit) Mar/21	Accumulated Surplus (Deficit) Mar/2021	Net 21/22 Budget Surplus (Deficit) Mar/22	Accumulated Surplus (Deficit) Mar/2021	21-22 Transfer from Acc surplus to Revenue
			2018-19	2019-20	2020-21								
2	District 2 - Hubbards	D102	0.0294	0.025	0.0220	0.0220	21,109.81	49,272.32	(6,527.03)	14,582.78	(4,920.00)	9,662.78	4,920.00
3	East Chester	D103	0.0160	0.015	0.0220	0.0220	(172.30)	1,329.68	(308.35)	(480.65)	68.00	(412.65)	-
1	Islandview & Chester Downs	D201	0.0239	0.020	0.0200	0.0200	2,747.56	5,601.58	(1,151.18)	1,596.38	(1,011.00)	585.38	1,011.00
1	Commons Downs	D201	0.0239	0.020	0.0200	0.0200	-	-	-	-	-	-	-
3	Target Hill Rd & Commons Rd.	D203	0.0239	0.020	0.0200	0.0200	-	-	-	-	-	-	-
4	District 4 – Chester Basin	D104	0.0232	0.024	0.0220	0.0220	1,671.13	34,497.82	2,902.72	4,573.85	3,247.00	7,820.85	-
5	New lights (28) - flat rate per a/c	D505			10.3700	10.3700	-	-	-	-	3.87	3.87	-
5	Station Road	D405	0.0320	0.031	0.0310	0.0310	293.88	360.77	(114.26)	179.62	(73.00)	106.62	73.00
5	D 5 - intersections	D305	0.0030	0.004	0.0040	0.0040	(2,153.69)	6,079.49	650.18	(1,503.51)	313.00	(1,190.51)	-
5	Beech Hill Road	D205	0.0951	0.092	0.0920	0.0920	390.73	962.02	(105.32)	285.41	(5.00)	280.41	5.00
5	Bridgeview Drive	D105	0.0315	0.030	0.0300	0.0300	247.83	859.88	(37.07)	210.76	(150.00)	60.76	150.00
6	New Ross	D106	0.0680	0.080	0.0920	0.0950	(5,239.97)	5,617.24	84.55	(5,155.42)	284.00	(4,871.42)	-
7	New lights (8)	D307			0.0006	0.0006	-	-	-	-	109.12	109.12	-
7	D 7 - Intersections	D207	0.0010	0.001	0.0010	0.0010	1,623.97	2,056.83	192.37	1,816.34	448.00	2,264.34	-
7	Haddon Hill	D107	0.0119	0.011	0.0130	0.0130	25.00	501.30	61.98	86.98	(22.00)	64.98	22.00
							20,543.95	107,138.93	(4,351.41)	16,192.54	(1,708.01)	14,484.53	6,181.00
Rate, if global rate used, except for intersections			0.0269	0.0251	0.0267	0.0266							

D505 and D307 are new rates approved last year, however the lights will not be in place until 21-22, therefore there are no actuals for 20-21.

Decrease

No change

Increase

New area rate



6. Area rate budget statement - Mill Cove Hydrants

	Budget 21-22	Budget 20-21	\$ Change	% change
Revenue				
Hydrant rate	25,374	24,715	659	2.7%
	<u>25,374</u>	<u>24,715</u>	<u>659</u>	<u>2.7%</u>
Expenditures				
Mill Cove fire protection - hydrants	48,320	34,391	13,929	40.5%
	<u>48,320</u>	<u>34,391</u>	<u>13,929</u>	<u>40.5%</u>
	<u>(22,946)</u>	<u>(9,676)</u>	<u>(13,270)</u>	<u>137.1%</u>

Infrastructure and Operations Department is preparing a request for decision on options for the MC fire protection, therefore should wait to set this rate until Council has reviewed the options and made a decision.



7.

Municipality of the District of Chester Capital Budget - 2021/22

Department	Project Name	Project Cost	Reserve Type	Grants Federal	Grants Provincial	Funding Reserves	Operations or Area Rate	Fund from Borrowing
Recreation & Parks	Trails - Bridge Evaluation- Carried forward from 2019-20	25,000	Gas Tax	-	-	25,000	-	-
	Wild Rose Park washroom renovation	54,000	Gas Tax	-	-	54,000	-	-
	East River trail foot bridge	25,000	Private grant/Gax Tax	-	16,000	9,000	-	-
	East River Trail Parking Area	30,000		-	-	-	30,000	-
Solid Waste	Leachate treatment plant upgrade (phase 2)	1,850,000		-	-	-	-	1,850,000
	Dozer D6	500,000		-	-	-	-	500,000
	Public Drop off Renovation	100,000		-	-	-	-	100,000
	Landfill cell 3B design & construction	75,000		-	-	-	-	75,000
	Heavy equipment (320 excavator)	425,000		-	-	-	100,000	325,000
	CFC removal	10,000		-	-	-	10,000	-
	Green carts 200	15,000		-	-	-	15,000	-
Information Services	VMWARE Infrastructure	60,000	Equipment	-	-	60,000	-	-
Universal Sewer Projects:	Maintenance hole Repairs & Infiltration Reduction	50,000		-	-	-	50,000	-
	Lift Station Panel Upgrades and generators	350,000		-	-	-	-	350,000
	Pump Replacements - Allowance	30,000		-	-	-	30,000	-
	Wastewater needs assessment	310,716	Gas Tax	-	130,358	180,358	-	-
	Wastewater collection extension	52,000	Gas Tax	-	-	26,000	26,000	-
	Mill Cove – Addition of Biofilter Unit	310,000		-	-	-	-	310,000
Municipal Property:	Fire Protection System - Option Selected-Const & Design	124,900		-	-	-	-	124,900
	Wharf Repairs- New wharf or new boat launch	150,000		-	-	-	150,000	-
	Boat launch upgrade	30,000		-	-	-	30,000	-
	Municipal Building Improvements & Repairs-Annex	60,000	Operating	-	-	60,000	-	-
	Truck Replacement - 3/4 tonne	55,000		-	-	-	-	55,000
	Trail Surface Upgrades	25,000		-	-	-	25,000	-
	Roads Rehabilitation (J-Class)	550,000	Gax Tax	-	-	550,000	-	-
	Enviro Toilets and Wild Rose Park washroom	245,000	Operating	122,500	-	122,500	-	-
1. Hwy 3 - Chester Basin to Western Shore (6km)	660,000	Operating	264,000	217,800	178,200	-	-	
Active Transportation	SIDEWALKS and other AT SOLUTIONS							
	3. Hwy 329 to trail (60m)	72,000	Operating	28,800	23,760	19,440	-	-
	4. Hwy 3 to Croft Road (265m)	318,000	Operating	127,200	104,940	85,860	-	-
	5. Our Health Centre to Pig Loop (160m)	192,000	Operating	76,800	63,360	51,840	-	-
	6. Duke St. to Victoria St. (660m)	792,000	Operating	316,800	261,360	213,840	-	-
	RAPID RECTANGULAR FLASHING BEACONS (RRFB's)							
	18. Hwy 3 at Walker Cut Rd trail cross	20,000	Operating	8,000	6,600	5,400	-	-
	19. Hwy 3 at East River trail cross	20,000	Operating	8,000	6,600	5,400	-	-
	24. Hwy 3 at Lawrence Hatt Rd.	20,000	Operating	8,000	6,600	5,400	-	-
	26. Hwy 3 at hwy 12	20,000	Operating	8,000	6,600	5,400	-	-
	Open Space/Parks (locations 25-29)							
	Gold River	16,000	Operating	3,200	2,640	10,160	-	-
	Haughan	5,000	Operating	2,000	1,667	1,333	-	-
	Moland Point	14,200	Operating	5,900	4,867	3,433	-	-
	East River	17,300	Operating	-	-	17,300	-	-
Castle Rock	40,200	Operating	4,500	3,713	31,988	-	-	
Total Projects & Funding Contributions		7,718,316		983,700	856,865	1,721,852	466,000	3,689,900



7.

Municipality of the District of Chester Capital Budget - 2021/22

	Project Cost	Grants Federal	Grants Provincial	Funding Reserves	Operations or Area Rate	Fund from Borrowing
Capital Budget approved by Council December 17, 2020 and amended January 28, 2021	7,047,600	861,200	726,507	1,358,994	436,000	3,689,900
Carried forward from 2020-21						
VNWARE Infrastructure replacement Funded by equipment reserve	60,000	-	-	60,000	-	-
East River trail foot bridge Funded by a private grants and gas tax reserves	25,000	-	16,000	9,000	-	-
East River Trail Parking Area	30,000	-	-	-	30,000	-
Wastewater needs assessment Carried forward \$260,716 and added \$50,000 to expand the scope Funded gas tax reserve	310,716	-	130,358	180,358	-	-
Addition						
Enviro Toilets and Wild Rose Park washroom Funded by operating reserve and federal Canada Healthy Communities Initiative fund March 4, 2021 Council directed staff to submit a funding application (motion 2021-108)	245,000	122,500	-	122,500	-	-
Total Projects & Funding Contributions	7,718,316	983,700	872,865	1,730,852	466,000	3,689,900



8. Rates

Rate description	2021-22	2020-21
Residential / Resource	\$0.705	\$0.705
Commercial	\$1.53	\$1.53
Area rate – Solid Waste	\$0.1205	\$0.1205
Sewer EDU fee	\$650.00	\$630.00
Area rate - Mill Cover hydrant	TBD	\$0.28
Area rates – streetlights - various	see budget document	

Others	
Area rates – fire protection - various	TBD
Area rate – Village commission rate	TBD



9. REQUIRED MOTIONS

That Municipal Council:

- Approve amendment of the 2021-22 Capital budget in the amount of \$7,718,316 (previously approved \$7,047,600)
- Approve the 2021-22 operating budget and business plan in the amount of \$28,270,935
- Approve the reserve transfers as noted in the 2021-22 business plan for both capital and operating budgets.
- Set the residential tax rate at \$0.705 per \$100 of assessment.
- Set the commercial tax rate at \$1.53 per \$100 of assessment.
- Set the solid waste rate at \$0.1205 per \$100 of assessment.
- Set the sewer EDU rate at \$650 per EDU.
- Set the streetlight rates as noted in the business plan.
- Restrict \$250,000 of the economic development portion of the wind reserve to be used for future internet projects.



10. Supplementary information

A. Multi-year capital budget

The multi-year capital budget is for the 5 years from 2021-22 to 2025-26.

The summary page shows each capital project name and estimated cost for all five years.

This is followed by budgets for each year showing the estimated funding sources (except 2021-22 which is in section 6).

B. Reserves

The reserves first slide shows the 2021-22 budgeted changes for each reserve fund.

The second slide shows the projected year end balances from 2021-22 to 2025-26.

C. Debt

Covers the years 2021-22 to 2025-26.

Provides outstanding debt principal amounts owing - changes and totals.

Provides debt principal and interest payment expense totals and the amount per program.

Provides a calculation of the debt service ratio.

D. General Operating statement of operations

Statement of operations in a format similar to audited statements, except with non-PSAB revenues and expenditures added.

E. History of Gas Tax Usage

List of projects funded by gas tax revenue and the districts to which they relate.



A.

Municipality of the District of Chester
Multi-year Capital budget

Project Title		2021-22	2022-23	2023-24	2024-25	2025-26
Recreation & Parks	Trails - Bridge Evaluation- Carried forward from 2019-20	25,000				
	Wild Rose Park washroom renovation	54,000				
	East River trail foot bridge	25,000				
	East River Trail Parking Area	30,000				
Solid Waste	Leachate treatment plant upgrade (phase 2)	1,850,000				
	Dozer D6	500,000				
	Public Drop off Renovation	100,000				
	Landfill cell 3B design & construction	75,000	3,400,000			
	Heavy equipment (320 excavator)	425,000				
	CFC removal	10,000				
	Heavy equipment compactor		1,000,000			
	Heavy equipment skid steer			100,000		
	Equipment - dump truck				130,000	
	Equipment - 1 ton truck (Chester only)				50,000	
	Heavy equipment 316 excavator/dozer 6					775,000
	Green carts 200	15,000	10,000	10,000	10,000	10,000
	Equipment - 1 ton truck (Valley 20%)					65,000
	VMWARE Infrastructure	\$60,000			66,000	
Information Services	Hardware Replacement				98,000	
	Ortho Photography			105,000		
Universal Sewer Projects:	Maintenance hole Repairs & Infiltration Reduction	50,000	50,000	50,000	55,000	55,000
	Lift Station Panel Upgrades and generators	350,000				
	Pump Replacements - Allowance	30,000	30,000	30,000	35,000	35,000
	Wastewater needs assessment	310,716				
	Wastewater collection extension	52,000				
	Mill Cove – Addition of Biofilter Unit	310,000				
	WWTP Improvements - Clarifier #2 Rebuild - Chester		100,000			
	WWTP Upgrades - Clarifier rebuild		200,000			
	Forcemain Renewal (various)				100,000	100,000
	Fire Protection System - Option Selected-Const & Design	124,900	209,500		305,400	
Municipal Property:	Wharf Repairs- New wharf or new boat launch	150,000				
	Boat launch upgrade	30,000				
	Municipal Building Improvements & Repairs-Annex	60,000				
	Truck Replacement - 3/4 tonne	55,000	48,500	55,000	55,000	30,000
	Road Rehabilitation - Parkwood		730,000			
	Zero-turn replacement		15,000			
	ATV replacement			20,000		
	Trail Surface Upgrades	25,000	26,000	27,000	28,000	29,000
	Roads Rehabilitation (J-Class)	\$550,000				
	Enviro Toilets and Wild Rose Park washroom	\$245,000				
	1. Hwy 3 - Chester Basin to Western Shore (6km)	660,000				
	2. Hwy 3 - Vaughn Road to Martins River				534,000	
Active Transportation					534,000	
		6,171,616	5,819,000	397,000	1,466,400	1,099,000



A.

Municipality of the District of Chester

Multi-year Capital budget

Project Title	2021-22	2022-23	2023-24	2024-25	2025-26
PAVED SHOULDERS					
See municipal property					
SIDEWALKS and other AT SOLUTIONS					
3. Hwy 329 to trail (60m)	72,000				
4. Hwy 3 to Croft Road (265m)	318,000				
5. Our Health Centre to Pig Loop (160m)	192,000				
6. Duke St. to Victoria St. (660m)	792,000				
7. Victoria St. to trail (35m)			42,000		
8. Trail to Shore Mall (580m)			696,000		
9. Hwy 3 to Hubbards Sailing Club (1200m)		1,440,000			
10. Fox Point Front Rd. (1000m)		1,200,000			
11. George Rd to Vaughn Rd. (240m)				288,000	
12. Pig Loop Rd (1300m)				1,560,000	
13. Forties Rd. to Fairgrounds (900m)			1,080,000		-
BRIDGES					
15. Multi-use trail bridge				1,000,000	
16. Gold River - gold river trail bridge repair		1,954,000			
	1,374,000	4,594,000	1,818,000	2,848,000	-
RAPID RECTANGULAR FLASHING BEACONS (RRFB's)					
17. Hwy 329 at Hubbards Sailing CLub		20,000			
18. Hwy 3 at Walker Cut Rd trail cross	20,000				
19. Hwy 3 at East River trail cross	20,000				
20. at Old Trunk 3 trail cross (east)		20,000			
21. at Old Trunk 3 trail cross (west)		20,000			
22. Hwy 3 at Pig Loop		20,000			
23. Hwy 3 at Martin's River trail cross			20,000		
24. Hwy 3 at Lawrence Hatt Rd.	20,000				
25. Hwy 12 at Forties Rd.			20,000		
26. Hwy 3 at hwy 12	20,000				
27. Hwy 12 at school connector				20,000	
	80,000	80,000	40,000	20,000	-
Open Space/Parks (locations 25-29)					
Gold River	16,000	47,100			
Haughan	5,000	93,600			
Moland Point	14,200	54,350			
East River	17,300	-			
Castle Rock	40,200	-			
	92,700	195,050	-	-	-
MULTI YEAR TOTALS	\$7,718,316	\$10,688,050	\$2,255,000	\$4,334,400	\$1,099,000

Active
Transportation

Open Space



A. **Municipality of the District of Chester**
Capital Budget - 2022/23

Department	Project Name	Project Cost	Reserve Type	Grants Federal	Grants Provincial	Funding Reserves	Operations or Area Rate	Fund from Borrowing
Solid Waste	Landfill cell 3B design & construction	3,400,000		-	-	-	-	3,400,000
	Heavy equipment compactor	1,000,000		-	-	-	-	1,000,000
	Green carts 200	10,000		-	-	-	10,000	-
Universal Sewer Projects:	Maintenance hole Repairs & Infiltration Reduction	50,000		-	-	-	50,000	-
	Pump Replacements - Allowance	30,000		-	-	-	30,000	-
	WWTP Improvements - Clarifier #2 Rebuild - Chester	100,000	Sewer	-	-	100,000	-	-
	WWTP Upgrades - Clarifier rebuild	200,000		-	-	-	-	200,000
Municipal Property:	Fire Protection System - Option Selected-Const & Design	209,500			-	-	-	209,500
	Truck Replacement - 3/4 tonne	48,500		-	-	-	48,500	-
	Road Rehabilitation - Parkwood	730,000	Operating	-	-	730,000	-	-
	Zero-turn replacement	15,000		-	-	-	15,000	-
	Trail Surface Upgrades	26,000		-	-	-	26,000	-
Active Transportation	SIDEWALKS and other AT SOLUTIONS							
	9. Hwy 3 to Hubbards Sailing Club (1200m)	1,440,000	Operating	576,000	475,200	388,800	-	-
	10. Fox Point Front Rd. (1000m)	1,200,000	Operating	480,000	396,000	324,000	-	-
	BRIDGES							
	16. Gold River - gold river trail bridge repair	1,954,000	Operating	781,600	644,820	527,580	-	-
	RAPID RECTANGULAR FLASHING BEACONS (RRFB's)							
	17. Hwy 329 at Hubbards Sailing Club	20,000	Operating	8,000	6,600	5,400	-	-
	20. at Old Trunk 3 trail cross (east)	20,000	Operating	8,000	6,600	5,400	-	-
	21. at Old Trunk 3 trail cross (west)	20,000	Operating	8,000	6,600	5,400	-	-
	22. Hwy 3 at Pig Loop	20,000	Operating	8,000	6,600	5,400	-	-
	Open Space/Parks (locations 25-29)							
	Gold River	47,100	Operating	3,200	2,640	41,260	-	-
Haughan	93,600	Operating	15,600	12,853	65,147	-	-	
Moland Point	54,350	Operating	5,900	4,868	43,582	-	-	
Total Projects & Funding Contributions		10,688,050		1,894,300	1,562,781	2,241,969	179,500	4,809,500



A.

Municipality of the District of Chester Capital Budget - 2023/24

Department	Project Name	Project Cost	Reserve Type	Grants Federal	Grants Provincial	Funding Reserves	Operations or Area Rate	Fund from Borrowing
Solid Waste	Heavy equipment skid steer	100,000		-	-	-	-	100,000
	Green carts 200	10,000		-	-	-	10,000	-
Information Services	Ortho Photography	105,000		-	-	105,000	-	-
Universal Sewer Projects:	Maintenance hole Repairs & Infiltration Reduction	50,000		-	-	-	50,000	-
	Pump Replacements - Allowance	30,000		-	-	-	30,000	-
Municipal Property:	Truck Replacement - 3/4 tonne	55,000		-	-	-	55,000	-
	ATV replacement	20,000		-	-	-	20,000	-
	Trail Surface Upgrades	27,000		-	-	-	27,000	-
Active Transportation	SIDEWALKS and other AT SOLUTIONS							
	7. Victoria St. to trail (35m)	42,000		16,800	13,860	11,340	-	-
	8. Trail to Shore Mall (580m)	696,000		278,400	229,680	187,920	-	-
	13. Forties Rd. to Fairgrounds (900m)	1,080,000		432,000	356,400	291,600	-	-
	RAPID RECTANGULAR FLASHING BEACONS (RRFB's)							
	23. Hwy 3 at Martin's River trail cross	20,000		8,000	6,600	5,400	-	-
25. Hwy 12 at Forties Rd.	20,000		8,000	6,600	5,400	-	-	
Total Projects & Funding Contributions		2,255,000		743,200	613,140	606,660	192,000	100,000



A.

Municipality of the District of Chester Capital Budget - 2024/25

Department	Project Name	Project Cost	Reserve Type	Grants Federal	Grants Provincial	Funding Reserves	Operations or Area Rate	Fund from Borrowing
Solid Waste	Equipment - dump truck	130,000		-	-	-	-	130,000
	Equipment - 1 ton truck (Chester only)	50,000		-	-	-	50,000	-
	Green carts 200	10,000		-	-	-	10,000	-
Information Services	VMWARE Infrastructure	66,000	Equipment	-	-	66,000	-	-
	Hardware Replacement	98,000	Equipment	-	-	98,000	-	-
Universal Sewer Projects:	Maintenance hole Repairs & Infiltration Reduction	55,000	-	-	-	-	55,000	-
	Pump Replacements - Allowance	35,000		-	-	-	35,000	-
	Forcemain Renewal (various)	100,000	Sewer	-	-	100,000	-	-
Municipal Property:	Fire Protection System - Option Selected-Const & Design	305,400			-	-	-	305,400
	Truck Replacement - 3/4 tonne	55,000		-	-	-	55,000	-
	Trail Surface Upgrades	28,000		-	-	-	28,000	-
	2. Hwy 3 - Vaughn Road to Martins River	534,000	Operating	213,600	176,220	144,180	-	-
Active Transportation	SIDEWALKS and other AT SOLUTIONS							
	11. George Rd to Vaughn Rd. (240m)	288,000	Operating	115,200	95,040	77,760	-	-
	12. Pig Loop Rd (1300m)	1,560,000	Operating	624,000	514,800	421,200	-	-
	BRIDGES							
	15. Multi-use trail bridge	1,000,000	Operating	400,000	330,000	270,000	-	-
RAPID RECTANGULAR FLASHING BEACONS (RRFB's)								
27. Hwy 12 at school connector	20,000	Operating	8,000	6,600	5,400	-	-	
Total Projects & Funding Contributions		4,334,400		1,360,800	1,122,660	1,182,540	233,000	435,400



A.

Municipality of the District of Chester								
Capital Budget - 2025/26								
Department	Project Name	Project Cost	Reserve Type	Grants Federal	Grants Provincial	Funding Reserves	Operations or Area Rate	Fund from Borrowing
Solid Waste	Heavy equipment 316 excavator/dozer 6	775,000		-	-	-	-	775,000
	Green carts 200	10,000		-	-	-	10,000	-
	Equipment - 1 ton truck (Valley 20%)	65,000		-	-	-	65,000	-
Universal Sewer Projects:	Maintenance hole Repairs & Infiltration Reduction	55,000		-	-	-	55,000	-
	Pump Replacements - Allowance	35,000		-	-	-	35,000	-
	Forcemain Renewal (various)	100,000	Sewer	-	-	100,000	-	-
Municipal Property:	Truck Replacement - 3/4 tonne	30,000		-	-	-	30,000	-
	Trail Surface Upgrades	29,000		-	-	-	29,000	-
Total Projects & Funding Contributions		1,099,000		-	-	100,000	224,000	775,000



B. Reserves - 2021-22 budgeted changes

	Forecast Mar. 2021	Additions ^	Withdrawals *	Interest	Budget Mar. 2022
Operating Reserves					-
General Operating	11,770,189	687,175	(1,275,096)	114,762	11,297,030
Wind - \$2.1 Opr Res, 1.9 Eco Dev, 0.8 Comm	4,841,984	941,430	(328,000)	51,487	5,506,901
Sewer	759,043	24,137	-	7,711	790,891
Designated Commur	5,288	-	-	53	5,340
Fire Services	88,823	-	-	888	89,711
+ to GenOpr 20-21 forecast surplus		1,169,241			1,169,241
	17,465,326	2,821,983	(1,603,096)	174,901	18,859,115
Capital Reserves					
General capital	58,326				58,326
Gas Tax	1,742,045	1,170,000	(1,188,716)	17,327	1,740,655
Recreation	44,310	-	-	443	44,753
Parkland	189,990	1,900	(122,500)	1,297	70,687
IT equipment	61,072	34,150	(60,000)	481	35,703
Forest Heights	22,909	-	-	229	23,138
NEW - landfill equip		200,000		1,000	201,000
	2,118,652	1,406,050	(1,371,216)	20,777	2,174,263
Total	19,583,978	4,228,033	(2,974,312)	195,679	21,033,378

^ Additions - Transfers to reserves	As per Ex. Summary	Election	Other	
Solid waste Landfill (new eq res)	200,000			
Solid waste Landfill host fees	197,913			
Solid waste (area rate)) - Gen Opr	434,009	19,000	36,253	687,175
Wind turbine	941,430			
Gas Tax	1,170,000			

* Withdrawals	Capital Exp.	Operating Exp	Description of Operating Expenses
General Operating	(682,601)	(592,495)	529,995 new initiatives, consultant fees 62,500
Wind	-	(328,000)	Grant to Org 100k, other 5k, new initiatives \$123K
Sewer	-		
Gas Tax	(974,716)	(214,000)	Broadband - TNC & Bell
Recreation	(122,500)		
IT equipment	(60,000)		



B. Reserves - projected year end balances for the next 5 years

	Previous slide Budget End of 21-22	Projection 22-23	Projection 23-24	Projection 24-25	Projection 25-26
Operating Reserves					
General Operating	12,466,271	11,240,324	11,799,958	11,963,779	13,087,089
Wind (see below breakdown of amount)	5,506,901	6,187,715	6,884,723	7,598,228	8,328,538
Sewer	790,891	643,619	553,427	381,577	216,805
Designated Community	5,340	5,394	5,448	5,502	5,557
Fire Services	89,711	90,608	91,514	92,430	93,354
	<u>18,859,115</u>	<u>18,167,659</u>	<u>19,335,070</u>	<u>20,041,516</u>	<u>21,731,343</u>
Capital Reserves					
General capital	58,326	58,326	58,326	58,326	58,326
Gas Tax	1,740,655	2,136,510	2,436,474	2,850,726	3,274,968
Recreation	44,753	45,201	45,653	46,109	46,570
Parkland	70,687	72,104	73,550	75,025	76,529
IT equipment	35,703	70,896	106,963	(20,899)	15,319
Forest Heights	23,138	23,369	23,603	23,839	24,077
NEW - landfill equip	201,000				
	<u>2,174,263</u>	<u>2,406,406</u>	<u>2,744,569</u>	<u>3,033,126</u>	<u>3,495,789</u>
	<u>21,033,378</u>	<u>20,574,066</u>	<u>22,079,640</u>	<u>23,074,642</u>	<u>25,227,132</u>
Wind Reserve					
Fund economic development programs	2,174,122	2,515,974	2,866,049	3,224,498	3,591,477
Invested in operating reserves	2,435,146	2,779,607	3,132,315	3,493,425	3,863,092
Designated for community based projects/i	897,634	892,134	886,359	880,306	873,968
	<u>5,506,901</u>	<u>6,187,715</u>	<u>6,884,723</u>	<u>7,598,228</u>	<u>8,328,538</u>

Council to restrict \$250,000 of the economic development reserve (Wind) to be used for future high speed internet projects.



C. Debt and Debt Charges

	Budget 21-22	Projection 22-23	Projection 23-24	Projection 24-25	Projection 25-26
Outstanding debt					
Opening	6,500,701	8,148,729	11,108,976	13,125,800	11,947,969
additions	2,559,523	4,076,500	3,500,000	435,400	775,000
Payments	(911,494)	(1,116,253)	(1,483,176)	(1,613,232)	(1,632,340)
Closing	8,148,729	11,108,976	13,125,800	11,947,969	11,090,629
Debt Charges					
Principal	911,494	1,116,253	1,483,176	1,613,232	1,632,340
Interest	205,835	219,081	252,780	248,340	222,930
Total Debt charges	1,117,329	1,335,333	1,735,956	1,861,572	1,855,270
Debt Charges by Program					
Information systems	16,824	16,278	-	-	-
Hydrants	1,349	10,382	21,256	23,993	33,914
Roads	33,417	32,566	31,663	-	-
Sewer	124,825	233,195	278,815	253,110	248,356
Landfill	637,235	746,023	1,114,624	1,302,296	1,299,092
Wind turbine	303,680	296,888	289,597	282,172	273,908
	1,117,329	1,335,333	1,735,956	1,861,572	1,855,270
Debt charges as a % of own source revenue	7.3%	8.9%	11.6%	12.3%	12.2%
Financial Condition Indicator					
(Green (Met) under 10%, Yellow (Caution) 10-15%, Red (Over Threshold) 15% & over)					



D. General Operating - Statement of Operations

	Budget 21-22	Budget 20-21	\$ Change	% change
Revenue				
Taxes	20,294,310	19,639,566	654,743	3.3%
Grants in lieu of taxes	175,037	175,010	27	0.0%
Services provided to other governments	2,987,910	3,332,223	(344,313)	-10.3%
Sales of services	1,632,126	1,614,923	17,203	1.1%
Other revenue from own sources	542,421	506,421	36,000	7.1%
Transfers from Fed & Prov gov - unconditional	7,145	6,975	170	2.4%
Transfers from Fed & Prov gov - conditional	232,510	203,310	29,200	14.4%
Grants for capital projects	1,170,000	616,150	553,850	89.9%
Interest	24,000	50,000	(26,000)	-52.0%
	27,065,459	26,144,578	920,880	3.5%
Expenditures				
General government services	5,016,772	4,480,612	536,160	12.0%
Protective services	5,131,258	4,889,283	241,975	4.9%
Transportation services	759,330	651,437	107,893	16.6%
Environmental health services	5,132,668	5,140,028	(7,360)	-0.1%
Environmental development services	1,522,331	1,324,518	197,813	14.9%
Public health services	137,055	106,971	30,084	28.1%
Recreational and cultural services	930,261	846,954	83,307	9.8%
School Board	5,204,374	5,093,419	110,955	2.2%
	23,834,049	22,533,220	1,300,828	5.8%
	3,231,410	3,611,358	(379,948)	-10.5%
Non-PSAB items				
Transfers from Reserves	1,134,495	573,200	561,295	97.9%
Transfers from prior years' surplus	70,981	57,517	13,464	23.4%
Capital funded out of revenue	(466,000)	(302,733)	(163,267)	53.9%
Transfers to reserves	(3,059,392)	(2,386,921)	(672,471)	28.2%
Principal payments on debt	(911,494)	(1,552,421)	640,926	-41.3%
	(3,231,410)	(3,611,358)	379,948	-10.5%
Surplus (Deficit)	(0)	0	(0)	
Total Budget Revenues				
Revenues above	27,065,459	26,144,578		
Non-PSAB item - Tfr from reserves	1,134,495	573,200		
Non-PSAB item - Tfr from prior years' surplus	70,981	57,517		
Operating budget total	28,270,935	26,775,295	> equal Executive Summary total	



E. Gas Tax Funding and Expenditures

	2007-08	to 2019-20								
		Total		Blandford to East	Hubbards to Mill Cove area	Chester area and part East Chester	Chester Basin to Chester Grant area	Western Shore to Martin's River area	New Ross area	Windsor Rd to Marriott's Cove area
Opening Balance		344,651	N							
Received from Province		7,574,648	O							
Total funding		7,919,299	T							
Project Name	Year		E	District 1	District 2	District 3	District 4	District 5	District 6	District 7
Walker Road Sewer	2007-08	41,426	S			41,426				
Western Shore Sewer	2007-08	44,914						44,914		
Otter Point Sewer	2007-08	30,081		30,081						
Landfill Facility Upgrades (in District 7)	2008-09	50,000	2	7,143	7,143	7,143	7,143	7,143	7,143	7,143
Integrated Community Sustainability Plan (ICSP)	2008-09	50,784	2	7,255	7,255	7,255	7,255	7,255	7,255	7,255
Hubbards Sidewalk	2008-09	116,537			116,537					
Eco Park road (in District 7)	2009-10	161,416	2	23,059	23,059	23,059	23,059	23,059	23,059	23,059
ICSP Budget Plan	2009-10	25,000	2	3,571	3,571	3,571	3,571	3,571	3,571	3,571
Streetscape study	2010-11	44,065	2	6,295	6,295	6,295	6,295	6,295	6,295	6,295
WWTP-Public washrooms	2010-11	60,000				60,000				
Air photography	2011-12	115,991	2	16,570	16,570	16,570	16,570	16,570	16,570	16,570
Alternative energy (Engineering and design of wind energy project)	2011-12	61,195	2	8,742	8,742	8,742	8,742	8,742	8,742	8,742
Sewer bed replacement - new ross	2011-12	19,245							19,245	
Infiltration project - mill cove sewer	2011-12	26,553			26,553					
Sidewalk upgrades Village of chester	2011-12	163,482				163,482				
Valley Road intersection upgrades	2012-13	34,679				34,679				
Chester Basin sidewalks 12-13	2012-13	291,435					291,435			
Chester - sidewalks 12-13	2012-13	407,859				407,859				
Trail upgrades Gold river trail	2012-13	16,084						16,084		
Municipal climate change action plan	2012-13	17,050	2	2,436	2,436	2,436	2,436	2,436	2,436	2,436
COMFIT - Wind Turbine (in District 7)	2012-13	1,489,327	2	212,761	212,761	212,761	212,761	212,761	212,761	212,761
New ross sewer	2012-13	117,495							117,495	
Road upgrades - Fox Point and Smith road	2013-14	38,552			38,552					
Trail upgrades 13-14	2013-14	21,767	1	3,110	3,110	3,110	3,110	3,110	3,110	3,110
Western shore sewer	2013-14	18,612						18,612		
Sidewalks - phase 3 - Chester	2013-14	5,504				5,504				
Sidewalks - phase 1 & 2 - Chester Basin	2013-14	18,246					18,246			



E. Gas Tax Funding and Expenditures (continued)

Project Name	Year		S	District 1	District 2	District 3	District 4	District 5	District 6	District 7
Trail intersection (Victoria Rd)	2014-15	15,576				15,576				
Trail upgrades (Hubbards Trail Head)	2014-15	38,802			38,802					
Trail Swing Gate Project (Chester Connection & Aspotogan Trail)	2015-16	7,932		7,932						
Trail Connector (New Ross)	2015-16	16,639							16,639	
Road Upgrades (Foxwood Dr., Parkwood Dr & Lake Rd)	2015-16	27,070			27,070					
Sidewalk Construction (Duke St)	2015-16	219,237				219,237				
Wastewater Upgrades (Mill Cove)	2015-16	33,431			33,431					
Pumping Station Upgrades (Otter Point)	2015-16	26,341		26,341						
Trial surface upgrades (surface upgrades and construction)	2016-17	48,806	1	6,972	6,972	6,972	6,972	6,972	6,972	6,972
Trail Swing Gate Project (swing gates for all trail entrances)	2016-17	12,305	1	1,758	1,758	1,758	1,758	1,758	1,758	1,758
Trail Connector (New Ross)	2016-17	4,163							4,163	
Air photography (LIDAR photography and mapping material)	2016-17	36,000	2	5,143	5,143	5,143	5,143	5,143	5,143	5,143
Road Upgrades (Mill Cove - Foxwood rehabilitation)	2016-17	309,461			309,461					
Trail: surface upgrade - Chester VIC to East Chester rec hall	2017-18	29,551				29,551				
Trails: swing gates 17-18 - Martin's River to Chester	2017-18	6,878					2,293	2,293		2,293
Rural internet backbone	2017-18	11,245	2	1,606	1,606	1,606	1,606	1,606	1,606	1,606
Village of Chester Central Water System- Assessment of Needs	2017-18	26,481				26,481				
Trails: swing gates 18-19 - between East River-Simms Settlement	2018-19	5,553		2,777	2,777					
Highway 3 Streetscape Implementation - trunk 12-Wake Up Hill	2018-19	274,059					137,030			137,030
Flood Plan Modeling	2018-19	33,282	2	4,755	4,755	4,755	4,755	4,755	4,755	4,755
Trails - swing gates improved - between East River & Hubbards	2019-20	7,211		3,606	3,606					
Ortho Photography	2019-20	49,556	2	7,079	7,079	7,079	7,079	7,079	7,079	7,079
Lift station panel upgrades - Chester pump station #2	2019-20	41,629				41,629				
Geo-tube replacement for septage lagoon - KM landfill site	2019-20	119,977								119,977
Total Spent on Eligible Projects		4,888,484		388,992	915,044	1,363,680	767,259	400,158	475,798	577,555
						Total	\$ 4,888,484.00			
Municipal Interest Earned		231,493						-		
Eligible administrative expenses		(22,516)								
Closing Balance / Reserve - 04-00-000-411570		3,239,792								
		= AER 19-20								

NOTES

- Trail upgrade costs allocated to all districts as gas tax claims does not indicate location of the trail upgraded
- Project allocated to all districts as beneficial to the Municipality as a whole



Next Steps

Final Council review and approval on May 13, 2021.

Future discussion and decision will be required for:

- Low-income tax exemption amounts
- Hydrant rates
- Village rates

