



COUNTY *of* ANNAPOLIS

NATURALLY ROOTED

Annual Operating and Capital Budgets

April 1, 2022 to March 31, 2023

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Operating Budget

Council has reviewed and approved the following 2022/23 Operating Budget in accordance with the Municipal Government Act, and the Financial Reporting and Accounting Manual set out by the Department of Municipal Affairs and Housing, 2021.

The operating budget reflects the day to day cost of providing service to the residents, whereas the capital budget reflects the cost of infrastructure and other assets required for service delivery.

The operating budget has a number of revenue sources, but is predominantly funding via property taxation. Other sources include user fees, government transfers (grants), grants in lieu of taxation (other Government owned properties), reserves, etc. The County is facing increasing cost pressures on the expense side and decreasing revenue pressures and trying to balance the affordability for its residents.

The 2022/23 operating budget includes a one-time transfer to reserve to build future sustainability and address the needs of the ageing infrastructure while keeping the tax rate the same as the prior fiscal year. There is no increase in the County tax rate in 2022/23, however property assessments have seen an average increase of 5.4% due to market conditions. For information on assessments please contact Property Valuation Services Corporation, an independent organization that sets assessment.

Operating Budget Summary

<u>Revenues</u>	Budget 2022/23
Grants - Province	1,009,571
Grants - Federal	440,882
Area Rates	3,361,920
Grant in lieu	892,522
User Fees	76,051
Permits	36,700
Fines & Penalties	160,100
Investment Income	35,700
Deed Transfer Tax	1,800,000
Taxation	12,671,156
Total Revenues	20,484,602
Add: Estimated Assessment Increase	1,105,000
Total Budget	21,589,602
<u>Expenses</u>	
Governance	1,052,846
General Government	3,581,025
Protective Services	5,859,639
Transportation Services	1,879,949
Environmental Services	3,159,137
Health Services	4,145,000
Community Development	742,311
Recreation & Cultural Services	644,150
Reserve Contribution	525,545
Total Expenses	21,589,602
Net Budget	-

Figure 1: Revenues by Source

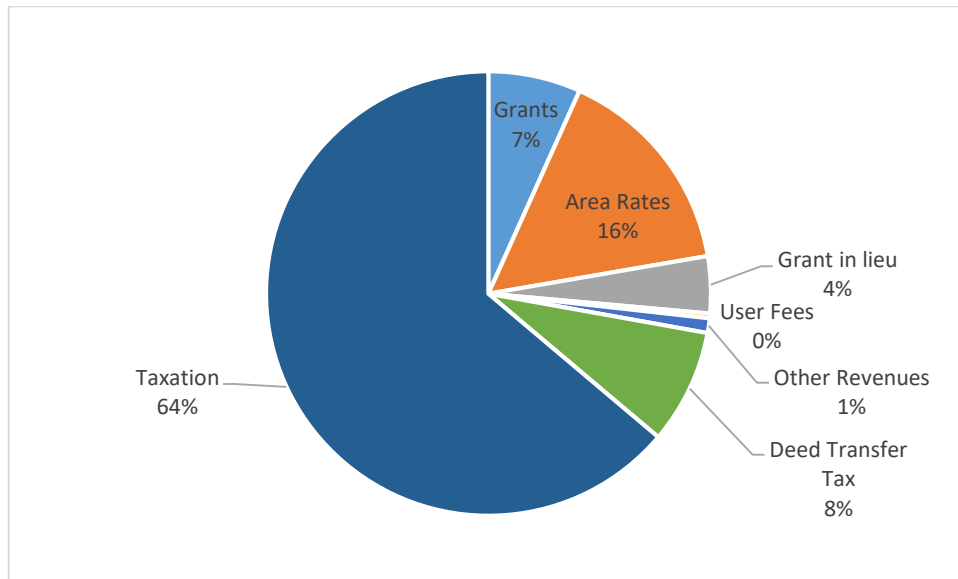
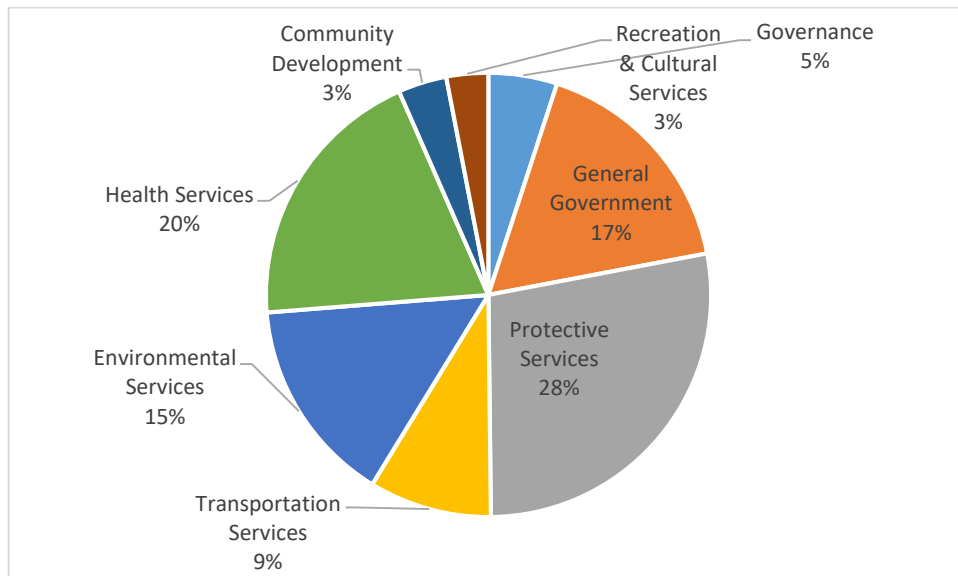


Figure 1 represents the revenues by source to support the 2022/23 operations of the County. The largest revenue source is taxation, followed by the area rates.

Figure 2: Expense by Service Category



Protective services includes the costs for RCMP which accounts for 49% of the costs in this category. The remaining costs are fire services, building/fire inspection, by-law enforcement and animal control services.

Health services consist of costs of out the County's control and fund public services such as the Regional Housing Authority and the Annapolis Valley Regional Centre for Education. The education component represents 97% of these costs.

General Government Services

General Government Services can be further broken down into Governance, including the Warden and Council, and Administration. Administration includes functions such as finance, human resources, information technology, administrative facilities and all debt financing payments related to financing the various services provided by the County.

Governance

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	470,698	518,773	48,075
Professional Development	58,500	61,200	2,700
Materials & Supplies	19,280	25,675	6,395
Information Technology	9,180	10,960	1,780
Community Events	1,500	4,000	2,500
Professional Services	200	-	- 200
Contracted Services	-	67,238	67,238
Community Grants	283,584	315,000	31,416
External Transfers	54,330	50,000	- 4,330
Total Governance	897,272	1,052,846	155,574

Administration

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	1,541,096	1,713,151	172,055
Professional Development	78,954	101,395	22,442
Materials & Supplies	220,219	107,633	- 112,586
Information Technology	114,912	78,000	- 36,912
Professional Services	172,000	252,200	80,200
Initiatives	45,000	90,000	45,000
Contracted Services	518,967	350,358	- 168,609
Tax Write-off's	171,874	171,646	- 227
Insurance	95,835	121,813	25,978
Contracted Services	-	50,000	50,000
Insurance	200	200	-
Contracted Services	30,118	25,000	- 5,118
Utilities	66,359	63,850	- 2,509
Repairs & Maintenance	46,068	50,538	4,470
Debt Repayment	391,737	375,240	- 16,497
Capital Contributions	30,000	30,000	-
Total Administration	3,523,338	3,581,025	57,686

Protective Services

Protective services includes policing, fire services, building inspection services, by-law enforcement, and animal control services.

Policing & Law Enforcement

This includes the contract for RCMP with an increase of \$281,502 as well as costs for correctional and prosecution services.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	600	600	-
Professional Development	10,635	13,422	2,787
Contracted Services	2,551,625	2,833,127	281,502
Law Enforcement	11,736	5,550	- 6,186
External Transfer	254,109	257,783	3,674
Total Policing/Law Enforcement	2,828,705	3,110,482	281,777

Fire Services

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	12,500	14,908	2,408
Materials & Supplies	11,876	16,090	4,214
Professional Development	1,000	1,000	-
Contracted Services	653,526	666,283	12,757
External Transfers	51,301	52,524	1,223
Utilities	398,313	400,704	2,391
Capital Contribution	763,628	828,362	64,734
Total Fire Services	1,892,144	1,979,871	87,727

Protective Inspection & Control

This includes building inspection services, by-law and enforcement, animal control services, and emergency management.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	428,343	614,184	185,841
Professional Development	17,000	45,960	28,960
Materials & Supplies	53,247	55,810	2,563
Professional Services	1,000	9,500	8,500
Information Technology	1,650	600	- 1,050
Repairs & Maintenance	18,100	18,700	600
Insurance	5,982	8,332	2,350
Utilities	8,500	5,000	- 3,500
Contracted Services	15,824	11,200	- 4,624

Total Protective Inspection & Control	549,646	769,286	219,640
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Transportation Services

Transportation services provided by the County of Annapolis include the operation and maintenance of roadway infrastructure, winter maintenance activities, street lighting, and other parks and facility related operations.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	317,923	659,531	341,608
Professional Development	13,893	17,300	3,408
Materials & Supplies	68,263	91,339	23,076
Utilities	83,392	82,245	- 1,147
Repairs & Maintenance	272,064	305,075	33,011
Insurance	33,269	43,364	10,095
Information Technology	4,330	253	- 4,077
Contracted Services	160,623	106,136	- 54,487
External Transfer	589,900	574,706	-
Total Transportation Services	1,543,657	1,879,949	351,486

Environmental Services

Environmental services include the collection and treatment of waste water as well as solid waste services, which includes garbage and recycling within the County.

Waste Water Services (Sewer)

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	341,867	286,046	- 55,821
Professional Development	16,495	6,830	- 9,665
Materials & Supplies	243,391	268,901	25,510
Utilities	21,270	29,600	8,330
Repairs & Maintenance	89,395	93,000	3,605
Insurance	15,263	19,194	3,931
Professional Services	2,030	200	- 1,830
Contracted Services	192,941	224,694	31,753
Information Technology	7,500	1,400	- 6,100
Utilities	124,553	119,600	- 4,953
External Transfer	252,363	312,187	59,824
Utilities	12,448	10,500	- 1,948
Debt	123	2,063	1,940
Transfer to Reserve	40,000	40,000	-
Total Waste Water Services (Sewer)	1,359,638	1,414,215	54,577

Solid Waste Services

These are the County's garbage collection, disposal and diversion (recycling) services.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	138,144	25,830	- 112,314
Professional Development	4,700	-	- 4,700
Materials & Supplies	1,505,359	853,750	- 651,609
Contracted Services	229,647	850,000	620,353
Utilities	2,000	500	- 1,500
Repairs & Maintenance	12,200	-	- 12,200
Insurance	5,283	6,342	1,059
Professional Services	65,000	8,500	- 56,500
Information Technology	850	-	- 850
Total Solid Waste Services	1,963,183	1,744,922	- 218,261

Health Services

Health services in the County represents the transfers to Regional Housing Authority for the County and Bridgetown as well as the Annapolis Valley Regional Centre for Education. The budgeted figures for these transfers are out of the County's control.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Regional Housing Authority	112,885	145,000	32,115
Annapolis Valley Ctr. for Education	3,983,604	4,000,000	16,396
Total Health Services	4,096,489	4,145,000	48,511

Community Development

Community Development includes planning and development services, tourism and economic development, and any other development underway within the County.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	484,024	621,393	137,369
Professional Development	7,795	24,450	16,655
Materials & Supplies	33,483	93,333	59,850
Information Technology	-	3,036	3,036
Contracted Services	406,750	-	- 406,750
Professional Services	150,000	-	- 150,000
Debt	80,000	-	- 80,000
Total Community Development	1,162,052	742,212	- 419,840

Recreation & Cultural Services

This includes the County portion of all recreational facilities, parks, trails, and programming. Cultural services include the Annapolis Valley Regional Library.

	Budget 2021-22	Budget 2022-23	Budget +/-(-)
Salaries & Benefits	380,713	233,819	- 146,893
Professional Development	13,240	10,575	- 2,665
Materials & Supplies	80,416	78,285	- 2,131
Utilities	11,007	11,407	400
Repairs & Maintenance	31,491	43,860	12,369
Initiatives	32,500	17,000	- 15,500
Insurance	24,511	24,030	- 481
Professional Services	-	8,000	8,000
Community Grants	17,530	28,582	11,052
Transfer to Reserve	55,000	55,000	-
Contracted Services	1,260	2,592	1,332
Information Technology	200	300	100
External Transfer	130,700	130,700	-
Total Recreation & Cultural Services	778,568	644,150	- 134,417

2022/23 Capital Budget

The capital budget is reviewed by Council and approved annually. It is primarily funded through the use of Gas Tax and reserve funds set aside by the County. Ageing infrastructure is a critical pressure for the capital budget as the assets are utilized to provide services to the public. Failure of infrastructure results in service interruptions and decreased quality of service. Thus, major and preventative maintenance are critical to the success of the County's infrastructure.

The following capital projects were approved in previous budgets and will be continued in the current fiscal year.

Capital Project	Project Cost
Hillside Water Distribution Upgrade - 73% grant funded	395,226
Water Rate Studies	30,000
Sport Hub Capital Improvements	100,000
Queen Street Upgrade	937,600
Bridgetown Easement (Pyke)	35,000
AIM Asset Management Program	62,500
Bridgetown Parking lot Sign and Masonry	23,500
Church Street Pedestian Cross Walk Repair	50,000
Bear River Bridge TIR	75,000
Bridgetown Bridge Maintenance TIR	15,000
Lift Station GF #3 Access and rails	15,000
Lift Station Carleton Corner	20,000
Total	1,758,826

In addition to these previously approved capital projects there are some projects pending grant approvals. If the grant application is unsuccessful staff will either formulate an alternate funding plan for Council approval or delay the project until funding is in place.

Sewer Extension Mountains and Meadows (73.33% grant; 26.67% customer pay)	681,250
Bear River Water Extension (73.33% grant; 26.67% customer pay)	529,914

The following capital budget has been approved by Council and staff are working to commence the projects throughout the County.

Capital Projects	Gross Project Cost	Gas Tax Funds	Max Young Trust	Reserve Funds	Water/Sewer Reserve	Financing	Other	Grants
Annapolis Administration Renovation	530,000	-	-	-	-	530,000	-	-
Bridgetown Arena Capital Improvements	96,000	40,000	21,000	35,000	-	-	-	-
Asset Management Software and Implementation	100,000	100,000	-	-	-	-	-	-
Software and Licensing - Annual	37,543	-	-	37,543	-	-	-	-
Former Upper Clements Park Demolition	622,066			-	-	622,066		
Church Street Pedestian Cross Walk Repair	10,000	10,000	-	-	-	-	-	-
Harbourview Crescent Storm Water Diversion/Drains	30,000	30,000	-	-	-	-	-	-
Source Water Implementation	54,500	-	-	-	54,500	-	-	-
Water Capital Improvements	466,000	130,000	-	-	336,000	-	-	-
Lift Station Capital Improvements	275,000	225,000	-	-	50,000	-	-	-
Wastewater - Capital Improvements	565,000	445,000	-	-	120,000	-	-	-
SCADA Upgrades	181,000	60,000	-	-	121,000	-	-	-
Queen Street Reconstruction	745,291	-	-	491,892	253,399	-	-	-
Raven Haven - remediation of site/park improvements	100,000	-	-	100,000	-	-	-	-
Jubilee Park Capital Improvements	25,000	-	-	25,000	-	-	-	-
Sport Hub Capital Improvements	173,000	60,000	-	60,000	-	-	3,000	50,000
Parks/Trails Capital Improvement	5,000	-	-	5,000	-	-	-	-

Capital Projects	Gross Project Cost	Gas Tax Funds	Max Young Trust	Reserve Funds	Water/Sewer Reserve	Financing	Other	Grants
Waste Site Reclamation Plan	14,000	14,000	-	-	-	-	-	-
Vehicle/Equipment Replacement								
Vehicle Replacement Program	330,000	-	-	65,000	85,000	180,000	-	-
Snow Plow & Salt Spreader F550	30,000	-	-	30,000	-	-	-	-
Brush Chipper	10,000	-	-	10,000	-	-	-	-
Total Capital Budget	4,399,400	1,114,000	21,000	859,435	1,019,899	1,332,066	3,000	50,000



MUNICIPALITY OF THE COUNTY OF ANNAPOLIS CERTIFIED MOTION

Pursuant to section 72 of the *Municipal Government Act*, the Municipal Council of the Municipality of the County of Annapolis estimates that sums amounting to \$12,694,250 are required for the lawful purpose of the Municipality for the year ending March 31, 2023, to be raised from the residential assessment and the sums amounting to \$1,056,760 are required as aforesaid to be raised from commercial assessment, after crediting the probable revenue from all sources other than rates for the said year and making due allowances for the abatement and losses which might occur in the collection of the taxes for the said year which may not be collected or collectible;

Motion 220503.02 Levy and Collection of Tax Rate for Fiscal Year 2022-2023

Deputy Warden Gunn moved, seconded by Councillor Morrison, that municipal council authorize the levying and collection of the rate of \$1.025 on each one hundred dollars of the assessed value of residential and resource property assessed in the assessment roll and the rate of \$1.80 on each one hundred dollars of the assessed value of commercial property assessed in the assessment roll, which rates the Council deems sufficient to raise the sums required to defray expenditures of the said Municipality for the said year, and any deficit from any proceeding year; and

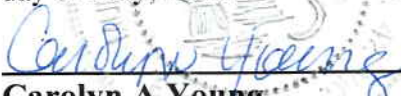
Authorize that interest at the rate of 12% per annum be charged on current rates and taxes remaining unpaid on or after June 30, 2022; and

Authorize the payment of said taxes to be made to the Municipal Treasurer of the said Municipality on or before the last day of June in the said year; and

That Municipal council fixes June 30, 2022, as the day after which the Clerk may proceed to issue warrants for the collection of all rates and taxes unpaid; in accordance with the recommendation of Special Committee of the Whole. Motion carried, 8 in favour, 3 against.

THIS IS TO CERTIFY that the above is a true copy of a resolution passed at a duly called special meeting of the Council of the Municipality of the County of Annapolis held on the 3rd day of May, 2022.

GIVEN under the hand of the Municipal Clerk and under the corporate seal of the said Municipality this 9th day of May, 2022.



Carolyn A Young
Municipal Clerk

Levy and Collection of Tax Rate for Fiscal Year 2022-23

Pursuant to section 72 of the *Municipal Government Act*, the Municipal Council of the Municipality of the County of Annapolis estimates that sums amounting to \$12,694,250 are required for the lawful purpose of the Municipality for the year ending March 31, 2023, to be raised from the residential assessment and the sums amounting to \$1,056,760 are required as aforesaid to be raised from commercial assessment, after crediting the probable revenue from all sources other than rates for the said year and making due allowances for the abatement and losses which might occur in the collection of the taxes for the said year which may not be collected or collectible;

In accordance with the recommendation of the Committee of the Whole, municipal council authorize the levying and collection of the rate of \$1.025 on each one hundred dollars of the assessed value of residential and resource property assessed in the assessment roll and the rate of \$1.80 on each one hundred dollars of the assessed value of commercial property assessed in the assessment roll, which rates the Council deems sufficient to raise the sums required to defray expenditures of the said Municipality for the said year, and any deficit from any proceeding year; and

Authorize that interest at the rate of 12% per annum be charged on current rates and taxes remaining unpaid on or after June 30, 2022; and

Authorize the payment of said taxes to be made to the Municipal Treasurer of the said Municipality on or before the last day of June in the said year; and

That Municipal council fixes June 30, 2022, as the day after which the Clerk may proceed to issue warrants for the collection of all rates and taxes unpaid.

Collection of Area Rates for 2022-23

Pursuant to the recommendation of the Committee of the Whole, that municipal council set the area rates for streetlights, fire hydrants, paving, sidewalks and other specified rates as presented for the 2022-23 fiscal year; in accordance with section 75 of the *Municipal Government Act*, the area rate shall apply to the residential, commercial, resource, and business occupancy assessment in the area, attached.

2022-23 Area Rates

	DISTRICT #	CODE	RATE
<u>Hydrants</u>			
Margaretsville	2	HA	0.002587
Inglewood	3	HB	0.002345
Granville Ferry	4&5	HC	0.002125
Carleton Corner	7	HD	0.001950
Church Road	3	HE	0.001946
Middleton	2,10	HF	0.002413
Cornwallis Park	6	HG	0.002567
Bridgetown	3&7	HH	0.002890
<u>PAVING</u>			
Chipman Dr./Baxter Ave.	1	PK	0.000702
Cameron Drive	1	PL	0.000301
Brookside/Pine Grove	1	PQ	0.000641
Bradley Street	1	PS	0.000447
Ward Estates Paving (per 2022/23- lum sum)	11		\$ 435.33
Water Supply Lending Program	1 acct		
McKearney	115661		\$ 1,761.16
<u>STREET LIGHTING (Selected Areas)</u>			
	all	LT	0.000428
<u>KINGSTON FIRE PROTECTION</u>			
	1 & 11	FP	0.000600
<u>VILLAGE OF LAWRENCETOWN RATE</u>			
	10	V1	0.006600
<u>FIRE RATE CAPITAL</u>			
	all	FC	0.000611
<u>BRIDGETOWN COMMUNITY RATE</u>			
	Residential	BC	0.005290
	Commercial	B2	0.007935

Bridgetown Rates - BC, B2, LT, HH, FC