



Special Budget Committee of the Whole

November 25, 2021

9:00 a.m.

Council Chambers, Town Hall
359 Main Street

Agenda

1. Approval of Agenda

2. Public Input / Question Period

PLEASE NOTE:

- Public Participation is limited to 30 minutes
- Each Person is limited to 3 minutes and may return to speak once, for 1 minute, if time permits within the total 30-minute period
- Questions or comments are to be directed to the Chair
- Comments and questions that relate to personnel, current or potential litigation issues, or planning issues for which a public hearing has already occurred, but no decision has been made by Council, will not be answered.

3. Staff Reports for Discussion

- a. Info Report: Fiscal 2022-23 Preliminary Budget Process
 - i. Parks Planning

4. Public Input / Question Period

5. Regular Meeting Adjourned

INFORMATION REPORT

Title: 2022/23 Budget Process - Preliminary Process

Date: 2021-11-25

Department: Finance



SUMMARY

2022/23 Budget Process – Preliminary Discussion

As per the timeline outlined in the Budget Standard Operating Procedure (SOP), the Management Team has committed to start budget discussions with Council in November of each year. This Information Report is the start of that process and covers:

- Background information, constraints and assumptions for the 2022/23 Operating and Capital Budgets.
 - Includes selected key data, e.g. Consumer Price Index (CPI)
- Draft Capital Investment Plan (CIP) with selected supporting documentation

The goal each year is to have all major Capital Project included in this early draft of the CIP. In past years, this first step of the budget process has occurred during the regular Committee of the Whole (COW) meeting in early November. That approach has not always provided sufficient time for review of the information. This year's process includes an all-day Special COW meeting which should provide staff more time to review key pieces of information and Council more time to discuss and seek clarification on any questions that arise.

The goal of the Budget SOP is to have an Operations Plan and related budget documents approved by March Council each year. The Town's relatively early start helps to ensure Council has a number of opportunities to discuss the plan/budget drafts and weigh options before making a final decision for the next fiscal year. It also allows, where warranted, time for public information session(s) and feedback.

Not all matters need to be finalized at this starting point/discussion but input from Council is needed to develop the next iteration of the plan.

No formal motion of COW/Council will be required at this stage. Rather staff is seeking consensus from members of Council on overall budget goals as we move towards the 1st Draft Version 2022/23 Operating and Capital Budgets (Town and Water Utility), to be presented to a Special COW in January.

Note staff will make use of PowerPoint presentations at the Nov 25th meeting to review key details of information included in this report, the Ten-Year Capital Investment Plan (CIP) itself, and an overview of Parks, Trails and Open Space.

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1) CAO COMMENTS

This is for information purposes at this stage. Discussion and further direction from Council will be provided on November 25th.

2) REFERENCES AND ATTACHMENTS

- Draft 2022/23 Ten Year Capital Investment Plan (**attached**)
- Council's 2021-2025 Strategic Plan
- Municipal Planning Strategy (MPS)
- 2021/22 Operations Plan and Budget
- Consumer Price Index (data issued by Province of Nova Scotia)
- Financial Condition Indicators (data issued by Province of Nova Scotia)
- Public input, both formal and informal
- 2nd Quarter 2021/22 Financial Update (included in November 2nd COW agenda)

3) DISCUSSION

This report will follow the format used over the last few years covering:

- Background information, constraints and assumptions for the 2022/23 Operating and Capital Budgets.
- Draft Capital Investment Plan (CIP) with selected supporting documentation

Staff to date have been focused on both the compilation of information related to the CIP and early elements of the operating budget. These discussions have occurred from July right thru to last week during regular Management Meetings. This year's background work also included a two day Management workshop focused on all things budget.

The starting point for Management with regard the Capital Investment Plan (CIP) is the currently approved CIP included on the 2021/22 Operations Plan document. If the world unfolded exactly as expected every year, the CIP should essentially be the previous year's ten year plan moved forward a year with the addition of a new year 10. As would be expected, the draft before the Committee this year is not that straight forward. There have been numerous changes, including addition of new projects, moving the sequence of projects around (what year they might occur) and revising cost estimate assumptions.

Over the next 4 months leading to an approved budget document, there will likely be further changes. These might occur based on Council discussion and direction, public feedback, and/or staff revision of estimates as additional data is collected. A key element moving forward will be to:

- ***continue the theme of annually increasing the allocation of resources to capital projects.***
 - this is consistent with previously recognized limitations of current funding level

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- this is also consistent with key themes from the 2010 Fiscal Sustainability Study and overall results of the base line data in the Asset Management Plan.

PART I - Key Financial Data/Indicators and Budget Pressures

Taxable Assessments

One of the key pieces of data that influences the budget process each year is the Tax Assessment Roll issued by Property Valuation Services Corporation (PVSC) each year. The Town will have access to this data in early January, while residents receive their notices in January as well. For budget purposes, there is more than simply the total taxable assessment values. Staff will be reviewing with Council subsets of the Roll, including:

- Assessment increase related to new construction
- # of properties qualifying for the CAPPED Assessment Program (CAP)
- # of properties that came off the CAP from 2021, i.e. related to properties that were sold

The magnitude of a funding shortfall in the first full draft of the budget, Version 1 (V1), to be presented to COW in later January, will closely tied to the change in the taxable assessment in the 2022 Tax Roll. Each year is somewhat unique and this year will follow that trend. The COVID pandemic continues to influence every corner of society.

The assessment data will be more fully analyzed by Town staff early in the new calendar year to better define the impact on the budget process.

Inflation/Cost of Living

Another piece of data taken into consideration every year is inflation. As with assessments, we don't yet have complete data. The Town uses the provincial Consumer Price Index (CPI) data in relation to non-union staff and council remuneration cost of living adjustments (COLA). The method used is based on the average CPI change for a calendar year. This data will also likely become part of the renewal of the unionized workers as the current agreement expires March 31, 2022.

The **average** monthly change in CPI over calendar 2021 so far would yield a change of 4.1% which is a significant difference from the average CPI change in calendar 2020 (0.3%). Note, the change in CPI over time is frequently referred to as the Cost of Living Adjustment (COLA).

The CPI data also influences the Capped Assessment Program (CAP) administered by Property Valuation Services Corporation (PVSC). They use an "October over October" method to set the percentage, i.e. October 2021 CPI divided by October 2020 CPI. Most years we don't have the October data by the time this report goes to COW in early November. This year we know the value as the CPI data was released

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on November 17th. The change in the October CPI for NS will equate to an assessment CAP = 5.4%. This would mean that for properties that qualify for the CAP, assuming no change in the tax rate, their residential property tax bill would be 5.4% higher in 2022/23 than it was this year (2021/22).

Cost Escalation Pressure on Town Budgets

Each year Council look to minimize tax increase balancing that goal with trying to ensure service levels meet community needs. This balancing process is not always easy. Unless new revenues can offset cost increases, upward pressure on tax revenue increases. Specific cost impacts will be clarified as staff work on the details of the V1 budget to be presented in January 22, but even at this point the following comments should be noted:

- annual operating budget increases for external partner funding (VWRM, KTA, Education etc) can range between \$50,000 to \$80,000.
- COLA changes in staff and Council costs will be close to \$100,000 this year.
- Any increase in the number of staff will result in higher costs.
- Professional Development budgets were cut by almost 40% in the 2021/22 budget. This reflected the reality of COVID impact on in person training and conferences. At some point this budget allowance should be reestablished at pre-covid levels.
- Increased funding for the capital program to address the infrastructure deficit and new projects could benefit from every dollar of new revenue.
 - The Asset Management Plan baseline data (several years old now) noted, based on assumptions used, that the municipality should spend \$3.4 million a year on asset replacement. This relates only to replacement of existing assets, not “new” assets. This value is a general average based on the full asset lifespan of all items (80 years). Specific yearly requirements can be higher in the capital budget depending on timing of asset replacement. Currently the CIP includes replacement of three major buildings (Fire Hall, Town Hall, and Library) as well as the smaller Visitor Information Centre. Once completed, these buildings won’t need to be replaced for decades.
 - The draft 2022/23 CIP is fully funded based on the assumptions built into the ten year funding scenarios. If this position can be maintained in March 2022 with the adoption of an approved 2022/23 Budget, it will be the second year in a row that the CIP reflects full funding.
 - Important to note that this balanced position is based on 6% annual increases to the capital funding program. This equates to an increase of just over \$108,000 this year.
 - Ideally the Town should look to push the full funding model out towards a twenty year horizon to ensure continual reduction in the infrastructure deficit. ***This is one of the***

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most difficult aspects of the capital budget planning, i.e., committing to project timelines (and related financial funding capacity) that exceed the timeline the majority of staff and Council are likely to be involved with Town operations.

- Beyond dealing with infrastructure deficit, there will be upward pressure on capital funding as additional km of road infrastructure (road, sidewalk, sanitary sewer pipes, storm water systems, and water pipes) are taken over by the Town. For example, a subdivision developers is typically responsible to install all infrastructure at their cost, but once the roadway network is turned over to the Town, the Town should start setting funds aside for the replacement of those assets in future years.
 - A couple of years ago, staff estimated that for every km of roadway taken over, the Town should increase its transfer to Capital Reserves by \$80,000.

Municipal Financial Indicators

The indicators are a helpful reference in the budget process as they provide an indication of the overall financial health of the Town. The **stronger** a municipality's **financial indicators**, the **more flexibility** there may be in budgeting decisions.

As noted during the review of the Towns audited March 31st year end financial statements in July of this year, Wolfville ranks well in terms of Indicators measured by the province.

	Per PNS Publication			PNS Drafts	Internal Draft Calc.	2018/19	
	2016/17	2017/18	2018/19	2019/20	2020/21	Threshold	Towns ave
Reliance on Gov't Transfers	1.9%	1.4%	1.1%	2.0%	4.0%	15%-20%	9.90%
Uncollected Taxes	4.9%	4.8%	5.7%	7.0%	7.0%	10%-15%	7.00%
3 Yr change in Tax Base	11.90%	8.30%	7.50%	4.60%	4.60%	< CPI (5.2%)	4.50%
Reliance on Single Business	0.6%	0.6%	0.6%	0.6%	0.6%	10%-15%	6.70%
Residential Tax Effort	4.10%	4.20%	4.20%	4.30%	4.50%	4%-6%	3.80%
# of deficits	-	-	-	-	-	at least 1 in 5 yrs	1/5
Budget Expense Accuracy	4 out of 5	5 out of 5	5 out of 5	5 out of 5	5 out of 5	1 out of 5 > 5%	4 out of 5
Liquidity Ratio	2.7	4.5	3.7	3.6	3	1 - 1.5	2.2
Operating Reserves	24.5%	26.4%	25.5%	25.1%	32.0%	10%-20%	15.20%
Combined Reserves	53.7%	52.6%	60.6%	46.7%	72.7%	30%-40%	34.90%
Debt Service Ratio	6.7%	7.1%	7.5%	7.3%	7.5%	10%-15%	7.60%
Outstanding Operating Debt	0.0%	0.0%	0.0%	0.0%	0.0%	25%-50%	2.60%
Undepreciated Assets	58.0%	57.4%	55.9%	58.3%	57.8%	35%-50%	52.20%

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Key reference points:

- Wolfville exceeds the Towns average for Residential Tax Effort. This means Wolfville has a higher residential tax burden than the overall provincial average for Towns.
- Wolfville is better than average, and threshold, in increase in tax base (assessments). Shows the Town continues to be a place of growth.
- Better than average, and threshold, in areas of liquidity, operating reserves, and combined reserves.
 - **NOTE:** This will not be the case within the next two budget cycles as we draw down reserves. Expect to see the Town to hit moderate risk (Operating Reserves) and possible high risk (Combined Reserves) in coming years. This is intentional in the areas of combined reserves (which includes capital reserves) as those dollars are intended to fund capital assets, not simply sit in the bank.
- Debt service ratio approximately 1/2 of provincial benchmark. Wolfville's 7.5% ratio is slightly below the town's average of 7.6%.
 - **NOTE:** By Year 5 of the CIP, the Town is likely to move into the moderate risk category, and if depending on capital project decisions, the Town could hit the high risk category by Year 10.

Generally, the FCI report shows the Town is in a healthy financial position, with potential room to move in areas related to the capital budget (debt ratio and reserves).

Summary of Part I – Early Thoughts on Budget Direction

This area of discussion is both routine (it is considered each year) but also difficult as it ultimately relates to Council's early thoughts on what is considered reasonable increases in property taxes. Coming out of November COW staff is looking for general direction from Council on what approach staff should take in developing the first draft of the budget (to be presented in January). Definitive answers are not required at this stage, as more data will inform the decisions as the budget process moves to approval in March. ***An early indication of where to start is beneficial.*** The type of questions to think about now include:

- Does Council wish to hold the line on tax increases?
 - **Note this is phrased as tax increases, not tax rates.** This is intentional as the approach over the recent past has been to hold tax "increases" to approximate inflation/cost of living changes. Tax rates may remain unchanged, but assessments that go up by CPI/COLA (whatever that is in a given year) yield tax increases to those property owners.
 - It is a common goal of many Councils across the province to hold the tax rate or hold tax increases to within cost of living. This makes sense from a taxpayer

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perspective, but it can be a limiting factor from the Town operationally. Residents experience cost increases and that can be expressed in terms of Consumer Price Index (CPI) and changes over time (COLA). The issue is the “basket of goods” measured by CPI data relates to household spending. A Town’s “basket of goods/services” does not necessarily correlate with the CPI.

- **Staff feel this is a key question at this early stage and simply adopting past practice should not be a default position.** Understanding general positions of members of Council at this stage can assist the group to make decisions (some of which will be difficult) later in the budget process.
- Does Council wish to see expenditure cuts? If yes, across the board or specific areas. This can be a difficult discussion. Depending on level of possible cuts, impact on service levels needs to be reviewed. It is however still a general discussion that should be revisited throughout the process. Page 19 of the provincial FCI Report for Wolfville (2019 edition) provides a comparison of Wolfville spending levels by Division/Dept with the Town’s average. Although just a point of reference, this information may aid council’s understanding of how Wolfville allocates resources. Note the 2020 FCI edition has not yet been released by the province.
- Does Council wish to see an increase in service levels, even if that means an increase in costs and taxes? Example, in 2013 the Bylaw (Compliance) Department was added to town services for the 2013/14 budget.
- Keep in mind that it is never just these two points of view. The possibilities cover a spectrum of choices.

A healthy review of high-level goals at this early stage should help in avoiding conflicting goals at the later stages of the budget process.

PART II - Capital Budget/ Ten Year CIP Review

Refer to the attached Early Draft Ten Year CIP and the Water Utility Five Year Plan.

Staff will utilize Powerpoint presentations at the November 25th Special COW meeting to review key aspects of the CIP. This year’s meeting will include a facilitated discussion regarding Parks and Trail. Director Thomason will walk COW through the discussion with an eye to reaching consensus/direction on how best to address the communities service level needs.

As noted earlier in the report the draft CIP should simply stem from the current approved 2021/22 version). In theory, year 2 thru 10 roll forward to form year 1 thru 9 of the draft plan to review today.

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Inevitably there are changes needed for this early draft. Some of these changes result from new ideas or projects. Other changes can relate to added understanding of existing asset condition (e.g., underground sewer pipes) which can change the priority list of when replacements should occur.

This year early working draft includes a number of changes from the 2021/22 CIP, some of which are:

- The Town Hall replacement has been moved up to be in line with the same year as the Library replacement (now Year 5, or fiscal 2026/27). The process for these two buildings is still in the very early stages, and as such no decisions have been made yet. By placing both in the same year, it allows Council to see if potential synergies of combining the two into one structure are financially possible.
- Fire Hall replacement has been moved up to Year 4 (fiscal 2025/26) in relation to the Town Hall change. It would be likely that the new Fire Hall would have to be built prior to Town Hall changes. Further review of this concept will be carried out and information brought back to Council at some point in the future. Similar to the note above re: Town Hall, Council can now consider whether this type of change is financially possible.
- Upgrades to the Dykeland Facility have now more focused on the required replacement of the salt shed (Year 1) and parks shed (Year 2), along with other upgrades to the building to address deferred maintenance issues and if possible improved space for outside workers. The major office renovation on the second floor is no longer proposed to be in the CIP.
- Council goals around climate change and accessibility will continue to be part of plans to replace or upgrade Town buildings.
- Town Fleet/Equipment Replacement Program – staff are recommending revisions to the frequency of replacements. Most vehicles are now reflected to have a 10 year/100,000 km replacement schedule. Only a couple of years ago, most vehicles were replaced every 5 or 6 years.
- Street Infrastructure – With the addition of in-house engineering staff to specifically work on capital asset replacement projects (i.e., asset management plan), in conjunction with data being collected on the condition of underground infrastructure (i.e., sanitary, storm, and water pipes), the streets section of the CIP looks quite different from past years. The number of streets specifically identified in the ten year CIP is much smaller than previous CIP's.
 - Year 1 shows Highland Avenue project (which now includes an Active Transportation element). The project totals \$3.2 million in one year. Previously it had been expected to be done over two years (2021/22 and 2022/23).
 - Upgrades to Habourside and Fairfield are now reflected in fiscal 2023/24 (Year 2).
 - Victoria Ave has been moved to 2024/25 (Year 3).
 - A general allowance of \$1.5 million per year has been included for Years 5 thru 10. As further data is collected on underground infrastructure, and staff have a chance to fully analyze the data, specific projects will again start to be identified through the full ten year CIP. Early indications from analysis of underground pipes is that the priority of

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streets will change, but at this stage it is too early to complete that priority setting exercise. As has been stated in past budget years, the condition of underground pipes trumps condition of the paved surface.

- Completion of decorative lights down to Willow Avenue has been moved to 2025/26.
- Flood risk infrastructure around Waterfront Park has been moved to 2027/28. This aligns the work closer to the years that the dykes on either side of the Park are scheduled to be upgraded by the province.
- New dollars are now reflected for annual upgrade of crosswalks.
- Active Transportation now has dollars in the budget.
 - In Year 1 the Highland Project will complete the north/south network link from Main Street to Skyway.
 - Year 2 work on Harbourside (to address underground pipe issues) will include improvements to the AT network involving the Harvest Moon Trail in that location.
 - Years 3 through 5 include \$750,000 for additional elements of the AT network.
- Phase II of the Wastewater Treatment Plant Upgrade is now in 2024/25 (Year 3). This was previously in 2025/26. This change helps to review the ability of the Town to move the project closer to near future. As Council is aware, capacity studies of both the Water system and Sewer system are underway, largely driven by potential new development at the east end of Town, along with already occurring development at the west end of town.
- A number of changes have been made to the Community Infrastructure section of the CIP. Further detail on this section of the draft budget will be covered during a presentation by Director Thomason at the November 25th meeting.

There are always a number of potential projects not yet included on the draft CIP. By starting in November, Council has time to see what is on the radar currently and perhaps have other priorities not yet noted in the CIP.

It should be noted that some of the estimates in the CIP are soft estimates and staff are working on gathering more detailed estimates. Typically, there are very few changes with the CIP once the early draft has been presented. Staff is working to avoid the number of projects that have to come back to Council as a result of budget estimates being too low. If estimates require adjustment, those changes will be brought to Council attention as soon as the information is available.

Several key funding assumptions have been built into the future year funding model;

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- Long term debt costs = interest assumption has been modified from last year. The first five years of the CIP assumes a long term debt interest of 3.5%, and 3.5% for years 6 – 10. The 2021/22 CIP had an assumed rate of 3.5% for all 10 years.
- The 2021/22 assumption of annual 6% increase in capital funding has been maintained.
- Average term of LTD = 15 years (actual term can be more or less depending on the asset being funded)

Coming out of the November COW, general consensus from Council to staff is sought with regards to initial priorities expressed in the CIP.

- Is Council comfortable with the revised timelines for the 3 major building projects, i.e. library, Fire Hall, and Town Hall?
- Does Council wish to see more or less emphasis on road infrastructure?? Note road infrastructure in this perspective includes sidewalks and underground structures.
- Does Council wish to see more emphasis on community infrastructure?
- Is the balance of projects just right?
- **Are there important projects not yet captured in the plan?**

4) FINANCIAL IMPLICATIONS

Nothing specific required at this stage. Ultimately the Information Reports over the coming months of the budget process will inform a Request for Decision report at March COW.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No specific references are provided at this time. Linkages to Council's Strategic Plan will be noted during the presentation on November 25th.

6) COMMUNICATION REQUIREMENTS

Coming out of the November COW meeting, staff will begin work on public outreach using the Wolfville Blooms online platform. This will be a new approach of public engagement in terms of the budget process, and likely a key element for this and future years.

7) FUTURE COUNCIL INVOLVEMENT

As per Standard Operating Procedure – Annual Budget Process, there will be a number of COW meetings where the 2022/23 budget is discussed. A formal Request for Decision will be developed in February 2022, to be presented at the March COW seeking budget approval at the March meeting of Council.

**Town of Wolfville
2020/21 Ten Year Capital Investment Plan
Fiscal 2022/23 to 2031/32**

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>
Information Technology										
Servers	-	-	-	-	15,000	-	-	-	-	-
Other IT Upgrades										
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Buildings										
Town Hall Civic Complex										
New or Major Renovated Facility	-	-	-	100,000	3,000,000	-	-	-	-	-
Community Development/Public Works										
Public Works Facility/Yard Upgrades	100,000	450,000	50,000	-	-	-	-	-	-	-
Dykeland Salt Shed	350,000	-	-	-	-	-	-	-	-	-
Fire Hall										
New Facility	-	-	75,000	3,200,000	-	-	-	-	-	-
RCMP Detachment										
may be impacted by service review	-	-	-	-	-	-	-	-	-	-
Library										
New Facility	50,000	50,000	-	-	2,520,000	-	-	-	-	-
Total Municipal Buildings	\$ 500,000	\$ 500,000	\$ 125,000	\$ 3,300,000	\$ 5,520,000	\$ -	\$ -	\$ -	\$ -	\$ -
Protective Services										
Fire Department										
Trucks - may be impacted by service review										
Aerial Ladder Truck	-	-	-	1,450,000	-	-	-	-	-	-
Pumper 1 E-One Cyclone	-	-	-	-	-	-	-	-	-	175,000
Ford 4*4 Utility Vehicle	-	-	-	-	-	-	-	-	-	-
Pumper 3 E-One Cyclone	-	-	900,000	-	-	-	-	-	-	-
Tanker 6 Int'l Pumper/Tanker	-	-	-	-	-	-	-	-	-	650,000
Rescue 4 Pumper Rescue	-	-	-	-	-	-	850,000	-	-	-
Ford Haz Matt vehicle	-	-	-	-	-	-	-	170,000	-	-
Fire Trucks	-	-	900,000	1,450,000	-	-	850,000	170,000	-	825,000

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Town of Wolfville
2020/21 Ten Year Capital Investment Plan
Fiscal 2022/23 to 2031/32

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>
Equipment										
Equipment Upgrades	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
SCBA Apparatus	140,000									
Misc Fire Equipment	160,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Fire Department	\$ 160,000	\$ 20,000	\$ 920,000	\$ 1,470,000	\$ 20,000	\$ 20,000	\$ 870,000	\$ 190,000	\$ 20,000	\$ 845,000
Transportation Services										
Public Works - Fleet Inventory										
veh # 18 - 2019 Wacker Neuson Loader	12,000	-		-		175,000	-			
veh # 19 - PW 2017 F250 3/4 ton Crew Cab	-	-			55,000		-			
veh # 21 - PW 2015 F250 4*4				89,000						
veh # 22 - PW 2014 Ford F150 1/2 ton			50,000							
veh # 23 - PW 2016 F450 1 ton 4*4	140,000						160,000			
veh # 25 - PW 2017 5 ton plow truck		250,000							270,000	
veh # 27 - PW 2020 JD backhoe				-	190,000					
veh # 28 - PW 2013 Case loader			303,000							
veh # 29 - PW 2020 trackless (sidewalk Tractor)							195,000			
veh #15 - PW LH Truck 2019 F150	-	-	-					60,000		
veh # 24 - PW 2011 asphalt recycler			110,000							
veh # 51 - PW 2017 trackless				190,000						
Parks Dept - Fleet/Equip										
veh # 20 - 2014 Ford 1/2 pick up	-		50,000							
veh # 26 - Parks 2016 Ford F250 3/4 ton crew cab				80,000						
veh # 31 - Parks 2001 Suzuki micro truck	25,000									30,000
veh #34 - Parks 2000 Suzuki micro truck	25,000									30,000
veh #16 - Parks LH Truck 2019 F150								60,000		
veh # 39 - Parks 2015 JD mower X730				18,000						20,000
veh # 40 -2015 JD Parks loader 1025	25,000					30,000				
veh # 37 - Parks 2017 JD mower/backhoe 2032						55,000				
veh # 38 - Parks 2017 JD mower 1023E	25,000						25,000			
veh # 33 - Parks 2015 F450 3/4 ton crew cab 4*4								85,000		
veh #59 - Parks 2020 Kubota Mower										
veh #new - Parks 3/4 ton full crew cab 4*4	90,000									
Chipper										
Water & Wastewater Dept's										
Veh #30 - Works 2021 Ford F150										
veh # 32 - Works 2017 F250 3/4 ton 4*4						80,000				
veh #14 - Works Pick Up, was 2014 veh #30				55,000						
Other										
veh # 17 - Bylaw car 2013 Ford Fusion	55,000									
flail mower										
Rec Dept - 2011 Bike Trailer			15,000							
Fleet/Equipment	397,000	250,000	528,000	432,000	245,000	340,000	380,000	205,000	350,000	-

**Town of Wolfville
2020/21 Ten Year Capital Investment Plan
Fiscal 2022/23 to 2031/32**

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>
<u>Transportation Infrastructure</u>	<i>includes active transport corridors, street, sidewalk, sanitary & storm sewer where applicable</i>									
Highland - Prospect to Skyway	3,200,000									
Highland - AAA Option	-									
Pleasant - Huron to Orchard										
Pleasant - Sherwood to Huron	-		540,000							
Victoria - Main to King				800,000						
Harbourside & Fairfield		505,000								
Future Street Project Allowance	allow yr to get handle on asset conditions				1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Guard Rail - Orchard Ave										
Engineering External Support	55,000	55,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	3,255,000	560,000	1,400,000	60,000	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000
<u>Land Acquisitions/Disposals</u>										
	-	-								
<u>Streets, Sidewalks, Parking Lots</u>	3,255,000	560,000	1,400,000	60,000	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000

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Town of Wolfville
2020/21 Ten Year Capital Investment Plan
Fiscal 2022/23 to 2031/32

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>
Other Transportation										
Decorative Light Posts - to Willow			-	235,000						
Flood Risk Mitigation - partial cfwd	25,000	50,000	-			1,000,000				
Traffic Safety & Mobility Program										
Crosswalk Upgrades, eg. RRB/accessibility	40,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
AT Network	Highland	Harbourside	50,000	200,000	500,000	-	-	-	-	-
	65,000	75,000	75,000	460,000	525,000	1,025,000	25,000	25,000	105,000	25,000
Other Transportation										
TOTAL TRANSPORTATION	\$ 3,717,000	\$ 885,000	\$ 2,003,000	\$ 952,000	\$ 2,330,000	\$ 2,925,000	\$ 1,965,000	\$ 1,790,000	\$ 2,015,000	\$ 1,585,000
Environmental Health Services										
Storm Water Management										
included in Street infrastructure above										
Condition Assessment - video data collection underway										
Storm Water System	-	-	-	-	-	-	-	-	-	-
Sewage Treatment/Collection										
Sewer Treatment										
Treatment plant expansion	200,000	-	2,500,000	-	-	-	-	-	-	-
Flood Mitigation @ STP			50,000	400,000	-	-	-	-	-	-
	200,000	-	2,550,000	400,000	-	-	-	-	-	-
Sanitary Sewer Collection										
included in Street infrastructure above										
Condition Assessment - review of video in progress										
	-	-	-	-	-	-	-	-	-	-
Lift Stations										
Upgrade Program	50,000	150,000	100,000	-	-	-	-	-	-	-
TOTAL Environmental Health Services	\$ 250,000	\$ 150,000	\$ 2,650,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**Town of Wolfville
2020/21 Ten Year Capital Investment Plan
Fiscal 2022/23 to 2031/32**

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>
Community Infrastructure										
Infrastructure										
<u>East End Gateway</u>										
Replace VIC										
Gateway Upgrades - Parking Lot & other upgrades	-	455,000								
Events Lawn	75,000									
Willow - accessible playground		-	150,000							
Public Art Project	30,000									
Nature Preserve - dam upgrade	50,000	-		-	-		600,000	600,000		
<u>West End Parkland & Trail</u>										
Trail system neighborhood	20,000	30,000	10,000							
neighborhood	-		-	150,000						
<u>Reservoir Park</u>										
Washroom/Change Rooms	125,000									
Main walking trails, steps into large pond, shading/other stuff	30,000									
Compost Site - study possible relocation	30,000									
Rotary - parking	-			150,000						
Rotary - soccer	10,000									
Quiet Park			300,000							
Nature Trust Lands	150,000									
<u>Tower Community Recreation Park</u>										
Add pickleball courts @ Tower Field	270,000									
<u>Farmers Market - open space enhancements</u>										
Parking Lot - Dykeland/Elm cul de sac	-			175,000						
Pond & Park area					100,000					
Allow for Future Park Development						100,000			100,000	100,000
	\$ 790,000	\$ 485,000	\$ 460,000	\$ 475,000	\$ 100,000	\$ 100,000	\$ 600,000	\$ 600,000	\$ 100,000	\$ 100,000
GRAND TOTAL ALL PROJECTS	\$ 5,417,000	\$ 2,040,000	\$ 6,158,000	\$ 6,597,000	\$ 7,985,000	\$ 3,045,000	\$ 3,435,000	\$ 2,580,000	\$ 2,135,000	\$ 2,530,000
								Ten Yr Total		\$ 41,922,000

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Town of Wolfville
Water Utility -Draft Five Year Capital Plan
 Fiscal 2022/23 to 2026/27

	Year 1 <u>2022/23</u>	Year 2 <u>2023/24</u>	Year 3 <u>2024/25</u>	Year 4 <u>2025/26</u>	Year 5 <u>2026/27</u>
Equipment					
Remote Meter System	35,000				
Total Other	35,000	-	-	-	-
Distribution					
Highland - Prospect to Skyway Victoria - Main to King	750,000	-	200,000		
Streets - year 5 and out				-	375,000
	750,000	-	200,000	-	375,000
Treatment System					
<u>Transmission Line to WTP</u> Westwood to University Ave University Ave From Park to Skyway Cherry Lane to Westwood Skyway to WTP	360,000	495,000	400,000		
	360,000	495,000	400,000	-	-
GRAND TOTAL ALL PROJECTS	\$ 1,145,000	\$ 495,000	\$ 600,000	\$ -	\$ 375,000
Funding					
Depreciation Reserve Funds - current year	150,000	160,000	150,000	-	160,000
Depreciation Reserve Funds - accumulated	339,000				
Capital From Revenue	70,000	70,000	70,000		70,000
Long Term Debt	386,000	265,000	380,000	-	145,000
Capital From Surplus	200,000				
	1,145,000	495,000	600,000	-	375,000

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