MUNICIPALITY OF THE DISTRICT OF LUNENBURG

2021/22

APPROVED OPERATING AND CAPITAL BUDGET

MUNICIPALITY OF THE DISTRICT OF LUNENBURG
2021/2022 BUDGET

PREPARED BY:

The Municipality of the District of Lunenburg

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Note: The Municipality of the District of Lunenburg is referred to as “Municipality” throughout this document.

EXECUTIVE SUMMARY

TIMELINE: 2021/22 BUDGET PREPARATION

This year, the COVID pandemic created challenges with budget preparation. The budget preparation schedule was altered to meet the needs of a changing fiscal environment, while creating realistic goals going forward.

1. **October -** Municipal Election
2. **January - April** Council Strategic Priority Setting
3. **December to April -** Budget Preparation
4. **February -** Area Rate Approvals: Street Lights & Hydrants,
5. **April -** Finance Committee Draft Capital Budget & Gas Tax Investment Review
6. **May - Council** Operating Budget & 5-Year Financial Strategy Review
7. **May -** Council Approval

OUR GOALS

Our mission is to maximize opportunities for social and economic development while retaining an attractive, sustainable, and secure environment for the enjoyment of residents and visitors.

The Municipality strives to respond to the needs of the community in a fiscally responsible manner. This budget continues this goal, while at the same time meeting the service levels established by Council.

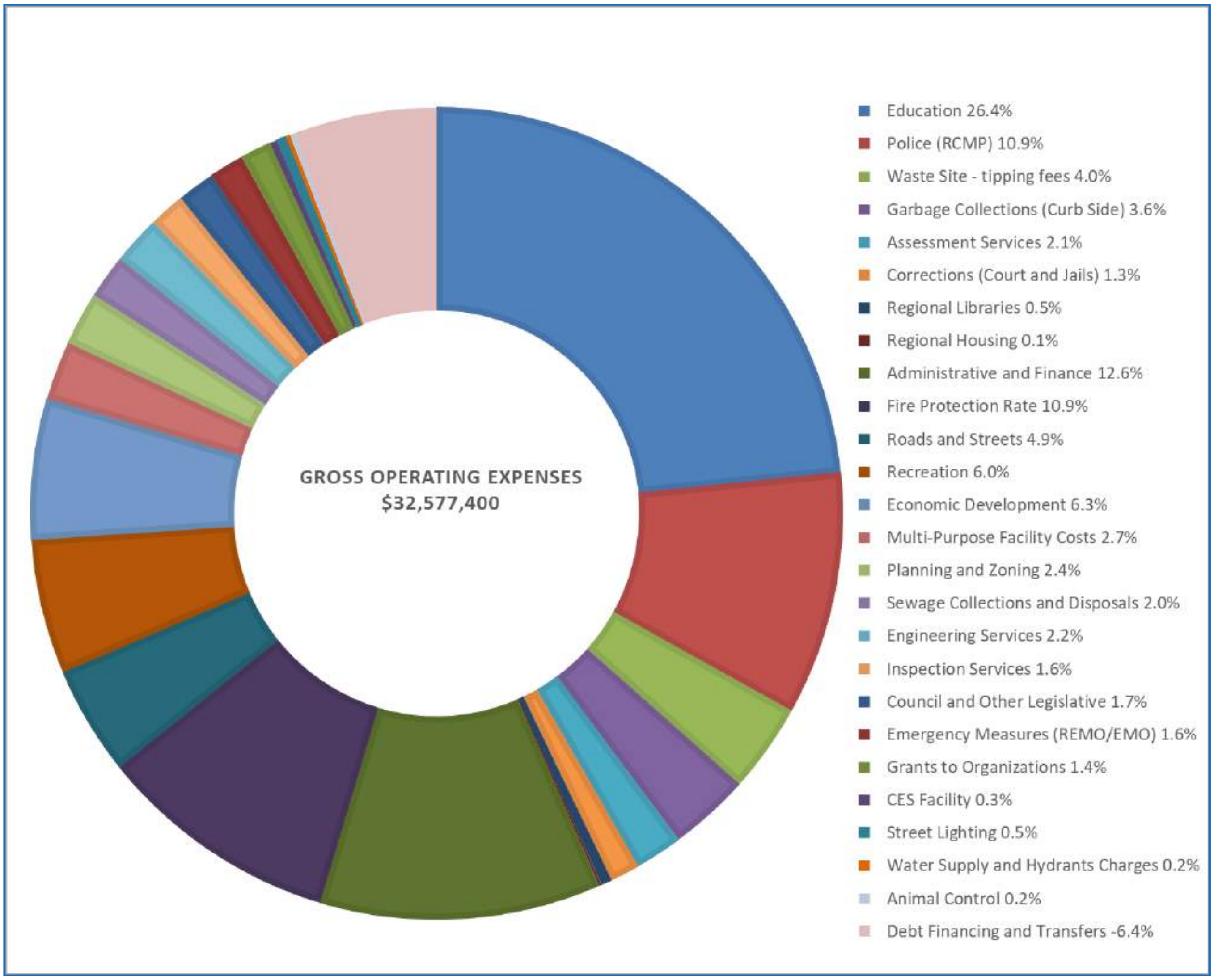
OPERATING BUDGET OVERVIEW

The approved budget results in no tax rate increase for residential, commercial or seasonal.

Residential Rate	$0.81 per $100 assessment both residential and resource no increase from last year
Commercial Rate	$1.957 per $100 assessment no increase from last year
Seasonal Rate	$1.468 per $100 assessment 75% of the commercial rate

TOTAL OPERATING EXPENDITURES

The gross expenditures in the 2021/2022 operating budget amounts to $32,577,400.



BUDGET SUMMARY

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

CHANGE IN ASSESSMENT REVENUE

As the Municipality continues to grow, additional assessment (both residential and commercial) will occur. Most assessment growth for existing development is capped at the Consumer Price Index (CPI). New development and renovations are assessed at market value.

Assessment information is provided annually by Property Valuation Services Corporation (PVSC). PVSC is responsible for the management of property assessment province wide. PVSC values properties on the basis of “Market Value Assessment” with the assessment roll being updated annually. The tax rate is applied to the capped assessment value.

Assessment Summary

	2020-21	2021-22	Difference	% Change
Total Market Assessment	$ 3,060,077,900	$ 3,138,225,400	$ 78,147,500	2.55%
Total Taxable Assessment (after CAP applied)	$ 2,794,106,400	$ 2,854,402,200	$ 60,295,800	2.16%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	$ 2,786,606,400	$ 2,848,102,900	$ 61,496,500	2.21%
Total Number of Taxable Properties	29,979	30,136	157	0.52%
Total Number of Capped Properties	14,474	15,201	727	5.02%
Assessment Value Differential	$ 265,971,500	$ 283,823,200	$ 17,851,700	6.71%
Total Number of Dwelling Units	14,840	14,962	122	0.82%

APPROVED ADDITIONS TO BASELINE BUDGET

2021/22 Budget Additions

Department/Description	Expenditure Amount	Revenue Amount	Net Cost (Surplus)
Administration & Legislative Services			
Procurement & Administration Support	$ 56,900	$ -	$ 56,900
Anti-racism Initiatives	10,000		10,000
Increased Outreach & Communication	16,000		16,000
Protective Services			
Enhanced Drought Response	11,000	-	11,000
Engineering Services			
Project Management Personnel	111,500	-	111,500
Osprey Village Street Lights	6,400	1,000	5,400
Rental - 210 Aberdeen Building	-	3,000	(3,000)
Planning & Development Services			
Private Roads	9,400	9,800	(400)
Student Positions	35,500	4,200	31,300
Economic Development Services			
Administration Support	18,200	-	18,200
Digital Enhancement Project	15,000	-	15,000
Recreation Services			
Grants to Organizations	13,800	-	13,800
Park Maintenance Personnel (year round)	49,400	-	49,400
Enhanced Park Maintenance (year round)	48,000	-	48,000
Sherbrooke Lake Pilot Project	-	-	-
Financial Services			
Administration Support	41,000	-	41,000
TOTAL ADDITIONS	$ 442,100	$ 18,000	$ 424,100

MEETING YOUR NEEDS

With the adoption of the recommended budget additions, the full budget would result in no increase to the general tax rate. To the owner of a residential property assessed at $100,000, the impact is:

$0.81 – $810 (Annual tax bill exclusive of area rates)

This budget provides for a continuation of not only existing service levels, but also the expansion of services and programs outlined in the following Budget Highlights section.

BUDGET HIGHLIGHTS

ANTI-RACISM AND INCLUSION

- Council will invest in funding and staff resources to explore anti-racism and inclusion issues in the Municipality.

DEBT FREE IN 2021

- When the Municipality becomes debt-free in 2021, it will be only the second municipality in the province to be debt-free.

MAINTAIN TAX RATE

- Residential and commercial tax rates remain constant in this budget. The residential tax rate has not increased in 12 years, while the commercial rate has remained constant for nine years.

INTERNET

- Council is pursuing multiple avenues for expanding internet service. Over the next two years, we will have over 99% of households connected to reliable, high-speed internet. This year will see $1.5 million invested by the Municipality.

LAHAVE RIVER STRAIGHT PIPE REPLACEMENT PROJECT

- The Municipality has replaced 228 straight pipes in the LaHave River Wastewater Management District. Our goal is to make the lower LaHave River straight pipe free by 2023.

GARDEN LOTS

- We are committed to exploring solutions to the ongoing water and wastewater issues in the community of Garden Lots that will provide a safe, reliable source of drinking water and alternatives to malfunctioning or poorly constructed on-site sewage disposal systems.

CLEANUP OF ABANDONED SCHOOLS

- $50,000 to complete the process of obtaining Nova Scotia Environment Regulatory Clearance of the former Riverport School site. Work entails soil and groundwater monitoring contaminated by hydrocarbons to comply with the Contaminated Site Regulations of Nova Scotia.

FLOOD MITIGATION AND PLANNING

- MODL2040, our municipal-wide land-use planning project, is underway.
- We continue to explore flooding control in Hebbville and the lower Petite Riviere watershed. $146,000 has been budgeted for Phase 3 of the Petite Riviere Watershed Flood Mitigation and Assessment Project.

MODL2040

CLIMATE CHANGE EMERGENCY

- The Sustainability Committee and Council are now developing climate action plans to reduce greenhouse gas emissions for both corporate operations and community emissions, having completed a baseline inventory of greenhouse gas emissions for corporate operations and the community, and worked with Council to set a corporate target of reducing greenhouse gas emissions by 40% by 2030.
- 100KW solar array for the municipal services building ($280,000) to reduce greenhouse gas emissions.

SHERBROOKE LAKE WATER QUALITY

- Council will support the Sherbrooke Lake Stewardship Committee's development of a pilot Blue/Green Algae Testing/Monitoring Program with a $9,000 investment.

CONSERVATION AREA DEVELOPMENT

- This budget includes $90,000 for the design and construction of a parking area at the Oakland Beach Conservation Area. This conservation area was purchased in conjunction with the Mahone Islands Conservation Association and is intended for public water access and conservation purposes.

PROPERTY TAX REBATE FOR LOW INCOME HOUSEHOLDS

- The Municipality will continue to offer a property tax rebate of up to $500 for property owners who have a total household income under $29,999. An application must be completed to qualify for the rebate. Please call (902) 541-1348 or visit modl.ca to obtain the application. The application deadline is August 1, 2021.

REMOVING FINANCIAL BARRIERS FOR CHILDREN AND YOUTH

- Continue to contribute to Positive Recreation Opportunities for Kids (PRO Kids). This program strives to remove financial barriers to ensure every child and youth has an opportunity to participate in sport, recreation and cultural activities in the Municipality.

CLEAN ENERGY FINANCING PROGRAM

- The Municipality will continue to offer financing for energy efficiency and cleaner energy retrofits. The program is designed to ensure residents save as much or more in energy and heating expenses than the cost of the retrofit loan, which is paid back over a 10-year period. Since beginning in 2016, this program has helped 15 households improve their energy efficiency. For more information visit www.CleanEnergyFinancing.ca.

COMMUNITY GRANTS

- The Municipality offers various grants to individuals, and non-profit and charitable organizations, including an Emergency Assistance Fund for Community Facilities Grant Program that supports organizations impacted by COVID-19 cancellations. $220,000 has been budgeted for 2021/22. This includes additional funding for Fire Departments that couldn't fundraise due to COVID-19 restrictions.

OPEN SPACE STRATEGIC PLAN

- Council continues to aggressively pursue expansions to the network of public parks and trails. The proposed 2021/22 budget includes funding for trails and active transportation, including $276,000 for the final phase of River Ridge Common. In addition, $242,000 is committed for trail and park improvements including: Indian Falls Trail, the Adventure Trail, the New Germany Trail Bridge, and numerous roads at municipal parks and beaches.

ACTIVE TRANSPORTATION

- This budget includes $115,000 in 2021/22 for design work for an active transportation corridor from Osprey Village to the Bridgewater Town Line on North Street.
- We are setting aside $560,000 for future partnership opportunities with Transportation and Active Transit.
- In this budget, Council is increasing the funding per kilometre rate given to trails groups to $525 per kilometre, for a total of $59,900.

FIRE SERVICES RECRUITMENT AND RETENTION

- Council has included $45,000 in funding for recruitment and retention initiatives.

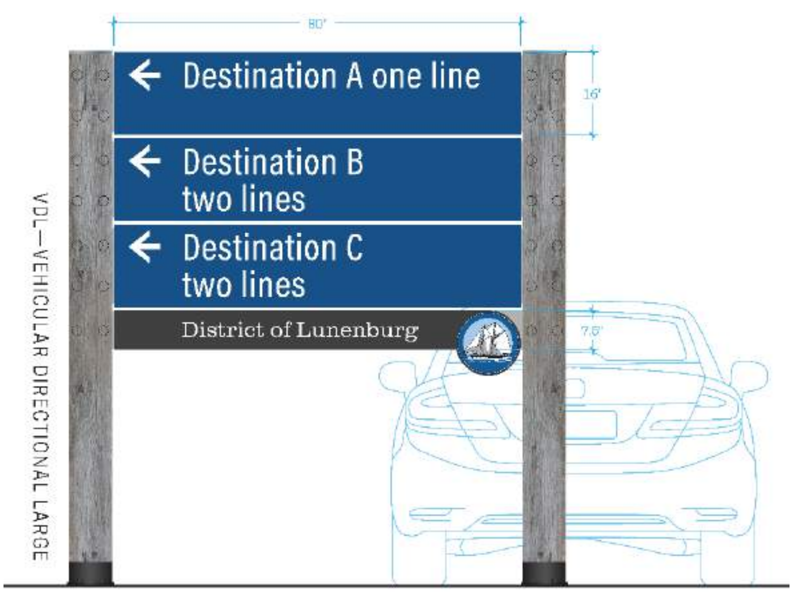
RURAL ROADS

- A total of $1.758 million will be spent on the maintenance, operation and improvement of roads in our Municipality.
- The proposed 2021/22 budget includes $528,000 in funding for paving of cost-shared provincial roads, should provincial approval be granted and an additional $1.22 million on maintaining municipally owned and J-class roads.
- The budget includes $100,000 in 2021/22 for the design work and $2,000,000 in 2022/23 for the construction of the Champlain Drive Extension from Nathan Cirillo Road to the Pine Grove Road to facilitate the creation of additional serviced lots in the municipally owned Osprey Village development.

OSPREY VILLAGE

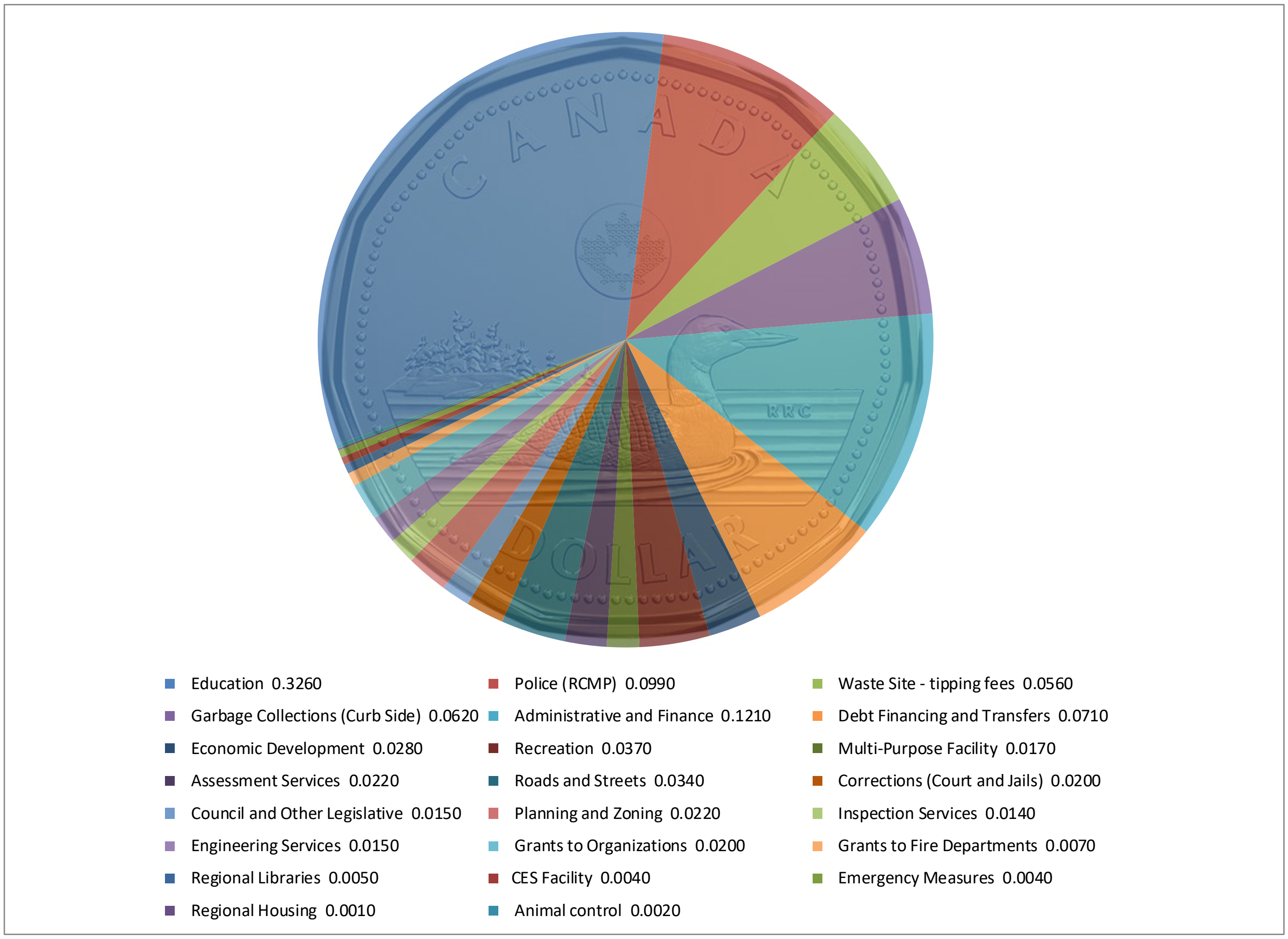
- The budget includes $150,000 in 2021/22 for design work and $3.7 million in 2022/23 for the construction of a water storage tank to enhance the water pressure in the Town of Bridgewater-owned Public Service Commission (PSC) water utility. This infrastructure addresses water pressure issues as well as opening up adjacent lands for serviced development, including expansion of Osprey Village.
- Council will invest in exploring options for transit connectivity between Osprey Village and the Town of Bridgewater.

ECONOMIC DEVELOPMENT



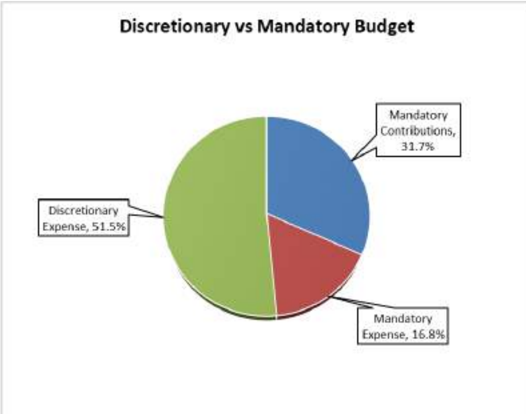
- The Municipality is investing $145,000 this year in the promotion and awareness of the Municipality's tourism sector through the implementation of a comprehensive wayfinding strategy.
- $150,000 is being committed to undertake a feasibility study to identify the possible construction of a community hub, and how such facility will be funded and operated long term.

WHERE YOUR MUNICIPAL TAX DOLLARS WILL GO



Transfers for Mandatory costs like Education, RCMP police protection, and Waste collection and disposal, continue to be significant costs and account for 54.3 cents of each tax dollar collected. Other mandatory costs like contributions to Provincial services including Assessment, Corrections, Regional Libraries, and Regional Housing account for another 4.8 cents leaving 40.9 cents for other Municipal Services.

MANDATORY EXPENSES VS DISCRETIONARY EXPENSES



Mandatory and required expenditures represent 48% of the net expenditure budget for 2021/2022.

Mandatory and required expenditures include items upon which the Municipality contributes funding for services provided; in which, the Municipality has no control over the budget amount as well as those services that are considered necessary.

	2021-22 Gross	2021-22 Net
Mandatory Contributions		
Education - schools	$ 8,597,300	$ 8,597,300
Assessment Services	695,400	695,400
Corrections - courts and jails	434,800	365,000
Public Housing	35,000	35,000
Regional Library	158,400	158,400
	9,920,900	9,851,100
Mandatory Expenditures		
Policing - RCMP	3,563,800	3,488,800
Roads and Streets	1,600,100	1,336,900
Curbside Garbage Collection	1,185,450	1,185,450
Waste Site - Joint Services Board - MODL Share	1,303,000	1,303,000
	7,652,350	7,314,150
Debt Repayment & Transfers	(2,094,400)	(2,094,400)
	$ 15,478,850	$ 15,070,850

The remainder of the expenditures are termed discretionary as the Municipality determines more directly the level of service necessary and whether the service will be provided.

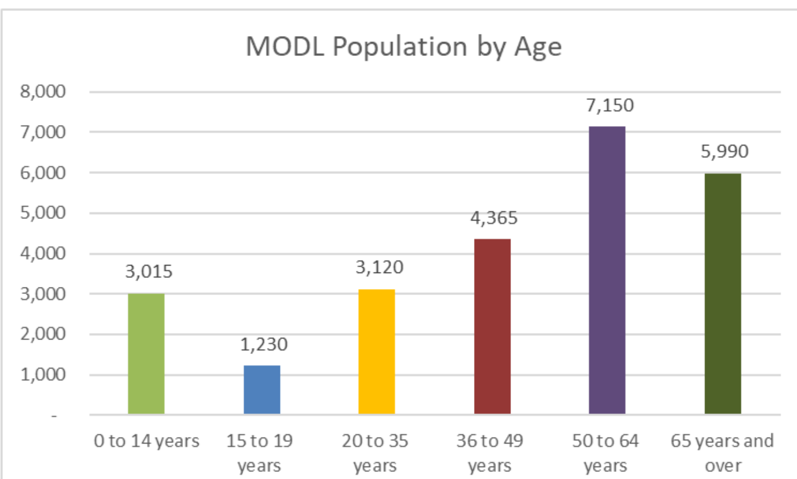
COMMUNITY PROFILE

The Municipality is the third largest rural municipality in Nova Scotia in terms of total property assessment and encompasses a geographic area representing over 432,000 acres.

The Municipality is home to a population of approximately 25,000 and is an excellent location for development and growth in Nova Scotia.

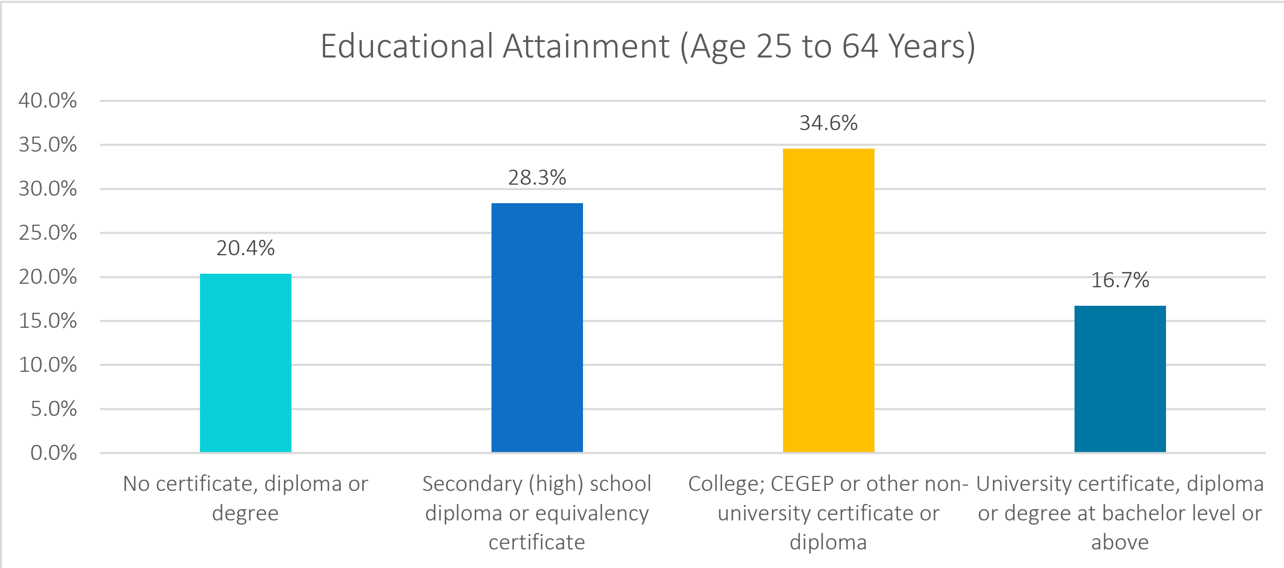
Rich in charm and history, the Municipality offers a safe, rural lifestyle with wonderful seaside communities, sparkling coves and beaches, miles of Atlantic shoreline and numerous recreational lakes. All of this within a short commute to the large metropolitan area of Halifax.

The Municipality provides several important services to its residents including: sewage treatment; solid waste collection, processing and disposal; emergency management; policing; building inspection; fire inspection; municipal road maintenance; collection of private road maintenance fees; community planning; recreation facilities and programs; support to volunteer groups and organizations; economic development; and tourism promotion. In addition, the Municipality funds services not directly provided by the Municipality including Assessment Services, Corrections, Libraries, Education and Police Services.



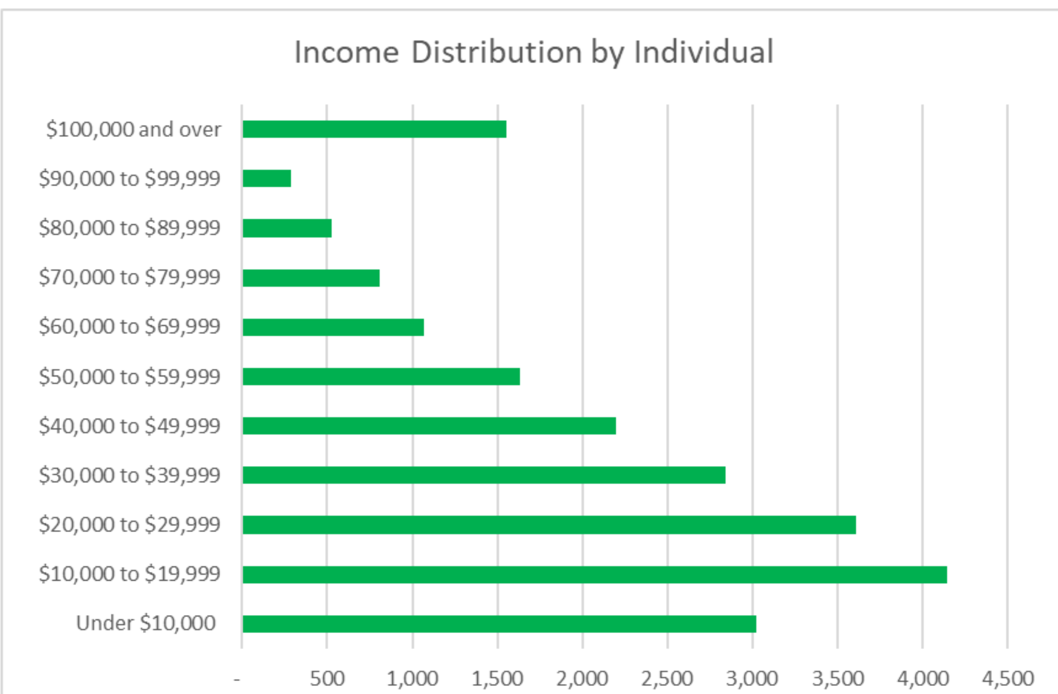
The Municipality is a progressive community with a sustainable, diversified economy incorporating both traditional resource-based activities and a spirit of innovation and entrepreneurship that capitalizes on new economic activities. The Municipality's success is built on a strong work ethic and productive working relationships with the community and regional partners. The Municipality is a vital economic and service centre for the region. The Municipality's caring and tolerant communities, supported by a strong volunteer base, provide a rich mosaic of services to enhance the quality of life in our region.

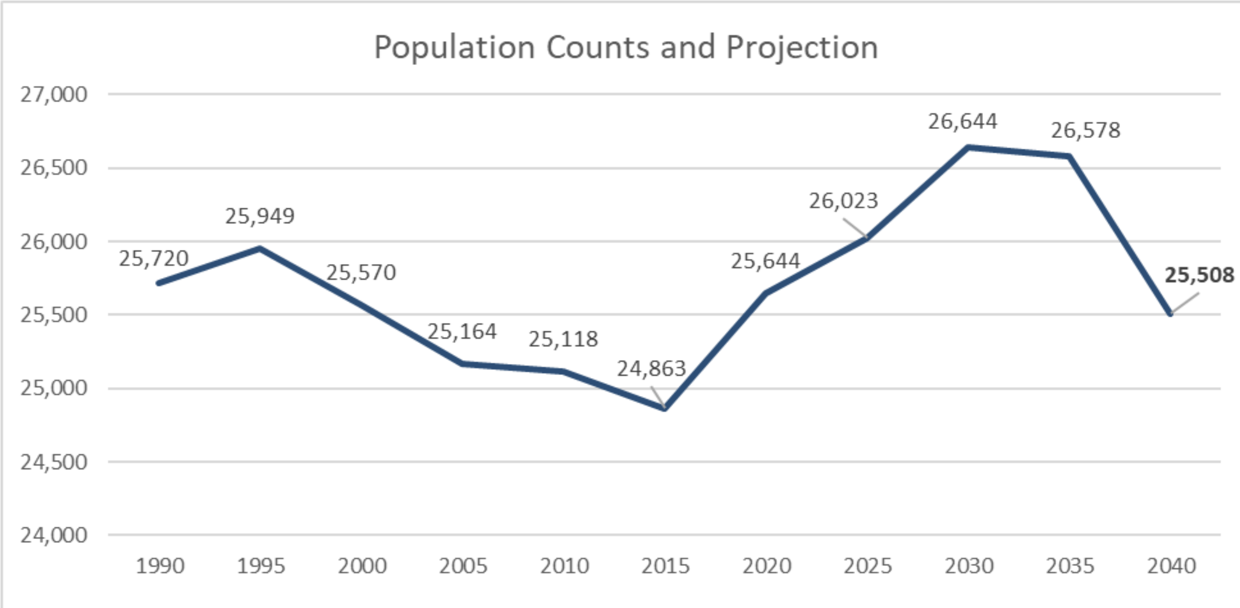
Based on the 2016 Census Data, of the 25,000 residents living in the Municipality, 50.2% identify as male and 49.7% as female. 31% of our residents are between the ages of 30 and 54 (7,680 total).



Approximately 20% of individuals between the ages of 25 and 64 do not have a high school diploma or equivalent. 28% have a high school diploma while 34% have a non-university diploma or certificate, and 16% have a university bachelor's degree or post graduate degree.

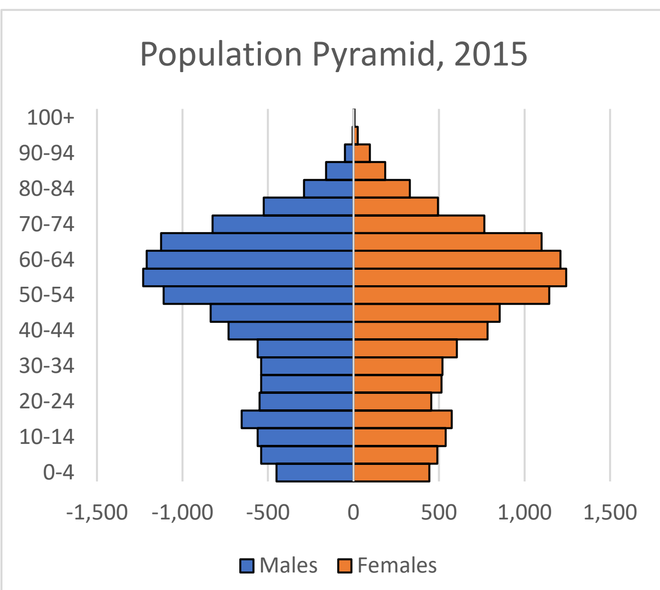
Approximately 8% of the labour force was unemployed based on the total individuals reporting in the 2016 Census. The majority of individuals (approximately 49%) have income between $10,000 and $39,999 (before taxes). Seven percent make over $100,000 per year.

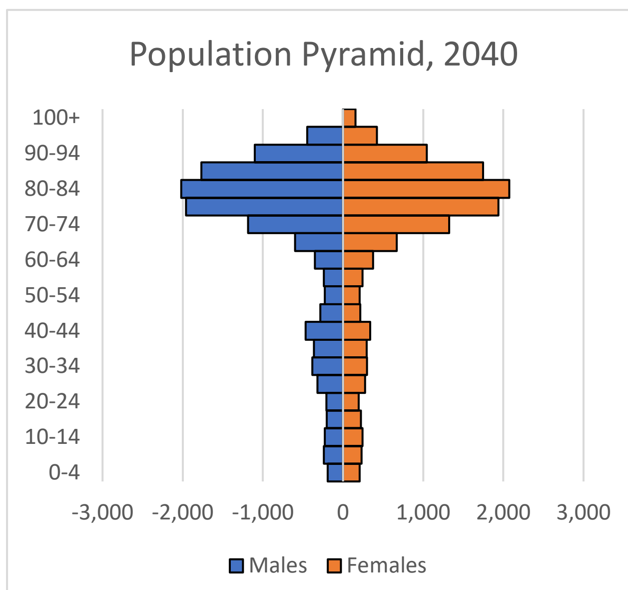




A revised population projection indicates that there will be 25,508 residents in our Municipality in 2040. This is less than 1 percent difference from the current population in 2015. Despite the steady population, the number of households will rise by 36.3%, from 11,010 households in 2015 to 15,004 households in 2040.

This large growth in the number of households is derived from the decrease in the household size from 2.7 people in 1990 to 2.2 people in 2015 to 1.7 people in 2040. A smaller household size will increase the demand for housing – specifically for small houses and long-term rental accommodations – despite the anticipated decline after 2030.





The age demographics will look different in 2040, as the average age of our residents increases from 37.4 years in 1990 to 46.7 years in 2015 and 68.4 years in 2040.

GOVERNANCE PROFILE

The Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities; policy direction; monitoring and evaluating the implementation of programs; and authorizing revenue collection and expenditures.

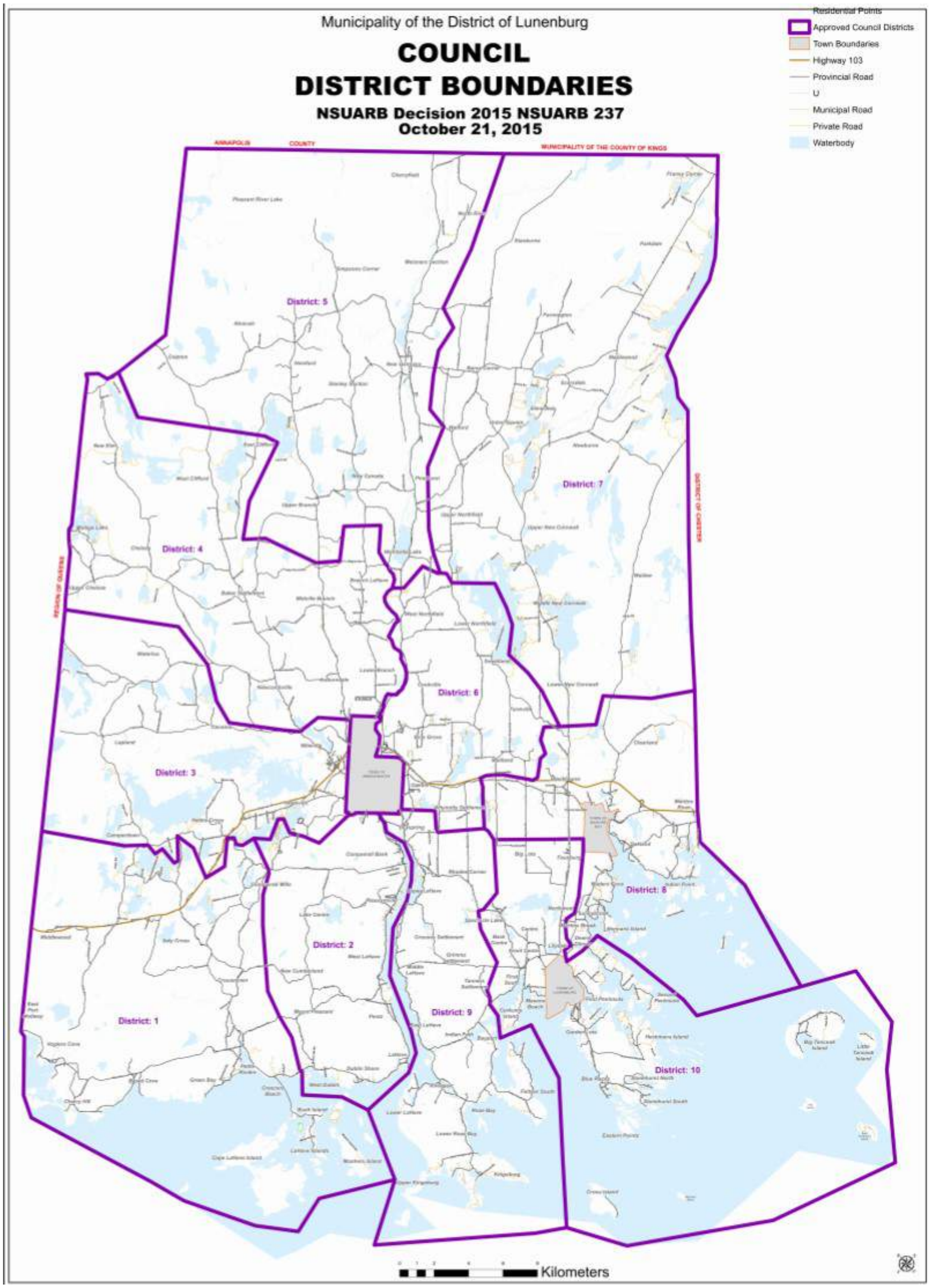
Council is comprised of a Mayor, Deputy Mayor and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each of the ten Districts. The Mayor is elected at large by the residents of the District to represent the entire District. The Deputy Mayor is elected from among the Councillors, with a term of one year.

Councillors serve for a four-year term of office. The current term began November 2020 and expires in October 2024. The Municipality's political and administrative decision-making structure includes the Council, standing and special committees of Council, the Chief Administrative Officer and operating and supporting departments.

MUNICIPAL COUNCIL 2020-24

Front Row (left to right): Councillor Leitha Haysom, Councillor Wendy Oickle, Mayor Carolyn Bolivar-Getson, Councillor Sandra Statton

Back row (left to right): Councillor Cathy Moore, Councillor Michelle Greek, Councillor Kacy DeLong, Councillor Reid Whynot, Deputy Mayor Martin Bell, Councillor Chasidy Veinotte, Councillor Pam Hubley, CAO Tom MacEwan



Mayor Carolyn Bolivar-Getson

District 1 Councillor Leitha Haysom

District 2 Deputy Mayor Martin Bell

District 3 Councillor Wendy Oickle

District 4 Councillor Pam Hubley

District 5 Councillor Cathy Moore

District 6 Councillor Sandra Statton

District 7 Councillor Michelle Greek

District 8 Councillor Kacy DeLong

District 9 Councillor Reid Whynot

District 10 Councillor Chasidy Veinotte

SENIOR ADMINISTRATIVE STAFF

Chief Administrative Officer **Tom MacEwan, LLB**

Deputy Chief Administrative Officer **Alex Dumaresq**

Director of Business Development, Tourism and Infrastructure **Dave Waters**

Director of Engineering and Public Works **Stephen Pace, MBA, P.Eng.**

Director of Finance **Elana Wentzell, CPA, CMA**

Director of Planning and Development **Jeff Merrill, MCIP**

Director of Recreation **Bill Schurman**

Accounting Manager **Angela Veinot, CPA, CGA**

Communications Officer **Sarah Kucharski**

Municipal Clerk **Sherry Conrad**

Municipal Engineer **Jamie Burgess, P.Eng.**

In 2021/2022, the total budgeted complement of the municipal departments is 45 continuous full-time staff and approximately seven full-time equivalent staff on a temporary/seasonal basis. For further information, refer to Appendix 3, Staffing and Organizational Charts on page 141.

FISCAL AND ACCOUNTING FRAMEWORK

SUMMARY OF COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

The Municipality follows proper accounting practices. The accounting principles, practices and policies are prescribed by the Public Sector Accounting Board and by the Department of Municipal Affairs further described in the Municipality's annual audited financial statements.

The foundation for all initiatives of the Municipality is a solid financial strategy. To this end, Council's goal with respect to fiscal and accounting policies, practices and principles are as follows:

> To ensure that Municipal finances are well managed, transparent in reporting and that required resources are available to support municipal initiatives.
>
> Legislative Compliance – The Municipality follows the legislative financial requirements of the *Municipal Government Act* and regulations. In addition, the Municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Chartered Professional Accountants of Canada. The following provides an overview of the specific financial policies, controls and planning framework of the Municipality.

OPERATING BUDGET CONTROL PROCESS

The Municipality has policies in place to allow departments the sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals. Deviations from this practice are reported to and reviewed by the Chief Administrative Officer and Council, as set out herein.
- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval.
- The Audit Committee has been formed with a mandate of overseeing the audit process and making recommendations on internal controls.
- The Finance Committee makes recommendations to Council on a proposed level of operating/capital budget for the subsequent fiscal year and ensures that Municipal finances are well managed.
- Expenditures beyond the level provided for in the budget shall not be made without Council approval.

FINANCIAL PLANNING POLICIES AND PRINCIPLES

The financial plan, which covers both the operating and capital budgets for all funds, encompasses the following principles:

- Balanced Budget: The Municipality is required under the *Municipal Government Act* not to plan for a deficit. To achieve this, the budget is prepared on a financially viable basis and is monitored and controlled to achieve a balanced budget.
- Long Range Perspective: All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- User Pay: Where deemed appropriate by Municipal Council, the Municipality has a practice to ensure that services identifiable to specific users are charged directly to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- Proactive Asset Management: The infrastructure of the Municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs can then be built into the budget process.

REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES

- Regular reports are prepared for management and the Finance Committee to monitor actual to planned results.
- Surplus Allocation: Any surplus that may be generated will be allocated to reserves mandated by Provincial Legislation.
- Purchasing Policy: All purchases for the Municipality must be governed by the financial limits and procurement methods established under the District's Purchasing Policy.

DEBT MANAGEMENT

Council reviews the debt level and forecasted level as part of the capital budget review process, and, at a minimum, bi-annually. It is the goal of Council to ensure the debt is fiscally managed and is significantly below the Provincial Government threshold of 15% of own source revenues. The Municipality's aggressive debt repayment schedule is on track for MODL to be debt free by October 2021.

Council adopted a Debt Management Policy in 2013 which is intended to provide a framework for reducing the debt of the District in the long-term financial context of the Municipality.

INVESTMENT POLICY

This policy applies to the investment of all funds of the Municipality. It is the goal of the Municipality to seek the highest investment return with the maximum security, while meeting the cash needs of the Municipality. Staff must operate within the boundaries of applicable legislation, the Municipal Government Act.

BASIS OF ACCOUNTING

The Municipality prepares its financial information in accordance with the generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and prescribed policies issued by the Department of Municipal Affairs. The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable. Expenditures are recognized as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's budget.

MUNICIPAL FUNDS

The Municipality's resources and operations are separated into various funds. Each fund is a separate fiscal and accounting entity organized by their intended purpose. They are separated to comply with legal, finance and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal restrictions and contractual agreements prevent them from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The Municipality's external auditors audit all funds annually. Although all funds are segregated, the Municipality also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The following funds are used for accounting and financial reporting purposes:

- General Operating Fund: This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserves and Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years, contributions are made to Election Reserve.
- Capital Fund: This fund accounts for capital projects related to the delivery of services and programs. The capital budget is presented on the basis of funding source (tax or sewer rate supported Provincial and Federal Government grants, Federal Gas Tax and reserves). Various inter-fund transactions are reflected to achieve the separation for accounting purposes.
- Reserve Fund: This fund accounts for the balance and transfers of the various reserve funds.

ORGANIZATION OF BUDGET BOOK AND BUDGET PROCESS

This budget document includes an Executive Summary section, which provides an overview of the recommended Operating and Capital Budgets.

The fiscal year for the Municipality is April 1 to March 31.

The appendices to the budget contain information on the approved additions to the baseline budget, cuts to budget, strategic plan review, staffing levels, and the glossary. Each Departmental Section is organized as follows:

- Department Introduction and Overview
- Departmental Mission
- Departmental Goal
- Departmental Service Level and Performance
- 2020/2021 Other Significant Achievements
- Current Conditions
- 2021/2022 Strategic Direction and Priorities
- Additions to Baseline Budget
- Departmental Budgets – 2021/2022

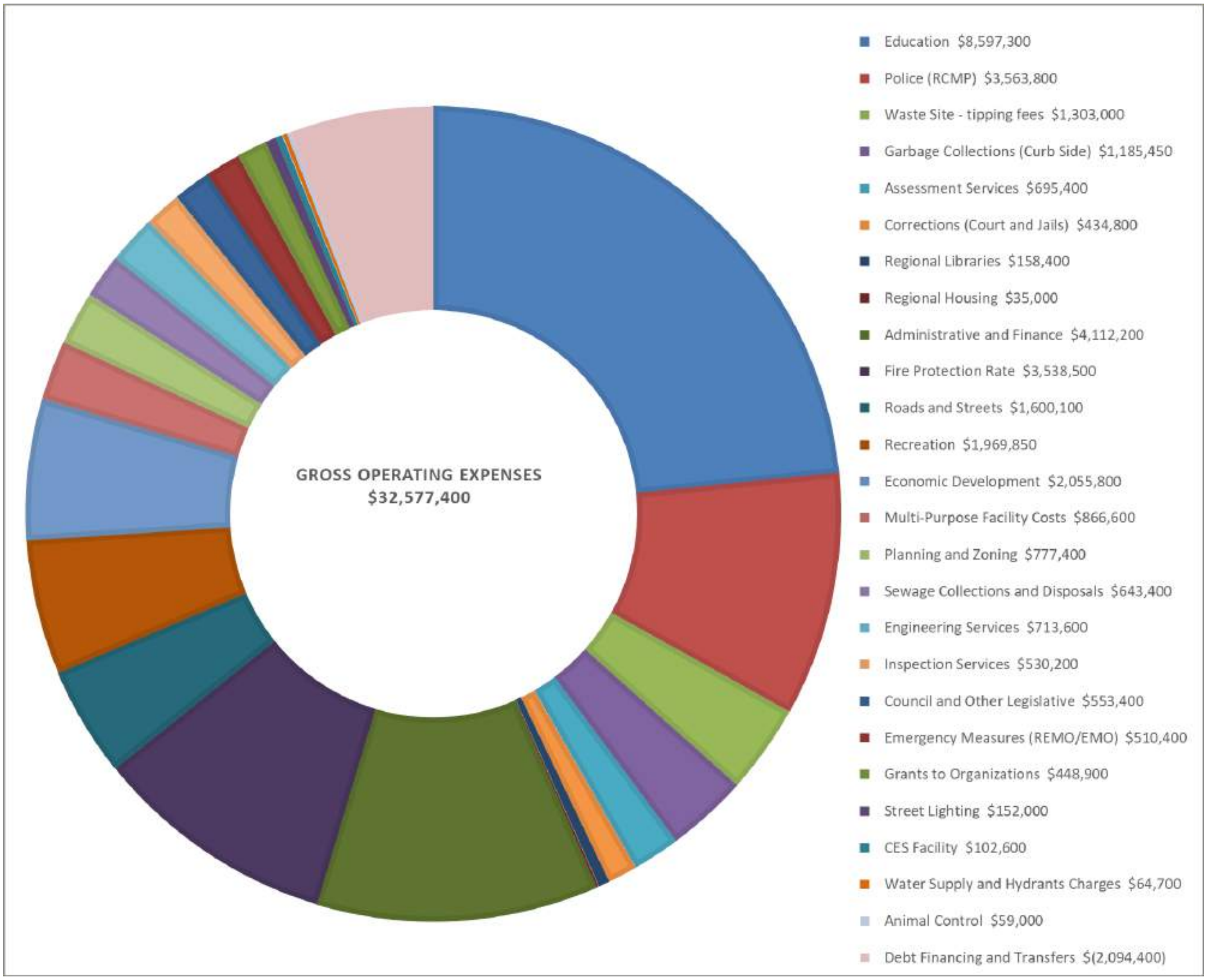
Protective Services, Service Partners and Provincial Programs describe the Municipality's participation and provide other high-level information on the service arrangement. The Municipality may influence or contribute significantly to programs identified under these sections; however, they are generally governed externally.

OPERATING BUDGET SUMMARY

TOTAL OPERATING EXPENDITURES

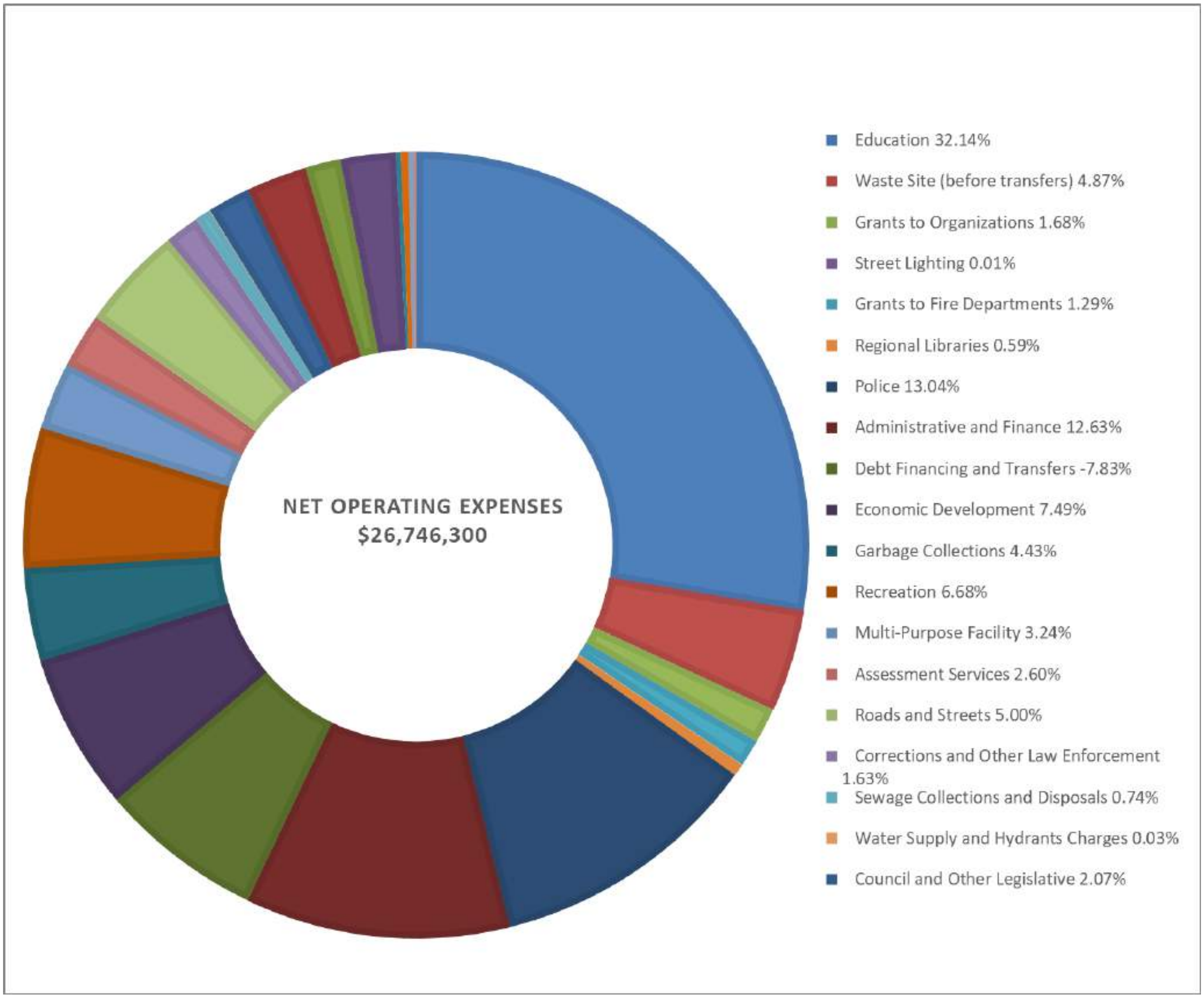
The gross expenditures, provided for in the 2021/2022 operating budget, total $32,577,400.

Major mandatory and required expenditures–including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management–account for $15,973,200 or 49% of the Municipality's expenditures. The following charts summarize the Municipality's budget and show percentage change over last year's budget.



Municipal Summary - Net Operating Expenditures
(After Area Rates)
Budget 2021/22

	Budget Gross Expense	Revenues	Partner Contributions	Net Cost
Operating Expenditures				
Education	$ 8,597,300	$ -	$ -	$ 8,597,300
Waste Site (before transfers)	1,303,000	-	-	1,303,000
Police	3,563,800	75,000	-	3,488,800
Fire Protection Rate	3,538,500	3,538,500	-	-
Administrative and Finance	4,112,200	734,400	-	3,377,800
Debt Financing & Transfers	(2,094,400)	-	-	(2,094,400)
Economic Development	2,055,800	52,600	-	2,003,200
Garbage Collections	1,185,450	-	-	1,185,450
Recreation	1,969,850	182,900	-	1,786,950
Multi-Purpose Facility	866,600	-	-	866,600
Assessment Services	695,400	-	-	695,400
Roads and Streets	1,600,100	263,200	-	1,336,900
Corrections and Other Law Enforcement	434,800	-	-	434,800
Sewage Collections and Disposals	643,400	445,200	-	198,200
Council and Other Legislative	553,400	-	-	553,400
Planning and Zoning	777,400	9,900	-	767,500
Inspection Services	530,200	77,400	-	452,800
Engineering Services	713,600	12,600	-	701,000
Grants to Organizations	448,900	-	-	448,900
Street Lighting	152,000	149,600	-	2,400
Grants to Fire Departments	345,900	-	-	345,900
Regional Libraries	158,400	-	-	158,400
Emergency Measures (REMO/EMO)	164,500	-	67,800	96,700
CES Facility	102,600	166,000	-	(63,400)
Water Supply and Hydrants Charges	64,700	56,000	-	8,700
Other Protective Services	59,000	-	-	59,000
Regional Housing	35,000	-	-	35,000
Total Expenses	$ 32,577,400	$ 5,763,300	$ 67,800	$ 26,746,300


NET OPERATING EXPENSES
$26,746,300
Education 32.14%
Waste Site (before transfers) 4.87%
Grants to Organizations 1.68%
Street Lighting 0.01%
Grants to Fire Departments 1.29%
Regional Libraries 0.59%
Police 13.04%
Administrative and Finance 12.63%
Debt Financing and Transfers -7.83%
Economic Development 7.49%
Garbage Collections 4.43%
Recreation 6.68%
Multi-Purpose Facility 3.24%
Assessment Services 2.60%
Roads and Streets 5.00%
Corrections and Other Law Enforcement 1.63%
Sewage Collections and Disposals 0.74%
Water Supply and Hydrants Charges 0.03%
Council and Other Legislative 2.07%

FINANCIAL CONDITION INDEX & MUNICIPAL INDICATORS

The Financial Condition Index is published annually by the Province to help municipal councils and residents make sense of municipal financial information by providing a variety of sources of information in a single document. The index is organized into three financial dimensions that focus on where municipalities get their revenue, how they spend their money, and how they manage their finances.

The indicators confirm that the Municipality of the District of Lunenburg is in a strong financial position. The Municipality performs better than the threshold on 12 out of 13 indicators.

The Municipality has implemented a 5-Year Financial Strategy to guide financial and strategic decisions. The Municipality continues to reduce debt, plan and invest in capital projects and avoid deficits despite challenging economic circumstances.

Low uncollected taxes and excellent scores on the deficits, reserves, undepreciated assets, and liquidity confirm the Municipality's prudent approach to managing revenue, budgets and capital assets. While debt indicators are above average, the Municipality is pursuing an aggressive debt repayment policy, has no borrowing in the Five-Year Capital Plan, and is projected to be debt free by October 2021.

The Municipality strives to respond to the needs of the community in a fiscally responsible manner by creating a budget that maintains stable tax rates and meets the service levels established by Council. The 2020 Financial Condition index is proof of this fiscal responsibility with green indicators in all dimensions except one. The budget accuracy dimension is red due to budget surpluses. These surpluses are placed in reserves to ensure there are funds to help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on the Municipality's annual operating budget, as well as take advantage of unexpected opportunities to leverage external funding programs.

REVENUE DIMENSION

The Revenue Dimension of the Financial Condition brings together a series of indicators to assess our revenue sources. A strong revenue base should have at least some growth to keep pace with the rising cost of services. It should also be broad, avoiding an over-reliance on Provincial or Federal transfers, a single large account, or one type of assessment. A well-managed revenue stream will also keep the number of unpaid accounts to a minimum.

Indicator	MODL Score	Yellow Threshold	Red Threshold
Reliance on Government Transfers	0.7%	15% to 20%	> 20%
Uncollected Taxes	5.9%	10% to 15%	> 15%
3 Year Change in Tax Base	5.2%	Less than actual CPI	Negative growth
Reliance on a Single Business	0.4%	10% to 15%	> 15%

BUDGET DIMENSION

The Budget Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's budgeting process. This includes preparing and following balanced budgets, and ensuring there are sufficient funds on hand to pay expenses. We also strive to efficiently provide municipal services while maintaining a balance between tax burden and income in the community.

Indicator	MODL Score	Yellow Threshold	Red Threshold
Residential Tax Effort	2.4%	4% to 6%	> 6%
Deficits in the last 5 years (Red = 2 years)	0	1 or more	1 or more
Budget Expenditure Accuracy	2	1	> 1
Liquidity Ratio	3.6	1 to 1.5	Less than 1
Operating Reserves	112%	10% to 20%	Less than 10%

DEBT & CAPITAL DIMENSION

The Debt and Capital Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's longer-term financial planning. A municipality with a strong capital planning process makes regular investments in infrastructure as existing equipment and facilities age and maintains funds in reserves for upcoming capital projects and unforeseen financial difficulties. A strong municipality will also borrow funds for investment in capital projects without exceeding a prudent and affordable level of debt.

Indicator	MODL Score	Yellow Threshold	Red Threshold
Debt Service Ratio	5.5%	10% to 15%	> 15%
Outstanding Debt	0.0%	25% to 50%	> 50%
Undepreciated Assets	75.3%	35% to 50%	Less than 35%
Combined Capital & Operating Reserves	135.1%	30% to 40%	Less than 30%

MODL REVENUE

MODL Revenue is the section pertaining to Municipal operations as a whole and includes all revenues not identified as a revenue stream or as cost recoveries within specific departments.

PROPERTY TAXATION

Taxation is the major source of revenue for the Municipality. Tax rates to be applied to the various property classes are determined by the total tax levy requirement and the allocation by class of the assessed current market values of real property within the Municipality. This category includes general levies and local improvement collections.

PAYMENTS IN LIEU OF TAXES

Although property owned and occupied by other government entities is not subject to taxation, it is liable for payments in lieu of taxes at the equivalent tax rates. The Municipality receives such payments from the following government entities:

- Federal enterprises and properties
- Nova Scotia government properties

In addition to government properties, there are Provincial agencies that are exempt from property taxes, and instead pay grants based on differing formulas. These agencies include:

- Nova Scotia Power
- Bell Aliant
- Nova Scotia Liquor Commission

SEWER RATE

The Municipality's sewer rate is charged to properties connected to the various sewer systems. This rate covers the majority of operating expenditures and part of the capital reserve for the municipal sewer systems.

INTEREST ON INVESTMENTS AND TAXES

Interest is earned on bank deposits, investments, receivables and loans. The Municipality charges penalties and interest on overdue taxes as a matter of policy to encourage prompt payment. Penalties are charged for late payment of taxes in the year they become due, while interest is charged on arrears remaining after that year.

AREA RATES COLLECTED FOR OTHER UNITS

As a taxing authority, the Municipality collects and then remits taxes for other entities that are unable to do so. Examples of these include private road maintenance associations, fire commissions and recreation groups.

ADMINISTRATION CHARGES

Any amounts kept by the Municipality for collecting private road rates as well as administering Regional Emergency Management (REMO).

RENTAL INCOME

Income received from rental activity, both through the Municipal building and other properties throughout the Municipality.

MISCELLANEOUS

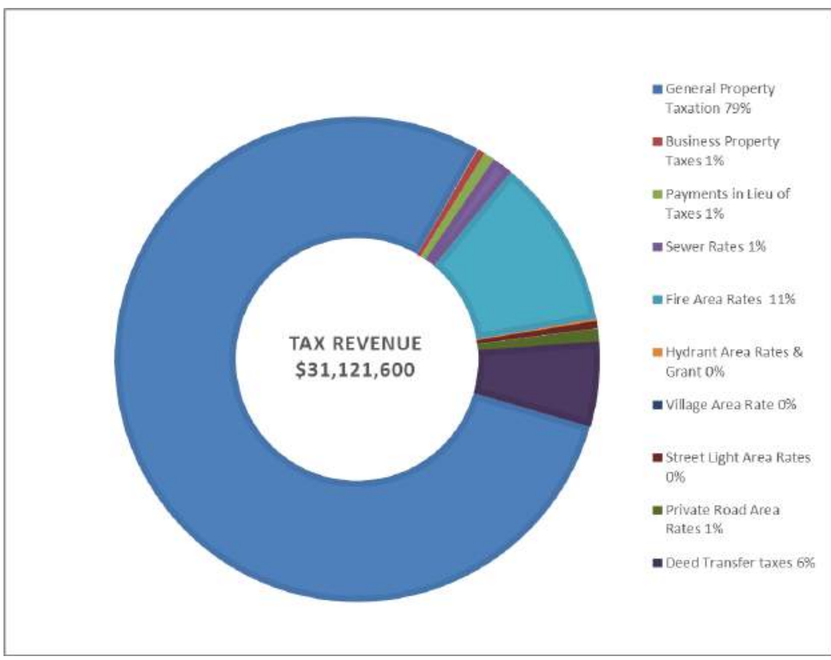
Any other revenues of a general nature.

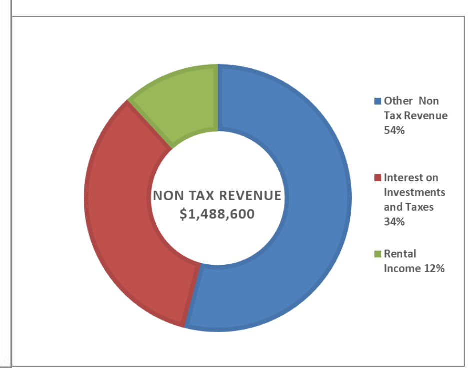
FUND BALANCE AND TRANSFERS

Any budgeted transfers from other funds (Open Space, Capital or Reserve) are identified and shown as revenue for the Municipality.

Municipality of The District of Lunenburg
Revenue

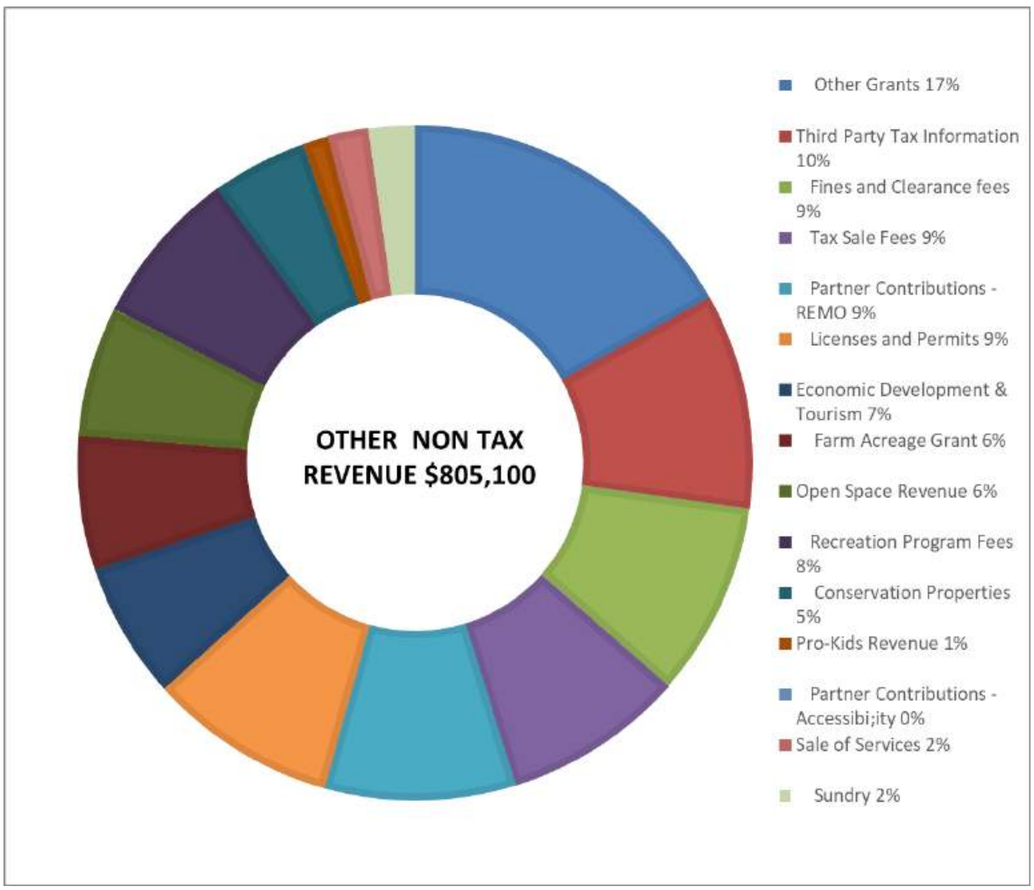
	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
Tax Revenue					
General Property Taxation	$ 24,049,500	$ 24,104,000	$ 24,534,500	-	$ 24,534,500
Recreation Facility Tax	-	-	-	-	-
Payments in Lieu of Taxes	203,200	203,300	224,600	-	224,600
Sewer Rates	434,700	434,700	441,700	-	441,700
Fire Area Rates	3,491,400	3,491,400	3,538,500	-	3,538,500
Northfield FD Grant					
Change in Use Tax					
Hydrant Area Rates	58,600	58,600	56,000	-	56,000
Street Light Area Rates	148,600	148,600	148,600	1,000	149,600
Private Road Area Rates	238,300	238,300	253,400	9,800	263,200
Hebbville Village Area Rate	4,000	4,000	4,000	-	4,000
Business Property Taxes	162,500	160,000	159,500	-	159,500
Deed Transfer Taxes	902,000	2,416,900	1,750,000	-	1,750,000
Total Tax Revenue	29,692,800	31,259,800	31,110,800	10,800	31,121,600
Non Tax Revenue					
Interest on Investments and Taxes	538,000	301,000	507,500	-	507,500
Administration Charges (incl**Oth Non tax)					
Rental Income	180,400	166,200	173,000	3,000	176,000
Other Non Tax Revenue **	764,800	2,248,650	805,100	-	805,100
Total Non Tax Revenue	1,483,200	2,715,850	1,485,600	3,000	1,488,600
Total Revenue	**$ 31,176,000**	**$ 33,975,650**	**$ 32,596,400**	**$ 13,800**	**$ 32,610,200**





Other Non Tax Revenue Breakdown **

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
Other Non Tax Revenue					
Partner Contributions - REMO	$ 69,600	$ 69,600	$ 73,600	$ -	$ 73,600
Partner Contributions - Accessibility	18,400	18,400	-	-	-
Sale of Services - Building Inspections	15,600	15,600	15,600	-	15,600
Recreation Program Fees	43,500	45,100	60,900	-	60,900
Licenses and Permits	66,400	85,400	72,400	-	72,400
Fines and Clearance fees	77,000	53,000	75,000	-	75,000
Tax Sale Fees	70,000	70,000	70,000	-	70,000
Third Party Tax Information	83,000	83,000	83,000	-	83,000
Open Space Revenue	50,000	50,000	50,000	-	50,000
Economic Development & Tourism	52,600	52,600	52,600	-	52,600
Pro-Kids Revenue	20,000	15,250	10,000	-	10,000
Sundry	7,100	7,100	17,800	-	17,800
Farm Acreage Grant	51,700	51,700	51,700	-	51,700
Conservation Properties	36,600	36,600	36,600	-	36,600
Other Grants	103,300	1,595,300	135,900	-	135,900
	$ 764,800	**$ 2,248,650**	**$ 805,100**	**$ -**	**$ 805,100**



Municipality of the District of Lunenburg
Revenue Uses

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
Revenues to Net Expenses					
Sewer Rates	$ 434,700	$ 434,700	$ 441,700	$ -	$ 441,700
Fire Area Rates	3,491,400	3,491,400	3,538,500	-	3,538,500
Northfield FD Grant	-	-	-	-	-
Change in Use Tax	-	-	-	-	-
Hydrant Area Rates	58,600	58,600	56,000	-	56,000
Street Light Area Rates	148,600	148,600	148,600	1,000	149,600
Private Road Area Rates	238,300	238,300	253,400	9,800	263,200
Hebbville Village Area Rates	4,000	4,000	4,000	-	4,000
Administration Charges	205,600	200,850	195,600	-	195,600
Rental Income	180,400	166,200	173,000	3,000	176,000
Partner Contributions - REMO	69,600	69,600	73,600	-	73,600
Partner Contributions - Accessibility	18,400	18,400	-	-	-
Sale of Services - Building Inspections	15,600	15,600	15,600	-	15,600
Recreation Program Fees	43,500	45,100	60,900	-	60,900
Licenses and Permits	66,400	85,400	72,400	-	72,400
Fines & Clearance fees	77,000	53,000	75,000	-	75,000
Tax Sale Fees	70,000	70,000	70,000	-	70,000
Sundry	7,100	7,100	17,800	-	17,800
	5,129,200	5,106,850	5,196,100	13,800	5,209,900
Supporting Revenues					
General Property Taxation	24,049,500	24,104,000	24,534,500	-	24,534,500
Recreation Facility Tax	-	-	-	-	-
Payments in Lieu of Taxes	203,200	203,300	224,600	-	224,600
Business Property Taxes	162,500	160,000	159,500	-	159,500
Deed Transfer Taxes	902,000	2,416,900	1,750,000	-	1,750,000
Interest on Investments and Taxes	538,000	301,000	507,500	-	507,500
Farm Acreage Grant	51,700	51,700	51,700	-	51,700
Conservation Property Grant	36,600	36,600	36,600	-	36,600
Other Grants	103,300	1,595,300	135,900	-	135,900
	26,046,800	28,868,800	27,400,300	-	27,400,300
Total Revenues	**$31,176,000**	**$ 33,975,650**	**$ 32,596,400**	**$ 13,800**	**$32,610,200**

FIVE-YEAR FINANCIAL STRATEGY

In February 2018, the Municipality of the District of Lunenburg accepted a modified *Debt Affordability Model* as its Five-Year Financial Strategy.

The development of a Five-Year Financial Strategy gives Council the ability to see how current and planned projects affect the Municipal budget and in turn, the tax rate, going forward. It is a tool that can be used to help communicate why decisions are made and their effect on the Municipality's finances. It gives Council a solid model to be used as a budgeting tool going forward.

The development of the strategy focused on:

- being debt free by October 2021;
- the desire to maintain stable tax rates;
- the ability to add special rates for new infrastructure projects as required; and
- the desire to carefully manage the reserves and continue to fund current commitments.

The *Debt Affordability Model* provided by the Nova Scotia Municipal Finance Corporation was used to meet this need. The tool was originally developed to focus on debt requirements and has been modified for MODL's forecasting purposes to include reserves. The model will be annually reviewed and used as a budgeting tool going forward.

The *Debt Affordability Model* is a long-term financial planning model. It considers the following:

- municipal future revenue and expenditure growth;
- the impact on the tax burden of future generations;
- population and economic growth; and
- the effects of maintaining the current municipal tax rate and ensuring current municipal services are not jeopardized.

The *Debt Affordability Model* allows decision makers:

- flexibility to plan for the future;
- the ability to develop future capital improvement plans in a balanced and measured way;
- to prioritize capital projects that are competing for scarce resources; and
- the ability to develop a long-term financial plan.

The *Debt Affordability Model* can also help Council determine the appropriate level of debt. MODL does not foresee any debt requirements in the next five years; however, the model would be used for that purpose should the need arise.

Staff worked with the Nova Scotia Municipal Finance Corporation to develop reasonable and measured assumptions for the model. These assumptions can be changed and updated as additional information becomes available. There are no guarantees that the assumptions used will not change, but they do represent our best estimates.

OPERATING BUDGET PROJECTIONS

As with any financial plan, assumptions have inherent risks. Inflation is set at 2% in the model for the Operating Budget, with a few exceptions, based on historical trends.

Municipality of the District of Lunenburg
5- Year Operating Budget

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

Notes:

1) Includes costs for PSSP Transfer (funded through reserves)
2) 2020-21 includes NSTIR Partnership & AT Plan (funded through Gas Tax)
3) Debt Servicing: 2020-21: payout from reserves $1,225,000 Economic Development Loan; 2021-22: final loan payment made in October
4) 2020-21 one time Safe Restart $1.4M

Capital & Reserve Budget Projections are found later in this document.

LEGISLATIVE SERVICES (COUNCIL)

MISSION

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

GOAL

To represent and protect the needs and rights of residents, businesses, landowners and the collective good and ensure a fair, effective governance process. Municipal Council sets and monitors policy, allocates resources and advocates on behalf the Municipality's interests.

DESCRIPTION OF SERVICES PROVIDED

Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities and policy direction; monitoring and evaluating the implementation of programs; and authorizing revenue collection and expenditures.

Council is composed of a Mayor, Deputy Mayor and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each District. The Mayor is elected at large by the residents of the Municipality to represent the entire Municipality. The Deputy Mayor is elected for one-year terms from among the Councillors.

Councillors serve for a four-year term of office. The current term began November 2020 and ends in October 2024. The Municipality's decision-making structure includes the Council and the standing and special committees of Council, supported by various departments.

The major Committees of Council and purposes are as follows:

- Audit Committee: oversees the interim and final audit and recommends to Council respecting audit matters and internal controls. All Council members are members of this Committee, as well as one member at large.
- Finance Committee: oversees the implementation of the Operating and Capital Budgets and provides recommendations to Council respecting proposed budgets. All Council members are members of this Committee.
- Policy & Strategy Committee: provides recommendations to Council on emerging issues and policy matters not addressed at the Audit and Finance Committees. All Council members are members of this Committee.

- Planning Advisory Committee: provides recommendations to Council on planning and land use issues within the Municipality.

Municipal Council also appoints members to many boards, committees, agencies and authorities. Of significance in 2021-22 are the following:

- Municipal Joint Services Board (MJSB). The Municipality has established a Municipal Corporation with the Town of Bridgewater and the Town of Mahone Bay under Section 60 of the *Municipal Government Act*. The mandate of this Corporation is to provide regional services on behalf of the parties in the most effective and efficient manner. The Board was established in February 2012, and in 2013-14 took over the delivery of Solid Waste Management Services for the partnering municipalities. The MJSB also provides Information Technology and Human Resources services to the municipal partners.
- Lunenburg County Multi-Purpose Centre Corporation. The Municipality has established a Municipal Corporation with the Town of Bridgewater to develop and operate the Lunenburg County Lifestyle Centre (LCLC). The LCLC opened its doors to the public in October 2013.

CORE SERVICES

Service or Goal	Performance in 2020/21
Competitive tax burden	• On average, Municipal residents pay about 2.3% of household income in property taxes. This is below the provincial risk threshold.
Informed public	• Meeting agendas regularly posted on website four days before meetings. • Recordings of meetings posted within 48 hours. • Minutes posted on website within seven days of approval. • Municipal Matters published quarterly. • Policies/By-laws/Meeting Notices/Surveys on website • Council-approved Communications Strategy
Input into Public Policy	• Members at large on Committees & Boards • *Your Government, Your Ideas* meetings series • Regular opportunity for public input at Council and Committee Meetings and engagement events • Council-approved Public Engagement Strategy to guide the public consultation process. • Public Engagement opportunities via presence at local events and issue-specific open houses; and online at https://engage.modl.ca • Access to the Mayor and Council in person, by phone and e-mail

2020/21 ACCOMPLISHMENTS

1. *Economic Development*
   Council has identified the lack of reliable high-speed internet as a major issue for the Municipality. The Municipality made big strides implementing the Connectivity Strategy: Council has leveraged partnerships with multiple private sector partners including Eastlink, TNC and Bell to expand connections in Lunenburg County. At the conclusion of these contracts over 95% of homes and businesses will have access to reliable high-speed service.

2. *Sound Finances*
   Council continues to demonstrate strong financial leadership for the Municipality. The Municipality continues to pay down long-term debt and will be debt free by October 2021. This goal is being achieved while continuing planned investment in infrastructure and reserves. Council has now fully operationalized the 5-year Financial Strategy, which projects revenues and expenses, and establishes financial goals related to tax rates, debt and reserves. The Plan provides Council with a strong lens to evaluate new projects to ensure financial sustainability.

3. *Invest in Infrastructure*
   Council oversaw the completion of the third year of construction in the LaHave River Straight Pipe Replacement project, with over 228 installations being completed since launching the program. Two-thirds of the cost of the program is covered by infrastructure grants; the remaining costs are recovered from the homeowners receiving the new septic systems. Council was also successful in a range of other important infrastructure projects that will improve resident's lives including: cost-sharing on the paving of a range of provincial roads, the creation of River Ridge Common Park in Pinehurst, and the construction of barrier-free Municipal Services Building in Cookville.

4. *Community Services*
   Council is committed to improving the community services it offers to residents. In 2020/21, Council continued its Lyme Disease Project, and implemented a Recruitment and Retention Strategy for the volunteer fire service. Council also led the development of a County-wide accessibility committee, which includes representation from all 5 municipalities and from the community to ensure that municipal facilities, websites and services are accessible for everyone.

5. *Forward-looking Administration*
   Council continues to look for opportunities to improve governance and administration particularly through cooperation with our municipal neighbours and other partners. In 2020/21 Council completed a review of the governance of the LCLC, including changes to the governance of the Board and management of the facility. The review will help ensure financial stability and continued efforts to make use of the recreational asset.

6. *Sustainable Planning*
   Planning for a sustainable future is a critical function of municipal government. Council has launched a major planning project – MODL 2040 - that will create a master planning strategy

for the Municipality and create land use planning throughout our communities. MODL also completed an examination of possible flood mitigation options for the Petite Riviere Watershed. In 2021/22 Council will complete a more detailed examination of these options and complete community consultation to determine the best option to reduce flood risk.

MAJOR INITIATIVES FOR 2021/2022

The Table below outlines Council's Strategic Priorities for the budget year:

Priority	Outcome 2021/22
Rural Internet Project	In partnership with Internet Service Providers (ISPs)and the Federal and Provincial governments, complete the next phase of fibre-based service expansions, leading towards the overall project goal of over 95% of citizens connected by the end of the Strategy.
Wayfinding Strategy	Finalize signage design and begin installation of wayfinding materials.
Osprey Village Development	Complete a masterplan for the District. Begin implementing strategic improvements including expanded water services infrastructure, streetlights, and active transportation (AT) linkages. Start the exploration of transit and a community hub facility.
5-Year Financial Strategy	Continued implementation of the Strategy, including maintaining stable tax rates and capital planning to be debt free this fiscal year.
LaHave River Straight Pipes Replacement Project	Installation of at least 75 more systems to replace straight pipes and completion of the inspection program while remaining within the project budget.
Expand Recreational Infrastructure	Continued development of recreation facilities and active transportation (AT) systems including: River Ridge Commons, Osprey Village AT linkages, and capital maintenance for existing parks.
Fire Services Recruitment & Retention	Continue the Recruitment Strategy's marketing and department supports, offer a fire service appreciation event grant, and implement employee/family assistance.
Accessibility Plan	Continue to support the regional accessibility plan and begin the local work on improvements to MODL services and facilities.
Drought Response Strategy	Complete the development of a strategy to increase community resilience to drought conditions, including a review of the existing water coupon program.
Anti-Racism Initiative	Begin anti-racism and implicit bias training with Council and staff; work cooperatively with other municipalities to identify barriers to full economic and social inclusion.

Lyme Disease Response	Complete the final year of field research for the bait station project and implement another year of the public education campaign.
Climate Emergency Response	Develop action plans to implement Council's corporate emissions target and support the Sustainability Committee in the development of initiatives to reduce community emissions.
MODL 2040: Municipal-wide Land-use Planning	Complete the initial round of public engagement and prepare the draft vision and goals for the comprehensive Municipal Planning Strategy (MPS). The overall project goal is to develop an MPS and comprehensive land-use plan for the whole Municipality.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

Not Applicable.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Lack of access to reliable high-speed internet is a significant issue for our communities. This service is essential for economic growth, education and quality of life. A key priority for Council has been the implementation of the Connectivity Strategy to increase access to this basic service.
- Residents continue to expect a high level of service from the Municipality. Council will maintain existing service levels and seek strategic expansion and improvements, including upgrades to wastewater treatment, investment in roads, and the development of additional outdoor active recreation facilities.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region.
- The Global Pandemic has caused major changes in citizen's lives, economic circumstances, and migration patterns. Council remains engaged with the community to provide responsive planning advocacy and support as required.

ADMINISTRATION

MISSION

The Municipality's Administration Department ensures implementation of Council's direction and oversees the responsible management of the Municipality.

GOAL

To support Council through the provision of professional and evidence-based advice, and responsive implementation of governance decisions. The Administration Department will provide effective management of municipal human resources in the provision of municipal services.

DESCRIPTION OF SERVICES PROVIDED

Administrative Services exist to provide strategic and administrative leadership for the staff of the Municipality and to support Council in achieving its strategic priorities. The Chief Administrative Officer (CAO), Deputy CAO, Municipal Clerk, Communications Officer and Executive Assistants coordinate a variety of strategic, administrative and legislative services for the Municipality. The Grant Coordinator sources funding opportunities to offset the Municipality's costs in providing services. Implementation of the Strategic Plan and the efficient and effective delivery of services rest with the Administration Department. The Department is guided by and oversees the execution of Council's Strategic Plan.

CORE SERVICES

Service or Goal	Performance in 2020/2021
Manage Strategic Priorities	Municipal Election and Council selection process held. Bi-monthly updates provided to Council on progress. See Legislative Section of this document for list of accomplishments and 2021/22 priorities.
Implement Organizational Safety Program	Complete Safety Program re-development and training for all staff is in progress.
Work collaboratively with an involved community to shape the Municipality's future	Developed an online engagement platform to drive resident awareness of projects and enable improved two-way communication. Intranet system to increase cross-department collaboration and communication underway.
Oversight of the LaHave Straight Pipe Project	Project continues on schedule and on budget. Council engaged on procurement, program review and appeals.

2020/2021 ACCOMPLISHMENTS

- The Department oversaw the smooth operation of the municipal elections in October of 2020, despite the many challenges presented by the public health requirements imposed to slow the spread of Covid-19. The Department also managed the orientation program for new council members, to provide a seamless transition between terms and support those members new to the Council table.
- Over the 2020 construction season, the Administration and Engineering departments managed the replacement of straight pipes with functioning septic systems in the Lower LaHave Wastewater Management District, bringing the total number of installations to over 200. The departments also implemented the second year of the inspection program to determine the number of straight pipes remaining.
- In 2019 Council launched a well-received Fire Recruitment and Retention Strategy, with the distribution of an eight-page recruitment newsletter that went to more than 12,000 households in the Municipality. The Strategy implementation continued in 2020/21 with enhancements in marketing, the Volunteer and Family assistance program, leadership grants and volunteer recognition.

MAJOR INITIATIVES FOR 2021/2022

Project	Objectives for this Term
Rural Internet	Administration staff will continue to work with the Economic Development Department on implementation of the Connectivity Strategy, working closely with other stakeholders to leverage the largest and most expedient funding for projects in Lunenburg County.
Straight Pipes on the LaHave River	Administration staff will continue to work with the Engineering Department to manage the third year of installations along the LaHave River and complete the inspection inventory of all properties in the Wastewater Management District.
Fire Services Recruitment and Retention Strategy	Administration staff will continue to implement the Strategy, in collaboration with the Fire and Emergency Services Committee.
Lyme Disease	Administration staff will lead a staff team in managing the third and final year of the bait station project and public education campaign to help reduce the spread of Lyme Disease.
Accessibility Plan	Administration staff will lead the effort to implement the county-wide accessibility plan in MODL Facilities and programs and support the Regional Committee.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

The Administration Department budget includes funding to support Council priorities including Lyme disease response, accessibility planning, and funds to support anti-racism efforts. This year's budget includes an increase in the communications budget to permit more outreach.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Public health restrictions in response to Covid-19 upended the normal delivery of municipal services. Municipal staff continue to work to keep citizens and employees safe while maintaining services during the pandemic.
- Provincial changes to legislation affecting municipalities is a constant challenge for municipal governments. The Department works to remain apprised and engaged with the Nova Scotia Department of Municipal Affairs on legislative matters to understand impacts and work to improve proposed change.
- Notable changes affecting this budget year include mandatory planning, workers compensation for volunteer fire service members, and accessibility legislation.

FULL-TIME EQUIVALENT

2019/2020 FTEs Actual: 5.5

2020/2021 FTEs Budgeted: 6.45

Municipality of the District of Lunenburg
Legislative and Administration

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Student Grants	8,400	8,400	4,200	-	4,200
Miscellaneous Revenue	26,600	26,600	6,800	-	6,800
	35,000	**35,000**	**11,000**	**-**	**11,000**
EXPENDITURES					
General Government Services					
Legislative Services	447,000	447,000	546,200	-	546,200
Members-at-Large	6,700	6,700	7,200	-	7,200
Administration Personnel Costs	671,800	667,500	719,400	56,900	776,300
Advisory Services	947,800	947,800	821,200	10,000	831,200
Office Expense	25,000	25,000	30,000	-	30,000
Administration Contingency	106,700	106,700	80,000	-	80,000
Community Pandemic Assistance	117,500	117,500	220,000	-	220,000
Government Relations	106,500	101,200	116,000	16,000	132,000
	2,429,000	2,419,400	2,540,000	82,900	2,622,900
Other					
Elections	189,000	134,100	-	-	-
Litter Clean Up Program	10,000	10,000	10,000	-	10,000
	199,000	144,100	10,000	-	10,000
Transfers to (from) Reserves & Funds					
Reserve for Pension Plan Transfer	(775,000)	(775,000)	(650,000)	-	(650,000)
Election Reserve	(113,000)	(113,000)	50,000	-	50,000
Transfer for Pandemic Assistance	(150,000)	(150,000)	(220,000)	-	(220,000)
	(1,038,000)	(1,038,000)	(820,000)	-	(820,000)
	1,590,000	**1,525,500**	**1,730,000**	**82,900**	**1,812,900**
NET EXPENDITURES	**$ (1,555,000)**	**$ (1,490,500)**	**$ (1,719,000)**	**$ (82,900)**	**$ (1,801,900)**

PROTECTIVE SERVICES

MISSION

To collaboratively provide public services that enhance safe, viable and resilient communities. The Municipality contributes to community safety through direct services, and in partnership with the volunteer fire service, the RCMP, and supporting services and organizations.

GOAL

Work through partnerships with first responders and supporting organizations to help maintain safe viable communities and develop plans and supports to guide emergency management and recovery.

DESCRIPTION OF SERVICES PROVIDED

FIRE SERVICE

The Municipality is served by over 600 active firefighter volunteers across 24 departments. Together these departments respond to over 1,000 emergency calls a year. Municipal support includes the collection of fire tax revenue, the provision of grants to departments, and special projects. The Municipality employs a Fire Services Coordinator to lead strategic initiatives with the Fire Service.

REGIONAL EMERGENCY MANAGEMENT ORGANIZATION (REMO)

The Regional Emergency Management Organization (REMO) is made possible through a joint Inter-Municipal Service Agreement between the Municipality of the District of Lunenburg, the Municipality of the District of Chester, the Town of Mahone Bay, the Town of Bridgewater and the Town of Lunenburg. This Agreement provides for the emergency planning and sharing of services and resources during an event. The Municipality provides an Emergency Management Coordinator along with the administrative and financial support on behalf of the partner units. In addition, the REMO budget includes joint funding of the Lunenburg County Ground Search and Rescue Organization.

POLICE AND CORRECTIONS

The provision of policing services is under contract to the Royal Canadian Mounted Police (RCMP), which maintains 3 station detachments. Staffing includes approximately 44 uniformed officers, 6 Lunenburg & Queens traffic services members, 1 police dog service (Chester Office) and related support staffing. The services are undertaken under the authority of the Provincial Police Services Act.

The Municipality pays for local policing through the RCMP. Council's relationship with the police force is managed through the Police Advisory Board. Municipalities are also required to make financial contributions to the provincial correctional system. Council also provides annual funding to the Lunenburg County Seniors Safety Coordinator.

ANIMAL CONTROL

Animal control services are provided to the Municipality via contract with the Municipality of the District of Chester. The animal control officer responds to complaints related to dangerous animals and concerns about animals at large.

2021/2022 ACCOMPLISHMENTS

- Mandatory pump testing is now in place for all registered fire services providers. This important safety requirement helps ensure that equipment needed to protect the lives of volunteers is in good working condition.
- The Fire Services Coordinator successfully managed the implementation of the first year of a joint personnel insurance program for the volunteers involved in the fire service. The new program provides consistent insurance across all departments, provides enhanced coverage to volunteers, and results in cost savings for fire departments.
- REMO continues to make adjustments and improvements to contingency plans such as the comfort centre policy, activation triggers, and evacuation plans. Coordinator has also been focussed build relationships with key stakeholders including provincial emergency management officials, fire and emergency services providers, comfort centres, and evacuation facilities such as the NSCC.

MAJOR INITIATIVES FOR 2021/2022

Strengthen emergency planning and preparedness
Hurricane Dorian presented the REMO organization with an excellent opportunity for the REMO Coordinator to assess the functioning and approach of Lunenburg County's system. During the 2021/22 year, REMO will continue to focus on outcomes of the review including enhanced exercises and training for municipal staff and strengthening relationships with stakeholders (e.g., NSP & telecommunication companies).

FULL-TIME EQUIVALENT

2019/2020 FTEs Actual: 2

2020/2021 FTEs Budgeted: 2

Municipality of the District of Lunenburg
Protective Services

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Fire Protection Area Rates	$ 3,491,400	$ 3,491,400	$ 3,538,500	$ -	$ 3,538,500
Police Prosecution Fines & Clearance Certificates	77,000	53,000	75,000	-	75,000
REMO - Partners contribution	62,900	62,900	67,800	-	67,800
	3,631,300	**3,607,300**	**3,681,300**	**-**	**3,681,300**
EXPENDITURES					
Fire Protection - Volunteer Fire Departments	3,491,400	3,491,400	3,538,500	-	3,538,500
Fire Services Administration & Grants	327,000	312,400	345,900	-	345,900
	3,818,400	3,803,800	3,884,400	-	3,884,400
Police Protection - RCMP	3,344,000	3,344,000	3,508,500	-	3,508,500
Provincial Corrections	431,800	431,800	434,800	-	434,800
Other Law Enforcement	55,000	55,000	55,300	-	55,300
	3,830,800	3,830,800	3,998,600	-	3,998,600
REMO Personnel & Expenditures	124,500	123,900	135,100	-	135,100
Local EMO Services	18,300	18,300	18,400	11,000	29,400
	142,800	142,200	153,500	11,000	164,500
Senior Safety Coordinator Grant	14,500	14,500	14,500	-	14,500
Dog Control	36,500	36,500	44,500	-	44,500
	51,000	51,000	59,000	-	59,000
	7,843,000	**7,827,800**	**8,095,500**	**11,000**	**8,106,500**
NET EXPENDITURES	**$ (4,211,700)**	**$ (4,220,500)**	**$ (4,414,200)**	**$ (11,000)**	**$ (4,425,200)**

FINANCIAL SERVICES

MISSION

Lead and support sound financial stewardship of the Municipality's resources through advice, services and policies to residents, Council, businesses, community organizations, CAO, and internal departments.

GOAL

Council's goal for Financial Services, as noted in the Strategic Plan, is to:

> *Ensure that Municipal finances are well managed and transparent in reporting, and that the required resources are available to support ongoing Municipal initiatives in a sustainable manner*.

Staff members respond to public and ratepayer inquiries and initiatives, the business and development community, and Council directives in ensuring the highest level of service possible.

DESCRIPTION OF SERVICES PROVIDED

The foundation for all the initiatives in the Municipality's Strategic Plan will be a solid financial strategy that is consistently updated to reflect required expenditures and available resources.

Financial Services provides internal support to Council as well as external services to the public.

The Finance Department's primary responsibilities are to fulfill the statutory duties of the Treasurer, to provide financial stewardship and leadership to the Municipality. The Department's other responsibilities include:

- Managing property tax billing, collection, and assessment base management
- Facilitating the procurement process of goods and services
- Overseeing accounting, payroll, and financial reporting
- Delivering a variety of financial functions including preparation of the annual budget, treasury services and development financing & administration
- Risk management
- Loan Management
    - PACE Clean Energy Financing Program
    - LaHave River Sewer Solutions Project

CORE SERVICES

Service or Goal	Performance in 2020/2021: COVID Pandemic State of Emergency
Balanced Budget	• Budget surplus forecast to be achieved again this year
Implementation of a 5-year Financial Strategy	• Continue to utilize Strategy in Budget preparations
Key municipal financial indicators and monitored annually	• Key municipal financial indicators reported in the budget presentation along with monthly reporting of key items to Finance Committee
Risks/opportunities evaluated as part of the planning process	• Multi-year budget projections • 5-year Financial Strategy
Low Income Tax Exemption	One-time exemption made to exclude Commissioner verification on the application form to expedite processing during pandemic office closure
Monthly financial reports to Finance Committee	Operating Variance and Capital Status reports submitted regularly
Compliance with all regulatory and legislative requirements	Met all regulatory deadlines
Easily understood reporting	Continually improving distribution and relevance of financial information

Consistent, assessable, and timely processes	• Accounts Payable–avoid overdue charges and take advantage of supplier terms.
	• Payroll
	  • Bi-weekly pay completed, and penalties avoided.
	  • Monthly absentee reports
	  • Annual pension statements
	• Tax bills issued by end of April and September

Financial Assets and resources appropriately managed and safeguarded	• Internal control framework in place and supporting goals and objectives of the Municipality. • Annual external audit opinion–no exceptions • No material or significant findings in annual management letter
Tax address cleanup	• Single Address Initiative with PVSC and participation in a pilot project with PVSC and Land Registry for further improvements

2020/2021 ACCOMPLISHMENTS

- Successfully moved all staff to remote work during mandatory COVID office closure with minimal impact to existing service levels.
- Utilized the 5-Year Financial Strategy during budget deliberations.
- Updated the 5-Year Capital Plan
- Preparation for and completion of the Annual Tax Sale. This was the first year a tender call was utilized due to COVID gathering limits.

- Temporarily removed the requirement for Commissioner Certification for applicant in the Low-Income Tax Exemption Program to ensure timely processing during the mandatory COVID office closure.
- Continued to increase the number of monthly preauthorized tax payments with a Tax Installment Pre-Payment Plan (TIPP) communication plan.
- Third year of managing the LaHave River straight pipe payments and loans.
- Implemented a procedure for online building & development permit payments.
- Successfully moved to single counter service when staff moved to the new Municipal Services Building in November 2020.
- Met all Provincial Reporting deadlines

SERVICE DELIVERY PRESSURES AND CHALLENGES

- The Municipality has implemented a five-year Financial Strategy that includes Operating Capital and Reserves Budgets. This strategy is incorporated in this budget document.
- In a rural municipality with almost 30,000 tax accounts, $24 million in tax revenues and two tax billings a year, significant resources are required to collect taxes. We continue to look for ways to reduce the demand on staff resources in this area with the implementation of best practices. The Property Tax Installment Payment Plan (TIPP) is continuing to grow as more residents choose automatic debit as the preferred method to pay property taxes. The automation of cash receipting for online and telephone banking payments for taxes, now expanded to permits, has further aided the ease of processing payments for these services.

The following are new service levels that will require new initiatives next year:

- Asset Management – work with Engineering on this project as needed.
- The COVID-19 pandemic has continued to create challenges. Financial relief measures have been evaluated and implemented as deemed necessary to support residents and businesses through this challenging time.
- Provincial Property Tax Rebate for Seniors - Staff are working with Service Nova Scotia and Internal Services to enhance the Property Tax Rebate for Seniors program (PTRS) by implementing a digital, paperless method of property tax confirmation to improve the application process.

2021/2022 STRATEGIC DIRECTION AND SERVICE PRIORITIES

The strategic direction for Financial Services is taken from the Strategic Plan and Operations Review and includes:

5-Year Strategy

Establish long-term plan for finances, including examination of revenues and expenditures, reserves review and investment plan. This was completed in 2017/18 and has been the model used to prepare all subsequent budget documents.

<u>Analysis of Initiative</u>

Impact on existing service levels

More efficient government, improved ability to maintain stable taxation and plan for the future.

Financial/budget None: was accommodated within existing budget

FULL-TIME EQUIVALENT

2019/2020 FTEs Actual:	8.25
2020/2021 FTEs Budgeted:	8.25

DEFINITIONS OF BUDGET CATEGORIES

FINANCIAL SERVICES (DEBT AND TRANSFERS)

The expenditures in this classification generally pertain to the Municipality's operations as a whole or the benefits are shared across the entire Municipality. They have not been identified within specific departments, but additional details are provided below.

DEBT CHARGES AND CAPITAL FUNDING

This represents the cost of financing the tax-supported programs with the Capital Budget. The major classifications under this expenditure are:

- Depreciation, Waste Site Landfill Monitoring, LCLC Depreciation
- Principal and interest payments – 2021/22 marks the final year for debt servicing. In October 2021, the Municipality will be debt free.

INSURANCE

This is the cost of providing the necessary insurance for all other purposes (i.e., liability, automotive, errors and omissions, etc.).

OTHER FINANCIAL EXPENSES

This represents the costs of compliance and shared services, which are not allocated to specific departments. Examples are auditing costs, banking charges, tax rebates and exemptions, and IT shared services.

DEFINITIONS OF BUDGET CATEGORIES

FINANCIAL SERVICES (DEBT AND TRANSFERS)

The expenditures in this classification generally pertain to the Municipality's operations as a whole or the benefits are shared across the entire Municipality. They have not been identified within specific departments, but additional details are provided below.

DEBT CHARGES AND CAPITAL FUNDING

This represents the cost of financing the tax-supported programs with the Capital Budget. The major classifications under this expenditure are:

- Sewer, Economic Development, and Waste Site
- Principal and interest payments

INSURANCE

This is the cost of providing the necessary insurance for all other purposes (i.e., liability, automotive, errors and omissions, etc.)

FINANCIAL EXPENSES

This represents the costs of compliance services, which are not allocated to specific departments. Examples are auditing costs, and banking charges.

PROVINCIAL SERVICES

Municipalities in Nova Scotia are required to levy taxes and contribute to numerous Provincial mandated programs. Generally, the Municipal Units contribute on the basis of their property assessment, if the program is not specifically detailed below.

ASSESSMENT SERVICES

The Property Valuation Services Corporation (PVSC) provides assessment services and is responsible for delivering an annual property assessment roll to each municipality in compliance with the *Assessment Act*. The property assessment roll provides municipalities the property data to generate revenue to fund the services it provides to its constituents, while the uniform assessment is used to calculate municipal contributions towards provincial services. The major activities in the assessment area include preparation of the annual assessment roll, a property inspection program, the Capped Assessment Program (CAP), an appeal process, client relations, and technology support. Since 2001-2002, the Corporation has operated on a cost-recovery basis, with municipal units being charged back for 100% of the costs.

The Municipality contributes 4% of PVSC's annual budget.

SOUTH SHORE REGIONAL LIBRARY SERVICES

The South Shore Regional Library is one of nine regional library systems in Nova Scotia and was established in 1972. The area includes Lunenburg and Queens Counties and is approximately 5,200 square kilometres in size. There are four town branch libraries throughout the Region**.** None of the four branches are located in the Municipality. There is a mobile library which serves the rural area of the Municipality. The four town branches and mobile library have a staff of more than 25.

Municipal contributions to the Regional Library are calculated on the basis of population. The Municipality provides approximately 50% of all contributions by municipalities to the South Shore Regional Library.

REGIONAL SCHOOL BOARD

The South Shore Regional Centre for Education (SSRCE) replaced the South Shore Regional School Board in 2018. The SSRCE is responsible for providing education in the Lunenburg and Queens County areas and serves 59,000 residents. The SSRCE provides English language education to 6,198 students in 26 schools and also operates the Verge House, which is a community-based education transition program for students aged 18–21 who have individual program plans and who will benefit from the skills and training in the areas of employment, social skills, independent living skills and functional academics.

The amount reflected in the budget is the anticipated required municipal contribution and represents 27% of the Municipality's Gross Expenditure Budget.

Municipality of the District of Lunenburg
Financial Services

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Assessable Property	$ 25,118,000	$ 26,684,900	$ 26,448,000	$ -	$ 26,448,000
Grant In Lieu	203,200	203,300	224,600	-	224,600
Licenses and Permits	10,100	10,100	10,100	-	10,100
Interest Income	252,000	200,500	231,000	-	231,000
Interest on Taxes	282,000	99,500	273,500	-	273,500
Tax Sale Fees	70,000	70,000	70,000	-	70,000
Miscellaneous Revenue	138,600	138,600	149,800	-	149,800
Grants of Farm & Conservation Properties	88,300	88,300	88,300	-	88,300
Safe Restart Grant	-	1,414,000	-	-	-
	26,162,200	**28,909,200**	**27,495,300**	**-**	**27,495,300**
EXPENDITURES					
General					
Finance Personnel Costs	686,500	682,600	676,200	41,000	717,200
Office & Equipment Expense	181,500	198,500	180,000	-	180,000
Bank Interest and Charges	2,800	2,800	4,000	-	4,000
Audit Fees	26,000	26,000	26,500	-	26,500
Tax Rebate and Exemptions	180,900	173,900	177,400	-	177,400
Advisory Services	5,000	5,000	5,000	-	5,000
Data Processing & IT Shared Services	247,200	252,300	278,000	-	278,000
Sundry	1,500	1,500	1,500	-	1,500
Tax Sale Expenses	70,000	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,238,000	1,433,000	1,270,000	-	1,270,000
LRCRC - Monitoring Costs	27,300	27,300	26,000	-	26,000
Previously Exempt Waste (Parks & Fire Dep	7,000	7,000	7,000	-	7,000
Region 6 Operating Grant	22,000	22,000	19,900	-	19,900
Grant Hebbville Area Rate	4,000	4,000	4,000	-	4,000
Insurance	92,400	102,100	104,400	-	104,400
Uncollectible Taxes	175,100	175,100	172,100	-	172,100
Debt Service - Principal & Interest	2,322,100	2,322,100	655,000	-	655,000
	5,289,300	5,505,200	3,677,000	41,000	3,718,000
Mandatory Contributions					
Assessment Services	704,500	704,500	695,400	-	695,400
Regional Housing	35,000	35,000	35,000	-	35,000
Regional Library	159,700	159,700	158,400	-	158,400
Education	8,401,600	8,401,600	8,597,300	-	8,597,300
	9,300,800	9,300,800	9,486,100	-	9,486,100
Multi-Purpose Facility Costs	796,900	931,600	866,600	-	866,600
Transfers to (from) Reserves & Funds					
Depreciation, Interest, Site Monitoring, LCLC Depreciation	(1,010,800)	(432,300)	594,000	-	594,000
	14,376,200	**15,305,300**	**14,623,700**	**41,000**	**14,664,700**
NET SURPLUS (EXPENDITURE)	**$ 11,786,000**	**$ 13,603,900**	**$ 12,871,600**	**$ (41,000)**	**$ 12,830,600**

ECONOMIC DEVELOPMENT

MISSION

The Municipality's Economic Development Department's mission is to increase local employment, grow the tax base, and provide residents with a variety of local retail and commercial options. The Municipality supports economic development by promoting the Municipality, developing and marketing commercial property, and providing information, programs and services to existing and potential businesses, visitors and community development organizations.

GOAL

As specified in the Strategic Plan, Council's goals for Economic Development are:

Prepare a long-range Economic Development Strategy which establishes an effective structure and approach to facilitate economic development that promotes entrepreneurship within the Municipality; supports and strengthens the local tourism industry; and fosters the planned development of Osprey Village.

DESCRIPTION OF SERVICES PROVIDED

The Economic Development Department was created in 2007. The creation of this department and the functions within the department are identified as a high priority within Council's Strategic Plan.

An Economic Development Strategy was developed in 2009 and has undergone two revisions, one in 2013/14 and a further revision 2014/15. In 2016 the Municipality created a 3-year Investment Attraction Strategy focusing on showing potential investors what the Municipality has to offer. In 2017, Council added the development of improved high-speed Internet for both residences and businesses to the portfolio. With the addition of improving Internet, it was decided that the Investment Attraction Strategy would move from a three-year to a four-year project.

In 2016, the issue of ineffective internet for our residents was placed front and centre, and the Municipality identified improving internet service as a priority moving forward. In 2017, the Municipality began the process of helping to improve internet service with the development and implementation of a fixed wireless pilot project in Sweetland. In 2018/19, the Municipality announced partnerships with both Eastlink and TNC Wireless on new improvement projects in the municipality, and the Municipality also moved forward on an additional project that would see improvements for both Tancook Island and the area around the Lunenburg County Recycling facility. The department continues to work with Internet Service Providers (ISPs), the Federal Government and Provincial Trust on additional improvement projects. In 2020, staff worked with Bell Canada to identify additional fibre-based internet projects in the Develop NS Phase 1, 2 and 3 RFP's which will see fibre-based internet to over 7000 additional residences and bring the municipality's wired-based internet to approximately 99% by the end of 2023. Staff continues to look for ways to close the gap on the remaining 1%. These numbers do not reflect islands (except Little and Big Tancook Island) or cottages without NS Power service.

Economic Development also includes leases associated with Construction Engineering Squadron/Construction Engineering Flight, as well as the operation of a joint Visitor Information Centre with the Town of Bridgewater at Exit 11 in Blockhouse.

In 2019 the department created two new positions to assist the department and businesses that we serve. The two positions are Business Development Officer and Economic Development Officer.

The Municipality's traditional economic activities will evolve and prosper while new opportunities for diversified sustainable growth are pursued. A strong and diversified economy will support a superior quality of life for all residents and is necessary to provide the youth with opportunities to prosper in our community.

In 2020 the Municipality embarked on a long-term Wayfinding Strategy with Phase I focusing on providing directional signage for key municipal assets.

CORE SERVICES

Service or Goal	Performance in 2021/2022
Improved Internet Access	The Municipality will continue to work with Bell to provide additional fibre-based internet to the Municipality with the intent of increasing the fibre-based internet coverage to 99% by the end of 2023.
Integration with Planning and Development	The new Business Development Officer will work closely with Planning and Development to assist businesses in the early stages of development and reduce red tape.
Additional Marketing Function	The new Economic Development Officer will work to develop in-house marketing materials.
Municipal Land Sales	The Municipality has over 175 parcels of land that we will work to sell in 2021/22.
Wayfinding Strategy Implementation	The Municipality will begin the implementation of the Wayfinding Strategy in 2021/22.
Municipality Asset Map	The Municipality will seek to undertake a review of municipal commercial assets available for sale and develop a system that allows people to be aware of their availability.
Canadian Tire Para Hockey Cup	The Municipality will partner with other units, Events Lunenburg County and the LCLC to bring the Canadian Tire Para Hockey Cup to the South Shore in December 2021.
Exit 12 Master Plan	The Economic Development Department will work with other departments to develop an Exit 12 master plan.

Community Hub	The Economic Development Department will conduct a feasibility study with consultation from the business community on the option of a community hub that could see function under its roof such as research, event development, farmers market, performing arts, etc.

2020/2021 ACCOMPLISHMENTS

The past year with Covid has created some delays in projects, but the Department has been working through them.

The significant achievements in Economic Development were:

- Partnership with Bell Canada on Develop NS's RFP 2 and 3 which will see fibre-based internet expand to 99% of the Municipality.
- In 2020 the Municipality brought on two new staff: Business Development Officer and Economic Development Officer.
- The Department brought forward a Wayfinding Strategy that will help provide directional signage throughout the District.
- The Department is one of the leads on the upcoming Canadian Tire Para Hockey Cup that was rescheduled from Dec 2020 to Dec 2021.
- In 2020/2021 there were two new land sales within the Exit 12 development and the old municipal administration building was sold.
- In 2020/21 the Municipality launched the new tourism map called www.exploremodl.ca

MAJOR INITIATIVES FOR 2021/2022

Economic Development activities will be focused on those strategic actions identified by Council in the Economic Strategic Plan as well as other direction given outside of the Strategic Plan.

Direction and Service Priorities for the 2021/2022 fiscal year are:

1. Bell – Develop NS RFP #2 and #3 implementation

Analysis of Initiative

Impact on existing service levels

This project has been approved and has already start. The total project time is three years. The department will continue to monitor the implementation and look to find options for underserved residents.

Financial /Budget

Operating Budget: $1,500,000

2. Wayfinding Strategy implementation

<u>Analysis of Initiative</u>

Impact on existing service levels

With the implementation of the new Wayfinding strategy the department will start the year-one implementation which will include gateway signs and some directional signs for Exit 12 and some intersections leading into the Town of Lunenburg.

Financial/Budget:

Capital Budget: $145,000

3. Canadian Tire Para Hockey Cup

<u>Analysis of Initiative</u>

Impact on existing service levels

The Economic Development Department will help lead the organizing and operation of the upcoming Canadian Tire Para Hockey Cup that will see four international teams come to the LCLC for an international para hockey event.

Financial/Budget

Operating budget: Existing Operating Budget

4. Exit 12 Master Plan

<u>Analysis of Initiative</u>

Impact on existing service levels

The Department will work with other departments in the Municipality to create a master plan for Exit 12 that will focus on infrastructure and business development in the area of Exit 12.

Financial/Budget: Existing Operating Budget

5. Community Hub Feasibility Study

<u>Analysis of Initiative</u>

Impact on existing service levels

The Department will undertake a feasibility study to identify the possible construction of a community hub that may house multiple uses and how such facility will be funded and operated long term.

Financial/Budget: Capital Budget: $150,000

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

No Changes

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Poor internet service is still having an effect but getting better.
- Increased interest in business development opportunities is having a positive effect on the municipality but inventory is very low.
- Most new business opportunities are looking for ready-made buildings to renovate.

- The Department needs to do a solid digital review.
- The significant number of larger scale projects such as: Internet, Wayfinding, Exit 12 Master Plan, land divestiture, the Canadian Tire Para Hockey Cup and Community Hub are making it more difficult without additional administrative resources.

FULL-TIME EQUIVALENT

2020/21 FTEs Actual: 3.2

2021/22 FTEs Budgeted: 3.5

Municipality of the District of Lunenburg
Economic Development

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Grants & Other Revenue	$ 6,600	$ 6,600	$ 6,600	$ -	$ 6,600
Visitor Information Centre	46,000	46,000	46,000	-	46,000
	52,600	**52,600**	**52,600**	**-**	**52,600**
EXPENDITURES					
Personnel Services	322,500	318,500	337,600	18,200	355,800
Legal & Other	10,000	11,500	14,000	-	14,000
Community Development	1,473,000	413,000	1,671,000	15,000	1,686,000
	1,805,500	**743,000**	**2,022,600**	**33,200**	**2,055,800**
Transfers to (from) Reserves & Funds					
Transfer From Reserves - Gas Tax	(1,300,000)	(250,000)	(1,500,000)	-	(1,500,000)
	505,500	**493,000**	**522,600**	**33,200**	**555,800**
NET EXPENDITURES	**$ (452,900)**	**$ (440,400)**	**$ (470,000)**	**$ (33,200)**	**$ (503,200)**

ENGINEERING AND PUBLIC WORKS

GOAL

Council's goal for Municipal Infrastructure, as noted in the Strategic Plan, is as follows:
Consistent with the available resources, develop municipal infrastructure to support sustainable growth while protecting the environment.

DESCRIPTION OF SERVICES PROVIDED

Implementation of the Strategic Plan and providing for the efficient and effective delivery of engineering services rests with the Engineering and Public Works Department. A progressive and forward-looking strategy for the Municipality cannot succeed without a progressive and forward-looking staff.

Council's adopted Integrated Community Sustainability Plan provides the Strategic Direction that guides Engineering and Public Works.

Engineering and Public Works, through the development and maintenance of municipal infrastructure, provides both legislated and requested services, and supports growth and development.

Engineering and Public Works exist to provide strategic and integrated leadership and to support Council in terms of its responsiveness and effectiveness to the public.

The Engineering and Public Works Department consists of a Director, a Municipal Engineer, a Manager of Wastewater Services, LaHave River Straight Pipe Project Manager, two Wastewater Operators, an Engineer-in-Training (EIT), a Certified Engineering Technologist (CET), Administrative Support, and Co-op Engineering Student placements. Council gave budget approval for the hire of a full time Project Manager in 2021 to work on capital projects. These staff oversee solid waste collection; transportation (municipally owned public roads); municipally owned properties; wastewater collection and treatment and support to other departments of the Municipality.

Specifically, the Engineering and Public Works Department provides infrastructure services to the Municipality's residents as noted below:

- Management of municipal wastewater collection and treatment systems located in New Germany, Hebbville, Conquerall Bank and Cookville.
- Management, including summer and winter maintenance, of approximately 11 kilometres of gravel-surfaced and paved municipal public roads.
- Management of street lighting requests including intersection lighting requests.

- Repair and maintenance services for the Municipal Services Building, Municipal Activities and Recreational Complex (MARC) and a building occupied by the 14 Construction Engineering Squadron and 143 Construction Engineering Flight (14 CES/ 143 CEF) of the Canadian Forces.
- Management of the municipal solid waste collection contract.
- Approval of new municipal public roads and sewer connections per the Municipal Subdivision By-Law and the Municipal Sewer By-Law.
- Engineering support for the Planning and Development Department reviewing, approving and inspecting private designed road subdivisions, sewer service and zoning development agreements.
- Engineering support for other departments including Recreation and Economic Development, as required.

SOLID WASTE MISSION

To protect the environment, public health and attractiveness of the community. The Municipality provides collection of Municipal Solid Waste. The processing and disposal of garbage, recyclable, organics, construction and demolition waste and household hazardous waste for residents, businesses, visitors and partner municipalities is conducted by the Municipal Joint Services Board.

CORE SERVICES

<table>
<tr><th>Service or Goal</th><th>Performance in 2020/2021</th></tr>
<tr><td>100 % adherence to bi-weekly collection of garbage, organics, and recyclables</td><td>• Spring road closures interrupted service; alternatives to pick-up are included in the solid waste collection contract</td></tr>
<tr><td>Information sources: website, phone, newsletters</td><td rowspan="3">• Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timeline as appropriate. Route Supervisor provides follow-up responses in timely manner.</td></tr>
<tr><td>Curbside inspections with feedback to businesses and residents</td></tr>
<tr><td>Service channels: telephone, email, internet, in person (no established response times), “Hot Line” addition with four-hour response time during business hours</td></tr>
<tr><td>Compliance with provisional design and operational requirements</td><td>• Continue to adhere to this standard</td></tr>
<tr><td>Regular curbside inspection of commercial and residential waste</td><td>• Continue to adhere to this standard</td></tr>
</table>

TRANSPORTATION (MUNICIPAL PUBLIC ROADS) MISSION

To facilitate safe and efficient transportation of residents and visitors throughout the Municipality. The Municipality maintains repairs and upgrades municipally owned roads; finances the upgrading of some Provincial J Class local roads; and administers petitions for street improvements.

CORE SERVICES

Service	Performance in 2020/2021
Meet provincial maintenance standards (snow, ice, dust control) on municipally-owned roads	• Continued to adhere to this standard and improve the quality of the municipally-owned roads
Continued implementation of Roads Strategy on municipally owned roads	• Meadowbrook Subdivision was paved as a municipally initiated roads

WASTEWATER COLLECTION AND TREATMENT MISSION

To protect the environment, public health and groundwater supply and attract business to the Municipality. The Municipality provides wastewater treatment to residents and businesses connected to Municipal Wastewater Treatment and Collection Systems.

CORE SERVICES

Service	Performance in 2020/2021
Collect and treat wastewater for areas in Conquerall Bank	• Achieved with balanced budget • Effluent BOD was 93% compliant with NSE • requirements
Collect and treat wastewater in Cookville	• Achieved with balanced budget • No plant bypasses occurred • Effluent met all NSE requirements at 81.4%
Collect wastewater for treatment in Hebbville	• Achieved with balanced budget • No pumping station bypasses occurred
Collect and treat wastewater in New Germany	• Achieved with balanced budget • No plant bypasses occurred • Effluent BOD was 94% compliant with NSE requirements
Approve new sewer connections per the Municipal Sewer By-Law	• Continued to serve the public in an efficient manner

2020/2021 ACCOMPLISHMENTS

During the past year, the Engineering and Public Works Department continued to provide a high level of service to our customers. Highlights include:

- Submitted WWTP Annual Reports to Nova Scotia Environment per the terms and conditions of each Approval to Operate.
- Provided on-going support three active developments; a portion of Meadowbrook Subdivision, Orchard Point and a new road constructed off Billie Lane.
- Completed Year 3 of the LaHave River Straight Pipe Replacement program with the installation of 74 systems, for a total of 224 systems to date.
- Completed the design and construction of road upgrades and paving of Meadowbrook Subdivision, including Meldrum Avenue, Buena Vista Drive and Aspen Court.
- Completed construction of the new Municipal Services Building in Cookville, with design services led by the IBI Group and construction services led by general contractor Roscoe Construction Ltd.
- Completed the demolition and removal of the former Riverport School.
- Supported other Parks and Recreation, Planning and Development and Economic Development initiatives.
- Performed maintenance on the Administration Building at 210 Aberdeen Road in preparation for the building sale.
- Installed a back-up power generator at the Conquerall Bank wastewater treatment plant to ensure continuous operations during power failures.
- Filled the vacant CET position resulting in improved ability to address operational issues and execute small capital projects.
- Improved maintenance of municipally owned roads lading to significant reduction in resident complaints.

MAJOR INITIATIVES FOR 2021/2022

Service priorities this year are based on the direction provided by Council in the Strategic Priorities Chart and resulting from the Operations Review and include:

1. Municipal Subdivisions

<u>The remaining portion of the Meadowbrook, Orchard Point and Billie Lane Subdivisions are scheduled for completion.</u> Dayspring / Wallace Lake (Italy Cross)

<u>Analysis of Initiative</u>

Impact on existing services – medium

Construction Inspections are conducted by engineering staff.

Financial/Budget

Not applicable.

2. Municipal Public Road Upgrades and Paving

To complete the road upgrades and paving for the municipally owned portion of Harold Whynot Road and Craig Chandler Drive.

Analysis of Initiative

Impact on existing services – medium

The design, contract administration and construction supervision work are being performed by **exp** Services Inc. The tender for construction work will be posted and work completed in 2021.

Financial/Budget: The Capital Budget includes $900,000 for this initiative.

3. Riverport School – Site Remediation

To complete the process of obtaining Nova Scotia Environment Regulatory Clearance to Tier I Standard of the former Riverport School site. Work entails soil and groundwater monitoring contaminated by hydrocarbons to comply with the Contaminated Site Regulations of Nova Scotia.

Analysis of Initiative

Impact on existing services – medium

The project is being project managed by a Site Professional from Strum Consulting. The site remediation is scheduled to be completed in 2021/2022.

Financial/Budget

The Capital Budget includes $50,000 for this initiative. An application for funding grant was successful with 40% Federal funding and 33.33% Provincial funding through the Green - Environmental Quality Stream of the Investing in Canada Infrastructure Program. The remainder will be paid by the Municipality.

4. LaHave River Straight Pipe Replacement Program

To replace straight pipes located within the Wastewater Management District with approved functioning on-site sewage disposal systems.

Analysis of Initiative

Impact on existing services – medium-high

A Project Manager administers the project and receives direction from the LaHave Project Management Team which includes three engineering staff members. This is the fourth construction season of the anticipated six-year project. A target of 70-90 system installations is expected for 2021/22.

Financial/Budget

The Capital Budget includes $2,575,280 for this initiative. A signed contribution agreement for the New Building Canada Fund is in place.

5. New Municipal Services Building

The new Municipal Services Building was completed in the fall of 2020 and has seen support from Engineering staff to ensure warranty items and deficiencies are managed with Roscoe Construction Ltd. through to the end of the warranty period in the fall, 2021.

Analysis of Initiative

Impact on existing services – medium

Financial/Budget: The Capital Budget includes $150,000 for this initiative.

6. Trunk 10 Active Transportation Link and Pedestrian Bridge

To design and construct a safe, active transportation corridor from the Bridgewater Town Line on North Street to Osprey Village. This initiative includes a pedestrian bridge along Highway 10 crossing over Highway 103 with connections on both sides.

Analysis of Initiative

Impact on existing services – medium

The design of the AT Link and Pedestrian Bridge project is scheduled for 2021/22 and construction is planned for 2022/23. The Municipality is responsible for the design component of the work and the Province will manage the construction portion.

Financial/Budget

The Capital Budget includes $169,000 in 2021/22 for design work and $9.567 million in 2022/23 for the construction portion of this initiative. Project proceeding is dependent upon approval of funding from Federal and Provincial partners under the "Investing in Canada Infrastructure Program". This entails 40% Federal funding and 33.33% Provincial funding contributions with the remainder by the Municipality.

7. Osprey Village Water Tank and Related Infrastructure

To design and construct a water storage tank to enhance the water pressure in the Town of Bridgewater-owned Public Service Commission (PSC) water utility. This water tank and related infrastructure addresses water pressure issues as well as opening up adjacent lands for serviced development, including expansion of Osprey Village.

Analysis of Initiative

Impact on existing services – medium

The design of the water storage tank and related infrastructure is scheduled for 2021/22 and construction is planned for 2022/23. The Municipality is responsible for the design and tender / construction components of the work. The completed project will be turned over to the Town of Bridgewater's PSC.

Financial/Budget

The Capital Budget includes $150,000 in 2021/22 for design work and $3.7 million in 2022/23 for the construction portion of this initiative. Project proceeding is dependent upon approval of funding from Federal and Provincial partners under the "Investing in Canada Infrastructure Program", as well as the Town of Bridgewater. This entails 40% Federal funding and 33.33% Provincial funding contributions with the remainder cost shared with by the Municipality and the Town of Bridgewater.

8. Garden Lots Sewer / Water Solution

To commence discussions with the Town of Lunenburg (TOL) regarding connection of the homes in Garden Lots to the Town's sewer and water services. The Municipality's design study of servicing options was completed in 2021 by **exp** Services Inc. with recommending connection to TOL's central services.

Impact on existing services – medium

The design of the AT Link and Pedestrian Bridge project is scheduled for 2021/22 and construction is planned for 2022/23. The Municipality is responsible for the design component of the work and the Province will manage the construction portion.

Financial/Budget

The Capital Budget includes $15,000 in 2021/22 for consulting fees to address any design questions during the discussions with TOL.

9. *Champlain Drive Extension*

To design the extension of Champlain Drive from Nathan Cirillo Road to the Pine Grove Road to facilitate the creation of additional serviced lots in the municipally owned Osprey Village development.

Impact on existing services – medium

The design of the Champlain Drive Extension project is scheduled for 2021/22 and tender / construction is planned for 2022/23. A professional design firm has yet to be selected for this work in 2021/22.

Financial/Budget

The Capital Budget includes $100,000 in 2021/22 for the design work and $2,000,000 in 2022/23 for the construction of the Champlain Drive Extension.

OTHER INITIATIVES FOR 2021/2022

- Continue to monitor the effluent pH at Conquerall Bank WWTP
- Continue to develop operating procedures for the Cookville and New Germany Wastewater Treatment facilities to ensure compliance with Nova Scotia Department of Environment regulations.
- Improved maintenance tracking for snow and ice control of Municipal public roads, sidewalks and Municipally owned properties (within baseline budget)
- Manage Solid Waste Collection Contract (within baseline budget)
- Assist the Recreation Department in executing its capital works program (within baseline budget)
- Assist Economic Development in assessment of buildings turned over from Provincial agencies.
- Assist Planning & Development with subdivision and development agreement approvals.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- The Engineering and Public Works Department received approval from municipal Council for the hire of a Project Manager position to commence in mid-2021. This position will enhance the Engineering Department’s ability to execute capital projects approved by Council.
- The solid waste collection contract is going into Year 2, effective April 1, 2021. The contract includes an annual increase of 2.25% resulting in an increase of approximately $40,000 annually.
- The Engineering and Public Works Department plans to spend more effort supporting the Recreation Department in maintaining roads and parking lots of municipally owned parks. Upgrades to Hirtle’s Beach and Indian Falls parking lots are planned for 2021 at an estimated cost of $52,000.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Applications for Nova Scotia Environment Regulatory Clearance is in progress at the former Riverport School and MARC facilities in compliance with *Nova Scotia Contaminated Site Regulations.*
- Need to integrate data structure, collection and tools with Finance and the Department of Municipal Affairs in order to support development of Asset Management Plan.
- Service level compliance was not fully achieved for Wastewater Management in 2020-2021 due to fecal coliform and total suspended solids exceedances experienced in New Germany and pH effluent issues at the Conquerall Bank and New Germany Wastewater Treatment Plants.
- Work will continue on the new Safety Program development, with the support of Safety Services Nova Scotia, to ensure compliance with all safety regulations.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region.
- Lack of qualified Engineering & Public Works staff resources has been challenging on fulfilling both operational responsibilities as well as executing Council approved capital projects. The addition of a Project Manager in 2021 will assist with addressing the current and expected workload in coming years.

FULL-TIME EQUIVALENT

2021/2021 FTEs Actual: 8.1

2021/2022 FTEs Budgeted: 10.1

Municipality of the District of Lunenburg
Engineering Department

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Area Rate - Streetlights	$ 148,600	$ 148,600	$ 148,600	$ 1,000	$ 149,600
CES Facility					
Expense Recovery	79,000	79,000	79,000	-	79,000
Rental	87,000	87,000	87,000	-	87,000
	166,000	166,000	166,000	-	166,000
Waste Water Treatment					
Sewer Area Rates	434,700	434,700	441,700	-	441,700
Hydrant Charges	58,600	58,600	56,000	-	56,000
Sewer Interest and permit fees	4,500	1,500	3,500	-	3,500
	497,800	494,800	501,200	-	501,200
Engineering Services					
Student Grants	28,800	28,800	12,600	-	12,600
Other Administration					
Building rental	-	-	-	3,000	3,000
	841,200	**838,200**	**828,400**	**4,000**	**832,400**
EXPENDITURES					
Engineering Services					
Advertising, Legal and Advisory Services	55,500	84,500	77,000	-	77,000
Hydrants	58,700	63,700	64,700	-	64,700
Engineering Personnel Services	439,400	437,900	506,100	111,500	617,600
Office Expense	19,000	19,000	19,000	-	19,000
Return of Schools	20,000	16,400	17,200	-	17,200
Garbage Collections	1,169,300	1,145,500	1,185,450	-	1,185,450
	1,761,900	1,767,000	1,869,450	111,500	1,980,950
Other Administration					
Municipal Services Bldg - Janitorial	54,000	54,000	54,000	-	54,000
Municipal Services Bldg - maintenance	105,900	114,200	201,500	-	201,500
	159,900	168,200	255,500	-	255,500
Transportation					
Municipal Road Maintenance	372,200	381,900	381,500	-	381,500
Provincial Road Contribution	437,100	437,100	440,000	-	440,000
J Class Road Paving	1,198,600	1,530,000	528,000	-	528,000
Street Lighting	145,600	145,600	145,600	6,400	152,000
	2,153,500	2,494,600	1,495,100	6,400	1,501,500
CES Facility					
Building Maintenance	82,700	-	84,100	-	84,100
Non-recoverable expenses	19,500	-	18,500	-	18,500
	102,200	-	102,600	-	102,600
Waste Water Treatment					
Personnel & Shared Costs	-	-	6,500	-	6,500
Hebbville	85,800	85,900	96,500	-	96,500
Riverside and Shore Drive	51,000	51,300	50,700	-	50,700
Cookville	333,100	338,500	293,400	-	293,400
New Germany Lift Stations	33,200	33,200	28,000	-	28,000
New Germany Treatment Plant	206,200	207,300	168,300	-	168,300
	709,300	716,200	643,400	-	643,400
	4,886,800	**5,146,000**	**4,366,050**	**117,900**	**4,483,950**
Transfers to (from) Reserves & Funds					
Transfer To (From) Sewer Reserves	175,000	175,000	175,000	-	175,000
Gas Tax Reserve - Roads	(1,198,600)	(1,530,000)	(528,000)	-	(528,000)
Operating Reserve - Roads	25,000	25,000	25,000	-	25,000
Operating Reserve -CES	25,000	25,000	25,000	-	25,000
	(973,600)	(1,305,000)	(303,000)	-	(303,000)
	3,913,200	**3,841,000**	**4,063,050**	**117,900**	**4,180,950**
NET EXPENDITURES	**$ (3,072,000)**	**$ (3,002,800)**	**$ (3,234,650)**	**$ (113,900)**	**$ (3,348,550)**

PLANNING AND DEVELOPMENT SERVICES

MISSION

Efficiently serve the public by providing information and guidance to build better, safer communities.

GOAL

Establish a planning framework to support sustainable growth that is consistent with the Municipality's long-range plans and financial resources and the needs of all residents.

DESCRIPTION OF SERVICES PROVIDED

The Department is responsible for the development, review, maintenance, and implementation of Municipal and Secondary Planning Strategies (MPS and SPS), Land Use By-Laws (LUB), and Subdivision By-Laws. The Department manages the Municipality's Geographic Information System and maintains the civic addressing system. The Department is also responsible for the issuance of Building permits under the Building By-Law, conducting required onsite inspections to ensure compliance with the National and Provincial Building Codes and conducting a system of fire inspections as per the Nova Scotia Fire Safety Act.

The Municipal Planning Strategy, Subdivision By-Law and Building By-Law apply throughout the entire Municipality being approximately 432,460 acres of land. Presently, the Municipality has seven Secondary Planning Strategies (SPS) and Land Use By-Laws (LUB) covering a total area of approximately 49,685 acres or 11.5% of the Municipality.

CORE SERVICES

Service or Goal	Performance in 2020/2021
Balanced Budget	• Continued to maintain level of service
Meet or exceed established turnaround times:	
Development Permit applications reviewed within 14 days	• Met 100% of time
Subdivision Applications initial review within 14 days	• Met 98% of the time
Building Permit applications reviewed within 14 days	• Met 75% of the time
Building inspections conducted within 4 days	• Building Inspection –Met
Dangerous property inspections conducted within 14 days of complaint.	• Met 75% of the time

Unsightly property inspections conducted within 14 days of complaint.	• Service disruption due to COVID-19 • September to March met 100% of the time
Conduct Fire Inspections as per policy MDL-26 System of Fire Inspections system of Fire Inspections.	• Service disruption due to COVID-19
Provide accurate information and sound advice	• Two qualified level 2 Building Officials • Assistant Building Official has residential qualification and working on Level 1 qualification • Staff enrolled in Fire Inspectors Association of Nova Scotia training program • Director has professional designation with Canadian Institute of Planners and is Licensed by the Licensed Professional Planners Association of Nova Scotia. Planner and Senior Planner working towards the same • Development Officer is certified as a General Development Officer by the Municipal Development Officers Association of Nova Scotia (MDOANS) • Planning Technician is certified as a Development Technician by MDOANS
Provide opportunities for the public to be heard and have input into future of the community.	• Department met or exceeded Council's requirements for public participation

2020/2021 ACCOMPLISHMENTS

Significant achievements within the framework of providing core services are:

- Conducted the first virtual public hearing in Nova Scotia.
- Implemented a new engagement site Engage.modl.ca.
- Completed the Hemford Forest Secondary Planning Strategy and Land Use By-law.
- Completed a baseline inventory of greenhouse gas emissions for corporate operations and the community.
- Worked with Council to set a corporate target of reducing greenhouse gas emissions by 40% by 2030.
- Established a community committee to guide the municipal climate response.

- Begun engaging the community on the development of a municipal planning strategy and land use by-law for mandatory planning (MODL 2040).
- Conducted a community goals survey as part of the MODL 2040 project.
- Prepared amendments to modernize the Heritage Property By-law.
- Revised the Private Road Maintenance and Improvement By-law to clarify the process for those applicants who are not eligible to form a non-profit association that represent the majority of landowners.
- Setup two additional private road maintenance charge areas as requested by road associations.
- Amended the Osprey Village Secondary Planning Strategy and Land Use By-law to permit a 160-unit retirement complex.
- Issued the building permit for the Stonemont Retirement Living Complex.
- Completed the amendment to the Boulangerie La Vendéenne Development Agreement.
- Continued to work with regional partners towards implementation of a regional permit tracking and records management system.
- Provided building inspection services to the Town of Lunenburg.
- Applications and Inspections:

	Fiscal Year	
	2019-2020	**2020-2021**
Development Permit Applications	77	102
Subdivision Applications Received	85	109
Zoning Confirmations & Property Certificates	30	66
Site Plan Approvals	2	1
Variance	0	1
Development Agreements & Amendment Requests	1	1
Antenna Siting Applications	10	3
Building Permit Applications	495 ($38.9M)	621 ($80.6M)
Building Inspections	1818	2036
Fire Inspections	67	71
Building Compliance Inspections	34	61
Dangerous and Unsightly Inspections	94	75

MAJOR INITIATIVES FOR 2021/2022

The service priorities, for the Planning & Development Services Department, are based on the direction provided by Council in the Strategic Priorities Chart and include:

- Work with the Sustainability Committee and Council to set a community greenhouse gas emissions reduction target.

- Complete climate action plans to reduce greenhouse gas emissions for both corporate operations and community emissions.
- Petite Riviere Watershed Flood Mitigation Phase 3 --Conduct a detailed assessment of mitigation options.
- Complete the implementation of a regional permit tracking system and records management system for building services.
- Implement paperless building inspections.
- Continue to engage the community on the development of a municipal planning strategy and land use by-law for the Municipality (MODL 2040).
- Continue the Property Assessed Clean Energy (PACE) Financing program and enter into another contract with Clean Foundation to administer the program.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Sustainability Planner position becomes a permanent position.
- 100KW solar array for the municipal services building ($280,000) to reduce greenhouse gas emissions.
- Three co-op planning students to work on the MODL 2040 Planning project.
- $146,000 for Phase 3 of the Petite Riviere Watershed Flood Mitigation and Assessment Project.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- COVID-19 may continue to pose challenges to conducting public engagement sessions and providing services.
- Mandatory minimum planning deadline from the Province is December 2022.

FULL-TIME EQUIVALENT

2020/2021 FTEs Actual: 11.7 (+ 1 casual)

2021/2022 FTEs Budgeted: 11.7 (+ 3 students and 1 casual)

	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Private Roads Area Rate	$ 238,300	$ 238,300	$ 253,400	$ 9,800	$ 263,200
Building Permits & Development Fees	55,800	74,800	61,800	-	61,800
Sale of Services	15,600	15,600	15,600	-	15,600
Civic Numbering	9,900	9,900	9,900	-	9,900
Sustainability/Student Grants	29,200	29,200	4,200	-	4,200
	348,800	**367,800**	**344,900**	**9,800**	**354,700**
EXPENDITURES					
Building Inspection					
Personnel Services	404,800	404,800	403,200	-	403,200
Office Expense	109,200	109,100	127,000	-	127,000
	514,000	513,900	530,200	-	530,200
Private Roads	227,400	227,400	241,200	9,400	250,600
Planning					
Personnel Services	561,400	561,400	588,100	35,500	623,600
Planning Services	5,700	15,900	7,700	-	7,700
Legal & Other Administrative	34,300	34,300	33,000	-	33,000
Repayable PACE Grants	100,000	100,000	100,000	-	100,000
Office Expense	13,100	13,100	13,100	-	13,100
	714,500	724,700	741,900	35,500	777,400
Transfers to (from) Reserves & Funds					
PACE Program	(100,000)	(100,000)	(100,000)	-	(100,000)
Fancy Lake/Petite Riviere Watershed Project	-	-	-	-	-
	(100,000)	(100,000)	(100,000)	-	(100,000)
	1,355,900	**1,366,000**	**1,413,300**	**44,900**	**1,458,200**
NET EXPENDITURES	**$ (1,007,100)**	**$ (998,200)**	**$ (1,068,400)**	**$ (35,100)**	**$ (1,103,500)**

RECREATION

RECREATION SERVICES

Recreation provides multiple pathways to wellbeing for individual, communities and for MODL's build and natural environments.

A RENEWED DEFINITION OF RECREATION

Recreation is the experience that results from freely chosen participation in physical, social, intellectual, creative, and spiritual pursuits that enhance the individual and community wellbeing.

A VISION FOR RECREATION IN MODL

Everyone is engaged in meaningful, accessible recreation experiences that foster:

- Individual wellbeing
- Community wellbeing
- The wellbeing of our natural and built environments.

MISSION

MODL has adopted a Strategic Plan which provides direction to Recreation Services. The Integrated Community Sustainability Plan, Open Space Plan, Active Transportation Plan, and Active Living Strategy help guide the Department in establishing priorities and allocating resources.

Other guiding documents supporting recreation services include:

- Canadian Parks & Recreation Association - Pathways to Wellbeing National Framework
- Recreation Nova Scotia – Shared Strategy for Advancing Recreation
- Nova Scotia Health Profile
- Let's Get Moving
- NSHA Community Health Profile
- Accessibility Legislation

GOAL

As stated in the Strategic Plan, Council's goal with respect to Recreation services is:

Through direct delivery and advocacy ensure a broad range of community services are available to meet the community's needs and to attract and retain residents.

SUPPORTING COMMUNITY HEALTH & WELLBEING DURING COVID-19

This past year has shown how important access to parks, trails, open spaces and recreation opportunities are to keep citizens happy, healthy and connected.

Parks and Recreation Services is changing. New uses of technology and the COVID-19 pandemic has shaken the way activities and programs are offered, operated and how we interact with the Community.

What we aim to achieve:

- Encourage physical activity
- Encourage social interaction in creative ways
- Encourage time for mindfulness and self-care

CORE SERVICES

Service or Goal	Performance
Active Living: Foster Active Living through physical recreation	• Increased physical activity promotion and awareness • Hiker Badge Challenge – collaborated with Hike Nova Scotia • Women on Wheels (WOW) – expanded into all-season activities • Collaborated with TIR to pave 7.5kms of shoulders on Route 331 • Expanded Multisport program, involving 12 community sport organizations
Inclusion & Access: Increase inclusion and access to recreation	• PRO Kids - continued to support youth participation • Developed of Rec@Home virtual programming • Expanded Equipment Loan program • Increased low cost/no fee initiatives • Completed parking project at LaHave Sunset Park
Connecting People & Nature: Help people connect to nature through recreation	• Phase II - Art on the Trail installation (Adventure Trail) • Phase III – River Ridge Common • Supported South Shore Annapolis Valley Trail Bridge Project • Acquired property in Oakland for beach access and conservation • Expanded outdoor programming opportunities
Supportive Environments: Encourage participation and build strong caring communities.	• Actively participated with Lunenburg Queens Recreation Coordinators Directors Association (LQRCDA) • Supported and collaborated with LCLC • Continued partnerships with community organizations to manage parks and trails • MODL Active Living Strategy – survey developed and initial data collection complete • Supported ASK (Active Smarter Kids) Program with the Province

2020/2021 ACCOMPLISHMENTS

During the past year, the Recreation Department continued to provide a high level of service to Council, committees, residents of the Municipality, community groups and visitors through a wide range of program opportunities, parks and facilities and community development. Staff has also been engaged in developing new initiatives and policies. Highlights of the year have included:

- **Hiker Badge Challenge - District of Lunenburg Hike Badge -** The Hiker Challenge is all about inspiring, motivating and rewarding people for being active on the MODL beautiful trails and parks. The Lunenburg hike badge is a partnership with Hike NS and Lunenburg County Hikers.
- **Mud Kitchens** – Supported by a provincial grant, Outdoor Mud Kitchens were dispersed through the Nova Scotia Early Childhood Developmental Intervention Services to families in need of opportunity to learn through the many types of play.
- **Rural walking project** - Rural walkers of Indian Path Road were equipped with tools such as walk friendly signage and safety vests to support walking in areas where there are no sidewalks. Residents noticed a decline of speeding vehicles and an increase in walkers and cyclists on the Indian Path Road.
- **MODL 45-day Walking Challenge** - 150 residents registered for the 45-day challenge using the Move Spring App which motivated all to walk/move more. 97% of the participants stated they would sign up again as they saw a 50% increase in amount of walking during the 45 days. Concurrently a Workplace Wellness Walk Challenge between MODL and TOB was held with approx. 15 participants participating from each Unit. MODL staff won the very close contest.
- **Nature Path at MARC** – A naturalist walked the MARC trails to identify species unique to an Acadian Forest which could be easily seen from the trail. Identification of the species were carved into boulders with names in English and Mi'kmaq and they will be placed along the nature path in May 2021, directional signage will be installed also.
- **Stand Up Paddleboard Try Its (Youth) –** With provincial funding, 78 youth were able to experience SUP at Risser's Beach last summer. This summer we are partnering with Girls on Boards SUP to offer SUP clinics on our District lakes.
- **Art on the Trail II** – Launched in the Fall, the second trail art installation creates a new or renewed perspective of the trail for residents and visitors to use physical activity to walk and bicycle to these new unique creations.
- **Paved Shoulders Blue Route Designation Route 331 -** Cyclists and walkers look forward to the installation of a paved shoulder along the 7.5km of Route 331 to Bayport Wharf, this project will be completely funded at a cost of $557,000 by NSTAT. This picturesque route, a favourite with locals and tourists, was in desperate need of improved safety measures.
- **Bicycle Fix-it Stations in District of Lunenburg –** The first bicycles fix-it stations were installed in the District, enabling cyclists to pump their tires, adjust their bikes or fix a flat tire with the tools provided.
- **MODL Women on Wheels:** The Women on Wheels (WoW) is a bicycling group assists women of all ages wanting to improve their cycling skills, become more confident cycling on roads, or are returning to cycling after a hiatus. Most of the women are 55+ and they cycle spring, summer, and fall. Last winter introduced a winter hike series for the group with great success! This group continues to grow with 100 participants on the email list.

- **Developed virtual programming** – offered a diverse mixture of activities for all ages, from cooking to Zumba, from art classes to live concerts.
- **Recreation Guides -** Produced two recreation guides serving the District, distributed to residents.
- **In-Person Programming -** Continued to offer in-person programming throughout Summer/Fall/Winter within restrictions with tremendous support
- **PRO Kids** - Supported over $25,000 in applications and received +$10,000 in donations:
    - 71 children benefitted from this funding, taking part in 108 different program sessions, the most popular activities requesting support were Music and Horse Riding
    - increased requests for group membership for the LCLC
- **Grant Programs** - Community organizations/individuals continued to access grant program:
    - Annual Operating Grants $37,800
    - Community Recreation Capital Grants $7,350
    - Major Recreation Capital Grants $36,500
    - Remembrance Day Grants $1,500
    - Sponsorship Ad Grant $1,694
- **Expanded Equipment Loan Program** – developed themed take home equipment kits and back yard games. Purchased more equipment for loan.
- **River Ridge Common** - Phase 3 completed with pump track, mountain bike skills area and improved playground features. Parking lot was plowed during the winter and year-round use was accommodated.
- **South Shore Annapolis Valley Trail bridge** – Supported volunteer trail group to help ensure that the first phase of the trail bridge construction was completed for 2020. The next step is planned to have the bridge installed during the summer of 2021.
- **MARC Trail Connection** – Land ownership/trail routing issue resolved with the Province of NS and the trail work will continue into the spring of 2021 – an important step in connectivity.
- **Central Nova ATV trail connection** – Supported CNATV for their trail connection project between Oakhill and Cookville along the 103 Highway – an important step for connectivity.
- **Sherbrooke Lake Stewardship Committee** – supported Committee in development of Pilot Blue/Green Algae Testing/Monitoring Program
- **The Nova Scotia Active Smarter (ASK) Kids Project** – Project was extended in partnership with NS Dept of Education and Early Childhood Development, and the NS Dept of Communities, Culture and Heritage.
- **Community Advisory Committees** - Continued to work with community advisory committees such as Miller Point Peace Park, Sawpit Wharf, and Indian Path Common.
- **Trail Groups** - Continued to work cooperatively with trail groups and trail users to support trail connectivity and maintenance.
- **Community Groups** - Continued to support community groups that have management agreements with the Municipality. These groups look after the day-to-day operations of some of the Municipality's parks and open spaces. The groups include: United Communities Marine Park Society; Petite Riviere Community Park Association; Pinegrove Outdoor Play Association; Rose Bay Marine Park Society; Chelsea United Baptist Church (Molega Lake Park); Lunenburg County Mountain Bike Association (trails at the MARC); the Tancook Island Recreational Association (Big Tancook Park); and the Lunenburg County Wildlife Association (Sucker Lake).

- **Multisport** - Continued to offer the Multisport program which included twelve sports (Community Sport Organizations), MODL, TOB, Sport NS, Province of NS, United Way, and local businesses supporting 20 youth participating for six months.

MAJOR INITIATIVES FOR 2021/2022

The Recreation Department will continue to offer a wide range of programs, provide access to a number of parks and recreation facilities and to support community groups using a community development model. Service priorities this year are based on the direction provided by Council in the Strategic Priorities Chart which includes expansion of recreational infrastructure:

1. *River Ridge Common – Phase IV*

Analysis of Initiative

Impact on existing service levels – increase

The Municipality will be completing phase 4 of project – includes single-track mountain bike trails (5-6km); OHV pull-off area adjacent to the SS/V Trail; additional wayfinding signage; planting of native/edible species, increased parking.

Financial/Budget: $276,000

2. *Indian Falls Trail Upgrade and Extension*

Analysis of Initiative

Impact on existing service levels – increase

Repair footpath to address safety considerations and add an additional 1 km trail loop that utilizes the entire property.

Financial/Budget: $50,000

3. *MARC Trail Connect*

Analysis of Initiative

Impact on existing service levels – increase

Complete trail of approximately 800 metres, connecting the Adventure Trail to the MARC

Financial/Budget: $20,000

4. *Active Transportation – Paved Shoulders*

Analysis of Initiative

Impact on existing service levels – increase

We would be investing this reserve in the future for opportunities with TAT (Transportation and Active Transportation) to pave shoulders of roads.

Financial/Budget: $560,000

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Increased investment on maintenance to our existing parks, trails and open spaces.
- Increasing all-season opportunities at designated public spaces
- Development of Regional Recreation Registration Pilot
- Facility assessments of MARC facility

SERVICE DELIVERY PRESSURES AND CHALLENGES

- COVID-19 will continue to affect recreation services into the budget year.
- In 2017 Accessibility Legislation was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- Potential for the ASK program to be expanded throughout the Province. Could affect staffing within the department.
- Recruitment and Retention of volunteers
- As a result of COVID-19, public expectation of service levels is increasing.

FULL-TIME EQUIVALENT

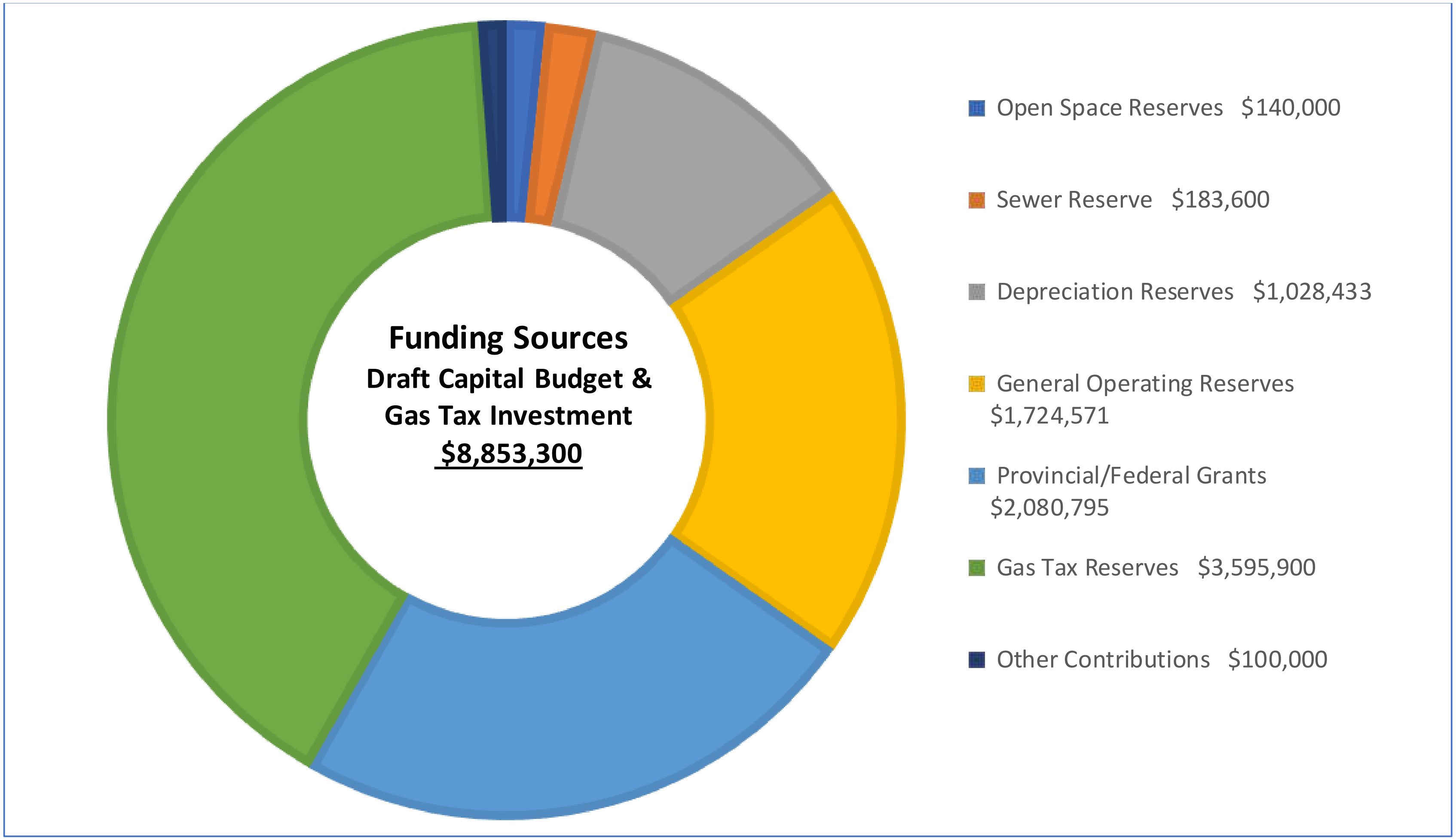
2020/2021 FTEs Budgeted:	10.73
2020/2021 FTEs Actual:	10.73
2021/2022 FTEs Budget:	12.73 (increase in hours available to maintenance staff)

Municipality of the District of Lunenburg
Recreation Services

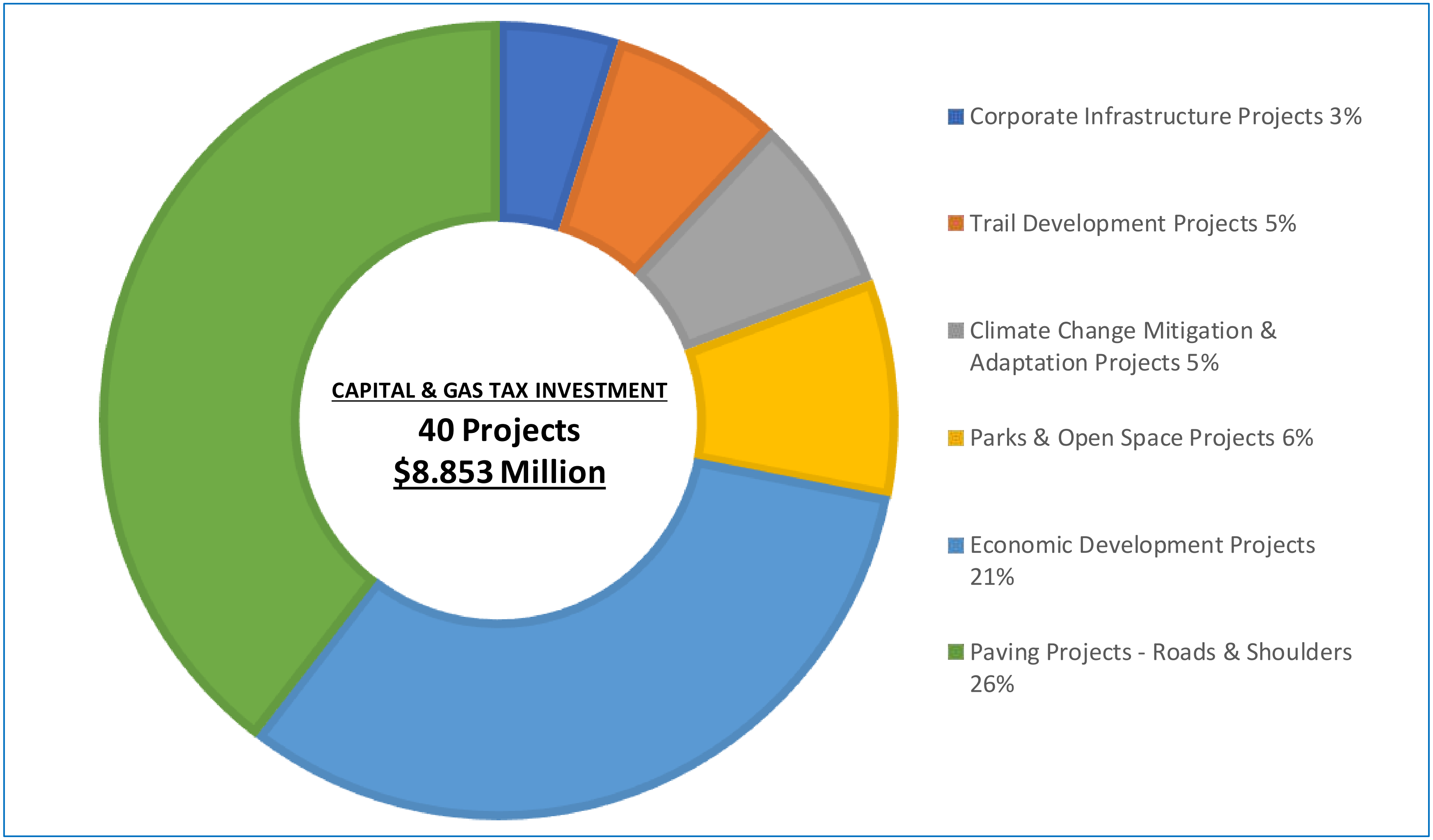
	2020/21 Annual Budget	2020/21 Budget Forecast	2021/22 Adjusted Baseline	2021/22 Additions	2021/22 Proposed Budget
INCOME					
Recreation Fees	$ 43,500	$ 45,100	$ 60,900	$ -	$ 60,900
ProKids	20,000	15,250	10,000	-	10,000
Rental Revenue	14,400	200	7,000	-	7,000
Recreation Grant	27,000	105,000	105,000	-	105,000
	104,900	**165,550**	**182,900**	**-**	**182,900**
EXPENDITURES					
General Services					
Sponsor Ad & Municipal Celebration	17,400	15,000	19,000	-	19,000
Grants to Organizations	494,400	449,100	404,400	13,800	418,200
DARE Program	1,500	-	1,500	-	1,500
Legal	12,000	8,000	10,000	-	10,000
Non-Owned Auto Insurance	300	150	200	-	200
Administration Personnel Costs	466,800	455,400	502,100	-	502,100
	992,400	927,650	937,200	13,800	951,000
Parks & Recreation Building					
Park Maintenance Personnel	265,400	264,400	274,600	49,400	324,000
Building, Grounds & Park Maintenance	139,400	143,400	140,900	48,000	188,900
Building Utilities	18,200	15,700	18,200	-	18,200
Telephone	9,500	9,500	8,500	-	8,500
Insurance	33,500	48,300	58,750	-	58,750
Office Expense	10,200	9,500	10,200	-	10,200
	476,200	490,800	511,150	97,400	608,550
Recreation Programs					
Parks and Programs	94,500	110,500	130,200	-	130,200
Winter Program	8,500	8,500	13,700	-	13,700
Spring Program	9,800	8,600	10,800	-	10,800
Fall Program	8,800	5,850	14,000	-	14,000
Swimming Program	9,000	900	9,500	-	9,500
General	114,500	56,100	115,500	-	115,500
Sport Program	-	-	-	-	-
Special Events	5,500	5,000	5,500	-	5,500
	250,600	195,450	299,200	-	299,200
Active Transportation - paved shoulders	565,000	-	560,000	-	560,000
Transfers to (from) Reserves & Funds					
Open Space Strategy	60,000	60,000	60,000	-	60,000
Gas Tax - Active Transportation	(565,000)	-	(560,000)	-	(560,000)
Gas Tax - Trail Groups	(187,000)	(187,000)	(120,400)	-	(120,400)
	(692,000)	(127,000)	(620,400)	-	(620,400)
	1,592,200	**1,486,900**	**1,687,150**	**111,200**	**1,798,350**
NET EXPENDITURES	**$ (1,487,300)**	**$ (1,321,350)**	**$ (1,504,250)**	**$ (111,200)**	**$ (1,615,450)**

CAPITAL BUDGET AND GAS TAX INVESTMENT

The Municipality has budgeted $8,853,300 on capital expenditures in 2021/2022 including gas tax investment of $3,595,900. After grants, reserve funding, and other revenue sources there is no borrowing required for capital projects.



Planned projects are categorized based on the changing needs of the community. Part of the Municipal COVID response has been to invest in parks, open space for year-round outdoor recreation opportunities as well as expand connectivity in the existing trail network. Council has responded to Climate change by setting a 40% reduction target by 2030 and continuing to pave roads in the Municipality remains a priority.



CORPORATE INFRASTRUCTURE PROJECTS

The Municipality will continue to invest in corporate infrastructure with the completion of the Municipal Services Building and the replacement of vehicles.

Future years include a placeholder for accessibility projects as mandated by Provincial legislation, dugouts at the Municipal Activity and Recreation Centre (MARC) ballfields, a facility assessment and renewal of the MARC and watercraft storage facilities at a Municipal park.

5 Year Capital Investment and Gas Tax Plan		**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Future Years**
	Project #	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	
Corporate Infrastructure Projects							
Facilities							
Accessibility Legislation		-	250,000	250,000	250,000	250,000	
MARC Dugout Replacements		-	10,000	10,000			-
MARC Facility & Energy Assessment			75,000				
MARC Facility Renewal		-		800,000			
Municipal Services Building Final Costs	*2021-01*	150,000	-	-	-	-	-
Water Craft Storage		-	-	20,000			
Vehicles							
Engineering Dept Vehicle (EV)	*2021-02*	80,000	-	-	-	-	-
Bldg Insp Vehicle Replacements (EV) (4)				100,000		100,000	
Rec - Float Trailer	*2021-03*	15,000					
Rec Vehicle Carry Over (2007 Mazda replacement) + Crew Truck	*2021-04*	40,000		80,000	80,000		
WWTP Van & Truck replacements (EV)		-	-	-	80,000	80,000	-
Subtotal Corporate Infrastructure Projects		*285,000*	*335,000*	*1,260,000*	*410,000*	*430,000*	

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-01

Project Name	**Department**	**Project Manager**
Municipal Services Building - Final Costs	Engineering & Public Works	Andrew Amos, P.Eng. and MODL

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 150,000		$ 150,000				
Estimated Spending by Year	$ 150,000		$ 150,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Reserve	$ 150,000		$ 150,000				
Total Funding	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The budget amount for the Municipal Services Building will cover the final anticipated work on the new Municipal Services Building. Work includes the purchase of new and relocation of existing radio equipment, heating and ventilation adjustments, sound/acoustic mitigation measures, and other smaller items.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The objective of this project is to complete the above mentioned work and continue with the outstanding items related to the construction of the new Municipal Services Building.

3. Aligns with which Council Strategic Goal?	Municipal Services Building
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
The building achieved 40% under the efficiency requirements of the 'Model National Energy Code for Buildings (MNECB)'

6. Does the Project Support Accessibility Considerations? How?
Yes, the new Municipal Services Building supports greater access for those with increased accessible needs.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-02

Project Name	Department	Project Manager
Engineering & Public Works Department Vehicle	Engineering & Public Works	Stephen W. Pace, MBA, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
8 to 10 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-22

			Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 80,000		$ 80,000				
Estimated Spending by Year		$ 80,000		$ 80,000				
Sources of Funding								
Gas Tax		$ -						
Grants	Potential rebates $5,000	$ -						
Reserves	Depreciation Reserve	$ 80,000		$ 80,000				
Total Funding		$ 80,000	$ -	$ 80,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase a vehicle capable of meeting the requirements of the Engineering & Public Works Department

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Purchase a vehicle with 4 wheel drive to enable inspection of municipal snow removal activities and construction projects. This vehicle requires a truck bed to carry large equipment and materials such as signs, tools, lumber, shovels, rakes, haybales, office equipment, survey gear, repair parts for facilities, etc. that is necessary to carry out the daily tasks of the Engineering & Public Works Department.

3. Aligns with which Council Strategic Goal?	Yes, helps the Engineering Department to achieve the strategics priorities, such as constructing and maintaining municipal infrastructure, such as roads, wastewater, storm water and facilities.
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
A hybrid vehicle would meet MODL sustainable goals while meeting Engineering & Public Works Department demands.

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-03

Project Name	**Department**	**Project Manager**
FLOAT TRAILER	RECREATION	JASON MCCARTHY

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
20+ YEARS	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 15,000		$ 15,000				
Estimated Spending by Year	$ 15,000		$ 15,000				
Sources of Funding							
Gas Tax							
Grants							
Reserves Depreciation Funds	$ 15,000		$ 15,000				
Total Funding		$ -	$ 15,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Item would be used for floating tractor and equipment to offsite parks for repairs/maintenance.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Would be beneficial to all MODL owned parks for maintenance

3. Aligns with which Council Strategic Goal?	no
4. Is the Project Mandated by Regulatory Authorities?	no

5. Does the Project Support Climate Change Considerations? How?
no

6. Does the Project Support Accessibility Considerations? How?
no

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-04

Account #

Project Name	**Department**	**Project Manager**
Maintenance Vehicles	Recreation	Bill Schurman

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 200,000		$ 40,000		$ 80,000	$ 80,000	
Estimated Spending by Year	$ 200,000		$ 40,000		$ 80,000	$ 80,000	
Sources of Funding							
Gas Tax							
Grants	$ -						
Reserves Depreciation Reserve	$ 200,000		$ 40,000		$ 80,000	$ 80,000	
Total Funding	$ 200,000	$ -	$ 40,000	$ -	$ 80,000	$ 80,000	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase of 2 x Second Hand trucks in this physical, with one to be replace in 23/24 and the second replaced in 24/25. This is to allow time for electric vehicles in this class to become available.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)

3. Aligns with which Council Strategic Goal?	The purchase of electric vehicles align with Council's Sustainable Planning Climate Emergency Response
4. Is the Project Mandated by Regulatory Authorities?	

5. Does the Project Support Climate Change Considerations? How?
New vehicles in future years will be electric

6. Does the Project Support Accessibility Considerations? How?

CLIMATE CHANGE MITIGATION AND ADAPTATION PROJECTS

Municipal Council has declared a Climate Change Emergency and has set a goal to reduce Corporate GHG emissions by 40% by 2030. Current projects include flood mitigation in the Petite Riviere watershed, and solar panels on the new Municipal Services building.

Future years include a placeholder for climate change projects of $500,000 per year and funds for future public transit projects to connect Osprey Village to the Town of Bridgewater transit system.

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

Capital Project Report 2021/22 to 2025/26 **Project Number 2021-10**

Project Name	Department	Project Manager
Petite Riviere Watershed Flood Mitigation Project	Planning/Administration	Jeff Merrill, Amy Wambolt, Alex Dumaresq

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
TBD	Meeting Date (dd-mm-yy):	14-May-19	March 31 2024

		Total	Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 346,000	$ 146,000		$ 100,000	$ 100,000	$ -	$ -
Estimated Spending by Year		$ 346,000	$ -	$ 146,000	$ 100,000	$ 100,000	$ -	$ -
Sources of Funding								
Gas Tax		$ 173,000		$ 73,000	$ 50,000	$ 50,000		
Grants	FRIIP	$ 123,000		$ 73,000	$ 50,000			
Reserves	General Operating Reserve	$ 50,000				$ 50,000		
		$ -						
Total Funding		$ 346,000	$ -	$ 146,000	$ 100,000	$ 100,000	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

This multi-phase project is intended to identify the flood risk on the Petite Riviere Watershed, identify and assess potential mitigation options, provide council with evidence-based recommendations on optimal mitigation methods and implement/construct the selected option(s).

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)

The project is currently in its third phase and the deliverable is a detailed assessment of mitigation options allowing council to make an evidence-based decision on the most appropriate intervention to reduce the identified flood risk.

3. Aligns with which Council Strategic Goal?	Climate Emergency
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?

The project does not address emissions reduction. The project is an important climate change adaptation initiative, focussed on mitigating the impact of more severe weather events caused by climate change.

6. Does the Project Support Accessibility Considerations? How?

The project does not currently involve accessibly considerations, however any recommended option will be assessed for accessibility implications (e.g. accessible design for infrastructure, reducing barriers for any resiliency or public communication measures

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-11

Project Name	Department	Project Manager
Solar Panels for Municipal Building	Planning	Sustainability Planner

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$280,000		$280,000				
Estimated Spending by Year	$ 280,000		$280,000				
Sources of Funding							
Gas Tax	$ 280,000		$ 280,000				
Grants	$ -						
Reserves	$ -						
	$ -						
Total Funding	$ 280,000	$ -	$ 280,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Install a 100KW solar array on the municipal building to reduce electricity use and GHG emissions. The project may include a mix of ground or roof based panels depending on final design and will allow the municipality to reduce its GHG emissions.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Install a 100KW solar array on the municipal building, Reduce GHG emissions by an estimated 87.12 tonnes of CO2e per year, Reduce electricity consumption by an estimated 121,000 KWH per year

3. Aligns with which Council Strategic Goal?	Climate Emergency
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
The project will reduce GHG emissions by an estimated 87.12 tonnes of CO2e per year at the municipal building as well as allow MODL to show leadership in GHG reduction within the community.

6. Does the Project Support Accessibility Considerations? How?
No

ECONOMIC DEVELOPMENT PROJECTS

Economic Development projects include the continuation of partnerships with Internet Service Providers to provide Fibre Op to 99% of the residents in the Municipality by the end of 2023. A study to determine the potential for a community Hub complex will be explored this year with placeholder funds in the future for identified infrastructure investment. As well, expansion of Champlain Drive will be designed this year for construction next year. The Wayfinding project will be implemented over the next 5 years.

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

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-20

Project Name	**Department**	**Project Manager**
Internet	Economic Development	Dave Waters

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
4 years	Meeting Date (dd-mm-yy): 26-Jun-18	Mar-24

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$2,630,000	$250,000	$1,500,000	$700,000	$180,000	$ -	
Estimated Spending by Year	$ 2,630,000	$ 250,000	$ 1,500,000	$ 700,000	$ 180,000		
Sources of Funding							
Gas Tax	$2,630,000	$ 250,000	$ 1,500,000	$ 700,000	$ 180,000		
Grants	$0						
Reserves	$0						
	$0						
Total Funding	$ 2,630,000	$ 250,000	$ 1,500,000	$ 700,000	$ 180,000	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Bell FibreOp Phase Two and Three projects with $180,000 for future one of resident issues.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Provide the District with 99% fibre based Internet by the end of 2023.

3. Aligns with which Council Strategic Goal?	Council Strategic Priority - Internet
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
No

6. Does the Project Support Accessibility Considerations? How?
No

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-21

Project Name	Department	Project Manager
Osprey Village Hub Complex	Economic Development	Dave Waters

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
4 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-26

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 3,950,000		$ 150,000	$ 300,000	$ 3,500,000		
Estimated Spending by Year	$ 3,950,000		$ 150,000	$ 300,000	$ 3,500,000		
Sources of Funding							
Gas Tax	$ -						
Grants	$ 2,716,655			$ 150,000	$ 2,566,655		
Reserves General Operating Surplus	$ 1,233,345		$ 150,000	$ 150,000	$ 933,345		
	$ -						
Total Funding	$ 3,950,000	$ -	$ 150,000	$ 300,000	$ 3,500,000	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -		$ -	$ -	$ -

1. Project Summary
Year 1 - feasibility study Year 2 design and year 3 - 4 construction.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The total scope of the project is still to be deterimed but the community hub may look at options for; food security, food safety, farmers market, retail, research and or program space. Year one will look at project feasability, year two design and year three to four construction.

3. Aligns with which Council Strategic Goal?	Yes
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Yes. This project will have a focus on supporting climate change through energy efficiency, food security and food safety options.

6. Does the Project Support Accessibility Considerations? How?
Yes. This project will have a strong focus on accessibility.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-22

Project Name	**Department**	**Project Manager**
Osprey Village Extension of Champlain - to Lot 9	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-23

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 2,100,000		$ 100,000	$ 2,000,000			
Estimated Spending by Year	$ 2,100,000		$ 100,000	$ 2,000,000			
Sources of Funding							
Gas Tax	$ 300,000			$ 300,000			
Grants - Potential grant	$ 1,000,000			$ 1,000,000			
Reserves - General Operating Reserve	$ 800,000		$ 100,000	$ 700,000			
Total Funding	$ 2,100,000	$ -	$ 100,000	$ 2,000,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Extension of the existing Champlain Drive located in Osprey Village to create more lots for development opportunity.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Design and tender package to prepared in 2021/22 with construction in 2022/2023.

3. Aligns with which Council Strategic Goal?	Advances economic development in MODL
4. Is the Project Mandated by Regulatory Authorities?	N/A

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-23

Project Name	Department	Project Manager
Wayfinding	Economic Development	Dave Waters

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
6 Years	2021/22	31-Mar-26

		Total	Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 705,000	$ 60,000	$ 145,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Estimated Spending by Year		$ 685,000	$ 40,000	$ 145,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Sources of Funding								
Gas Tax		$ 372,500	$ 40,000	$ 145,000	$ 62,500	$ -	$ 62,500	$ 62,500
Grants		$ 250,000			$ 62,500	$ 62,500	$ 62,500	$ 62,500
Reserves	General Operating Reserve	$ 62,500				$ 62,500		
Total Funding		$ 685,000	$ 40,000	$ 145,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The project will include development and implementation of a comprehensive wayfinding system for the District of Lunenburg to direct residence and visitors to municipal assets.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Year 1 would will see the development of the strategy and years 2 - 7 will see implementation. Overall cost is still to be validated.

3. Aligns with which Council Strategic Goal?	Yes
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
No

6. Does the Project Support Accessibility Considerations? How?
Yes the project will support accessible guidelines for wayfinding signage.

TRAIL DEVELOPMENT PROJECTS

The Municipality recognizes the importance of its trails to its residents. With COVID restrictions, Municipal trails have become increasingly important to the health and wellness of our residents. This year contributions to local trail groups for maintenance has increased, and the Art on Trail project is in its final year. An active transportation connection over highway 103, in partnership with the Province, will be designed this year with construction next year. Upgrades to existing trails include Indian Falls and the MARC. As well, a trail connector in Osprey Village will be designed this year to connect the existing trail network in the area.

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

Recommendation for Capital/Gas Tax Expenditure
Gas Tax Projects 2021/22 to 2025/26

Project Number 2021-30
Account # 01-2195100-295

Project Name	Department	Project Manager
Community Trails Support - Annual Grants to Trail Groups	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
Annual Grant	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ 55,000	$ 59,900	$ 59,900	$ 59,900	$ 59,900	$ 59,900
Estimated Spending by Year	$ 354,500	$ 55,000	$ 59,900	$ 59,900	$ 59,900	$ 59,900	$ 59,900
Sources of Funding							
Gas Tax	$ 354,500	$ 55,000	$ 59,900	$ 59,900	$ 59,900	$ 59,900	$ 59,900
Grants							
Reserves							
Total Funding	$ 354,500	$ 55,000	$ 59,900	$ 59,900	$ 59,900	$ 59,900	$ 59,900
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Annual trail grants $59,900
$525 per km

Dynamite - 10
Adventure - 15
Bay to Bay - 11
Bull Run - 27
LaHave River - 15
SS Annapolis Valley - 35 in MODL

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The annual trail grant has been applied to each of the rail trails and is distributed on a per km basis.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	Yes - NS Lands and Forestry

5. Does the Project Support Climate Change Considerations? How?
Trails and associated facilities are constructed with consideration for robust drainage and erosion prevention, using construction methods and materials that have the least impact on surrounding natural environment.

6. Does the Project Support Accessibility Considerations? How?
The trails and structures are constructed and maintained to support accessibility guidelines.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-31

Account #

Project Name	Department	Project Manager
Art on the Trail Phase 3	Recreation	Karen Geddes-Selig

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 11,000				
Estimated Spending by Year		$ -	$ 11,000	$ -	$ -	$ -	$ -
Sources of Funding							
Gas Tax							
Grants — Pending	$ 5,000		$ 5,000				
Reserves — General Operating Reserve	$ 6,000		$ 6,000				
Total Funding	$ 11,000	$ -	$ 11,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ (11,000)	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The purpose of this project is to allow for an opportunity to showcase a local artist in an outdoor (remote) setting with the intent to promote and encourage trail use. The Art on the trail will also promote outdoor physical activity as well making new and exciting connections between trail users and art. It is our hope that showcasing a specific art piece along the trail will create a new or renewed perspective of the trail from residents and visitors, while promoting the trail and our local art community.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This trail offers residents and visitors a beautiful and accessible outdoor setting to enjoy a variety of activities. This helps create more opportunities for economic growth as well as improved health and wellbeing for individuals and communities. It provides a smooth, hazard free trail that is accessible year-round and can be enjoyed by anyone interested in recreational use, regardless of age, income or ability.
The Rails to Trail's is owned by the Province of Nova Scotia and is operated by the Trail Associations. It is well used by a number of residents and visitors. We will be gathering data on the trail use prior to and after the installation of the Art on the trail phase 3.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
The Art on the Trail project promotes active transportation to access the art installations with many of the citizens using human power to visit sites.

6. Does the Project Support Accessibility Considerations? How?
Our rails to trails are inclusive and accessible for all. We have added benches throughout our rails to trails for added accessibility and comfort so citizens of all ages and abilities can enjoy. There are many access points for trails so citizens can enter/exit trails in a wide variety of locations.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-32

Account #

Project Name	**Department**	**Project Manager**
AT Trail Connector - Route 10	Engineering & Public Works Recreation	Jamie Burgess, P. Eng. & Bill Schurman

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-23

	Total	Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 9,735,900		$ 169,000	$ 9,566,900	$ -		
Estimated Spending by Year	$ 9,735,847		$ 168,950	$ 9,566,897	$ -		
Sources of Funding							
Gas Tax	$ -						
Grants ICIP @ 73.33%	$ 7,139,589		$ 123,896	$ 7,015,693			
Reserves General Operating Surplus	$ 2,596,258		$ 45,054	$ 2,551,204			
Total Funding	$ 9,735,847	$ -	$ 168,950	$ 9,566,897	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Design and Tender Phase 2021/22, Construction 2022/23

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To construct a pedestrian corridor from Osprey Village to the Bridgewater Town Line on North Street, including a pedestrian bridge crossing Highway 103.

3. Aligns with which Council Strategic Goal?	Improve Community Services, Expanding Recreational Infrastructure, Accessibility Plan
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Yes, more active transportation trails.

6. Does the Project Support Accessibility Considerations? How?
Yes, more accessible active transportation trails.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-33

Project Name	**Department**	**Project Manager**
Indian Falls Trails	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

			Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 50,000		$ 50,000				
Estimated Spending by Year		$ 50,000		$ 50,000				
Sources of Funding								
Gas Tax		$ -						
Grants	Pending	$ 25,000		$ 25,000				
Reserves	General Operating Reserve	$ 25,000		$ 25,000				
Total Funding		$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
1. Upgrade and repair the existing footpath from the look-off to the steps down to the river. 2. Add an additional access road that provides greater use of the entire site and provides greater opportunities for outdoor recreation. 3. 1 km wheelchair accessible trails to create and improve outdoor rec opportunities for users with mobility impairments.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
1. Upgrade and repair the existing footpath from the look-off to the steps down to the river. 2. Add an additional access road that provides greater use of the entire site and provides greater opportunities for outdoor recreation. 3. 1 km wheelchair accessible trail to create and improve outdoor rec opportunities for users with mobility impairments.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
The proposed repairs to the footpath will ensure the long term sustainability of the route and the safety of the users. All roads and trails will be designed and constructed to minimize impact of use on the surrounding environment.

6. Does the Project Support Accessibility Considerations? How?
The new 1 km trail will be built following accessibility guidelines for new opportunities for use.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-34

Project Name	**Department**	**Project Manager**
MARC Trails re-capitalization	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Oct-22

		Prev Years	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 25,000		$ 25,000				
Estimated Spending by Year	$ 25,000		$ 25,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating reserve	$ 25,000		$ 25,000				
Total Funding	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The MARC trails are heavily used and enjoyed year round. They have not received any significant maintenance since they were first gravelled in 2006. As a result, it is getting more difficult for staff to maintain them annually because there is little surface gravel to repair when needed.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
2 km of 6 km resurfaced in 2021/2022

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Having a well developed and maintained trail in place helps ensure the long term sustainability of the trail and is less impacted by weather events, supporting its long term sustainability.

6. Does the Project Support Accessibility Considerations? How?
The trails and structures are constructed and maintained to support accessibility guidelines for significant sections on the overall route.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26 **Project Number 2021-35**

Account #

Project Name	**Department**	**Project Manager**
MARC Trail Connection	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	11-May-21	Aug-21

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 20,000		$ 20,000				
Estimated Spending by Year	$ 20,000		$ 20,000				
Sources of Funding							
Gas Tax	$ -						
Grants CCH Grant $10,000	$ -						
Reserves General Operating Reserve			$ 20,000				
Total Funding	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The MARC Trail Connection is partially completed but was halted by NS Lands and Forestry and MODL staff to address the concerns of an adjoining landowner. The route has been re-set and final construction will take place inn the summer of 2021. This trail connection is a vital link to the MARC trails system from the overall rail trail route in the District and provides pedestrian and bicycle access to the MARC

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Completed trail is approximately 800 metres long and is well supported within the community of trail users.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	yes - NS Lands and Forestry

5. Does the Project Support Climate Change Considerations? How?
The route will encourage and promote Active Transportation between the MARC facility and the surrounding communities.

6. Does the Project Support Accessibility Considerations? How?
The route will be constructed using accessible guidelines.+A22:I45A29A29:I45A11:I45A3:I45A29A29:I45A2:I45A29A29:I45A1:I45

Recommendation for Capital/Gas Tax Expenditure
Gas Tax Projects 2021/22 to 2025/26

Project Number 2021-36
Account # 01-2195100-295

Project Name	**Department**	**Project Manager**
Community Trails Support - SSVAT Bridge Project	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 162,000	$ 106,500	$ 55,500				
Estimated Spending by Year	$ 162,000	$ 106,500	$ 55,500				
Sources of Funding							
Gas Tax	$ 162,000	$ 106,500	$ 55,500				
Grants							
Reserves							
Total Funding	$ 162,000	$ 106,500	$ 55,500	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Community Trails Support
SSAV Trail bridge $55,500 carry over amount

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The SSAV trail bridge is the carry-over from the 20/21 funding approval.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	yes - NS Lands and Forestry

5. Does the Project Support Climate Change Considerations? How?
Trails and associated facilities are constructed with consideration for robust drainage and erosion prevention, using construction methods and materials that have the least impact on surrounding natural environment.

6. Does the Project Support Accessibility Considerations? How?
The trails and structures are constructed and maintained to support accessibility guidelines.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-37
Account # 02-2700034-973

Project Name	Department	Project Manager
TRAIL DEVELOPMENT - OSPREY VILLAGE	Recreation	Bill Schurman

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)	
	Meeting Date (dd-mm-yy):	11-May-21	Phase 1 Aug 21	Mar-23

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 290,000	$ 13,000	$ 27,000	$ 250,000			
Estimated Spending by Year	$ 290,000	$ 13,000	$ 27,000	$ 250,000			
Sources of Funding							
Gas Tax	$ 125,000			$ 125,000			
Grants — Potential Grant	$ 125,000			$ 125,000			
Reserves — Operating Surplus reserve	$ 40,000	$ 13,000	$ 27,000				
	$ -						
Total Funding	$ 290,000	$ 13,000	$ 27,000	$ 250,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Development of trail from Osprey Village

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
2021/22 budget for RFP. 2022/23 Construction of Trail

3. Aligns with which Council Strategic Goal?

4. Is the Project Mandated by Regulatory Authorities?

5. Does the Project Support Climate Change Considerations? How?

6. Does the Project Support Accessibility Considerations? How?

PARKS AND OPEN SPACE PROJECTS

The Municipality has made a commitment to ensure park and open space access to residents with park improvements and year-round maintenance. A placeholder for future land purchases is an annual commitment. The Oakland Beach property was recently purchased and will see improved access this year. Park roads will be improved over the next two years. A regional recreation service is being explored with monies to purchase improved booking software. River Ridge Park is in its final stage of development. The Sawpit Park will see improved access through road improvements and a switchback trail over the next two years. The buildings at Wile’s Lake will see improvements to the main building and demolition of the older structures.

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

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-40
Account # 02-2700033-970

Project Name	Department	Project Manager
LAND PURCHASE - NEW PARK DEVELOPMENT	Recreation	Bill Schurman

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
Placeholder for land purchases	Meeting Date (dd-mm-yy): 11-May-21	

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 300,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 557,780	$ 307,780	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Open Space/Operating	$ 557,780	$ 307,780	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Funding	$ 557,780	$ 307,780	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Placeholder utilizing Open Space Reserves for purchases of land that will serve a future recreation purpose. Lands are purchased after consultation with community members and Council members

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)

3. Aligns with which Council Strategic Goal?

4. Is the Project Mandated by Regulatory Authorities?

5. Does the Project Support Climate Change Considerations? How?

6. Does the Project Support Accessibility Considerations? How?

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-41

Account #

Project Name	Department	Project Manager
Oakland Beach Property	Engineering & Public Works Recreation	Jamie Burgess, P.Eng. & Bill Schurman

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 90,000		$ 90,000				
Estimated Spending by Year	$ 90,000		$ 90,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Open Space	$ 90,000		$ 90,000				
Total Funding	$ 90,000	$ -	$ 90,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The recent acquisition of a property in Oakland in association with MICA has allowed for the creation of a new open space area. This will allow MODL residents access to ocean water frontage in the Oakland Area. The Conceptual Plan has been completed and progress is continuing on the detailed design.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To establish an open space park on this property for the benefit of residents of MODL.

3. Aligns with which Council Strategic Goal?	Expand Recreational Infrastructure
4. Is the Project Mandated by Regulatory Authorities?	N/A

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-42/43

Project Name	**Department**	**Project Manager**
Park Roads - Hirtle's Beach and Indian Falls	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 11-May-21	Jul-21

		Prev Years	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 52,000		$ 52,000				
Estimated Spending by Year	$ 52,000		$ 52,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating reserve	$ 52,000		$ 52,000				
Total Funding	$ 52,000	$ -	$ 52,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project will upgrade the existing road and parking lot infrastructure in both the Hirtle's Beach and Indian Falls parks to limit future maintenance and ensure parks are easily accessible by residents.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Hirtle's Beach will see the parking lot and driveway repaired and Indian Falls Park will require grading and gravel application to rehabilitate the road surface.

3. Aligns with which Council Strategic Goal?	Maintain Recreational Infrastructure
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-44

Account #

Project Name	Department	Project Manager
Regional Recreation	Recreation	Bill Schurman

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 15,000		$ 15,000				
Estimated Spending by Year	$ 15,000		$ 15,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Reserve	$ 15,000		$ 15,000				
Total Funding	$ 15,000	$ -	$ 15,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Software for Regional Recreation Service in partnership with ToB & LCLC

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)

3. Aligns with which Council Strategic Goal?

4. Is the Project Mandated by Regulatory Authorities?

5. Does the Project Support Climate Change Considerations? How?

6. Does the Project Support Accessibility Considerations? How?

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-45

Account # **02-2700043-974**

Project Name	Department	Project Manager
River Ridge Common	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	9-May-18	Mar-23

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,073,000	$ 777,000	$ 276,000	$ 20,000			
Estimated Spending by Year	$ 1,070,974	$ 774,974	$ 276,000	$ 20,000			
Sources of Funding							
Gas Tax	$ 527,664	$ 517,664		$ 10,000			
Grants CCH Grant/Other	$ 320,000	$ 210,000	$ 100,000	$ 10,000			
Reserves General Operating Reserve	$ 176,000		$ 176,000				
Other - Donations	$ 47,310	$ 47,310					
Total Funding	$ 1,070,974	$ 774,974	$ 276,000	$ 20,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

- Project Management $ 24,000
- Singletrack trails $ 138,000
- OHV picnic pullout area $ 15,000
- Hwy 10 parking $ 60,000
- Signage $ 17,000
- Trail workshop with NGRHS students $ 3,000
- Additional picnic tables/benches, etc. $ 9,000
- Misc. small jobs $ 10,000

Total $276,000
2021 CCH grant $100,000
2022/23 $20,0000

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	no

5. Does the Project Support Climate Change Considerations? How?
Trails and associated facilities are constructed with consideration for robust drainage and erosion prevention, using construction methods and materials that have the least impact on surrounding natural environment.

Trails and associated facilities are constructed using standards and that align with accessibility guidelines.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-46

Account #

Project Name	**Department**	**Project Manager**
Sawpit Wharf Park Switchback Trail	Recreation	Laura Barkhouse

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	11-May-21	Mar-22

			Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 35,000		$ 15,000	$ 20,000			
Estimated Spending by Year		$ 35,000		$ 15,000	$ 20,000			
Sources of Funding								
Gas Tax		$ 10,000			$ 10,000			
Grants	Potential Grant	$ 10,000			$ 10,000			
Reserves	General Operating reserve	$ 15,000		$ 15,000				
Total Funding		$ 35,000	$ -	$ 15,000	$ 20,000	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Create new trail that provides access to the waterfront from the upper parking area. This is part of an overall plan that was approved by Council in 2007.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This access trail will offer access to the waterfront from the upper parking area where it currently does not exist. This is part of an overall plan that was approved by Council in 2007.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Trails and associated facilities are constructed with consideration for robust drainage and erosion prevention, using construction methods and materials that have the least impact on surrounding natural environment.

6. Does the Project Support Accessibility Considerations? How?
Trails and associated facilities are constructed using standards and that align with accessibility guidelines.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-47
Account # 02-2700048-974

Project Name	Department	Project Manager
WILES LAKE	Engineering & Public Works Recreation	Jamie Burgess, P. Eng. & Stephen Pace, MBA, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 12-May-20	Demolition Aug 21 — Aug-21

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 50,000	$ 30,000	$ 20,000	$ -			
Estimated Spending by Year	$ 20,000	$ -	$ 20,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Reserve	$ 20,000	$ -	$ 20,000				
Total Funding	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
2021/22 - Demolition of outbuildings outstanding project from 2020/21
Demolition and removal of two (2) derelict, vacant buildings and re-grade sites as necessary.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Two unused buildings in disrepair will be demolished and debris removed to allow for the continued development of Wiles Lake Park.

3. Aligns with which Council Strategic Goal?	Maintain Recreational Infrastructure.
4. Is the Project Mandated by Regulatory Authorities?	No.

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

PAVING PROJECTS – ROADS & SHOULDERS

Paving Municipal roads continues to be a priority for Municipal Council. This year Billie Lane and Harold Whynot to Craig Chandler Road will be paved. As well, Council has submitted its road paving priorities to the Province – Orphan's Home Road has been approved to date. Paved shoulders continue to be a priority in the Active Transportation Plan; this is a placeholder, as projects are yet to be identified.

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

Recommendation for Capital/Gas Tax Expenditure
Gas Tax Projects 2021/22 to 2025/26

Project Number 2021-50
Account # 01-2323012-950

Project Name	Department	Project Manager
Active Transportation Road Paved Shoulders	Recreation	Karen Geddes-Selig

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
Category Active Transpiration 20 years	Meeting Date (dd-mm-yy):	Nov-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,725,000	$ 565,000	$ 560,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Estimated Spending by Year	$ 1,160,000	$ -	$ 560,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Sources of Funding							
Gas Tax	$ 1,160,000		$ 560,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Grants	$ -						
Reserves	$ -						
Total Funding	$ 1,160,000	$ -	$ 560,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
One of the most cost efficient and effective ways that the Municipality of the District of Lunenburg (MODL) supports the development of Active Transportation (AT) infrastructure in our Municipality is to partner with Nova Scotia Department of Transportation and Active Transportation (NSTAT) to widen roads to include paved shoulders when they are being re-surfaced by NSTAT. The MODL does this by contributing to the cost of widening the road to include shoulders for AT pedestrian purposes (walking, cycling and wheeling). NSTAT submits a cost per kilometre dependent on location, which is approximately $75,000 per km.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To increase Active Transportation opportunities for the citizens of the Municipality of the District of Lunenburg in partnership with NSTAT. The selection of roads is based on the NSTAT 5 year plan, which is cross referenced with the MODL Active Transportation Plan. According to the NSTAT 5 year plan, 5.7 km of Trunk 3 from Mahone Bay to Martins Brook is scheduled to be resurfaced. This picturesque coastal route is well travelled by local and visiting walkers, cyclists and wheelers. This route is a regional priority in our MODL Active transportation plan.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities? Nova Scotia TIR	Nova Scotia Transportation Infrastructure Renewal

5. Does the Project Support Climate Change Considerations? How?
Active Transportation helps to mitigate the effects of climate change by promoting human powered walking and cycling in safety. Access to more paved shoulders on our rural roads helps the environment by providing the infrastructure necessary to lessen our dependence on motorized transportation and promoting as an alternative, safe access to non-carbon emitting physical activity for our citizens.

6. Does the Project Support Accessibility Considerations? How?
Paved shoulders on roads provide accessibility for those whose physical restrictions require various forms of wheeling. Having access to a paved shoulder will also help to encourage those individuals who are wanting to engage in rehabilitation after an injury or illness, to do so safely. A paved shoulder in one's neighbourhood will also allow those whose may be limited by financial constraints, the ability to safely access physical activity at no cost to themselves.

Recommendation for Capital/Gas Tax Expenditure
Gas Tax Projects 2021/22 to 2025/26

Project Number 2021-51

Project Name	Department	Project Manager
J Class Roads (NSTIR Paving Partnerships)	Engineering & Public Works	Jamie Burgess, P.Eng. & Stephen Pace, MBA, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
Annual Contribution - 20 years	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 3,750,100	$ 2,747,100	$ 528,000		$ 250,000	$ 225,000	
Estimated Spending by Year	$ 3,399,344	$ 2,396,344	$ 528,000		$ 250,000	$ 225,000	
Sources of Funding							
Gas Tax	$ 3,399,344	$ 2,396,344	$ 528,000		$ 250,000	$ 225,000	
Grants							
Reserves							
Total Funding	$ 3,399,344	$ 2,396,344	$ 528,000	$ -	$ 250,000	$ 225,000	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
A Cost Sharing Agreement between NSTAT and MODL allows for the upgrade of non-owned Provincial roads within MODL.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
A total of 2.64 km of roads have been submitted as priorities to the Province for approval.

3. Aligns with which Council Strategic Goal?	Roads Strategy
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-52

Project Name	Department	Project Manager
Billie Lane Upgrades	Engineering & Public Works	Jamie Burgess, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
25 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-23

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 320,000		$ 320,000				
Estimated Spending by Year	$ 320,000		$ 320,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves — General Operating Reserve	$ 220,000		$ 220,000				
Other — Developer estimate	$ 100,000		$ 100,000				
Total Funding	$ 320,000	$ -	$ 320,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Upgrade the Municipal Road, Billie Lane, from a Low Volume Rural (LVR) road specification to a Rural Local Undivided (RLU) road specification. Design and tender package prepared in 2021/22 and construction in 2022/23.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This upgrade will allow Billie Lane to safely accommodate the number of vehicles traveling this road on a daily basis.

3. Aligns with which Council Strategic Goal?	Road Strategy, Continued road paving Invest in Infrastructure
4. Is the Project Mandated by Regulatory Authorities?	Yes, This road does not meet the appropriate specifications required by Transportation Association of Canada and MODL's Bylaws.

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-53

Project Name	**Department**	**Project Manager**
Pave Municipally-Owned Roads-Harold Whynot Rd & Craig Chandler Dr	Engineering & Public Works	Jamie Burgess, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
20 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 900,000		$ 900,000				
Estimated Spending by Year	$ 900,000	$ -	$ 900,000				
Sources of Funding							
Gas Tax			$ 450,000				
Grants							
Reserves General Operating reserve			$ 450,000				
Total Funding	$ -	$ -	$ 900,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Upgrade and pave the municipally-owned roads Harold Whynot Road (municipally-owned portion) and Craig Chandler Drive.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
These municipally-owned roads will be ditched, widened, gravelled, cul-de sec brought up to specifications and then entire road paved.

3. Aligns with which Council Strategic Goal?	Yes, Invest in Infrastructure and Continue Road Paving
4. Is the Project Mandated by Regulatory Authorities?	Yes, These roads do not meet the specifications as defined by the Transportation Association of Canada and MODL's Bylaws.

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-54

Project Name	Department	Project Manager
Post Mounted Speed Radar Signs	Corporate Services	Alex Dumaresq

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 10,000		$ 10,000				
Estimated Spending by Year	$ 10,000		$ 10,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Surplus	$ 10,000		$ 10,000				
	$ -						
Total Funding	$ 10,000	$ -	$ 10,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase two (2) post mounted speed radar signs to improve road safety in the Municipal District

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Provide 2 visible reminders of posted limit and actual speed for drivers in hazardous locations.

3. Aligns with which Council Strategic Goal?	No
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Marginal reduction in community emissions: reducing speed of vehicles reduces their average emissions.

6. Does the Project Support Accessibility Considerations? How?
No

WATER, WASTEWATER & ENVIRONMENTAL PROTECTION PROJECTS

A commitment to a cleaner environment and improving water and wastewater services continues to be a Council priority. This year, the Garden Lots sewer/water project will continue with expected capital investment in the future. Green bins will continue to be purchased and distributed to residents. The LaHave River Straight Pipe Project is in its fourth year of replacing straight pipes with septic treatment systems.   An important part of the development of Osprey Village is to partner with the Bridgewater Public Service Commission to build a water tower to serve the area. Existing Municipal sewer systems will see upgrades and refurbishments.

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

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-60

Project Name	**Department**	**Project Manager**
Construct water and wastewater infrastructure to service the residents of Garden Lots	Engineering & Public Works	Jamie Burgess, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
75 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-25

			Total	**Prev Years**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)									
Previously Approved Amount									
Other (further study)									
Gross Capital Budget			$ 3,015,000		$ 15,000		$ 1,500,000	$ 1,500,000	
Estimated Spending by Year			$ 3,015,000		$ 15,000		$ 1,500,000	$ 1,500,000	
Sources of Funding									
Gas Tax			$ 400,050				$ 400,050		
Grants	Potential 73.33%		$ 2,199,900				$ 1,099,950	$ 1,099,950	
Reserves	Sewer		$ 15,000		$ 15,000				
Reserves	General Operating reserve		$ 400,050					$ 400,050	
Total Funding			$ 3,015,000	$ -	$ 15,000	$ -	$ 1,500,000	$ 1,500,000	$ -
Net Budget - Debt Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Water and sewer servicing options and design completed in 2021/22. Discussions with the Town of Lunenburg (TOL) to allow MODL to connect with the TOL's water and sewer systems will take place in 2021/22, with construction planned to start in 2023-2025.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Approximately 25 households will be connected to TOL water and sewer systems ensuring safe drinking water for residents and reducing environmental
impacts of malfunctioning on-site sewage disposal systems polluting ground water and Lunenburg Harbour.

3. Aligns with which Council Strategic Goal?	Invest in Infrastructure, Improve Community Services
4. Is the Project Mandated by Regulatory Authorities?	Yes, not adhering to Environmental Regulations

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-61

Project Name	Department	Project Manager
Green Compost Carts	Engineering & Public Works	Stephen Pace, MBA, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): May 11, 2021`	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 175,000		$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Estimated Spending by Year	$ 175,000		$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Depreciation reserve	$ 175,000		$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Total Funding	$ 175,000	$ -	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This budget is to allow for the annual purchase of green compost bins for the residents of MODL.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To ensure a steady inventory of green compost carts for replacement due to life cycle and damage, as well as for new properties.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Yes…waste collection required

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-62

Project Name	Department	Project Manager
LaHave River Straight Pipe Replacement Program	Engineering & Public Works	Maria Butts

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
8-10 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-29

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 13,023,700	$ 8,448,400	$ 2,575,300	$ 2,000,000			
Estimated Spending by Year	$ 10,169,792	$ 5,594,492	$ 2,575,300	$ 2,000,000			
Sources of Funding							
Gas Tax	$ -						
Grants – Small Build Canada Fund	$ 6,779,864	$ 3,729,663	$ 1,716,868	$ 1,333,333			
Reserves – Depreciation reserve (paid back by homeowners)	$ 2,389,928	$ 1,065,959	$ 657,302	$ 666,667			
Other – LCCF (paid back by homeowners)	$ 1,000,000	$ 798,870	$ 201,130				
Total Funding	$ 10,169,792	$ 5,594,492	$ 2,575,300	$ 2,000,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The Straight Pipe Replacement Project involves the identification of straight pipes and the design and installation of septic systems in the wastewater management district. The project is cost shared by the provincial (1/3) and federal governments (1/3) and the property owner (1/3) with MODL administering the project.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Council established a goal of eliminating all straight pipes from the lower LaHave River by 2023. Following the third year of septic installations under the LaHave River Straight Pipe Replacement Program, a total of 224 systems were installed. The target of new installations for 2021/22 is 75-100 systems with the remaining to be installed in 2022/23.

3. Aligns with which Council Strategic Goal?	Yes
4. Is the Project Mandated by Regulatory Authorities?	Yes...NSE

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-63

Project Name	Department	Project Manager
Osprey Village Water Tower	Engineering & Public Works	Jamie Burgess, P.Eng.& Stephen Pace, MBA, P. Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-23

			Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 3,850,000		$ 150,000	$ 3,700,000			
Estimated Spending by Year		$ 3,850,000		$ 150,000	$ 3,700,000			
Sources of Funding								
Gas Tax		$ 200,000			$ 200,000			
Grants	73.33% Funding	$ 2,713,332			$ 2,713,332			
Reserves	General Operating Reserve	$ 443,334		$ 150,000	$ 293,334			
Other	Town of Bridgewater	$ 493,334			$ 493,334			
Total Funding		$ 3,850,000	$ -	$ 150,000	$ 3,700,000	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The area of Osprey Village is serviced by water from the Bridgewater Public Service Commission. The flow in this area is insufficient to meet the demands of the standard fire flow capabilities. The construction of a Water Tower structure will allow for this deficiency to be met. It will also allow for expanded serviced development in Osprey Village.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Detailed design and tender preparation is scheduled for 2021/22 with construction in 2022/23.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	Yes, Bridgewater Public Service Commission

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-64

Project Name	**Department**	**Project Manager**
Riverport School Demolition	Engineering & Public Works	Strum Consulting and MODL

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 12-May-20	Mar-22

		Prev Years	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 369,281	$ 319,281	$ 50,000				
Estimated Spending by Year	$ 369,281	$ 319,281	$ 50,000				
Sources of Funding							
Gas Tax							
Grants — ICIP @ 73.3%	$ 270,806	$ 234,139	$ 36,667				
Reserves — General Operating Reserve	$ 98,475	$ 85,142	$ 13,333				
Total Funding	$ 369,281	$ 319,281	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The demolition and removal of the former Riverport School occurred in the Summer of 2020. The school grounds had an area of soil contamination that required remediation and monitoring efforts to achieve Tier 1 approval. Soil remediation will continue into 2021/22.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project objective was to demolish the standing structure of the school building and remediate the contamination in the ground to achieve Tier 1 regulatory clearance from NSE.

3. Aligns with which Council Strategic Goal?	No
4. Is the Project Mandated by Regulatory Authorities?	NSE

5. Does the Project Support Climate Change Considerations? How?
N/A

6. Does the Project Support Accessibility Considerations? How?
N/A

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-65

Project Name	Department	Project Manager
Hebbville Pump Stations - Assessment/Design/Cost Estimate	Engineering & Public Works	Satu Peori, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)		Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 20,000		$20,000				
Estimated Spending by Year	$ 20,000		$ 20,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Sewer Reserve	$ 20,000		$ 20,000				
	$ -						
Total Funding	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Assessment of the pump station equipment, plumbing, electrical and containment is required. Depending on the results of that assessment, a redesign of the pump station huts may be required, or a simple cost estimate for equipment and systems replacement will be conducted.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The Hebbville Pump Stations were installed approximately 20 years ago. This assessment will inform MODL about the state of the equipment and systems. This will facilitate the redesign and/or cost estimate of replacement.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	NS Environment Approval to Operate Wastewater System Effluent Regulations

5. Does the Project Support Climate Change Considerations? How?
Not applicable.

6. Does the Project Support Accessibility Considerations? How?
Not applicable.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-66

Project Name	Department	Project Manager
New Germany WWTP - Equipment Replacement	Engineering & Public Works	Satu Peori, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
10 - 15 years	Meeting Date (dd-mm-yy): 2021/22 Budget	Mar-22

	Total	Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 105,000		$ 105,000				
Estimated Spending by Year	$ 105,000		$ 105,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Sewer Reserve	$ 105,000		$ 105,000				
Total Funding	$ 105,000	$ -	$ 105,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Replacement of 2 aging aeration tank aerators at $20,000 each.
Replacement of malfunctioning sludge aerator at $40,000.
Replacement of aging grinder at $25,000.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The aerators and grinder were installed during the New Germany WWTP upgrade in 2009. The life expectancy of aerators in wastewater treatment plants is 15 years. The life expectancy of a grinder is 10 years. Treatment of sewage cannot be conducted without the aforementioned equipment.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	NS Environment Approval to Operate Wastewater System Effluent Regulations

5. Does the Project Support Climate Change Considerations? How?
Not applicable.

6. Does the Project Support Accessibility Considerations? How?
Not applicable.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-67

Project Name	Department	Project Manager
Conquerall Bank WWTP SCADA	Engineering & Public Works	Satu Peori, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 11-May-21	Mar-21

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 26,000		$ 26,000				
Estimated Spending by Year	$ 26,000		$ 26,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Sewer Reserves	$ 26,000		$ 26,000				
	$ -						
Total Funding	$ 26,000	$ -	$ 26,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Installation of VT Scada at the Conquerall Bank Wastewater Treatment Plant (WWTP) for remote operating and monitoring by the Operators.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Provides ease of online monitoring of the WWTP, alarm notification after hours, and accurate data collection over a duration longer than one year. Currently there is no remote notification of alarms to the Operators. This may result in wastewater overflows to the LaHave River.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	NS Environment Approval to Operate Wastewater System Effluent Regulations

5. Does the Project Support Climate Change Considerations? How?
Not applicable.

6. Does the Project Support Accessibility Considerations? How?
Not applicable.

Recommendation for Capital Expenditure
Capital Projects 2021/22 to 2025/26

Project Number 2021-68

Project Name	**Department**	**Project Manager**
Cookville Pump Station SCADA	Engineering & Public Works	Satu Peori, P.Eng.

Category/Life Expectancy	Council Initial Approval (2020/21 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 11-May-21	Mar-22

		Prev Years	2021/22	2022/23	2023/24	2024/25	2025/26
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 17,600		$ 17,600				
Estimated Spending by Year	$ 17,600		$ 17,600				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Sewer Reserves	$ 17,600		$ 17,600				
Total Funding	$ 17,600	$ -	$ 17,600	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Installation of VT Scada at the Cookville Pump Station located on Nathan Cirillo Road for remote operating and monitoring by the Operators.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Provides ease of online monitoring of the pump station, alarm notification after hours, and accurate data collection.
Currently there is no remote notification of alarms to the Operators. This may result in wastewater overflows.

3. Aligns with which Council Strategic Goal?	
4. Is the Project Mandated by Regulatory Authorities?	NS Environment Approval to Operate Wastewater System Effluent Regulations

5. Does the Project Support Climate Change Considerations? How?
Not applicable.

6. Does the Project Support Accessibility Considerations? How?
Not applicable.

RESERVES AND RESERVE FUNDS

Reserves and Reserve Funds are established by Council to promote long-term financial stability and assist with financial planning. These funds are authorized under provisions set out in the *Municipal Government Act* and are generally used to invest in infrastructure, smooth tax levy impacts, fund deficits, and help maintain the Municipality's sound financial position.

OPERATING RESERVES

Operating Reserves are an allocation of revenues set aside at the discretion of Council to provide for future expenditure requirements such as infrastructure replacement.

Operating Reserves may be established for any municipal purpose such as working funds, contingencies and asset replacements. The use of reserves assists a municipality in maintaining its financial position. The following are examples of reserves:

Election Reserve: funded by contributions in non-election years to finance expenditures in an election year.

Capital & Equipment Reserves: are earmarked for the replacement of equipment and certain types of capital expenditures. These reserves are generally funded from operating budget transfers or from the allocation of surplus from general fund operations.

CAPITAL RESERVE FUNDS

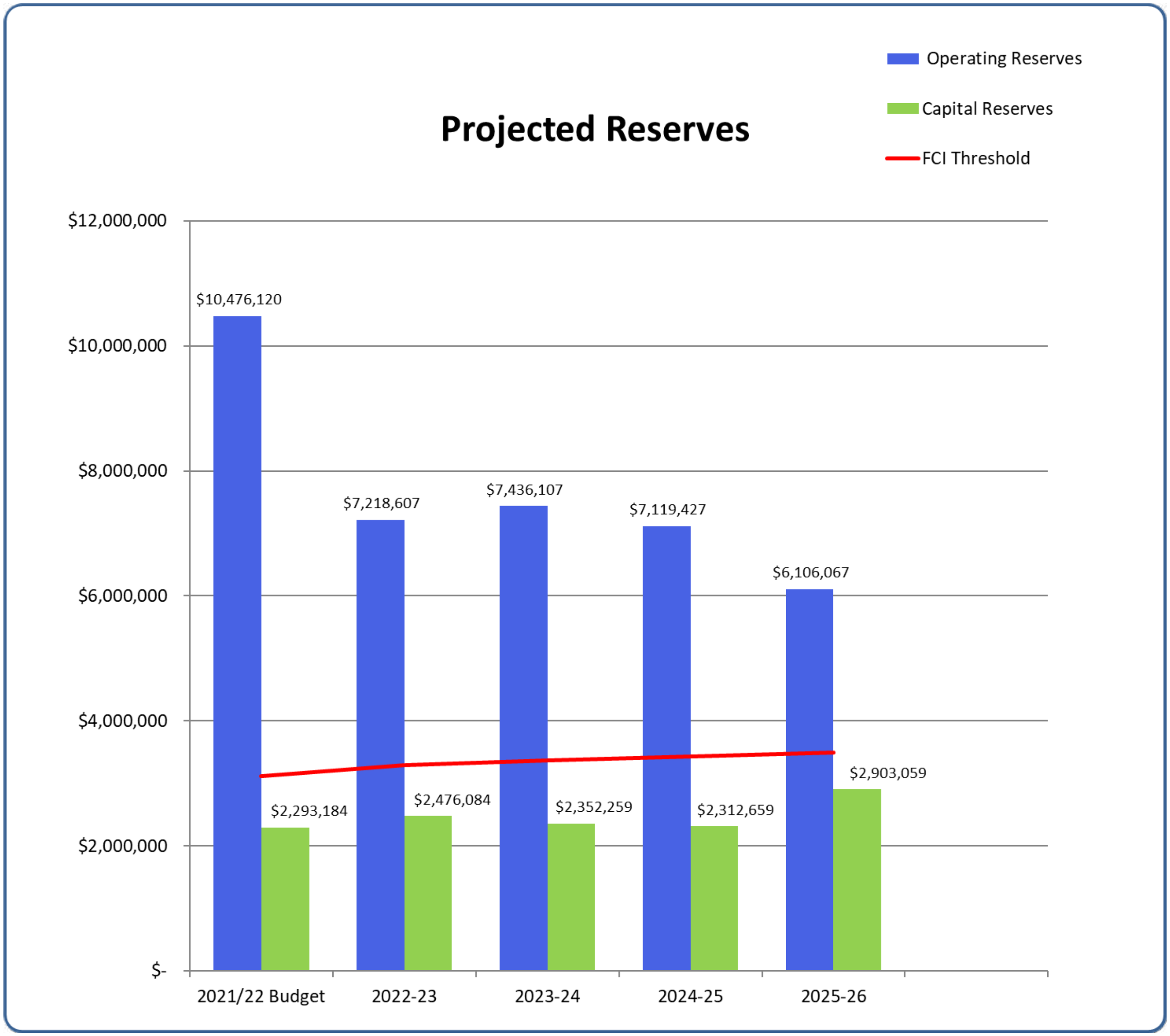
Capital Reserve Funds are segregated and restricted to meet a specific identified purpose and must receive interest income per the *Municipal Government Act*. They are established through a by-law of Council or by a requirement of Provincial legislation. Council authorized reserve funds are called discretionary or non-discretionary and are established for specific purposes. The following are examples of obligatory reserve funds:

Tax Sale Surplus Reserve: the *Municipal Government Act* requires a twenty-year holding period for excess funds collected during the tax sale process.

Open Space Reserve Fund: monies collected from the development community in lieu of dedication of land for parkland purposes.

5 YEAR PLAN – CAPITAL AND OPERATING RESERVES

The Projected Reserves Graph below shows the actual and projected balance in the Municipality's Operating Reserves and Capital Reserve Funds for the next five years. Details of specific reserves are found on the next two pages.


Projected Reserves
Operating Reserves
Capital Reserves
FCI Threshold
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$10,476,120
$2,293,184
$7,218,607
$2,476,084
$7,436,107
$2,352,259
$7,119,427
$2,312,659
$6,106,067
$2,903,059
2021/22 Budget
2022-23
2023-24
2024-25
2025-26

OPERATING RESERVES

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

	2021-22			2022-23	2023-24	2024-25	2025-26
	Opening Balance forecast 31-Mar-21	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-22	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets
OPERATING RESERVES							
Public Open Space	282,482	(80,000)	202,482	10,000	(90,000)	10,000	10,000
Surveying Common Land	17,202	-	17,202	-	-	-	-
NS Transit Grant *	43,364	499	43,863	-	-	-	-
Election	-	50,000	50,000	50,000	50,000	(150,000)	50,000
General Operations	6,958,683	(1,680,167)	5,278,516	(2,610,846)	(132,500)	(930,005)	(933,345)
PACE Loans	(105,401)	(107,000)	(212,401)	(100,000)	(100,000)	(100,000)	(100,000)
PACE Loan Payments	18,000	7,000	25,000	20,000	30,000	40,000	50,000
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-
Sewer Depreciation Reserve - Restricted	1,924,100	(8,600)	1,915,500	175,000	175,000	175,000	175,000
Depreciation Reserve - General Operations	2,844,414	(178,433)	2,665,981	(851,667)	235,000	588,325	(315,015)
LaHave River Sewer Solutions - Loan Payments	-	-	-	-	-	-	-
Employee Contingency - Pension	651,355	(650,000)	1,355	-	-	-	-
CES Building Reserve	86,179	25,000	111,179	25,000	25,000	25,000	25,000
Roads	249,400	25,000	274,400	25,000	25,000	25,000	25,000
SNSMR Grant	42,000	-	42,000	-	-	-	-
Indian Path	833	-	833	-	-	-	-
Hirtle's Beach	2,638	-	2,638	-	-	-	-
Recreation Parks - Pinegrove	-	-	-	-	-	-	-
Pro Kids	30,578	-	30,578	-	-	-	-
		-					
TOTAL OPERATING RESERVES	**13,072,821**	**(2,596,701)**	**10,476,120**	**(3,257,513)**	**217,500**	**(316,680)**	**(1,013,360)**
			BALANCE	**7,218,607**	**7,436,107**	**7,119,427**	**6,106,067**

CAPITAL RESERVES

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

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

APPENDIX I – APPROVED AREA RATES

Municipality of the District of Lunenburg
Area Rates

STREET LIGHT RATES

	2020-21	2021-22
Rates per $100 of assessment		
Riverport	$ 0.027	**$ 0.026**
Dayspring	$ 0.066	**$ 0.068**
New Germany	$ 0.039	**$ 0.039**
Catidian Place	$ 0.012	**$ 0.012**
Pine Haven Subdivision	$ 0.038	**$ 0.038**
Flat Rates Per Property		
Barss Corner	$ 47.99	**$ 48.62**
Vogler's Cove, Broad Cove & Cherry Hill	$ 47.12	**$ 47.49**
Chelsea	$ 83.45	**$ 86.11**
Pine Grove	$ 49.83	**$ 50.46**
Oakhill Acres	$ 31.73	**$ 32.14**
Little Tancook	$ 31.27	**$ 31.62**
Whitley & Jenny	$ 29.74	**$ 23.78**
Westside Drive	$ 126.62	**$ 117.52**

OTHER AREA RATES

	2020-21	2021-22
Rates per $100 of assessment		
FIRE HYDRANT RATES	$ 0.1358	**$ 0.1502**
SEWER RATES		
Global Sewer	$0.43	**$0.43**
Hebbville Sewer	$0.25	**$0.25**

APPENDIX II – STRATEGIC PRIORITIES

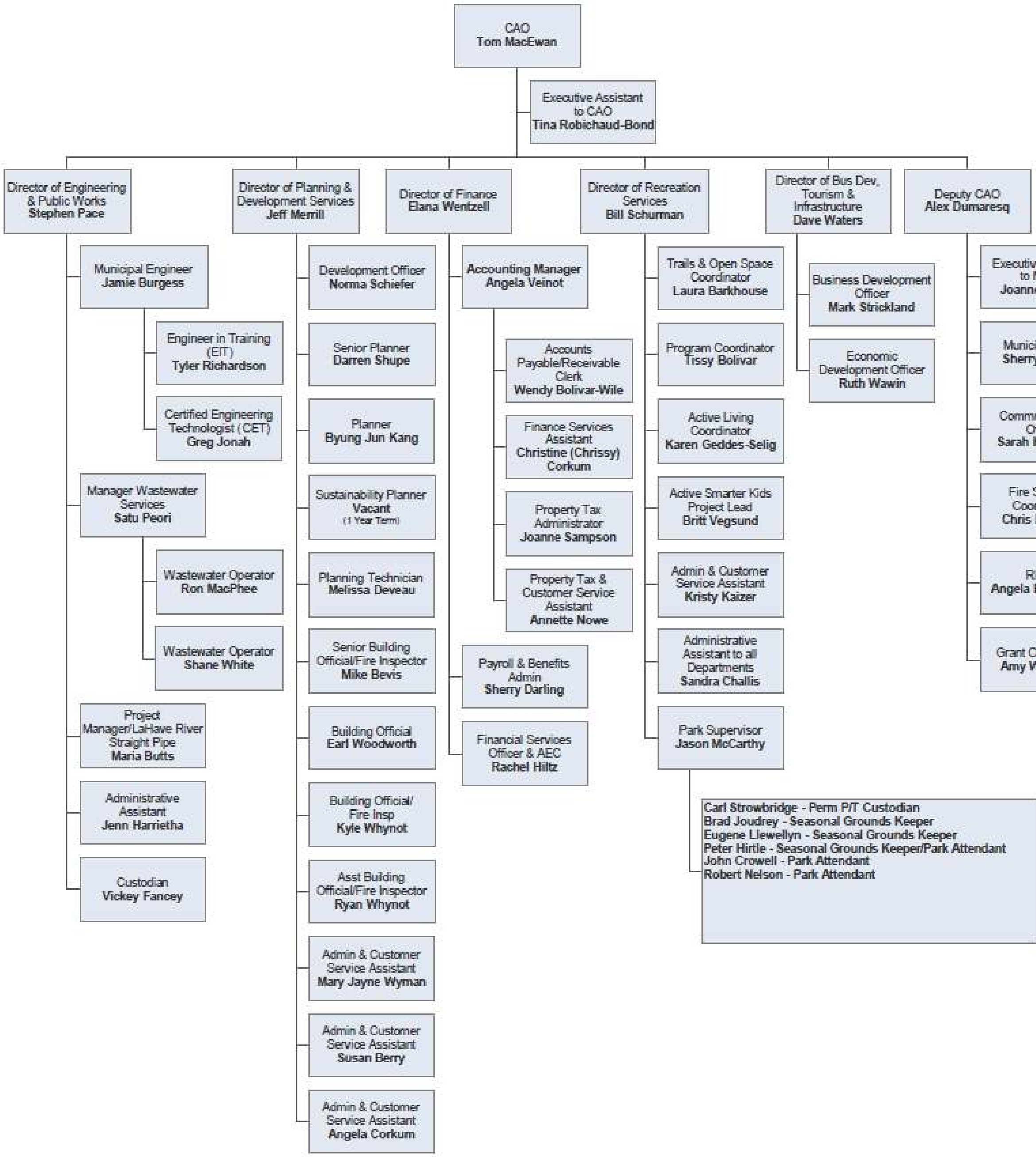
Priority	Outcome 2021/22
Rural Internet Project	In partnership with Internet Service Providers (ISPs)and the Federal and Provincial governments, complete the next phase of fibre-based service expansions, leading towards the overall project goal of over 95% of citizens connected by the end of the strategy.
Wayfinding Strategy	finalize signage design and begin installation of wayfinding materials.
Osprey Village Development	Complete a masterplan for the district. Begin implementing strategic improvements including Expanded water services infrastructure, streetlights, and active transportation (AT) linkages. Start the exploration of transit and a community hub facility.
5-Year Financial Strategy	Continued implementation of the strategy, including maintaining stable tax rates and capital planning to be debt free this fiscal year.
LaHave River Straight Pipes Replacement Project	Installation of at least 75 more systems to replace straight pipes and completion of the inspection program while remaining within the project budget.
Expand Recreational Infrastructure	Continued development of recreation facilities and active transportation (AT) systems including: River Ridge Commons, Osprey Village AT linkages, and capital maintenance for existing parks.
Fire Services Recruitment & Retention	Continue the recruitment strategy's marketing and department supports, offer a fire service appreciation event grant, and implement employee/family assistance.
Accessibility Plan	Continue to support the regional accessibility initiative and begin the local planning for improvements to MODL services and facilities.
Drought Response Strategy	Complete the development of a strategy to increase community resilience to drought conditions, including a review of the existing water coupon program.
Anti-Racism Initiative	Begin anti-racism and implicit bias training with Council and staff; work cooperatively with other municipalities to identify barriers to full economic and social inclusion.
Lyme Disease Response	Complete the final year of field research for the bait station project and implement another year of the public education campaign.
Climate Emergency Response	Develop action plans to implement Council's corporate emissions target and support the Sustainability committee in the development of initiatives to reduce community emissions.
MODL 2040: Municipal-wide Land-use Planning	Complete the initial round of public engagement & prepare the draft vision and goals for the comprehensive Municipal Planning Strategy (MPS), Leading to the overall project goal of Developing an MPS and comprehensive land-use planning for the whole municipality.

APPENDIX III – STAFFING CHARTS

FULL TIME EQUIVALENT CHART

Department	Position	FTE
Administration	Chief Administrative Officer	1.00
	Deputy Chief Administrative Officer	1.00
	Municipal Clerk	1.00
	Communications Officer	1.00
	Executive Assistant to CAO	1.00
	Executive Assistant to Mayor & Director of Finance	1.00
	Administrative Assistant	.20
	REMO Coordinator	1.00
	Fire Services Coordinator	1.00
	Grant Coordinator	.50
Finance	Director of Finance	1.00
	Accounting Manager	1.00
	Financial Services Officer	1.00
	Property Tax Administrator	1.00
	Payroll & Benefits Administrator	1.00
	Accounts Payable/Accounts Receivable Clerk	1.00
	Property Tax & Customer Services Assistant	1.00
	Financial Services Assistant	1.00
	Administrative Assistant – Tax Period	.20
Economic Development	Director of Business Development, Tourism & Infrastructure	1.00
	Administrative Assistant	.20
	Business Development Officer	1.00
	Economic Development Officer	1.00

Engineering & Public Works	Director of Engineering & Public Works	1.00
	Municipal Engineer	1.00
	Administrative Assistant-Engineering & Planning	.50
	Engineer-In-Training (EIT)	1.00
	Certified Engineering Technologist	1.00
	Wastewater Operator	2.00
	Manager of Wastewater Services	.60
	Cleaner	1.00
Planning & Development	Director of Planning & Development Services	1.00
	Development Officer	1.00
	Senior Planner	1.00
	Planner	1.00
	Planning Technician	1.00
	Sustainability Coordinator	1.00
	Administrative Assistant-Engineering & Planning	.50
	Administrative Assistant	.20
	Senior Building Official/Fire Inspector	1.00
	Building Official/Fire Inspector	2.00
	Administrative & Customer Services Assistant	2.00
Recreation	Director of Recreation Services	1.00
	Recreation Program Coordinator	1.00
	Trails & Open Space Coordinator	1.00
	Active Living Coordinator	1.00
	Administrative & Customer Services Assistant	1.00
	Administrative Assistant	.20
	Park Supervisor	1.00
	MARC – Seasonal Custodian/Groundskeeper	3.18
	Gatekeeper/Park Custodian	1.35


CAO
Tom MacEwan
Executive Assistant to CAO
Tina Robichaud-Bond
Director of Engineering & Public Works
Stephen Pace
Director of Planning & Development Services
Jeff Merrill
Director of Finance
Elana Wentzell
Director of Recreation Services
Bill Schurman
Director of Bus Dev, Tourism & Infrastructure
Dave Waters
Deputy CAO
Alex Dumaresq
Municipal Engineer
Jamie Burgess
Engineer in Training (EIT)
Tyler Richardson
Certified Engineering Technologist (CET)
Greg Jonah
Manager Wastewater Services
Satu Peori
Wastewater Operator
Ron MacPhee
Wastewater Operator
Shane White
Project Manager/LaHave River Straight Pipe
Maria Butts
Administrative Assistant
Jenn Harrietha
Custodian
Vickey Fancey
Development Officer
Norma Schiefer
Senior Planner
Darren Shupe
Planner
Byung Jun Kang
Sustainability Planner
Vacant
(1 Year Term)
Planning Technician
Melissa Deveau
Senior Building Official/Fire Inspector
Mike Bevis
Building Official
Earl Woodworth
Building Official/ Fire Insp
Kyle Whynot
Asst Building Official/Fire Inspector
Ryan Whynot
Admin & Customer Service Assistant
Mary Jayne Wyman
Admin & Customer Service Assistant
Susan Berry
Admin & Customer Service Assistant
Angela Corkum
Accounting Manager
Angela Veinot
Accounts Payable/Receivable Clerk
Wendy Bolivar-Wile
Finance Services Assistant
Christine (Chrissy) Corkum
Property Tax Administrator
Joanne Sampson
Property Tax & Customer Service Assistant
Annette Nowe
Payroll & Benefits Admin
Sherry Darling
Financial Services Officer & AEC
Rachel Hiltz
Trails & Open Space Coordinator
Laura Barkhouse
Program Coordinator
Tissy Bolivar
Active Living Coordinator
Karen Geddes-Selig
Active Smarter Kids Project Lead
Britt Vegsund
Admin & Customer Service Assistant
Kristy Kaizer
Administrative Assistant to all Departments
Sandra Challis
Park Supervisor
Jason McCarthy
Carl Strowbridge - Perm P/T Custodian
Brad Joudrey - Seasonal Grounds Keeper
Eugene Llewellyn - Seasonal Grounds Keeper
Peter Hirtle - Seasonal Grounds Keeper/Park Attendant
John Crowell - Park Attendant
Robert Nelson - Park Attendant
Business Development Officer
Mark Strickland
Economic Development Officer
Ruth Wawin
Executive Assistant to Mayor
Joanne Powers
Municipal Clerk
Sherry Conrad
Communications Officer
Sarah Kucharski
Fire Services Coordinator
Chris Kennedy
REMC
Angela Henhoeffer
Grant Coordinator
Amy Wamboldt

APPENDIX IV - GLOSSARY

ACCOUNTING PRINCIPLES

Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

ACCRUAL ACCOUNTING

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's Budget.

ADMINISTRATION BUILDING

All costs associated with the maintenance and operation of the facility, which includes utilities, and janitorial salary.

ADMINISTRATION & FINANCIAL SERVICES

Includes all costs associated with salaries for the administration and financial staff, training and educational expenses. The main function of these departments is to provide support to Council and to ensure the delivery of services. They also provide support to other departments within the organization in the way of purchasing, accounting, payroll, controlling of funds, and tax collection.

ALLOWANCE

A provision for an expected loss or reduction in the value of an asset so as to reduce the reported value of the asset to a value, which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectible Taxes.

ANIMAL CONTROL SERVICES

This is a contract service, and the cost of this service covers the salary for the Animal Control Officer.

APPROVED BUDGET

The final budget passed by Council which will govern the operations and reporting during the fiscal year.

AREA RATE

Area rates may be used to finance all or part of the cost of any municipal service or facility that Council deems to be of benefit for an area. The rate may apply to all taxable property and occupancy assessments.

ASSESSMENT

A value established by the Assessment Office for real property for use as a basis for levying property taxes for municipal purposes.

BASE BUDGET

Budget resources that are required to maintain service levels at the level provided in the previous year's budget.

BUDGET

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services approved by Council.

BUDGET DOCUMENT

The official written statement prepared by Administration, which presents the proposed budget for the fiscal year to Council.

BUDGET MESSAGE

A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains principal budget issues and highlights against the background of financial experience in recent years and presents recommendations made by senior administration for the consideration of Committee and Council.

BUDGET PRINCIPLES

Propositions employed in the operating and capital budget development, control and reporting.

BUILDING INSPECTION SERVICES

The costs associated with this service include the administration of the building code by-law and fire inspections.

CAPITAL BUDGET

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years (long-term) identifying each capital project and the method of financing.

CURRENT TAXES

Taxes that are levied and payment due within the fiscal year.

DEBT AND TRANSFER TO RESERVES

This includes monies that are remaining from operating reserves that is not anticipated to be used. This money must be transferred into the reserve account for future allocation.

DEBENTURE DEBT

The payment of interest and repayment of principal to holders of the District’s debt instruments used to finance capital projects.

DEBT LIMIT

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council policy limit or the allowable Provincial Government limit.

DEPARTMENT

A basic organizational unit of the Municipality, which is functionally unique in its delivery of services. Departments within the District are: Legislative, Administrative, Financial Services, Engineering and Public Works, Planning and Development, Protective Services and Recreation.

DISTRICT

Municipality of the District of Lunenburg

ECONOMIC DEVELOPMENT SERVICES

All costs associated with salary and expenses of the Economic Development Officer, payments to the Lunenburg Queens Regional Development Agency, expenses associated with the CEF/CES, and borrowing costs for long term loans related to economic development.

ENGINEERING SERVICES

This service is related to the management and administration of wastewater systems, municipal-owned roads, repair and maintenance of municipal structures, and engineering support to other departments. The costs associated with fulfilling these tasks are salaries.

ESTIMATED REVENUE

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

FINANCIAL EXPENSES

The costs associated with this service pertain to the municipal operations as a whole or the benefits are shared across the entire Municipality, which includes necessary insurance such as liability, errors & omissions and automobile. It also includes the costs associated with compliance services such as legal, auditing and banking charges.

FIRE PROTECTION SERVICES

This service is provided by local fire departments and the funding associated with this service is funded through the annual budget, which includes the collection of fire area rates.

FISCAL YEAR

The twelve-month accounting period for the recording of financial transactions. The Municipality's fiscal year is April 1 to March 31.

FULL-TIME EQUIVALENT POSITION (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example, two half-time positions would equate to a (one) FTE.

FUND

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

GARBAGE COLLECTION SERVICES

All costs associated with roadside collection, which is a contracted service.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Recognized uniform principals, standards, and guidelines for financial accounting and reporting. GAAP encompasses the conventions and rules that define accepted accounting principals at a particular time.

GRANT

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments. The Municipality makes grants available to various local cultural, sports and community organizations.

INFRASTRUCTURE

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, wastewater treatment plants, buildings, vehicles and parks.

LEGISLATIVE SERVICES

Includes all Council expenses and salaries for the Mayor; Deputy Mayor and Councillors; grants to organizations including fire departments; exemptions for non-profit organizations; election expenses; UNSM and FCM expenses; and other Committees of Council expenses.

LONG-TERM DEBT

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. Municipal debt is issued by debentures through the Municipal Finance Corporation.

MODIFIED ACCRUAL BASIS

The basis of accounting in which revenues are recognized when they become both measurable and available, and expenditures are recognized when incurred. All of the Municipality's funds are accounted for using the modified accrual accounting method.

MUNICIPALITY

Municipality of the District of Lunenburg.

NOVA SCOTIA FEDERATION OF MUNICIPALITIES (NSFM)

NSFM works with and for municipal governments. Traditional activities include inter-government relations and policy development, information gathering and disseminating on all issues affecting municipalities.

OBJECT CODE

A revenue or expenditure category used consistently across the Municipality to provide more detailed analysis and reporting of revenues and/or expenditures. For example: grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

OPERATING (CURRENT) BUDGET

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

OPERATING (REVENUE) FUND

The fund reflecting general activities of the Municipality. The principal sources of revenue are property taxes, grants and service charges. All line and staff departments are financed through this fund.

PLANNING AND ZONING SERVICES

The services provided are the administration and review of planning documents, mapping, civic addressing and by-law administration. The costs include salaries, technical mapping equipment and permitting systems.

POLICE PROTECTION SERVICES

Policing services is under a contract with the RCMP, the costs associated with providing this service includes the salaries, benefits, for 22 uniformed officers and related support staff at two separate detachments.

PROGRAM

Group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

PROTECTIVE MANAGEMENT SERVICES

This service covers the cost associated with the Municipality's Emergency Management Co-ordinator honorarium, and any associated costs to training and operating an Emergency Operations Centre.

PROVINCIAL SERVICES

Payments to the Province, its agencies, boards or commissions such as: Assessment Services; Correctional Services; Regional Housing; Regional Development Agency; Regional Library; and the School Board.

RECREATION SERVICES

The costs associated with recreational services includes: salaries and expenses for staff, building and facility up keep, program support, and equipment purchasing.

REMO SERVICES (REGIONAL EMERGENCY MANAGEMENT ORGANIZATION)

This service is a joint service shared by three other municipal units, and the cost associated with this service is the salary of the REMO Co-ordinator. The Municipality also provides the administration and financial support for the Coordinator.

RESERVES

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets. Examples of the Municipality's Reserves are: Capital Reserve, Tax Sale Surplus.

RESERVE FUND

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purposes to be segregated. (i.e., Open Space Fund)

Discretionary – created whenever a Municipal Council wishes to earmark revenues to finance a future project for which it has authority to spend money (i.e. Economic Development Reserve)

REVENUE

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, and interest income.

SEWER SERVICES

Management of municipal wastewater collection and treatment in four communities, the costs associated include salaries, maintenance and upgrading.

TAX LEVY

The total amount to be raised by property taxes for operating and debt service purposes.

TAX RATE

The rate levied on each real property according to assessed property value and property class.

TRANSPORTATION SERVICES

This service includes the management of municipal owned roads, and all costs associated include contract services for the maintenance and payments for “J” Class Roads.

UTILITY AND REVIEW BOARD (URB)

The Nova Scotia Utility and Review Board is an independent quasi-judicial body which has both regulatory and adjudicative jurisdiction flowing from the Utility and Review Board Act.

USER FEES

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from the service.