APPROVED OPERATING AND CAPITAL BUDGET

2022/23

DISTRICT OF LUNENBURG
INC. 1879

MUNICIPALITY OF THE
DISTRICT OF LUNENBURG

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Municipality of the District of Lunenburg
Nova Scotia

For the Fiscal Year Beginning

April 01, 2021

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Municipality of the District of Lunenburg, Nova Scotia, for its Annual Budget for the fiscal year beginning April 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

MUNICIPALITY OF THE DISTRICT OF LUNENBURG
2022/2023 BUDGET

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Top: Martin Bell
Bottom, all: Paul H. Williams

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

EXECUTIVE SUMMARY

TIMELINE: 2022/23 BUDGET PREPARATION

This year, the COVID pandemic continued to create challenges with budget preparation. However, the budget preparation schedule was more in line with prior years. Budget preparation involves public consultation and the development of Strategic Priorities by Municipal Council. Staff endeavour to develop a financial plan that is affordable and meets the needs of the community.

Date	Inputs	Outputs
October 1, 2021	Senior Management Team	Update Capital Project List and forward to Finance Department
October 28, 2021	Senior Management Meeting	Review listing of potential Capital Projects
November 2021	Public Input	Your Government Your Ideas Meetings and Social medial campaign
December 2, 2021	Senior Management Meeting	Review updated list of potential Capital Projects
December 7, 2021	Council	Strategic Priorities Setting
January 20, 2022	Senior Management Meeting	Review Five Year Draft Capital Budget Plan and Review Strategic Priorities against Preliminary Capital Projects Lists
February 1, 2022	Finance Committee Meeting	Area Rates approvals - hydrants & street lights. 3 Year MODL Fee Policy Budget Review
February 3, 2022	Senior Management Team	Discuss Justification Slides for Draft Capital Budget
February 8, 2022	Council Workshop	Capital Budget Draft Options
February 17, 2022	Senior Management Meeting	Review of Draft Capital Slides and make any necessary changes to Draft Capital Budget
February 22, 2022	Council Workshop	Review Changes to Draft Capital Budget
March 14, 2022	Senior Management Team	Prepare Operating Budget, Preliminary Draft Baseline and Additions to Baseline Budgets
March 1, 2022	Finance Committee Meeting	Preliminary review of Draft Capital Budget including impact on 5-Year Financial Strategy and Proposed Sewer Rates, Hebbville Village Commission
March 14, 2022	Senior Management Meeting	5-year Capital Budget Updates
March 24, 2022	Senior Management Meeting	Review of Draft Operating budget
March 29, 2022	Council Workshop	Final Review of Capital Budget and Draft Operating Budget Review
April 5, 2022	Finance Committee Meeting	Draft Capital Budget, Impact on 5-Year Financial Strategy, Service Levels/Strategic Priorities
April 14, 2022	Senior Management Meeting	Preparation of Draft Budget Power Point Presentation and Capital Budget Informaiton Sheets
April 19, 2022	Finance Committee Meeting (Special)	Draft Operating Budget with 5-Year Financial Strategy
May 3, 2022	Finance Committee Meeting	Final Review of Operating and Capital Budgets, Reserve Budget, Area Rates and Key Budget Messages
May 10, 2022	Council Meeting (Special evening)	Budget Presentation and Approval

OUR VISION, MISSION AND GOALS

The breathtaking, natural beauty of MODL is home to thriving communities with unique cultural identities. Full-service hubs support our diversified economies, driven by our residents' passion for the place they call home.

With our strong economy, we can live, work, and raise families here. We are a beacon for visitors, attracted to our vibrant parks, beaches and hiking trails. As leaders in environmental protection, we fiercely protect our natural environment.

We are:

- Wise financial managers
- Strategic planners
- Sustainable community builders
- Collaborative engagers

Our Goals are to represent and protect the needs of citizens, 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.

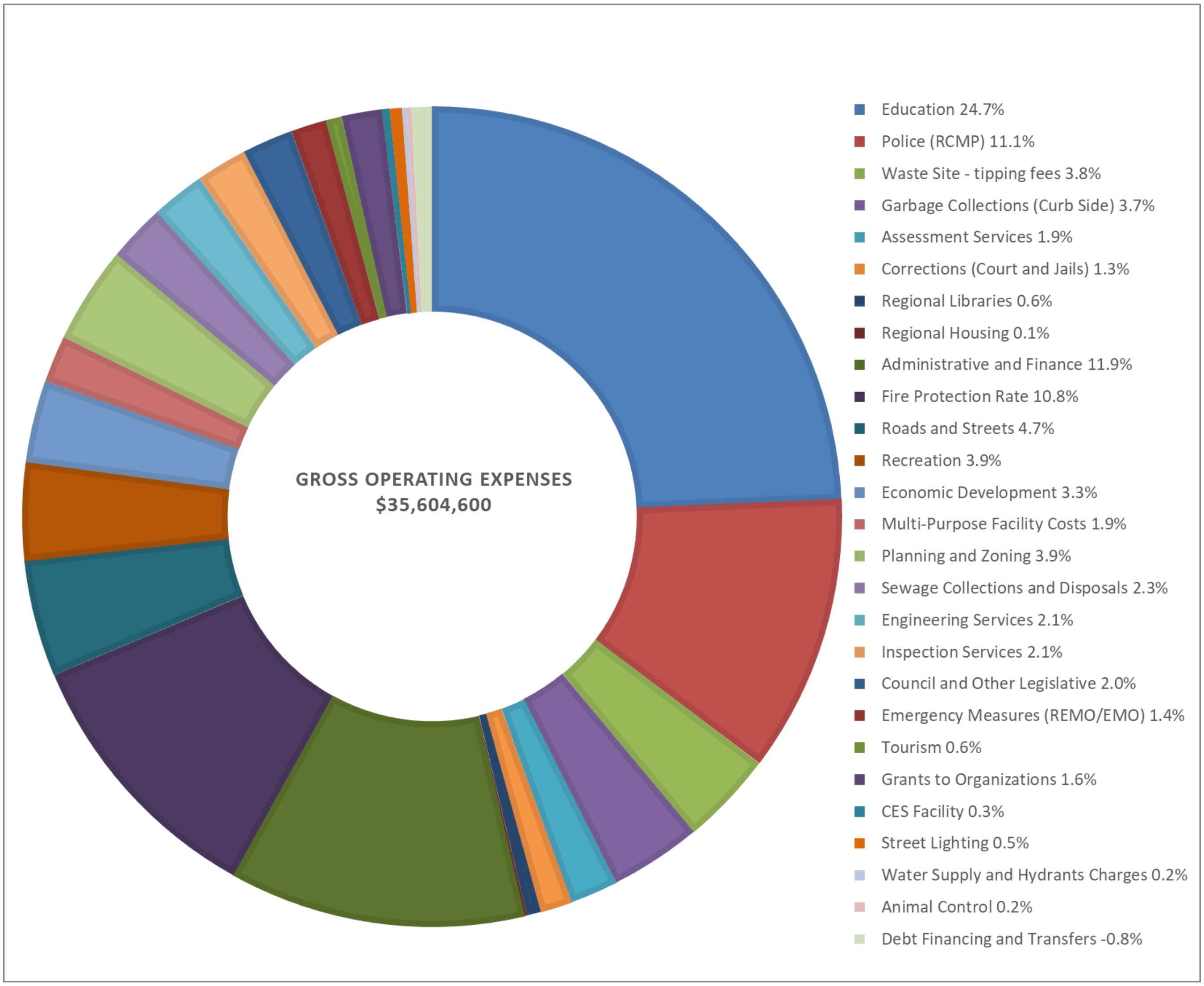
OPERATING BUDGET OVERVIEW

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

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 2022/2023 operating budget amounts to $35,604,600.



BUDGET SUMMARY

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget	*% Change over Prior Year*
Gross Expenditures (after reserve transfers)	$ 34,134,022	$ 32,577,400	$ 33,045,194	$ 34,659,200	$ 945,400	$ 35,604,600	9.29%
Non-Tax Revenue	2,850,168	1,488,600	1,763,625	1,613,600	348,500	1,962,100	31.81%
Net Expenditures	$ 31,283,854	$ 31,088,800	$ 31,281,569	$ 33,045,600	$ 596,900	$ 33,642,500	8.21%
Tax Revenue	31,283,855	31,121,600	32,466,900	33,645,200	9,000	33,654,200	8.14%
Surplus (Deficit)	$ 0	$ 32,800	$ 1,185,331	$ 599,600	$ (587,900)	$ 11,700	

CHANGE IN ASSESSMENT VALUE

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

	2021-22	2022-23	Difference	% Change
Total Market Assessment	$ 3,138,225,400	$ 3,462,928,600	$ 324,703,200	10.35%
Total Taxable Assessment (after CAP applied)	$ 2,854,402,200	$ 3,096,350,800	$ 241,948,600	8.48%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	$ 2,848,102,900	$ 3,085,479,000	$ 237,376,100	8.33%
Total Number of Taxable Properties	30,136	30,356	220	0.73%
Total Number of Capped Properties	15,201	15,372	171	1.12%
Assessment Value Differential	$ 283,823,200	$ 366,577,800	$ 82,754,600	29.16%
Total Number of Dwelling Units	14,962	15,119	157	1.05%

APPROVED ADDITIONS TO BASELINE BUDGET

Department/Description	Expenditure Amount	Revenue Amount	Net Cost (Surplus)
Administration & Legislative Services			
South Shore Regional Hospital Grant (Year 1 of 4)	$ 50,000	$ -	$ 50,000
Reserve Transfer	-	50,000	(50,000)
Anti-racism Initiatives	30,000	-	30,000
Engineering & Wastewater Services			
Wastewater Personnel	72,200	-	72,200
Building Inspection Services			
Personnel	178,500	178,500	-
Planning & Development Services			
Private Roads	8,600	9,000	(400)
Planning Personnel	146,300	-	146,300
Network Analysis	5,000	-	5,000
Boundary Review	7,000	-	7,000
Legal & Other Administrative	(17,000)	-	(17,000)
MODL 2040 Engagement		-	-
Flood Risk	25,000	-	25,000
Housing & Future Land Use	50,000	-	50,000
Agriculture & Lakeshore Development	25,000	-	25,000
Infrastructure	5,000	-	5,000
Rentals	1,000	-	1,000
Climate Projects	-	-	-
Tree planting	7,000	-	7,000
Community Pledges	4,500	-	4,500
Environmental Champion Award	5,500	-	5,500
Floodline Mapping Project	170,000	170,000	-
Repayable CEF Grants	100,000	-	100,000
CEF Program Reserve Transfer	-	100,000	(100,000)
Economic Development Services			
Legal for Land Sales	20,000	-	20,000
Economic Development Strategy	75,000	-	75,000
Recreation Services			
Grants to Organizations	21,100	-	21,100
Park Maintenance Personnel (year round)	77,500	-	77,500
Financial Services			
Cyber Insurance	28,200	-	28,200
Safe Restart Expenditures	200,000		200,000
Safe Restart Reserve Transfer		200,000	(200,000)
TOTAL ADDITIONS	$ 1,295,400	$ 707,500	$ 587,900

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.

“Municipalities are in the quality-of-life business providing value for taxes, rates, fees and charges”

BUDGET HIGHLIGHTS

PROTECTING THE ENVIRONMENT

Water, Wastewater & Environmental Protection Projects

- The Municipality has replaced 292 straight pipes in the wastewater management district, with a further 67 to be removed this year. Our goal is to make the Lower LaHave river straight pipe free by 2023.
- $1.6 million for upgrades and replacement work at the Cookville Wastewater Treatment Plant and $135,100 for improvements required at the New Germany Wastewater Treatment Plant.

Flood Mitigation and Planning

- MODL2040, our municipal-wide land-use planning project, is underway including a $170,000 municipal flood-line mapping project.

Climate Change Emergency

- We are investing $575,000 into Climate Change projects, including $400,000 for a 100KW solar array for the municipal services building to reduce greenhouse gas emissions, $100,000 for the Petite Riviere Watershed Flood Mitigation project, and $25,000 for an electric vehicle charger strategy.
- MODL has replaced two aging gasoline vehicles from its municipal fleet with electric vehicles. MODL expects to save approximately $4,200 annually on fuel costs by switching two vehicles from gas to electric. The Municipality expects to slowly replace gas powered municipal vehicles with electric vehicles over the next few years. These vehicles are predominately used by staff for park and trail maintenance, as well as fire and building inspections.
- MODL is participating in No Mow May at select facilities. Learn more at engage.modl.ca/NoMowMay

MAKING LIFE AFFORDABLE

Maintain Tax Rate

- Residential and commercial tax rates remain constant in this budget. The residential tax rate has not increased in 13 years, while the commercial rate has remained constant for 10 years.

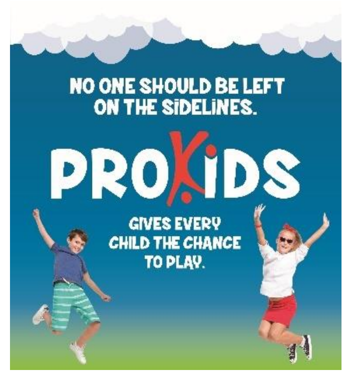
Debt Free in 2021

- The Municipality became debt-free in 2021. Our Five-Year Financial Strategy includes maintaining the Municipality's debt-free status. We are only the second municipality in the province to be debt-free.

Property Tax Rebate for Low Income Households

- We have expanded the Property Tax Rebate program. The new policy permits a rebate of up to $530 for those households with incomes of less than $38,000. The number of categories has also been reduced from five to three, ensuring the majority of low-income homeowners now qualify for the highest rebate category. 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, 2022.

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 invest $200,000 and expand the Clean Energy Financing Program, also known as PACE, that offers 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 a low interest rate retrofit loan, which can be paid back over a 15-year period. For more information visit www.CleanEnergyFinancing.ca.

INVESTING IN OUR COMMUNITY

Anti-Racism and Inclusion

- This budget includes $30,000 for anti-racism and inclusion work in the Municipality.

Open Space Strategic Plan

- Council continues to aggressively pursue expansions to the network of public parks and trails. The proposed 2022/23 budget of $1.65 million for Trail Development and Parks & Open Spaces includes $169,000 for the first phase in the Osprey Village Active Transportation Connection, $685,400 for trail and park improvements, $500,000 for the first phase of an Active Living Park in

Osprey Village including a pickleball court and $100,000 to increase parking options at River Ridge Common.

Fire Services Recruitment and Retention

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

Accessibility

- $500,000 has been earmarked for accessible upgrades to buildings, facilities, trails, park washrooms, and more.

Community Grants

- The Municipality offers various grants to individuals, and non-profit and charitable organizations. This includes $146,000 in annual operating & recreation capital grants, $60,000 to supporting community-led trail organizations, $59,900 to community groups maintaining public spaces, $50,000 to the Town of Lunenburg Arena and $10,000 to the Mahone Bay Centre.

BUILDING THE LOCAL ECONOMY

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 $700,000 invested by the Municipality.

Rural Roads

- A total of $595,000 will be spent on the maintenance, operation, and improvement of roads in our Municipality.
- The proposed 2022/23 budget includes $500,000 in funding for paving of cost-shared provincial roads, should provincial approval be granted and an additional $95,000 on road projects.

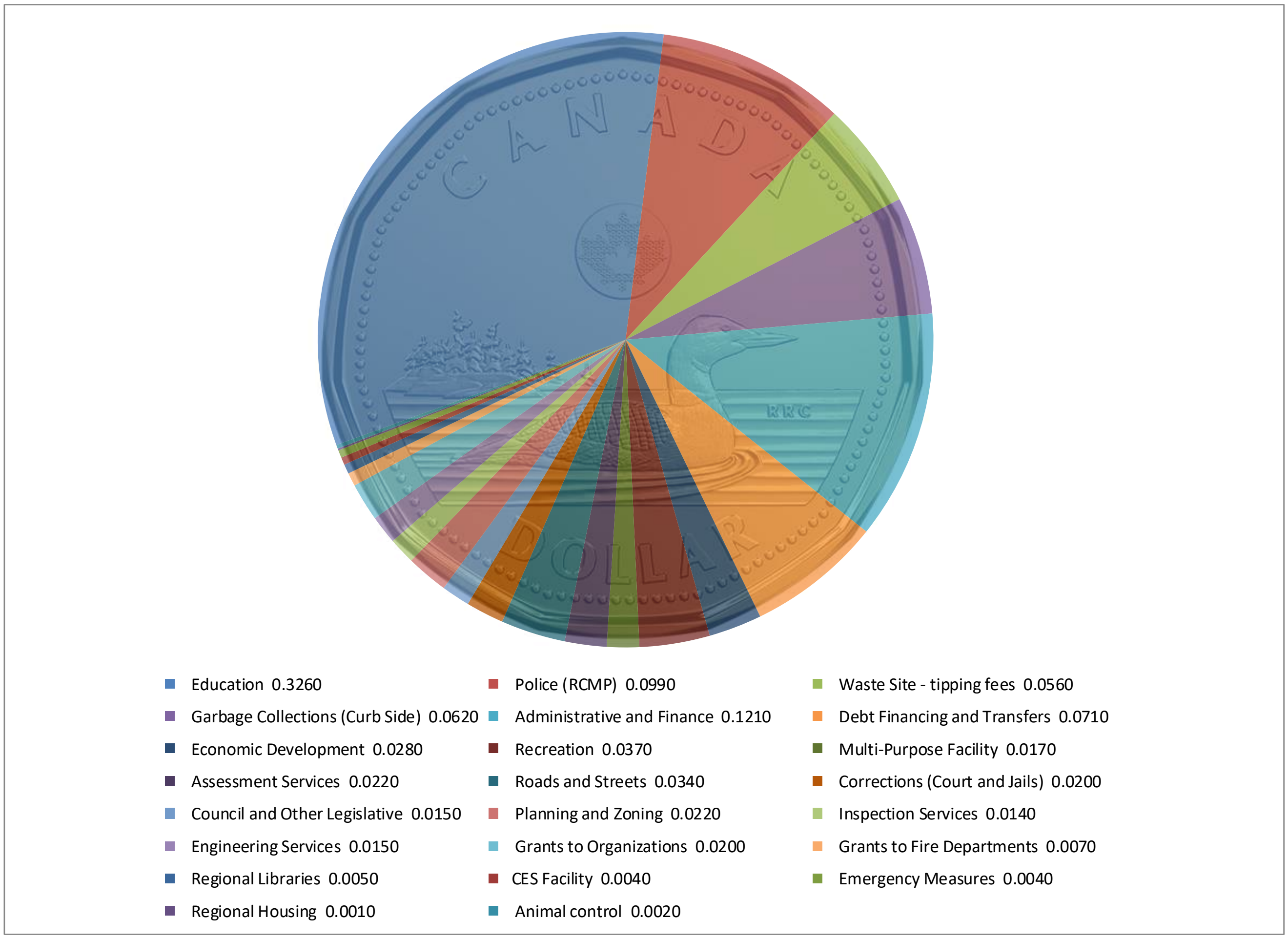
Osprey Village

- The budget includes $150,000 for design work and $3.7 million in 2023/24 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.

Economic Development

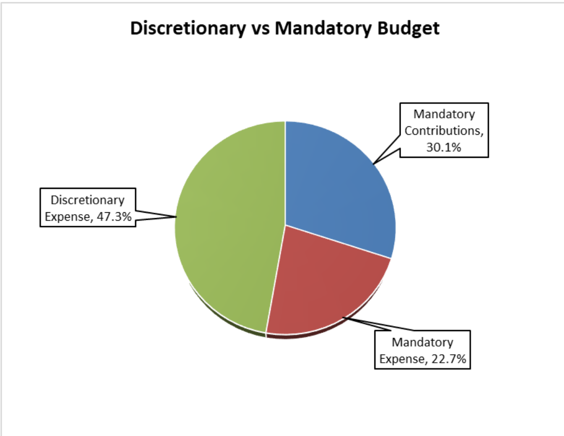
- The Municipality is investing $225,000 this year in the promotion and awareness of the Municipality's tourism sector through the implementation of a comprehensive wayfinding strategy.
- $150,000 is being committed to undertake a feasibility study to identify the possible construction of a community hub, and how such a facility will be funded and operated long term.

WHERE YOUR MUNICIPAL TAX DOLLARS WILL GO



Transfers for mandatory expenditures 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 52.7% of the net expenditure budget for 2022/2023.

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.

	2022-23	
	Gross	Net
Mandatory Contributions		
Education - schools	$ 8,802,600	$ 8,802,600
Assessment Services	687,500	687,500
Corrections - courts and jails	456,500	391,200
Public Housing	35,000	35,000
Regional Library	199,700	199,700
	10,181,300	10,116,000
Mandatory Expenditures		
Policing - RCMP	3,958,400	3,898,400
Roads and Streets	1,657,500	1,374,500
Curbside Garbage Collection	1,300,700	1,300,700
Waste Site - Joint Services Board - MODL Share	1,338,000	1,338,000
	8,254,600	7,911,600
Debt Repayment & Transfers	(287,800)	(287,800)
	$ 18,148,100	$ 17,739,800

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.

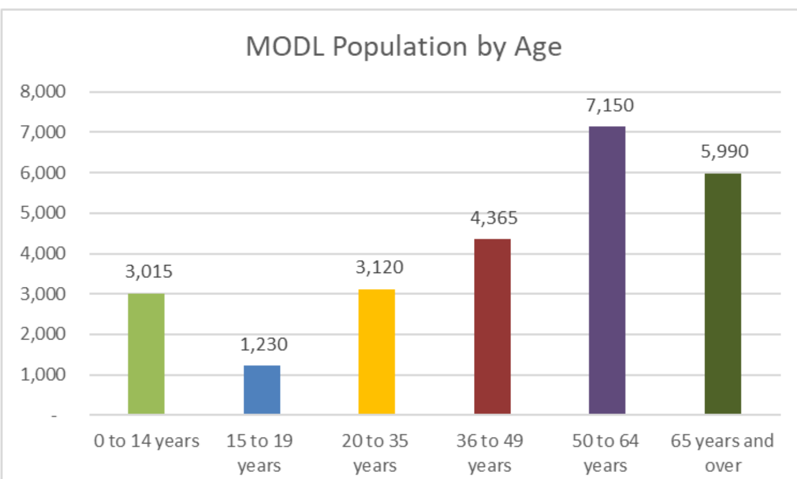
COMMUNITY PROFILE

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 25,545 and is an excellent location for development and growth in Nova Scotia.

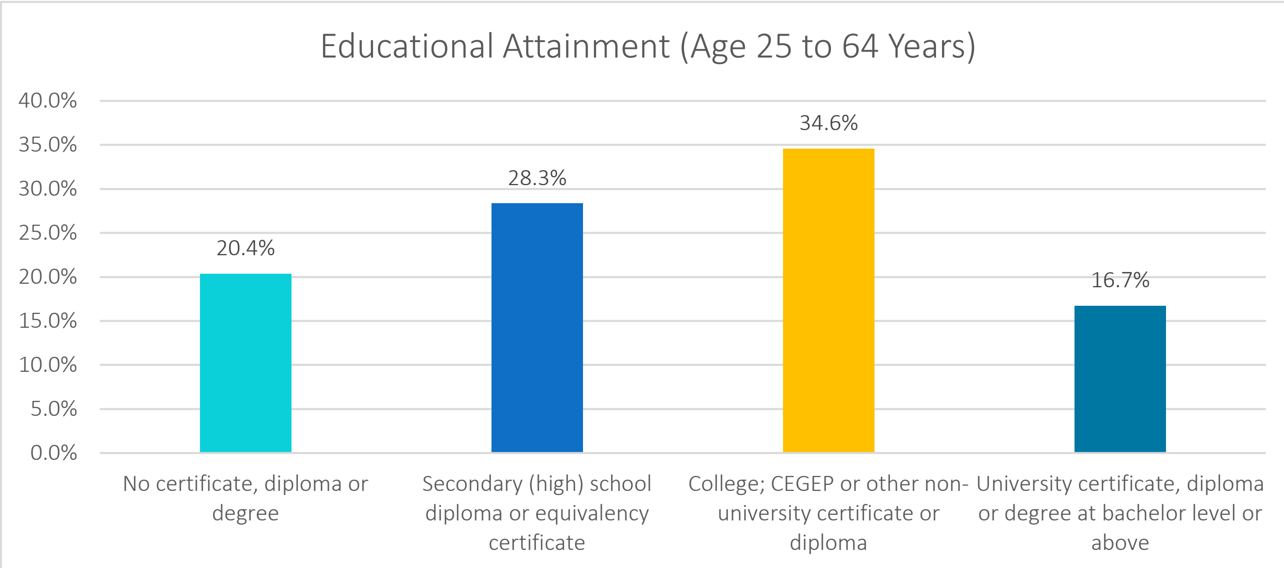
Rich in charm and history, the Municipality offers a safe, rural lifestyle with wonderful seaside communities, sparkling coves and beaches, miles of Atlantic shoreline and numerous recreational lakes. All of this within a short commute to the large metropolitan area of Halifax.

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.



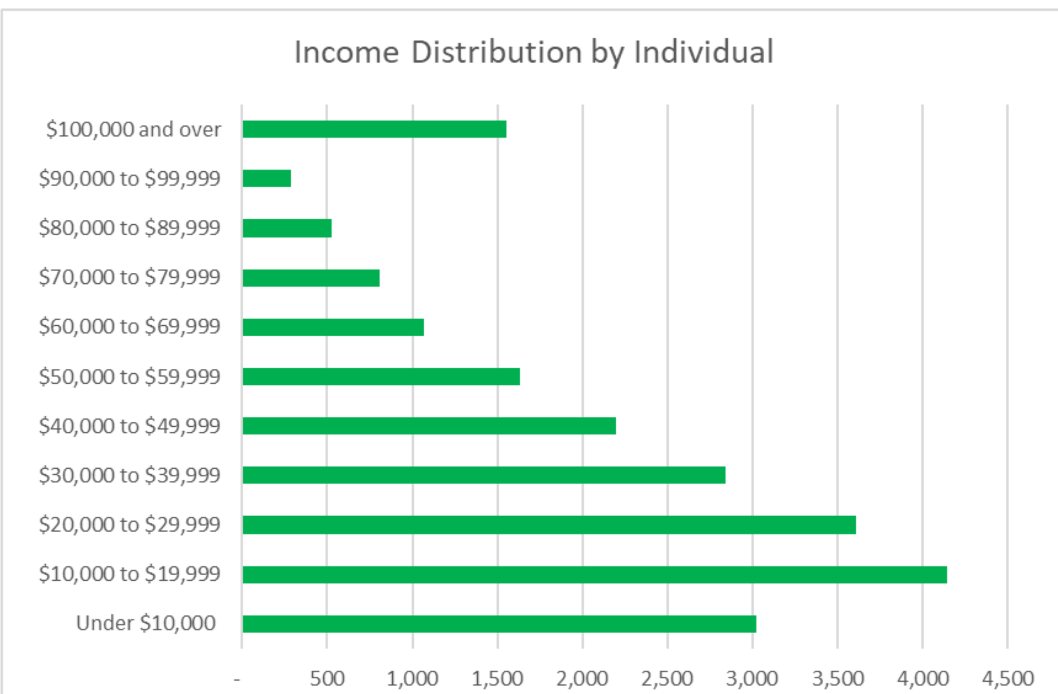
The Municipality is a progressive community with a sustainable, diversified economy incorporating both traditional resource-based activities and a spirit of innovation and entrepreneurship that capitalizes on new economic activities. The Municipality's success is built on a strong work ethic and productive 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.

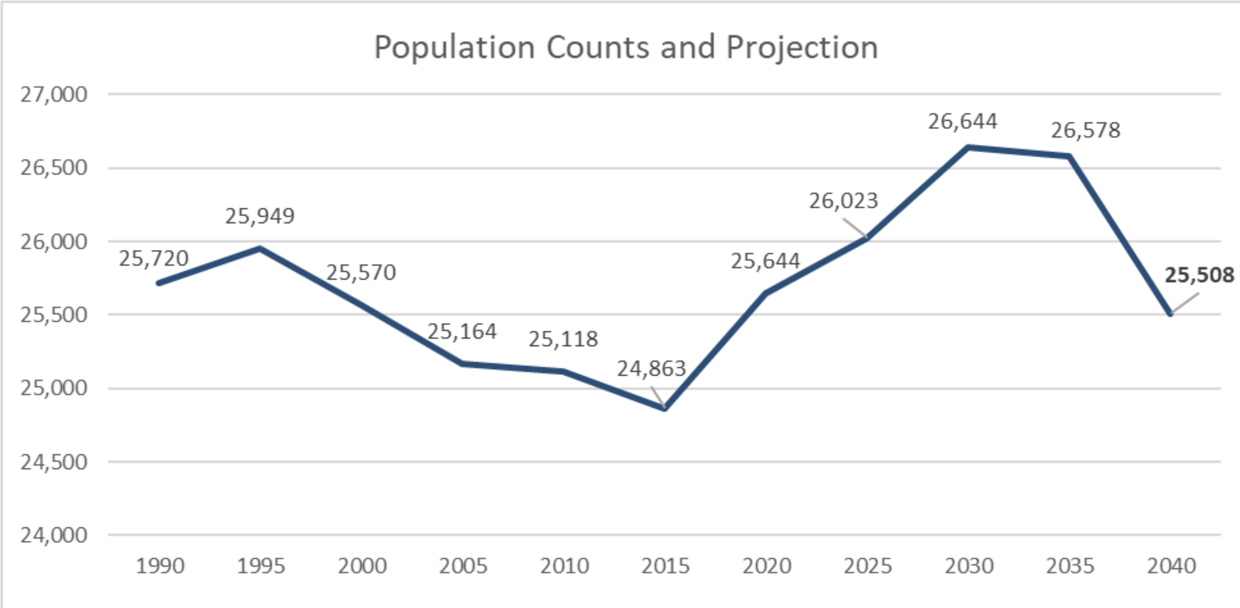
Based on the 2016 Census Data, of the residents living in the Municipality, 50.2% identify as male and 49.7% as female. 31% of our residents are between the ages of 30 and 54 (7,680 total).



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.

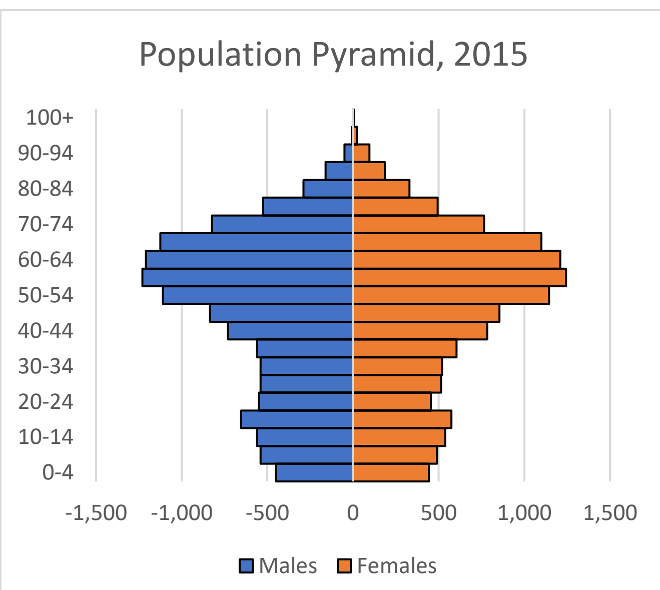
Approximately 8% of the labour force was unemployed based on the total individuals reporting in the 2016 Census. The majority of individuals (approximately 49%) have income between $10,000 and $39,999 (before taxes). Seven percent make over $100,000 per year.

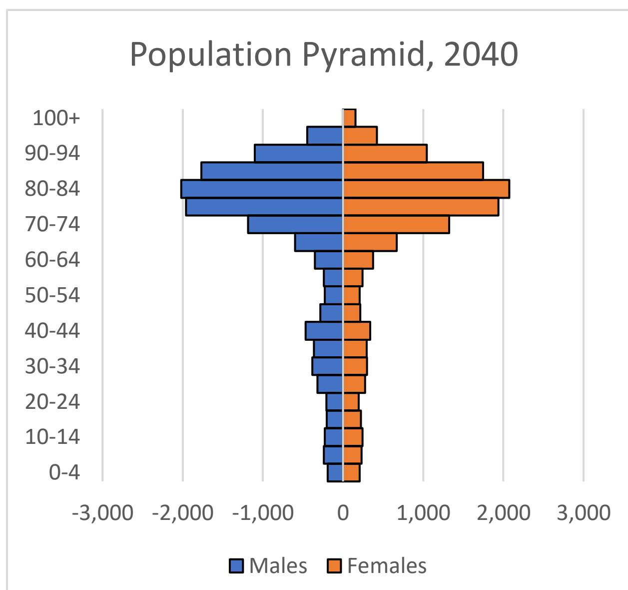




A population projection based on the 2016 Census indicates that there will be 25,508 residents in our Municipality in 2040. This is less than 1 percent difference from the current population in 2015. Despite the steady population, the number of households will rise by 36.3%, from 11,010 households in 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.

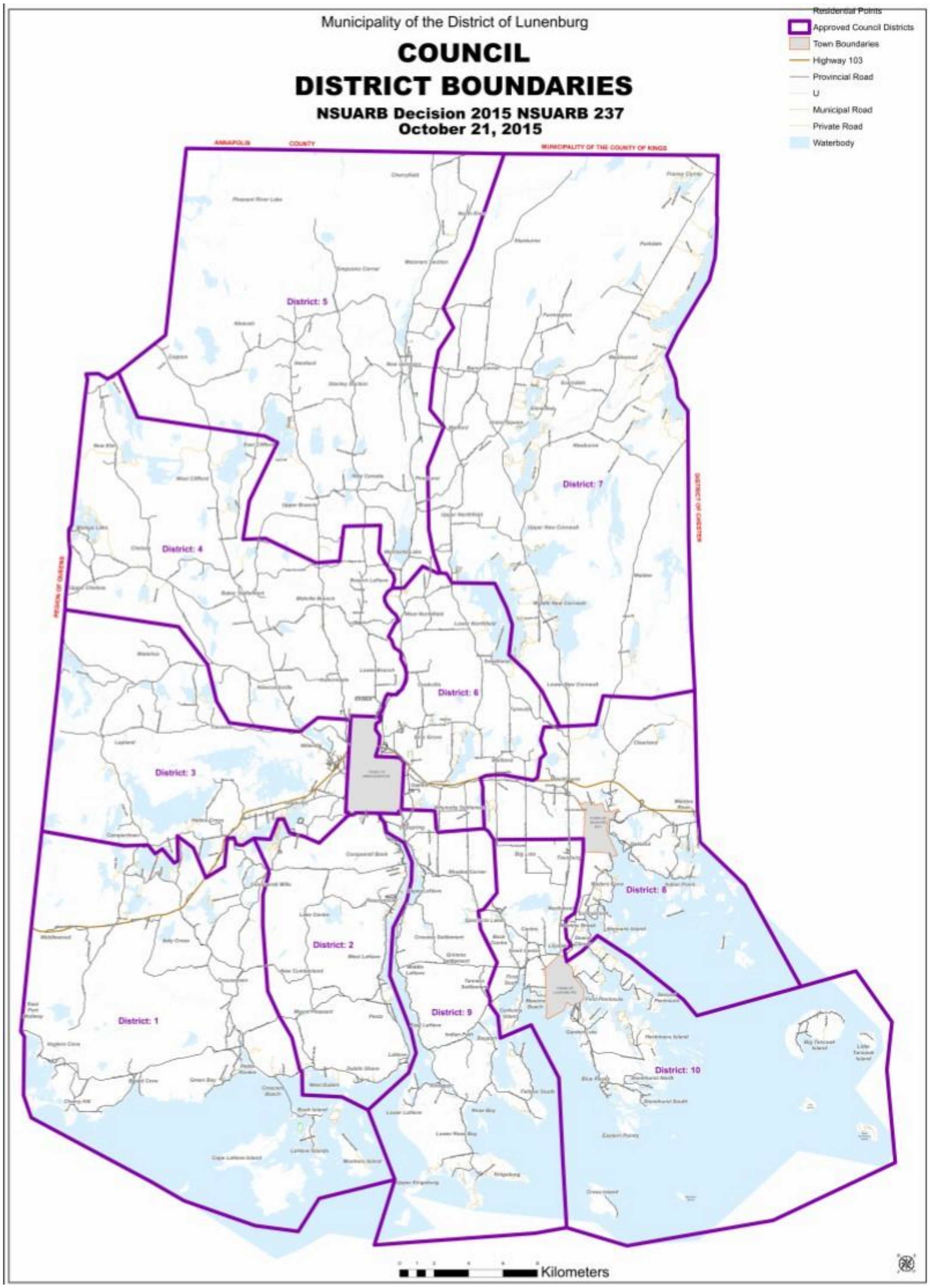
Council is comprised of a Mayor, Deputy Mayor and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each of the ten Districts. The Mayor is elected at large by the residents of the District to represent the entire District. The Deputy Mayor is 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 Wendy Oickle, Councillor Kacy DeLong, Mayor Carolyn Bolivar-Getson, Councillor Pam Hubley, Councillor Leitha Haysom

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



Mayor Carolyn Bolivar-Getson

District 1 Councillor Leitha Haysom

District 2 Councillor Martin Bell

District 3 Councillor Wendy Oickle

District 4 Councillor Pam Hubley

District 5 Deputy Mayor 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 Economic Development **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, Parks & Tourism **Bill Schurman**

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

Manager, Corporate Services & Communications **Sarah Kucharski**

Municipal Clerk **April Whynot-Lohnes**

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

In 2022/2023, the total budgeted complement of the municipal departments is 62.7 full-time equivalent staff. This includes approximately seven full-time equivalent staff who are employed on a seasonal basis. For further information, refer to Appendix 3, Staffing and Organizational Charts on page 159.

FISCAL AND ACCOUNTING FRAMEWORK

SUMMARY OF COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

The Municipality follows accounting principles, practices and policies are prescribed by the Public Sector Accounting Board and by the Department of Municipal Affairs. These standards are 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, be 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 Municipality's Purchasing Policy.

DEBT MANAGEMENT

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.

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 became debt free in October 2021.

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 CCBF 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
- 2021/2022 Other Significant Achievements
- Current Conditions
- 2022/2023 Strategic Direction and Priorities
- Additions to Baseline Budget
- Departmental Budgets – 2022/2023

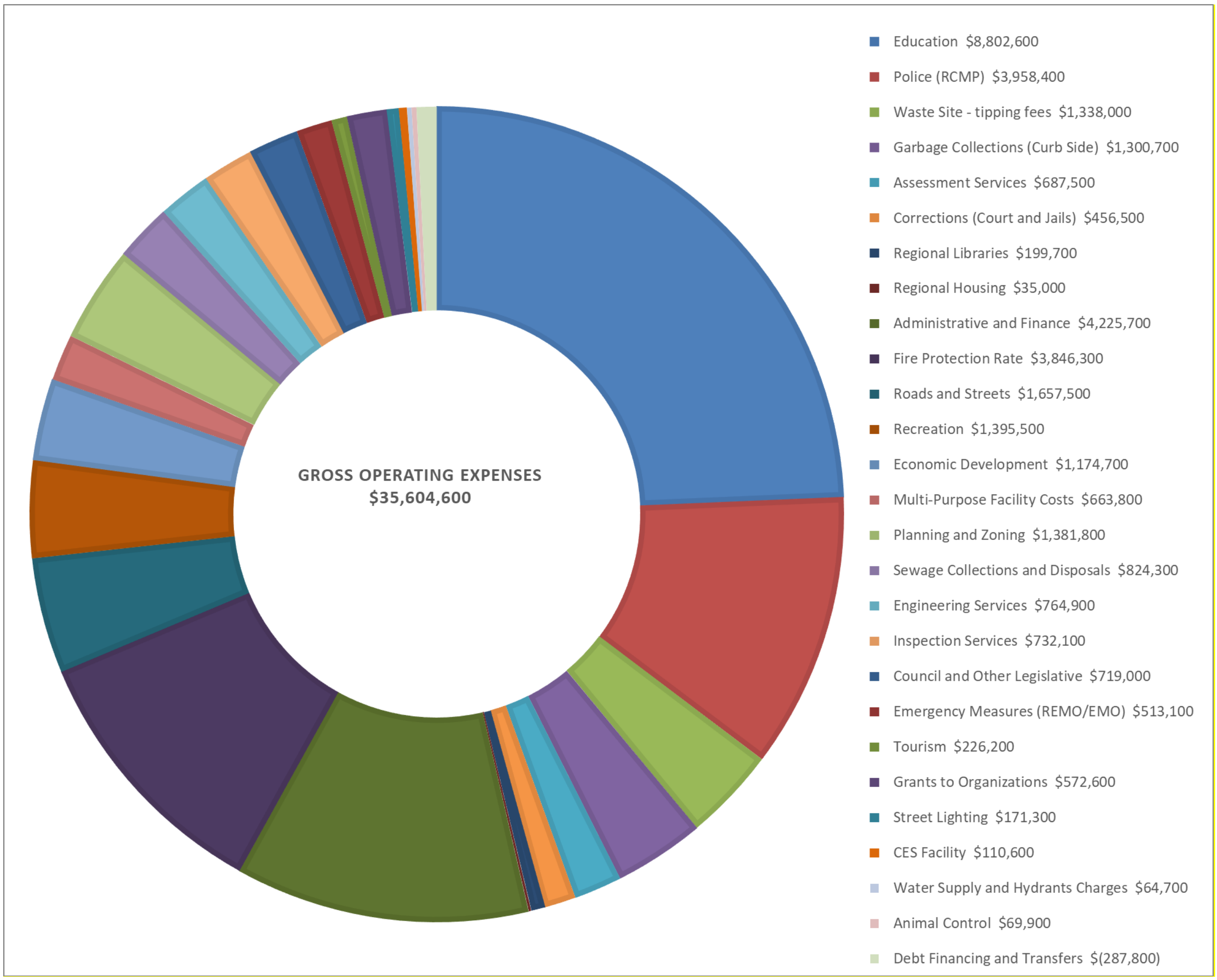
Protective Services, Service Partners and Provincial Programs describe the Municipality's participation and provide other high-level information on the service arrangement. The Municipality may influence or contribute significantly to programs identified under these sections; however, they are generally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

OPERATING BUDGET SUMMARY

TOTAL OPERATING EXPENDITURES

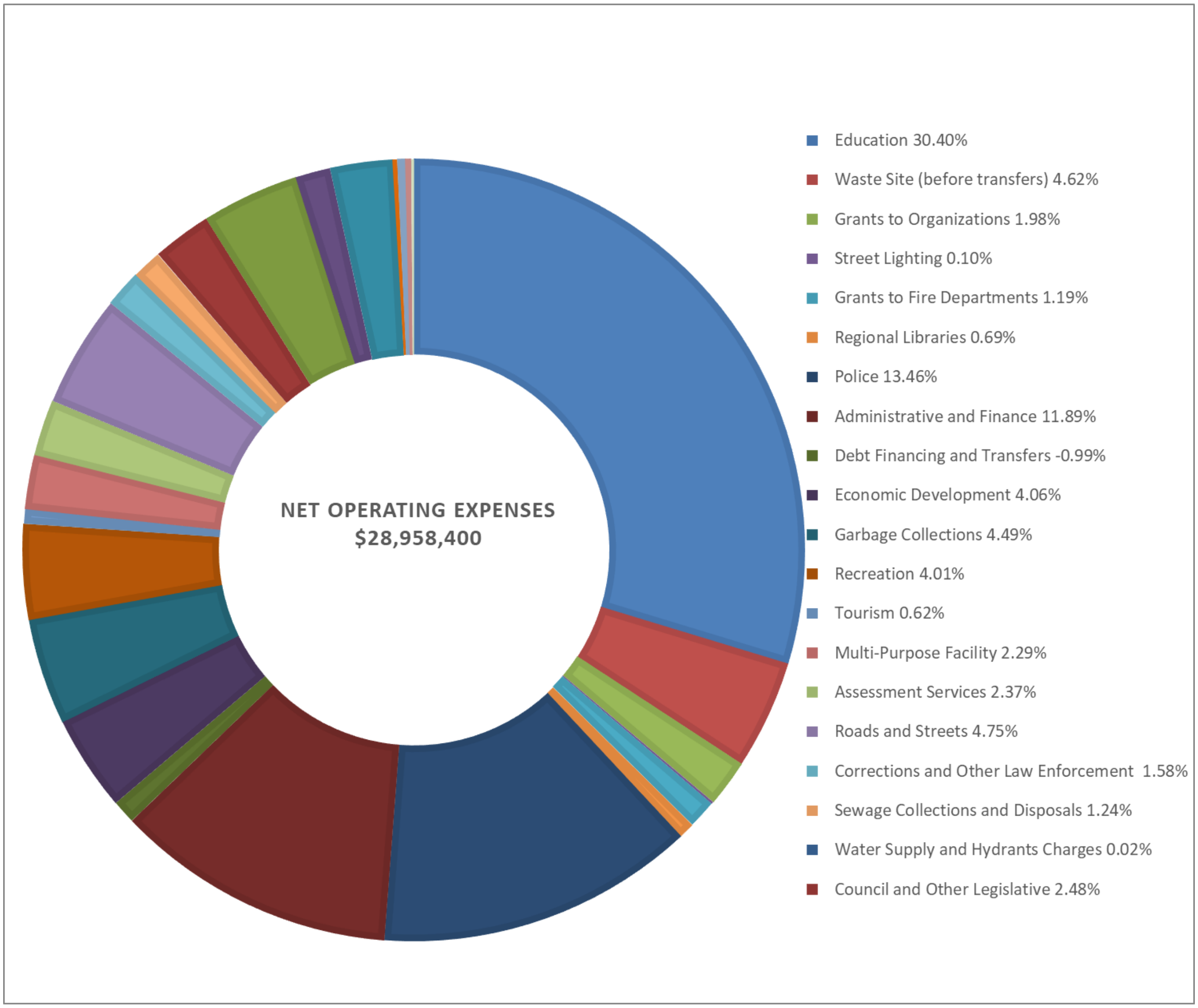
The gross expenditures, provided for in the 2022/2023 operating budget, total $35,604,600.

Major mandatory and required expenditures–including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management–account for $18,435,900 or 51% 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)
2022/23

	Budget Gross Expense	Revenues	Partner Contributions	Net Cost
Operating Expenditures				
Education	$ 8,802,600	$ -	$ -	$ 8,802,600
Waste Site (before transfers)	1,338,000	-	-	1,338,000
Police (RCMP)	3,958,400	60,000	-	3,898,400
Fire Protection Rate	3,846,300	3,846,300	-	-
Administrative and Finance	4,225,700	783,400	-	3,442,300
Debt Financing & Transfers	(287,800)	-	-	(287,800)
Economic Development	1,174,700	-	-	1,174,700
Garbage Collections	1,300,700	-	-	1,300,700
Recreation	1,395,500	234,000	-	1,161,500
Multi-Purpose Facility	663,800	-	-	663,800
Tourism	226,200	46,000		180,200
Assessment Services	687,500	-	-	687,500
Roads and Streets	1,657,500	283,000	-	1,374,500
Corrections and Other Law Enforcement	456,500	-	-	456,500
Sewage Collections and Disposals	824,300	464,300	-	360,000
Council and Other Legislative	719,000	-	-	719,000
Planning and Zoning	1,381,800	184,100	-	1,197,700
Inspection Services	732,100	304,600	-	427,500
Engineering Services	764,900	-	-	764,900
Grants to Organizations	572,600	-	-	572,600
Street Lighting	171,300	143,100	-	28,200
Grants to Fire Departments	343,800	-	-	343,800
Regional Libraries	199,700	-	-	199,700
Emergency Measures (REMO/EMO)	169,300	-	73,400	95,900
CES Facility	110,600	166,000	-	(55,400)
Water Supply and Hydrants Charges	64,700	58,000	-	6,700
Other Protective Services	69,900	-	-	69,900
Regional Housing	35,000	-	-	35,000
Total Expenses	$ 35,604,600	$ 6,572,800	$ 73,400	$ 28,958,400


NET OPERATING EXPENSES
$28,958,400
Education 30.40%
Waste Site (before transfers) 4.62%
Grants to Organizations 1.98%
Street Lighting 0.10%
Grants to Fire Departments 1.19%
Regional Libraries 0.69%
Police 13.46%
Administrative and Finance 11.89%
Debt Financing and Transfers -0.99%
Economic Development 4.06%
Garbage Collections 4.49%
Recreation 4.01%
Tourism 0.62%
Multi-Purpose Facility 2.29%
Assessment Services 2.37%
Roads and Streets 4.75%
Corrections and Other Law Enforcement 1.58%
Sewage Collections and Disposals 1.24%
Water Supply and Hydrants Charges 0.02%
Council and Other Legislative 2.48%

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 full report can be found here: https://beta.novascotia.ca/documents/municipal-profile-and-financial-condition-indicators-report-2020-municipality-district-lunenburg

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 has paid off all capital debt and continues to 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. The Municipality pursued an aggressive debt repayment policy, has no borrowing in the Five-Year Capital Plan, and became debt free in 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 draft 2021 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 2019/20	MODL 2020/21	Yellow Threshold	Red Threshold
Reliance on Government Transfers (one time Safe Restart Grant = 6.7%)	0.7%	7.4%	15% to 20%	> 20%
Uncollected Taxes	5.9%	4.7%	10% to 15%	> 15%
3 Year Change in Tax Base	5.2%	7.6%	> than actual CPI	Negative growth
Reliance on a Single Business	0.4%	0.3%	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 2019/20	MODL 2020/21	Yellow Threshold	Red Threshold
Residential Tax Effort	2.4%	2.4%	4% to 6%	> 6%
Deficits in the last 5 years (Red = 2 years)	0	0	1 or more	1 or more
Budget Expenditure Accuracy	2	1	1	> 1
Liquidity Ratio	3.6	2.9	1 to 1.5	Less than 1
Operating Reserves	112%	91.9%	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 2019/20	MODL 2020/21	Yellow Threshold	Red Threshold
Debt Service Ratio	5.5%	5.2%	10% to 15%	> 15%
Outstanding Debt	0.0%	0.0%	25% to 50%	> 50%
Undepreciated Assets	75.3%	77.3%	35% to 50%	Less than 35%
Combined Capital & Operating Reserves	135.1%	104.0%	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

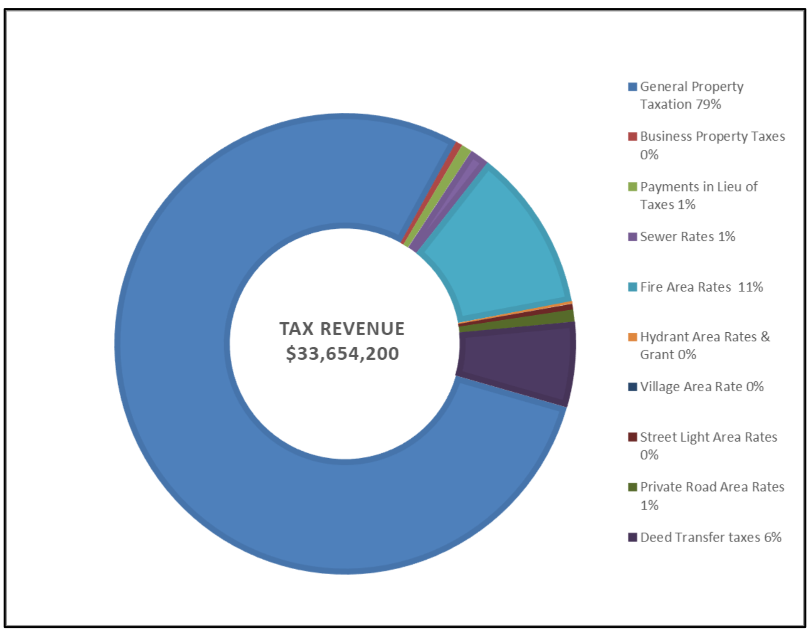
Any other revenues of a general nature.

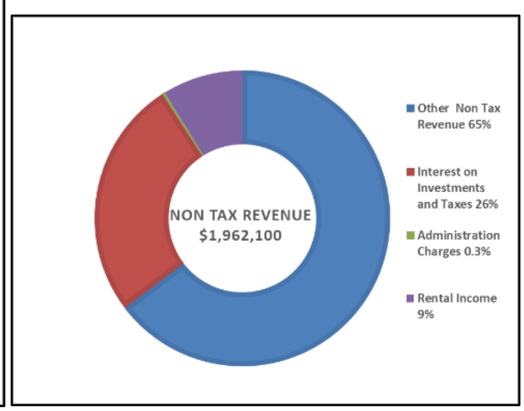
FUND BALANCE AND TRANSFERS

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

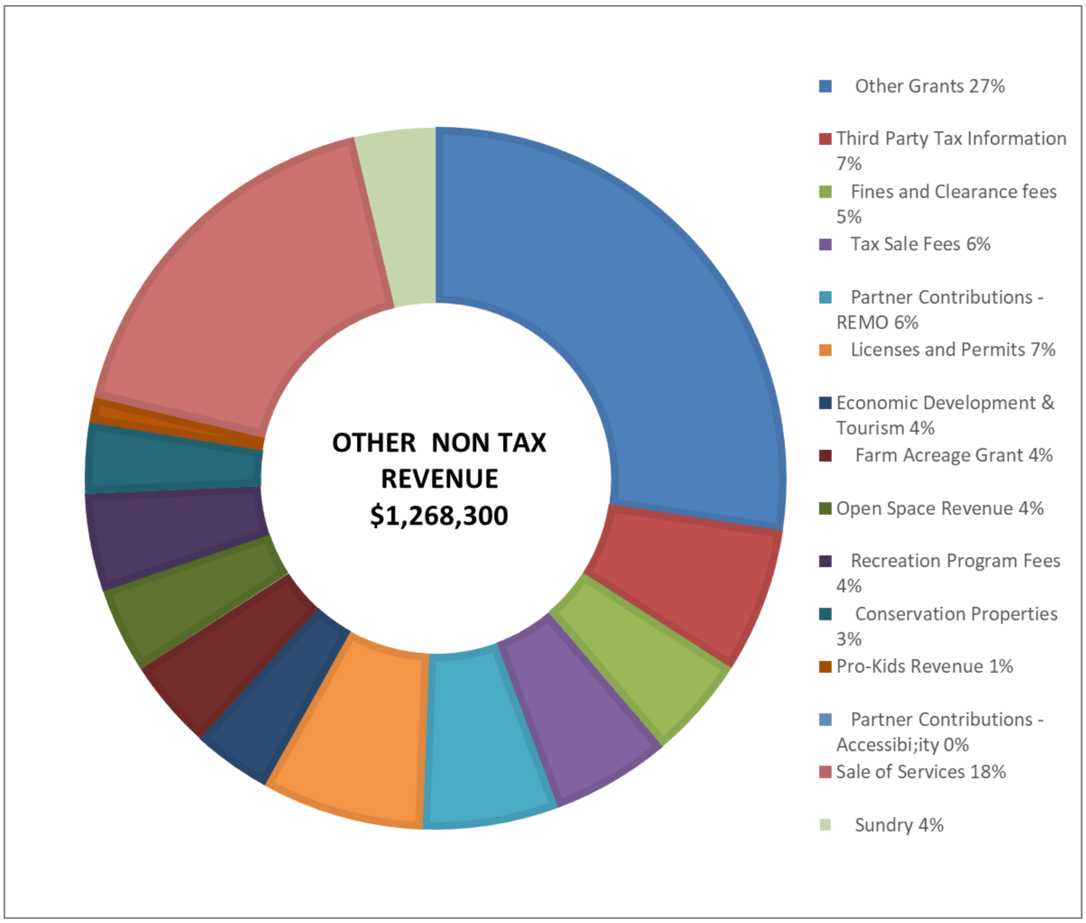
	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
Tax Revenue						
General Property Taxation	$ 24,132,191	$ 24,534,500	$ 24,608,900	$ 26,441,100	-	$ 26,441,100
Payments in Lieu of Taxes	203,872	224,600	251,100	254,100	-	254,100
Sewer Rates	443,538	441,700	466,900	462,300	-	462,300
Fire Area Rates	3,482,292	3,538,500	3,538,500	3,846,300	-	3,846,300
Hydrant Area Rates	56,091	56,000	68,200	58,000	-	58,000
Street Light Area Rates	138,278	149,600	149,800	143,100	-	143,100
Private Road Area Rates	238,854	263,200	263,200	274,000	9,000	283,000
Hebbville Village Area Rate	4,000	4,000	4,000	4,000	-	4,000
Business Property Taxes	167,783	159,500	203,000	162,300	-	162,300
Change of Use Tax	-	-	13,300	-	-	-
Deed Transfer Taxes	2,416,957	1,750,000	2,900,000	2,000,000	-	2,000,000
Total Tax Revenue	31,283,855	31,121,600	32,466,900	33,645,200	9,000	33,654,200
Non Tax Revenue						
Interest on Investments and Taxes	370,144	507,500	467,700	515,000	-	515,000
Administration Charges (incl**Oth Non tax)	5,844	5,800	5,800	5,800	-	5,800
Rental Income	151,802	176,000	173,500	173,000	-	173,000
Other Non Tax Revenue **	2,322,377	799,300	1,116,625	919,800	348,500	1,268,300
Total Non Tax Revenue	2,850,168	1,488,600	1,763,625	1,613,600	348,500	1,962,100
Total Revenue	**$ 34,134,022**	**$ 32,610,200**	**$ 34,230,525**	**$ 35,258,800**	**$ 357,500**	**$ 35,616,300**





Other Non Tax Revenue Breakdown **

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
Other Non Tax Revenue						
Partner Contributions - REMO	$ 65,409	$ 73,600	$ 73,600	$ 79,200	$ -	$ 79,200
Partner Contributions - Accessibility	6,743	-	-	-	-	-
Sale of Services - Building Inspections	15,799	15,600	15,600	43,600	178,500	222,100
Recreation Program Fees	48,146	60,900	39,800	57,000	-	57,000
Licenses and Permits	112,022	72,400	107,725	95,100	-	95,100
Fines and Clearance fees	50,520	75,000	75,000	60,000	-	60,000
Tax Sale Fees	71,995	70,000	70,000	70,000	-	70,000
Third Party Tax Information	89,097	83,000	85,000	85,000	-	85,000
Open Space Revenue	84,899	50,000	80,000	50,000	-	50,000
Economic Development & Tourism	50,819	52,600	52,600	46,000	-	46,000
Pro-Kids Revenue	15,507	10,000	21,000	15,000	-	15,000
Sundry	12,163	12,000	26,900	47,500	-	47,500
Farm Acreage Grant	51,694	51,700	52,500	52,600	-	52,600
Conservation Properties	38,976	36,600	36,600	41,300	-	41,300
Other Grants	1,608,589	135,900	380,300	177,500	170,000	347,500
	$ 2,322,377	**$ 799,300**	**$ 1,116,625**	**$ 919,800**	**$ 348,500**	**$ 1,268,300**



Municipality of the District of Lunenburg
Revenue Uses

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
Revenues to Net Expenses						
Sewer Rates	$ 443,538	$ 441,700	$ 466,900	$ 462,300	$ -	$ 462,300
Fire Area Rates	3,482,292	3,538,500	3,538,500	3,846,300	-	3,846,300
Northfield FD Grant	-	-	-	-	-	-
Hydrant Area Rates	56,091	56,000	68,200	58,000	-	58,000
Street Light Area Rates	138,278	149,600	149,800	143,100	-	143,100
Private Road Area Rates	238,854	263,200	263,200	274,000	9,000	283,000
Hebbville Village Area Rates	4,000	4,000	4,000	4,000	-	4,000
Administration Charges	246,166	201,400	244,400	201,800	-	201,800
Rental Income	151,802	176,000	173,500	173,000	-	173,000
Partner Contributions - REMO	65,409	73,600	73,600	79,200	-	79,200
Partner Contributions - Accessibility	6,743	-	-	-	-	-
Sale of Services - Building Inspections	15,799	15,600	15,600	43,600	178,500	222,100
Recreation Program Fees	48,146	60,900	39,800	57,000	-	57,000
Licenses and Permits	112,022	72,400	107,725	95,100	-	95,100
Fines & Clearance fees	50,520	75,000	75,000	60,000	-	60,000
Tax Sale Fees	71,995	70,000	70,000	70,000	-	70,000
Sundry	12,163	12,000	26,900	47,500	-	47,500
	5,143,816	5,209,900	5,317,125	5,614,900	187,500	5,802,400
Supporting Revenues						
General Property Taxation	24,132,191	24,534,500	24,608,900	26,441,100	-	26,441,100
Payments in Lieu of Taxes	203,872	224,600	251,100	254,100	-	254,100
Business Property Taxes	167,783	159,500	203,000	162,300	-	162,300
Change of Use Tax	-	-	13,300	-	-	-
Deed Transfer Taxes	2,416,957	1,750,000	2,900,000	2,000,000	-	2,000,000
Interest on Investments and Taxes	370,144	507,500	467,700	515,000	-	515,000
Farm Acreage Grant	51,694	51,700	52,500	52,600	-	52,600
Conservation Property Grant	38,976	36,600	36,600	41,300	-	41,300
Other Grants	1,608,589	135,900	380,300	177,500	170,000	347,500
	28,990,206	27,400,300	28,913,400	29,643,900	170,000	29,813,900
Total Revenues	**$ 34,134,022**	**$ 32,610,200**	**$ 34,230,525**	**$ 35,258,800**	**$ 357,500**	**$35,616,300**

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 are 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

	ACTUAL	BUDGET	FORECAST	DRAFT					
		Current	*Forecast*	BUDGET	*Projected* →				
Description	***2020-21***	***2021-22***	***2021-22***	***2022-23***	***2023-24***	***2024-25***	***2025-26***	***2026-27***	***2027-28***
Revenue Sources									
Residential property tax	$20,488,345	$20,990,000	$21,012,700	$22,750,000	$24,342,500	$25,559,625	$26,837,606	$27,374,358	$27,921,846
Commercial property tax	2,540,198	2,418,500	2,471,500	$2,480,400	2,505,204	2,530,256	2,555,559	2,581,114	2,606,925
Other taxes	4,569,148	3,950,000	5,193,100	$4,323,400	4,366,634	4,410,300	4,454,403	4,498,947	4,543,937
Fire Protection	3,482,292	3,538,500	3,538,500	$3,846,300	3,923,226	4,001,691	4,081,724	4,163,359	4,246,626
Transfers from other govts	1,699,259	224,200	469,400	$441,400	445,814	450,272	454,775	459,323	463,916
Other revenue sources	1,354,780	1,489,000	1,545,325	$1,774,800	1,757,052	1,739,481	1,756,876	1,774,445	1,792,190
	$34,134,022	$32,610,200	$34,230,525	$35,616,300	$37,340,430	$38,691,626	$40,140,944	$40,851,546	$41,575,439
Expenditures									
Discretionary Expenditures	$12,928,624	$15,508,550	$15,556,244	$17,253,100	$17,518,088	$17,821,270	$18,129,606	$18,443,179	$18,762,069
CCBF Investment	1,942,823	2,708,400	1,770,400	1,259,900	489,900	615,900	465,900	465,900	472,500
Mandatory Expenditures									
Mandatory Contributions	9,725,316	9,920,900	9,918,000	10,181,300	10,909,388	11,602,916	12,140,143	12,382,946	12,630,605
Other Mandatory Expenditures	6,052,202	6,548,950	6,548,950	7,198,100	7,402,468	7,612,736	7,829,075	8,051,664	8,280,685
Deficit from prior year	0	0	0	0	0	0	0	0	0
Debt servicing	2,224,847	640,000	640,000	0	0	0	0	0	0
Reserves	1,260,210	-2,749,400	-1,707,800	-287,800	895,100	975,100	1,459,100	1,419,100	1,379,100
	19,262,575	14,360,450	15,399,150	17,091,600	19,206,956	20,190,752	21,428,318	21,853,710	22,290,389
	$34,134,023	$32,577,400	$32,725,794	$35,604,600	$37,214,944	$38,627,921	$40,023,824	$40,762,789	$41,524,959
Surplus/(Deficit)	***($0)***	***$32,800***	***$1,504,731***	***$11,700***	***$125,486***	***$63,704***	***$117,119***	***$88,758***	***$50,480***

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

LEGISLATIVE SERVICES (COUNCIL)

VISION & MISSION

The breathtaking, natural beauty of MODL is home to thriving communities with unique cultural identities. Full-service hubs support our diversified economies, driven by our residents' passion for the place they call home.

With our strong economy, we can live, work, and raise families here. We are a beacon for visitors, attracted to our vibrant parks, beaches and hiking trails. As leaders in environmental protection, we fiercely protect our natural environment.

We are:

- Wise financial managers
- Strategic planners
- Sustainable community builders
- Collaborative engagers

GOAL

To represent and protect the needs of citizens, 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 2022-23 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 2021/2022
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 email

2021/22 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 and this year will have exceeded the goal of over 95% of homes and businesses with access to reliable high-speed service.

2. *Sound Finances*
   Council continues to demonstrate strong financial leadership for the Municipality. The Municipality aggressively paid down its long-term debt and was debt free in October 2021. This goal was achieved while continuing planned investment in infrastructure and reserves. Council has a 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 fourth year of construction in the LaHave River Straight Pipe Replacement project, with over 270 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.

4. *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 2022/23 Council will complete a more detailed examination of these options and complete community consultation to determine the best option to reduce flood risk.

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 COVID-19 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.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

Not Applicable.

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. Through the Corporate Services unit, the Administration department will provide high quality public service to citizens.

DESCRIPTION OF SERVICES PROVIDED

The Administration Department 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, 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 Plans and the efficient and effective delivery of services rest with Administration Department. The Department also includes the Corporate Services unit which manages corporate communication and customer service for the Municipality.

CORE SERVICES

Service or Goal	Performance in 2021/2022
Operational support and strategic advice to Council Strategic Priorities	Regular Council, Policy and Strategy, and Finance committees held monthly. Agenda and minutes service standards met.
Provide service and information to residents through a range of channels	• 3,895 walk in customers served. • 2,600 residents engaged with engage.modl.ca. • 90,538 views on our Facebook posts (the number of people who saw content from our Facebook page).
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 launched.

Oversight of the LaHave Straight Pipe Project	Project continues on schedule and on budget. Final installation year planned for the summer of 2022. Council engaged on procurement, program review and appeals.

2021/2022 ACCOMPLISHMENTS

- The Administration Department worked with Council and Economic Development staff to complete the sale of land in Osprey Village to help address affordable housing in the area. The partnership will produce over 500 units, including some designated affordable housing
- The Administration Department completed the development and implementation of the Corporate Services unit. The team brings together all of the primary customer service platforms together to improve service to residents. The Corporate Services unit is now responsible for corporate communications, the MODL website, in person service, telephone and general email inquiries.

MAJOR INITIATIVES FOR 2022/2023

Project	**Objectives for this Term**
Dry wells & water resiliency	The Administration Department will complete the research required for Council to hold policy discussions on the municipality's approach to the increasing issue of dry wells. Following policy direction from Council, department staff will lead the implementation of the preferred measures.
Straight Pipes on the LaHave River	Administration staff will continue to work with the Engineering Department to manage the final year of installations along the LaHave River in the Wastewater Management District.
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 such as dry wells, accessibility planning, and funds to support anti-racism efforts. This year's budget includes an increase in the communications budget to permit more outreach and media space.

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.

- Provincial changes to legislation affecting municipalities is a constant challenge for municipal governments. The Administration 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

Year	Full Time Equivalents (FTEs)	
	Budget	Actual
2020/21	7.5	7.5
2021/22	7.5	7.5
2022/23	10	

The increase in staffing for 2022/23 reflects the transfer of existing staff positions from Administration, Planning and Development, and Recreation, Parks and Tourism into the new Corporate Services unit.

PERFORMANCE MEASURES

1) Encourage informed citizen engagement in policy making though the Engage.modl.ca site.

Goal: 2000 unique visitors

	Actual
2020/21	N/A
2021/22	2600
2022/23	

2) Draft minutes prepared and presented for subsequent meeting for Council, Finance and PSC.

Goal: 100%

	Actual
2020/21	N/A
2021/22	N/A
2022/23	

Municipality of the District of Lunenburg
Legislative and Administration

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Student Grants	4,620	4,200	4,200	8,400	-	8,400
Miscellaneous Revenue	13,879	6,800	6,800	6,300	-	6,300
	18,499	**11,000**	**11,000**	**14,700**	**-**	**14,700**
EXPENDITURES						
General Government Services						
Legislative Services	407,120	546,200	540,494	711,800	-	711,800
Members-at-Large	2,354	7,200	7,200	7,200	-	7,200
Administration Personnel Costs	667,271	776,300	785,700	1,119,000	-	1,119,000
Advisory Services	226,423	831,200	826,700	233,100	30,000	263,100
Office Expense	47,069	30,000	30,000	35,000	-	35,000
Council Approved Contingency	68,581	80,000	80,000	80,000	-	80,000
Community Pandemic Assistance	118,300	220,000	220,000	-	-	-
Grant - SSRH	-	-	-	-	50,000	50,000
Government Relations	70,369	132,000	132,000	103,500	-	103,500
	1,607,485	2,622,900	2,622,094	2,289,600	80,000	2,369,600
Other						
Elections	131,354	-	-	-	-	-
Litter Clean Up Program	1,050	10,000	10,000	10,000	-	10,000
	132,404	10,000	10,000	10,000	-	10,000
Transfers to (from) Reserves & Funds						
Reserve for Pension Plan Transfer	(102,045)	(650,000)	(350,000)	-	-	-
Election Reserve	(113,000)	50,000	50,000	50,000	-	50,000
Transfer for Hospital Donation	-	-	-	-	(50,000)	(50,000)
Transfer for Pandemic Assistance	-	(220,000)	(220,000)	-	-	-
	(215,045)	(820,000)	(520,000)	50,000	(50,000)	-
	1,524,844	**1,812,900**	**2,112,094**	**2,349,600**	**30,000**	**2,379,600**
NET EXPENDITURES	**$ (1,506,345)**	**$ (1,801,900)**	**$ (2,101,094)**	**$ (2,334,900)**	**$ (30,000)**	**$ (2,364,900)**

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

- This year saw the launch of leadership development efforts by the Municipality for the fire service. A fund is now available for departments to apply to develop their officers, and leadership training has been organized and been made available to fire services volunteers.
- Mandatory pump testing is now in place for all registered fire services providers. All departments are now compliant with the new standard. This important safety requirement helps ensure that equipment needed to protect the lives of volunteers is in good working condition.
- REMO continues to make adjustments and improvements to contingency plans such as the comfort centre policy, activation triggers, and evacuation plans. The Coordinator has also been focussed on building 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 2022/2023

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 2022/23 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). This year will also see the creation and development of the REMO Planning ommittee which will incorporate a broad range of stakeholders in the review and amendment of contingency plans.

FULL-TIME EQUIVALENT

Year	Full Time Equivalents (FTEs)	
	Budget	Actual
2020/21	2.2	2.2

2021/22	2.2	2.2
2022/23	2.2	

PERFORMANCE MEASURES

1) Processing of fire tax payments for fire departments on time:

Goal: 100%

	Goal	Interim payment	Final Payment
2020/21	N/A	N/A %	N/A %
2021/22	100%	100%	100%
2022/23	100%		

2) Number of leadership development opportunities for the fire service completed or funded

	Goal	Actual
2020/21	N/A	N/A
2021/22	3	2
2022/23	5	

3) REMO training Exercises undertaken

	Goal	Actual
2020/21	N/A	N/A
2021/22	N/A	N/A
2022/23	3	

Municipality of the District of Lunenburg
Protective Services

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Fire Protection Area Rates	$ 3,482,292	$ 3,538,500	$ 3,538,500	$ 3,846,300	$ -	$ 3,846,300
Police Prosecution Fines & Clearance Certificates	50,520	75,000	75,000	60,000	-	60,000
REMO - Partners contribution	59,565	67,800	67,800	73,400	-	73,400
	3,592,377	**3,681,300**	**3,681,300**	**3,979,700**	**-**	**3,979,700**
EXPENDITURES						
Fire Protection - Volunteer Fire Departments	3,437,239	3,538,500	3,538,500	3,846,300	-	3,846,300
Fire Services Administration & Grants	329,286	345,900	343,400	343,800	-	343,800
	3,766,526	3,884,400	3,881,900	4,190,100	-	4,190,100
Police Protection - RCMP	3,343,516	3,508,500	3,508,500	3,918,500	-	3,918,500
Provincial Corrections	431,801	434,800	434,800	456,500	-	456,500
Senior Safety Coordinator Grant	14,480	14,500	14,500	25,400	-	25,400
Other Law Enforcement	31,405	55,300	57,100	39,900	-	39,900
	3,821,202	4,013,100	4,014,900	4,440,300	-	4,440,300
REMO Personnel & Expenditures	118,677	135,100	135,100	146,200	-	146,200
Local EMO Services	18,281	29,400	22,400	23,100	-	23,100
	136,957	164,500	157,500	169,300	-	169,300
Animal Control	37,597	44,500	44,500	44,500	-	44,500
	7,762,282	**8,106,500**	**8,098,800**	**8,844,200**	**-**	**8,844,200**
NET EXPENDITURES	**$ (4,169,905)**	**$ (4,425,200)**	**$ (4,417,500)**	**$ (4,864,500)**	**$ -**	**$ (4,864,500)**

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 2021/2022: COVID Pandemic
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	Continued 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

2021/2022 ACCOMPLISHMENTS

- Continued to provide service remotely during periods of 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 second year a tender call was utilized due to COVID gathering limits.
- Permanently removed the requirement for Commissioner Certification for applicant in the Property Tax Rebate Program to remove barriers and 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.
- Fourth year of managing the LaHave River straight pipe payments and loans.
- Successfully managed the transfer of the Municipal Pension Plan to the Public Service Superannuation Plan.
- Worked 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.
- 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 more than 30,000 tax accounts, $28 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 & Asset retirement Obligations – work with Engineering on these projects 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.

2022/2023 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.

Analysis of Initiative

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: 8.20

2020/2021 FTEs Actual: 8.20

2021/2022 FTEs Budgeted: 8.20

The Finance Department continues to provide excellent customer service with existing staffing levels. Work has been reallocated to ensure new initiatives are implemented in an efficient manner.

PERFORMANCE MEASURES

Tax Installment Pre-payment Plan (TIPP)

Goal – annually increase the number of customers who use the pre-authorized payment method.

Performance: there has been an annual increase in the number of residents choosing this payment method. An increase in communications around the program in 2018-19 accounted for increased participation in that year. COVID-19 pandemic closures in 2020 drove another increase for use of this payment method.

Year	# Payments processed	Total Value
2017-18	5,730	$ 1,204,655
2018-19	6,492	$ 1,332,881
2019-20	6,535	$ 1,395,635
2020-21	7,327	$ 1,549,219
2021-22	7,839	$ 1,465,860

Increase in number of payments processed
13.3%
0.7%
12.1%
7.0%

Payments Processed for Tax Billing and Other Services

Payments taken at the counter include cash, cheque, and debit. Cheques are also received by mail. With mandated COVID-19 office closures over the past two years, we have seen a decrease in these payment types.

	Cash		Cheque		Debit	
Year	# Payments	Total Value	# Payments	Total Value	# Payments	Total Value
2018-19	25,004	$ 11,881,816	15,486	$ 9,011,208	7,324	$ 1,935,444
2019-20	4,340	$ 1,303,729	15,488	$ 9,006,354	7,009	$ 2,022,936
2020-21	2,003	$ 603,962	15,464	$ 8,991,949	4,082	$ 1,145,258
2021-22	1,461	$ 474,991	15,521	$ 8,984,093	3,121	$ 770,630

COVID-19 office closures also precipitated an increase in homeowners paying their taxes online. These payments are processed through an import function, that minimizes processing errors.

	Online Banking		Direct Deposit, Wires and Mortgage Companies	
Year	# Payments	Total Value	# Payments	Total Value
2018-19	25,003	$ 11,881,816	4,591	$ 7,791,980
2019-20	26,005	$ 12,646,180	5,798	$ 11,215,685
2020-21	30,052	$ 15,107,223	6,178	$ 11,961,483
2021-22	33,039	$ 16,585,359	5,998	$ 13,365,587

Accounts Payable and Payroll

Accounts Payable Cheques

Year	# Cheques Issued	Total Value
2021-22	2,506	$ 30,609,165

Payroll EFT

Year	# Payments Issued	Total Value
2021-22	1,951	$ 2,630,974

Payments to vendors are made by cheque. Payroll is deposited via electronic funds transfer (EFT).

Comparable figures for past payments are not available. These statistics will be updated annually going forward.

Tax Sales

Properties that are more than three years in arrears are sold at an annual tax sale for the outstanding property taxes, accrued interest and any expenses on the tax account. Prior to March 2021, tax sales were held by Public Auction. The COVID-19 pandemic gathering limits necessitated that the 2021 and 2022 Tax Sales were conducted via tender call. The blind bid tender call increased the surplus funds collected. These funds are held in trust for 20 years, during which time anyone with an interest in the property can apply for the surplus by making application to the Supreme Court. If the surplus funds are not paid out, they are transferred to a Municipal Capital Reserve.

TAX SALE INFORMATION	TENDER March 7, 2022	TENDER March 1, 2021	AUCTION March 2, 2020
# of Accounts sent to Solicitor	69	96	64
# of Accounts at Advertising	39	27	28
# of Accounts on Tax Sale Day	24	20	16
# of Accounts with no Bids	8	2	2
# of Bids on Removed Accounts	66	79	none
# of Compliant Bids	230	289	Public Auction
# of Non-compliant Bids	28	7	n/a
Total amount owing at time of Sale	$157,685	$91,997	$90,645
Total amount Collected	$727,685	$739,901	$378,631

Tax Phone Inquiries

	# Calls going to voicemail 2020-21	2021-22	Note
April	n/a	393	
May	n/a	875	Tax billing
June	n/a	346	
July	n/a	332	
August	n/a	187	
September	n/a	263	
October	n/a	453	Tax billing
November	320	234	
December	305	153	
January	318	215	
February	250	228	
March	391	250	
Total	1,584	3,929	

The COVID-19 pandemic and mandated office closures increased the number phone inquiries from the public. Staff that answer the tax phone line strive for 24-hour response and consistently meet it. During high volume inquiry periods, up to three Finance Staff were assigned to the phone to ensure this service delivery standard was met. In November 2021, staff began tracking only those calls that are not answered directly and go to voicemail. In 2021/22 there were 3,929 calls that went to voicemail.

Loan Programs

Goal – to efficiently manage municipal loan programs

PACE Clean Energy Financing

The Clean Energy Financing program has not had much uptake in recent years; a change in the program in 2022/23 is hoped to spur residents to utilise it (See Planning and Development Services for more information).

Year	# Loans Outstanding	# Payments Processed	Value of Loan Payments Processed
2017-18	11	112	$ 35,473
2018-19	12	175	$ 10,985
2019-20	13	204	$ 16,140
2020-21	13	172	$ 15,681
2021-22	13	149	$ 13,612

LaHave Straight Pipe Replacement Program

A full description of this program can be found in the Engineering Services Section. The Finance Department works with residents to either pay for their installed wastewater treatment systems in full or utilise the low interest loan option.

Year	# Loans Outstanding	# Payments Processed	Value of Loan Payments Processed	Loan amount outstanding at year end		# Invoices issued for full amount	Value of Invoices billed
2018-19	31	102	$ 7,540	$ 234,836		36	$ 245,999
2019-20	68	558	$ 51,863	$ 498,255		41	$ 345,310
2020-21	106	887	$ 99,821	$ 802,439		43	$ 370,126
2021-22	127	1267	$ 157,134	$ 942,409		43	$ 813,378

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 marked the final year for debt servicing. In October 2021, the Municipality was 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.

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. For more information, please visit https://www.pvsc.ca/en/home/default.aspx.

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 has a staff of more than 25. For more information, please visit https://www.southshorepubliclibraries.ca/libraries/.

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 CENTRE FOR EDUCATION

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. For more information, please visit https://ssrce.ca/.

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 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Assessable Property	$ 26,720,931	$ 26,448,000	$ 27,729,200	$ 28,607,400	$ -	$ 28,607,400
Grant In Lieu	203,872	224,600	251,100	254,100	-	254,100
Licenses and Permits	11,816	10,100	14,600	12,100	-	12,100
Interest Income	254,789	231,000	301,000	301,000	-	301,000
Interest on Taxes	114,366	273,500	165,500	212,500	-	212,500
Tax Sale Fees	71,995	70,000	70,000	70,000	-	70,000
Miscellaneous Revenue	190,710	149,800	196,700	187,800	-	187,800
Safe Restart Grant	1,414,036					
Grants of Farm & Conservation Properties	90,670	88,300	89,100	93,900	-	93,900
	29,073,184	**27,495,300**	**28,817,200**	**29,738,800**	**-**	**29,738,800**
EXPENDITURES						
General						
Finance Personnel Costs	699,988	717,200	716,000	747,300	-	747,300
Office & Equipment Expense	200,433	180,000	181,000	183,000	-	183,000
Bank Interest and Charges	5,386	4,000	4,000	4,200	-	4,200
Audit Fees	25,965	26,500	26,500	23,000	-	23,000
Tax Rebate and Exemptions	175,246	177,400	171,600	255,700	-	255,700
Advisory Services	1,610	5,000	5,000	5,000	-	5,000
Data Processing & IT Shared Services	320,238	278,000	276,000	304,500	-	304,500
Sundry	866	1,500	3,000	1,500	-	1,500
Tax Sale Expenses	61,955	70,000	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,236,228	1,270,000	1,270,000	1,311,000	-	1,311,000
LRCRC - Monitoring Costs	24,307	26,000	26,000	20,000	-	20,000
Previously Exempt Waste (Parks & Fire Depts)	4,990	7,000	7,000	7,000	-	7,000
Region 6 Operating Grant	21,944	19,900	19,900	35,800	-	35,800
Grant Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000
Insurance	94,510	104,400	133,100	138,100	28,200	166,300
Uncollectible Taxes	(154,453)	172,100	172,100	100,100	-	100,100
Garden Lots Sewer Project	32,231					
Safe Restart Expenses	-	-	-	-	200,000	200,000
Debt Service - Principal & Interest	2,284,415	655,000	655,000	-	-	-
	5,039,858	3,718,000	3,740,200	3,210,200	228,200	3,438,400
Mandatory Contributions						
Assessment Services	704,451	695,400	695,400	687,500	-	687,500
Regional Housing	29,148	35,000	32,100	35,000	-	35,000
Regional Library	158,314	158,400	158,400	199,700	-	199,700
Education	8,401,602	8,597,300	8,597,300	8,802,600	-	8,802,600
	9,293,515	9,486,100	9,483,200	9,724,800	-	9,724,800
Multi-Purpose Facility Costs	916,562	866,600	866,600	663,800	-	663,800
Transfers to (from) Reserves & Funds						
Depreciation, Interest, Site Monitoring, LCLC Depreciation Reserve, Safe Restart	3,106,180	594,000	637,000	1,147,100	(200,000)	947,100
	18,356,114	**14,664,700**	**14,727,000**	**14,745,900**	**28,200**	**14,774,100**
NET SURPLUS (EXPENDITURE)	**$ 10,717,071**	**$ 12,830,600**	**$ 14,090,200**	**$ 14,992,900**	**$ (28,200)**	**$ 14,964,700**

ECONOMIC DEVELOPMENT

MISSION

The 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.

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 In 2021 the Economic Development Officer was moved to the Recreation, Parks, and Tourism Department and changed to a Tourism and Events position to better support the sector.

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 2022/23**
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 Business Development Officer will work closely with Planning and Development to assist businesses in the early stages of development and reduce red tape.
Municipal Land Sales	The Municipality has 32 parcels of land that we will work to sell in 2022/23.
Wayfinding Strategy Implementation	The Municipality will begin the implementation of the Wayfinding Strategy in 2022/23.
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 work with the Department of Recreation and the LCLC to bring the Canadian Tire Para Hockey Cup to the South Shore in December 2022.

Exit 12 Master Plan	The Economic Development Department will develop an Exit 12 master plan.
Community Hub	The Economic Development Department will review the feasibility study and determine next steps.

2021/2022 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.
- The department facilitated some test signs under the wayfinding strategy and released the Wayfinding EOI to start wide scale development in 2022/23.
- The Department facilitated the sale of 4 parcels of land for the development of: a Plus 55 facility, adjoining apartment building, affordable housing development and a new Speedy Auto Glass head office
- The Department assisted 86 new business opportunities
- The Department began the process for disposing of 32 pieces of municipal land to better develop our park infrastructure.

MAJOR INITIATIVES FOR 2022/2023

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 2022/2023 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: $700,000

2. *Wayfinding Strategy implementation*

Analysis of Initiative

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: $225,000

3. Community Hub Feasibility Study

Analysis of Initiative

Impact on existing service levels

The department will complete the 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: existing budget

4. Affordable Housing Projects

Analysis of Initiative

Impact on existing service levels

The department will assist with the development of four different affordable housing projects over the next 5 years. The first two projects could begin in 2022.

Financial/Budget: Capital Budget: existing budget

5. Collaborative Health Care Centre

Analysis of Initiative

Impact on existing service levels

The Department will assist with the development of Nova Scotia's first Lumia Health Care collaborative health care centre.

Financial/Budget: existing budget

6. Economic Development Strategy

Analysis of Initiative

Impact on existing service levels

The department will undertake an updated Economic Development Strategy that will lead the direction of the Department over the next five years.

Financial/Budget: Operating Budget - $75,000

7. Land Sales Project

<u>Analysis of Initiative</u>

Impact on existing service levels

The department will work to sell at a minimum 10 of the council identified 32 surplus properties.

Financial/Budget: Operating Budget - $20,000

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.

PERFORMANCE MEASURES

Measurement	2021/22	2022/23	2023/24	Long-term Target	LT Target Year
# of Opportunities Generated	50	100	120	120	Ongoing
# of client Visits	50	120	120	120	Ongoing
# of Social media post	52	52	52	52	Ongoing
# of Land Sales	4	10	10	10	Ongoing

FULL-TIME EQUIVALENT

2021/22 FTEs Actual 3.2

2022/23 FTEs Budgeted 2.2

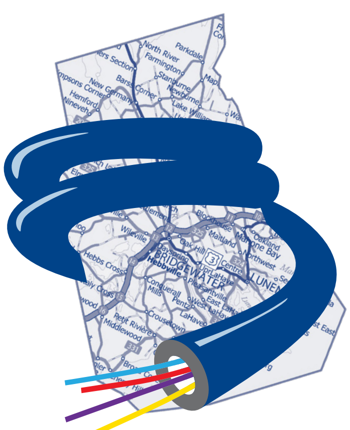
HIGH SPEED INTERNET PROGRESS REPORT April, 2022

IN **2016**
COUNCIL PROVIDED
$2,500,000
TOWARD THE PROJECT SPREAD OVER 5 YEARS

2016 research showed that ONLY **65%** of residents had reliable, federally identified internet.

Connections by Providers:

BELL ALIANT under the Develop Nova Scotia Internet initiative	**3656**
EASTLINK	**215**
TNC WIRELES	**300**
NCS NETWORKS	**110**



By the projects end December 2023
99% of Residents
will have reliable
INTERNET

Ongoing Projects

- **BLANDFORD:** Tancook Islands
- **BRIDGEWATER:** Camperdown, Crouses Settlement, Newcombville
- **LAHAVE:** Petite Riviere
- **LUNENBURG:** Blue Rocks, Masons Beach, Otter Cove, Stonehurst
- **MAHONE BAY:** Clearland, Indian Point, etc
- **RIVERPORT:** Various areas
- **BRIDGEWATER SURROUND:** Aulenbach Point, Crooked Lake, Feener Corner etc
- **LAHAVE:** Lahave Islands, Crescent Beach, Mount Pleasant, etc
- **LUNENBURG:** Heckmans Island, First Peninsula, Grimms Settlement, etc
- **LUNENBURG NORTH:** Bull Cove, Deep Cove, Church Lake, etc
- **LUNENBURG NORTH WEST:** Bakers Settlement, East Clifford, Chelsea, etc,
- **MAHONE BAY:** Big Lots, Clearland, Blockhouse, Farmville, etc
- **NEW GERMANY:** Barss Corner, Elmwood, Lake Peter, etc
- **PORT MOUTON:** Broad Cove, etc

DAVE WATERS
Director of Economic Development

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ECONOMIC DEVELOPMENT ENQUIRY REPORT

2021
January 1

87
ENQUIRIES

2022
March 11

11
different sectors

16
complete or in progress

Most Prevalent
Housing/Residential Development + Tourist Accommodations

Diversification
of the enquiries highlights the Municipality of the District of Lunenburg has a:

- ✔ BALANCED ECONOMY
- ✔ ASSETS TO NAVIGATE THROUGH ECONOMIC PEAKS AND VALLEYS

COVID 19

- Caused delays for some of these new projects in all sectors **except housing /residential developments.**
- It is anticipated that once Covid 19 subsides these stalled enquiries will **continue to cycle to completion.**
- It has been especially **challenging for retail, tourist accommodations, commercial and food and beverage** sectors.

The Municipality of the District of Lunenburg fared better for enquiries and opportunities than most municipal units in the province.

ECONOMIC DEVELOPMENT ENQUIRY REPORT

Enquiry Breakdown

16 successful, complete or currently finalizing enquiries

17 existing businesses expanding

13 looking for zoning info or funding opportunities

28 new business enquiries looking for locations

3 renewable energy projects awaiting RFP decision

10 unsuccessful as we did not have the proper land or assets

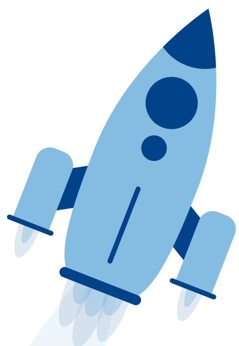
16 successful

ENQUIRY SECTORS 87

- **16** COMMERCIAL
- **12** HOUSING/RESIDENTIAL DEVELOPMENT
- **12** TOURIST ACCOMMODATIONS
- **11** RETAIL
- **8** AUTOMOTIVE SERVICES
- **8** AGRICULTURE
- **6** TRANSPORTATION/ WAREHOUSING/ SELF STORAGE
- **5** RECREATION, ARTS/CULTURE
- **5** FOOD AND BEVERAGE
- **3** RENEWABLE ENERGY
- **1** HEALTHCARE

Successful Enquiry Sector

- ✔ 1 Service
- ✔ 2 Commercial
- ✔ 5 Housing/Residential Development
- ✔ 3 Recreation/Arts and Culture
- ✔ 2 Tourism Accommodations
- ✔ 1 Food and Beverage
- ✔ 2 Automotive Services



Conclusion

The Municiaplity of the District of Lunenburg has experienced a steady stream of enquires in almost 14months. On average 1.6enquiries per week. Some of these enquiries are large scale opportunities for MODL and require multiple follow ups with the clients, municipal departments and government agencies. The volume of enquiries as well as the diversification of the enquiries prove MODL has the business climate and assets to grow and attract business.

It is anticipated with Covid 19subsiding current delayed enquires could cycle through to completion with new enquiries continuing to be relatively strong in the up coming year.

For development assistance visit **www.lunenburgdistrict.com**

Municipality of the District of Lunenburg
Economic Development

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Grants & Other Revenue	$ 6,857	$ 6,600	$ 6,600	$ -	$ -	$ -
	6,857	**6,600**	**6,600**	**-**	**-**	**-**
EXPENDITURES						
Personnel Services	318,990	355,800	346,300	294,200	-	294,200
Legal & Other	10,501	14,000	14,000	14,000	20,000	34,000
Community Development	270,081	1,576,500	1,551,500	771,500	75,000	846,500
	599,572	**1,946,300**	**1,911,800**	**1,079,700**	**95,000**	**1,174,700**
Transfers to (from) Reserves & Funds						
Transfer From Reserves - CCBF	(209,023)	(1,500,000)	(1,500,000)	(700,000)	-	(700,000)
	390,548	**446,300**	**411,800**	**379,700**	**95,000**	**474,700**
NET EXPENDITURES	**$ (383,692)**	**$ (439,700)**	**$ (405,200)**	**$ (379,700)**	**$ (95,000)**	**$ (474,700)**
	(383,692)	(439,700)	(405,200)	(379,700)	(95,000)	(474,700)
	$ -	$ -	$ -	$ -	$ -	$ -

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 part time 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. The part time Manager of Wastewater Services position is vacant. The 2022/23 Operating Budget includes making this a full-time position. Council gave budget approval for the hire of a full time Project Manager in 2021 to work on capital projects. It is anticipated this position will be filled in 2022/23. These staff oversee solid waste collection; transportation (municipally owned public roads); municipally owned properties; wastewater collection and treatment; other capital projects as well as provide support 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 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

Service or Goal	**Performance in 2021/2022**
100% adherence to bi-weekly collection of garbage, organics, and recyclables	• Spring road closures interrupted service; alternatives to pick-up are included in the solid waste collection contract
Information sources: website, phone, newsletters	• 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
Curbside inspections with feedback to businesses and residents	
Service channels: telephone, email, internet, in person (no established response times), “Hot Line” addition with four-hour response time during business hours	
Compliance with provisional design and operational requirements	• Continue to adhere to this standard
Regular curbside inspection of commercial and residential waste	• Continue to adhere to this standard

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 2021/2022
Meet provincial maintenance standards (snow, ice, grading and 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	• Harold Whynot Road and Craig Chandler Drive were paved, initiated by Council. This project included upgrading both the drainage infrastructure and the roadbed prior to paving.

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 2021/2022
Collect and treat wastewater for areas in Conquerall Bank	• Achieved with balanced budget. • The treated effluent from the Conquerall Bank wastewater treatment plant met all the permit requirements with Nova Scotia Environment and Climate Change requirements. • pH levels of effluent have been difficult to control in the past, now with the addition of a newly installed chemical injection system pH levels consistently meet permit requirements.
Collect and treat wastewater in Cookville	• Achieved with balanced budget. • No plant bypasses occurred. • Effluent met all permit requirements of Nova Scotia Environment and Climate Change

	• Ammonia levels in treated effluent exceeded permit requirements in Q1, but process changes corrected this issue.
Collect wastewater for treatment in Hebbville	• Achieved with balanced budget. • There were no bypass or overflow conditions experienced by any of the pump stations.
Collect and treat wastewater in New Germany	• Achieved with balanced budget. • No plant bypasses occurred. • Effluent $CBOD_5$ averages all met specified limits of 20 mg/L of Nova Scotia Environment and Climate Change requirements.
Approve new sewer connections per the Municipal Sewer By-Law	• Continued to serve the public in an efficient manner.

2021/2022 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 wastewater treatment plant (WWTP) Annual Reports to Nova Scotia Environment and Climate Change per the terms and conditions of each Approval to Operate.
- Completed Year 4 of the LaHave River Straight Pipe Replacement Program with the installation of 68 systems, for a total of 292 systems to date.
- Completed the design and construction of road upgrades and paving of Harold Whynot Road and Craig Chandler Drive.
- Participated in the capital upgrades of the J Class Orphans Home Road.
- Evaluated all J Class roads to make recommendations to Council regarding future capital upgrades to J Class Roads.
- Completed deficiencies and warranty items 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.
- Continued site remediation at the former Riverport School.
- Constructed driveway, parking lot and grassed area for the Oakland Conservation Area.
- Demolished a vacant building at Wile's Lake Park.
- Completed a study addressing solutions to water and sewer issues in the Garden Lots area and presented recommendations to Council.
- Streetlights installation for Copeland Road (New Germany) and initiated installation in the Osprey Village area.
- Review, comment, assess and approve 2 Subdivision Concept Plans.
- Approve the Municipal acceptance of Concordia Drive.
- Update Municipal Sewer application permit.
- Update Municipal Road Access permit.
- Completed Environmental Testing on the former Centre Jail property.
- Initiated design build solar energy project to supply electricity to the Municipal Services Building, including hiring a project manager and a consultant.

- Completed a location study for a proposed water tower to increase fire flow in Osprey Village Area.
- Created a Municipal service locate document, required for safe excavation.
- Completed the New Germany Wastewater Treatment Plant equipment replacement.
- Completed the Hebbville Pump Station Assessment.
- Completed the SCADA installation at the Conquerall Bank wastewater treatment plant and Nathan Cirillo Road Pump Station.
- Developed standard operating procedures for the New Germany wastewater treatment plant.
- Achieved 92% compliance in pH levels at the Conquerall Bank wastewater treatment plant following the implementation of a successful pilot project.
- Initiated capacity study of the Cookville Wastewater Treatment.
- Initiated Inflow and Infiltration study of the Cookville Wastewater Collection System.
- Supported other Parks and Recreation, Planning and Development and Economic Development initiatives.
- Performed maintenance on the Administration Building at 210 Aberdeen Road and supported the building sale.
- Continued improved maintenance of municipally-owned roads resulting in low resident complaints.
- Obtained Nova Scotia Environment and Climate Change's Acknowledgement of Record of Site Condition Clearance at the MARC.

MAJOR INITIATIVES FOR 2022/2023

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

Several developers are looking to have Tentative Plans and Final Plans reviewed and approved

Analysis of Initiative

Impact on existing services – medium

Site investigations and thorough document reviews are conducted by engineering staff.

Financial/Budget: Not applicable.

2. Municipal Public Road Upgrades and Paving

To complete the deficiencies, drainage easement and some rough grading work for the municipally-owned portion of Harold Whynot Road and Craig Chandler Drive.

Analysis of Initiative

Impact on existing services – medium

This part of the construction supervision work is being conducted by Municipal Staff and the contractor is Dexter Construction Ltd.

Financial/Budget: The Capital Budget includes $25,000 for this initiative.

3. *Riverport School – Site Remediation*

To complete the process of obtaining Nova Scotia Environment and Climate Change Regulatory Clearance to Tier I Standard of the former Riverport School site. Work entails treating groundwater contaminated by hydrocarbons and continued monitoring 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 2022/2023.

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 (ICIP). 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 fifth and final construction season. A target of 67 system installations is expected for 2022/2023 bringing the expected total to 359 installations under the Program.

Financial/Budget: The Capital Budget includes $2,183,000 for this initiative. A signed contribution agreement for the New Building Canada Fund is in place.

5. *New Municipal Services Building – Solar Panel Installation*

The new Municipal Services Building was completed in the fall of 2020. A design-build Request for Proposals (RFP) will be issued for qualified firms to design and install a solar panel system to generate power connected to the Nova Scotia Power Inc. net metering grid.

Analysis of Initiative

Impact on existing services – medium

Financial/Budget: The Capital Budget includes $400,000 for this initiative.

6. Trunk 10 Active Transportation Link and Pedestrian Bridge

To design and construct a safe, active transportation (AT) 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 2022/23 and construction is planned for 2023/24. 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 2022/23 for design work and $9,566,900 million in 2023/24 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 (ICIP). This entails 40% Federal funding and 33 1/3% 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 will increase available flows in the Town of Bridgewater-owned Public Service Commission (PSC) water utility servicing Osprey Village. This water tank and related infrastructure will address water fire flow issues as well as provide additional capacity to develop 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 2022/23 and construction is planned for 2023/24. The Municipality is responsible for the design, tender and 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 2022/23 for design work and $3.7 million in 2023/24 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 (ICIP). as well as the Town of Bridgewater. This entails 40% Federal funding and 33 1/3% Provincial funding contributions with the remainder cost shared by the Municipality and the Town of Bridgewater.

8. Cookville Wastewater Treatment Plant Assessment and Upgrade

To assess the current capacity; reduce inflow and infiltration (I&I); purchase needed replacement equipment and design a plant expansion to accommodate the increased flows expected with the planned further commercial and residential development of Osprey Village.

Impact on existing services – medium

The Cookville wastewater treatment plant capacity assessment, I&I investigation and equipment replacement purchases are being done in 2022. The design of a plant expansion will also get underway in 2022.

Financial/Budget: The Capital Budget includes a total of $1,415,000 in 2022/23 for work related to assessing and planning for upgrades to the Cookville wastewater treatment plant.

OTHER INITIATIVES FOR 2022/2023

- Continue to monitor the effluent pH at Conquerall Bank wastewater treatment plant.
- Develop operating procedures for the Cookville wastewater treatment plant to ensure compliance with Nova Scotia Department of Environment and Climate Change regulations.
- Improved maintenance tracking for snow and ice control of Municipal public roads, sidewalks and municipally-owned properties (within baseline budget).
- Sand Dollar Beach parking lot improvements.
- Wiles Lake Park driveway improvements.
- Subdivision Reviews.
- 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. Filling this position will enhance the Engineering Department’s ability to execute capital projects approved by Council.
- The recently vacated part time Manager of Wastewater Services position will become a full-time position to enhance the wastewater service levels and prepare for upcoming capital projects.
- The solid waste collection contract is going into Year 3, effective April 1, 2022. The contract includes an annual increase of 2.25% resulting in an increase of approximately $40,000 annually. A further $100,000 has been included for expected higher market fuel costs in 2022/23.
- 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 Sand Dollar Park and Wile’s Lake parking lots are planned for 2022 at an estimated cost of $30,000.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Applications for Nova Scotia Environment Regulatory Clearance is in progress with continued remediation efforts at the former Riverport School 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.
- Work will continue on the new Safety Program development and implementation, 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 and increasing capacity to a full time Engineer to manage the wastewater services in 2022 will assist with addressing the current and expected workload in coming years.

FULL-TIME EQUIVALENT

The Department is currently undergoing staffing challenges. Council approved a Project Management position in 2021, which has remained vacant. The 2021 departure of the part-time Manager Wastewater Services has left another vacancy. Increasing this position to full-time will assist with recruitment efforts. With an intense capital program, increased staffing is required to ensure projects are managed and completed on time and on budget. The challenge has been finding qualified staff to fill these positions.

2021/2022 FTEs Budgeted 9.7 Includes vacancies: 1.6 FTE

2022/2023 FTEs Budgeted 9.5

PERFORMANCE MEASURES

Measurement	2020/21	2021/22	2022/23 Target
# of resident complaints/inquiries/applications regarding streetlights (both Provincial and MODL)	3	3	Ongoing
# of Sewer Permits Issued & Sewer locate permits	1	2	Ongoing
# of MODL Road Access Permits	14	13	Ongoing
# of LaHave River Straight Pipe Replacements (Program finishes in 2023)	74	68	67
# of Procurement Projects (RFP, RFQ, Tenders, Proposals, EOI – excluding LaHave River Straight Pipe Replacements)	16	8	ongoing

Municipality of the District of Lunenburg
Engineering Department

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Area Rate - Streetlights	$ 138,278	$ 149,600	$ 149,800	$ 143,100	$ -	$ 143,100
CES Facility						
Expense Recovery	64,708	79,000	79,000	79,000	-	79,000
Rental	86,966	87,000	87,000	87,000	-	87,000
	151,675	166,000	166,000	166,000	-	166,000
Waste Water Treatment						
Sewer Area Rates	443,538	441,700	466,900	462,300	-	462,300
Hydrant Charges	56,091	56,000	68,200	58,000	-	58,000
Sewer Interest and permit fees	2,175	3,500	1,700	2,000	-	2,000
	501,803	501,200	536,800	522,300	-	522,300
Engineering Services						
Student Grants	28,860	12,600	12,600	-	-	-
Other Administration						
Building rental	-	3,000	4,500	-	-	-
	820,616	**832,400**	**869,700**	**831,400**	**-**	**831,400**
EXPENDITURES						
Engineering Services						
Advertising, Legal and Advisory Services	54,268	77,000	77,000	95,500	-	95,500
Hydrants	62,978	64,700	64,700	64,700	-	64,700
Engineering Personnel Services	385,846	617,600	617,600	659,400	-	659,400
Office Expense	12,098	19,000	19,000	10,000	-	10,000
Return of Schools	14,024	17,200	17,200	20,700	-	20,700
Garbage Collections	1,094,204	1,185,450	1,185,450	1,300,700	-	1,300,700
	1,623,417	1,980,950	1,980,950	2,151,000	-	2,151,000
Other Administration						
Municipal Services Bldg - Janitorial	42,503	54,000	54,000	72,800	-	72,800
Municipal Services Bldg - maintenance	111,970	201,500	143,700	195,000	-	195,000
	154,473	255,500	197,700	267,800	-	267,800
Transportation						
Municipal Road Maintenance	202,873	381,500	381,500	426,100	-	426,100
Provincial Road Contribution	437,090	440,000	440,000	462,000	-	462,000
J Class Road Paving	1,572,911	528,000	148,700	500,000	-	500,000
Street Lighting	145,978	152,000	152,000	171,300	-	171,300
	2,358,853	1,501,500	1,122,200	1,559,400	-	1,559,400
CES Facility						
Building Maintenance	50,207	84,100	84,100	92,100	-	92,100
Non-recoverable expenses	14,674	18,500	18,500	18,500	-	18,500
	64,881	102,600	102,600	110,600	-	110,600
Waste Water Treatment						
Personnel & Shared Costs	683	6,500	6,500	(71,800)	72,200	400
Hebbville	86,761	96,500	96,500	131,400	-	131,400
Riverside and Shore Drive	57,772	50,700	50,700	67,300	-	67,300
Cookville	271,333	293,400	293,400	361,000	-	361,000
New Germany Lift Stations	18,737	28,000	28,000	37,000	-	37,000
New Germany Treatment Plant	177,212	168,300	168,300	227,200	-	227,200
	612,498	643,400	643,400	752,100	72,200	824,300
	4,814,122	**4,483,950**	**4,046,850**	**4,840,900**	**72,200**	**4,913,100**
Transfers to (from) Reserves & Funds						
Transfer To (From) Sewer Reserves	175,000	175,000	175,000	175,000	-	175,000
CCBF Reserve - Roads	(1,572,911)	(528,000)	(150,000)	(500,000)	-	(500,000)
Operating Reserve - Roads	25,000	25,000	25,000	25,000	-	25,000
Operating Reserve -CES	25,000	25,000	25,000	25,000	-	25,000
	(1,347,911)	(303,000)	75,000	(275,000)	-	(275,000)
	3,466,210	**4,180,950**	**4,121,850**	**4,565,900**	**72,200**	**4,638,100**
NET EXPENDITURES	**$ (2,645,595)**	**$ (3,348,550)**	**$ (3,252,150)**	**$ (3,734,500)**	**$ (72,200)**	**$ (3,806,700)**

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 the Subdivision By-Law. The Department manages the Municipality's Geographic Information System and maintains the civic addressing system. The Department is 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 Department is the lead agency for regional shared building services.

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 eight Secondary Planning Strategies (SPS) and Land Use By-Laws (LUB) covering a total area of approximately 12% of the Municipality.

CORE SERVICES

Meet or exceed service levels:	2019/2020	2020/2021	2021/2022
Development Permit applications reviewed within 14 days	99%	100%	90%
Subdivision Applications initial review within 14 days	99%	98%	98%
Building Permit applications reviewed within 14 days	96%	92%	91%
Building inspections conducted within 4 days	Met	Met	Met

Dangerous property inspections conducted within 14 days of complaint.	75%	Service disruption due to COVID-19 September to March met 100% of the time.	Service disruption due to COVID-19
Unsightly property inspections conducted within 14 days of complaint.	96%	Service disruption due to COVID-19	Service disruption due to COVID-19
Conduct Fire Inspections as per policy MDL-26 System of Fire Inspections system of Fire Inspections.	Did not meet. Conducted essential inspections or upon request while training building official.	Service disruption due to COVID-19	Service disruption due to COVID-19
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.	Department met or exceeded Council's requirements for public participation.	Department met or exceeded Council's requirements for public participation.

2021/2022 ACCOMPLISHMENTS

Significant achievements within the framework of providing core services are:

- Lead amendments to the by-law and policies for the Clean Energy Financing Program to enhance the program.
- Worked with the Sustainability Committee and Council towards developing a Local Climate Change Action Plan to reduce greenhouse gas emissions.
- Conducted a community engagement survey for the local climate change action plan.
- Developed and implemented interactive maps: Zoning map and a Road Repair and Maintenance map.
- Developed and implemented an electric vehicle charge station policy.
- Purchased two electric vehicles for the municipal fleet.
- Amended the Lunenburg Industrial Park secondary planning strategy and land use by-law to permit more than one building in a single lot.
- Amended the Hebbville Land Use By-law on application from McCarthy's Towing.
- Conducted a plan review and drafted amendments to the Osprey Village secondary planning strategy and land use by-law.
- Engaged the community on the development of a municipal planning strategy and land use by-law for mandatory planning (MODL 2040).

- Arrange an affordable housing workshop series for Council.
- Lead the development of a mission, vision, and value statements for the Municipality.
- Applied accessibility best practices and reformatted all applications forms to accessible format.
- Designated as the lead agency for regional shared building services
- Implemented regional permit tracking and records management systems.
- Implemented paperless building inspections.
- Provided building inspection services to the Town of Lunenburg and the Town of Bridgewater.
- Provided fire inspection services to Town of Lunenburg, Town of Mahone Bay and the District of Chester.
- Applications and Inspections MODL:

	Fiscal Year		
	2019-2020	**2020-2021**	**2021-2022**
Development Permit Applications	77	102	138
Subdivision Applications Received	85	109	130
Zoning Confirmations & Property Certificates	30	66	71
Site Plan Approvals	2	1	1
Variance	0	1	0
Development Agreements & Amendment Requests	1	1	2
Antenna Siting Applications	10	3	0
Building Permit Applications	495 ($38.9M)	621 ($80.6M)	634 ($77.2M)
Building Inspections	1818	2036	1981
Fire Inspections	67	71	20
Building Compliance Inspections	34	61	30
Dangerous and Unsightly Inspections	94	75	53

MAJOR INITIATIVES FOR 2022/2023

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

- Develop major policy sections for the MODL 2040 project.
- Engage the community on the major policy sections for MODL 2040 (flood risk, housing, future land use, agriculture development, lakeshore development and infrastructure development)
- Work towards servicing Osprey Village with public transportation.
- Complete a Local Climate Action Plan and begin implementation.
- Complete an electric vehicle charge station strategic plan.
- Continue the Clean Energy Financing (CEF) program and enter into another contract with Clean Foundation to administer the program.
- Develop a plan for transitioning existing resources to regional shared building services.

- Complete work to bring the Town of Bridgewater into the regional shared building services.
- Complete a legislated boundary review on the size of Council and the number and boundaries of Council districts.
- Management of a municipal flood line mapping project for the Herring Cove-Medway watershed funded by the province (will complete the gap in flood risk mapping on the Western side of MODL)

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Hire two Planner I positions for 18-month terms to work on the mandatory planning (MODL 2040)
- $101,000 for MODL 2040 public engagement
- $100,000 addition to the Clean Energy Financing Program ($200,000 total)
- $17,000 for Climate action projects (tree planting, community pledges, environmental champion award)
- $25,000 Electric vehicle charge station study

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Staffing changes will cause delays in the public engagement planned for MODL 2040 project until new staff are in place and up to speed.
- Mandatory minimum planning deadline from the province is March 31, 2024;

FULL-TIME EQUIVALENT

2020/2021 FTEs: 11.7 (+ 1 casual)

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

2022/2023 FTEs Budgeted: 15.5 (+ 3 students)

Municipality of the District of Lunenburg
Planning, Building Inspection and Zoning

	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Private Roads Area Rate	$ 238,854	$ 263,200	$ 263,200	$ 274,000	$ 9,000	$ 283,000
Building Permits & Development Fees	99,020	61,800	92,625	82,500	-	82,500
Sale of Services	15,799	15,600	15,600	43,600	178,500	222,100
Civic Numbering	9,873	9,900	9,900	9,900	-	9,900
Floodline Mapping Grant	-	-	-	-	170,000	170,000
Sustainability/Student Grants	25,000	4,200	4,200	4,200	-	4,200
	388,546	**354,700**	**385,525**	**414,200**	**357,500**	**771,700**
EXPENDITURES						
Building Inspection						
Personnel Services	363,206	403,200	403,400	475,300	173,800	649,100
Office Expense	44,516	127,000	127,600	78,300	4,700	83,000
	407,721	530,200	531,000	553,600	178,500	732,100
Private Roads	227,480	250,600	250,600	260,800	8,600	269,400
Planning						
Personnel Services	547,838	623,600	618,800	695,400	146,300	841,700
Planning Services	17,085	7,700	8,800	3,400	5,000	8,400
Boundary Review	-	-	-	-	7,000	7,000
Legal & Other Administrative	21,761	46,100	45,100	48,700	(17,000)	31,700
MODL 2040 Engagement						
Flood Risk	-	-	-	-	25,000	25,000
Housing & Future Land Use	-	-	-	-	50,000	50,000
Agriculture & Lakeshore Development	-	-	-	-	25,000	25,000
Infrastructure	-	-	-	-	5,000	5,000
Rentals	-	-	-	-	1,000	1,000
Climate Projects						
Tree planting	-	-	-	-	7,000	7,000
Community Pledges	-	-	-	-	4,500	4,500
Environmental Champion Award	-	-	-	-	5,500	5,500
Floodline Mapping Project	-	-	-	-	170,000	170,000
Repayable CEF Grants	2,672	100,000	100,000	100,000	100,000	200,000
	589,356	777,400	772,700	847,500	534,300	1,381,800
Transfers to (from) Reserves & Funds						
CEF Program	10,665	(100,000)	(20,000)	(100,000)	(100,000)	(200,000)
	10,665	(100,000)	(20,000)	(100,000)	(100,000)	(200,000)
	1,235,222	**1,458,200**	**1,534,300**	**1,561,900**	**621,400**	**2,183,300**
NET EXPENDITURES	**$ (846,676)**	**$ (1,103,500)**	**$ (1,148,775)**	**$ (1,147,700)**	**$ (263,900)**	**$ (1,411,600)**

RECREATION, PARKS, AND TOURISM

The Recreation, Parks, and Tourism Department provides multiple pathways to wellbeing for individual, communities and for MODL's build and natural environments. Definition: 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.

TOURISM & EVENTS SERVICES

The Municipality is recognized as a tourism destination where visitors are drawn to our beaches, trails, and parks. We attract and promote events that create economic and social benefits for the district. We support tourism and events sector development contributing towards economic growth, community pride and increased opportunity for Lunenburg County.

A VISION FOR RECREATION & TOURISM IN MODL

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

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

Position MODL as an event hosting destination.

MISSION

MODL adopts strategic priorities which provide direction to Recreation, Parks, and Tourism. 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
- Tourism Nova Scotia's Strategic Plan
- Nova Scotia Event Strategy
- Event Atlantic Strategic Plan

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 continued to show how important access to parks, trails, open spaces and recreation and event tourism opportunities are to keep citizens happy, healthy, and connected.

Recreation, Parks, and Tourism 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 and visitors.

What we aim to achieve:

- Encouraging physical activity
- Encouraging social interaction in creative ways
- Encouraging time for mindfulness and self-care
- Encouraging connection to nature
- Encouraging community economic development
- Fostering pride in our communities

CORE SERVICES

Service or Goal	**Performance in 2021-22**
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. • Expanded Multisport program, involving 12 community sport organizations.
Tourism & Events: Attract visitors and events to our District	• Operated the Visitor Information Centre. • Distributed print material throughout the province promoting the District as a tourism destination. • Collaborated with the South Shore Tourism Co-op on the 2022 Lobster Crawl Festival.
Inclusion & Access: Increase inclusion and access to recreation	• PROKids - continued to support youth participation. • Created wheelchair accessible pathway at Indian Falls. • Expanded Equipment Loan program. • Increased low cost/no fee initiatives. • Project Pride.

	• Accessible parking at Oakland Conservation Area. • Connect2Rec.
Connecting People & Nature: Help people connect to nature through recreation	• Panikiskiaq Nature Pathway at the MARC. • Phase IV – River Ridge Common. • Supported the completion of the South Shore Annapolis Valley Trail Bridge Project. • Expanded outdoor programming opportunities. • Supported Nova Scotia Walks initiative.
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. • Participated with NS Trails Federation initiatives. • MODL Active Living Strategy – survey complete. • Collaborated with Events Atlantic. • Partnered with South Shore Tourism and Tourism Nova Scotia. • Supported and expanded ASK (Active Smarter Kids) Program with the Province. • Chartered the first Rural Walk Friendly Initiative in Nova Scotia.

2021/2022 ACCOMPLISHMENTS

During the past year, the Recreation, Parks, and Tourism 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 been 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. To date, 125 badges have been awarded.
- **Rural Walk Friendly Initiative** - Rural walker initiative was extended to include the entire Municipality. Communities were equipped with tools such as walk friendly signage and safety vests to support walking in areas where there are no sidewalks.
- **Panikiskiaq Nature Pathway at MARC** - Eight carved stone boulders representing local flora and fauna have been installed along the walking trails at the MARC. The pathway was opened, with interpretive signage, and is appreciated by all trail users.
- **Lifeguarding services at Mush-a-mush Beach Park** - Provided daily lifeguarding services, in collaboration with LCLC, for eight weeks over the summer.
- PRO Kids –

    - Invested almost $44,000 supporting youth applications
    - Received over $20,000 in donations.
    - 90 children benefitted from this funding, taking part in 186 different program sessions.
    - Support for music lessons was the largest request this year (just over $20,000), however this was due to lessons being offered online, other programming suffered due to COVID-19.
- **Grant Programs** - Community organizations/individuals continued to access grant program.
    - Annual Operating Grants $42,000
    - Major Recreation Capital Grants $55,000
    - Community Recreation Capital Grants $6,527
    - Events Promotion – $4,500
    - Canada Day Grants $3,000
    - Community Event Grant $2,250
    - Sponsorship Ad Grant $2,247.50
    - Community Recreation Program Grants $1,200
    - Remembrance Day Grants $750
- **River Ridge Common** - Phase 4 work near completion with an additional 7 km of singletrack trails, improved and increased signage, with planning for an OHV pull-off area. The parking lot continued to be plowed to accommodate winter access.
- **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 and expanded for a further 3-year 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 safe trail use, 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; Lunenburg County Mountain Bike Association (trails at the MARC); and the Lunenburg County Wildlife Association (Sucker Lake).
- **Riverport & District Community Park Association** - Provided resources to this new volunteer group to assist with planning a new park site at the former Riverport Elementary School.
- **Multisport** - Continued to offer the Multisport program which included thirteen sports (Community Sport Organizations), MODL, TOB, Sport NS, Province of NS, United Way, and local businesses supporting 29 youth participating for five months.
- **Connect2Rec** - Collaborated with TOB and LCLC to create a single access point for registration of recreational programming provided by the three units. www.connect2rec.com
- **Visitor Information Centre (VIC)** - In 2021 the total visitation for the VIC was up 107% from the previous season.

- **ParticipACTION Challenge** - Participated for the first time in this national activity challenge, ranking 3rd in Nova Scotia.
- **Lobster Crawl** - Actively participated through contests, marketing, and programming in coordination with the Lobster Crawl Festival.
- **Project Pride** - Connected with youth from the LGBTQIA2S+ community at Parkview Education Centre to provide inclusive recreational opportunities throughout the year.
- **Prescription Health Initiative** - In collaboration with Nova Scotia Primary Health, Health Promoters, Regional Physical Activity Consultant and Municipal Recreation Departments (MODL & Queens, we developed prescriptions pads which have been distributed at various health centres in Lunenburg and Queens counties. The prescription pads will have various coupons for movement opportunities in our local areas providing access for all; as well suggestions for low barrier movement, including being outdoors, walking, and swimming.
- **South Shore Tourism Co-op (SSTC)** - Worked in collaboration to grow the awareness of regional tourism offerings.
- **Winter Maintenance Services** - Increased number of park personnel to provide maintenance services during the winter season. Extended season in designated parks and trails.
- **Pre Para-Olympic Sledge Hockey Training Camp** - Hosted the Republic of Korea and Team Canada at the LCLC.
- **Distribution** - Distributed print material throughout the province promoting the Municipality as a tourism destination.
- **Department Expansion** - Assigned the responsibility for Tourism & Events, including the VIC.

MAJOR INITIATIVES FOR 2022/2023

The Recreation, Parks, and Tourism 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 – Parking*

Analysis of Initiative

Impact on existing service levels – increase

The Municipality will be expanding parking options at River Ridge.

Budget: $100,000

2. *Indian Falls Trails*

Analysis of Initiative

Impact on existing service levels – increase

Expanding footpath to address safety consideration, access to the river and on-site amenities.

Budget: $90,000

3. Osprey Village Trail Connect

Analysis of Initiative

Impact on existing service levels – increase

Plan and develop a shared use trail connection and a pedestrian route between Pine Grove Road and Highway 10 crossing, connecting to the Arthur Young Trail

Budget: $250,000

4. AT Corridor

Analysis of Initiative

Impact on existing service levels – increase

1.2-kilometre multi-purpose pathway and 75-metre Active Transportation multi-use bridge connecting Osprey Village to Bridgewater.

Budget: $169,000 (Year 1)

5. Active Living Park (Phase 1)

Analysis of Initiative

Impact on existing service levels – increase

Plan and develop a phased Active Living Park in Cookville. Phase 1 to include 6 lit pickleball courts.

Budget: $500,000

6. Park Upgrades

Analysis of Initiative

Impact on existing service levels – increase

Undertaking an accessibility plan to identify improvements for accessibility and inclusion within MODL parks. Priority parks: Mush-A-Mush Beach Park, Indian Falls, LaHave Sunset Park, Miller Point Peace Park, River Ridge Common, Wiles Lake Park.

Budget: $150,000

7. Road Upgrades

Analysis of Initiative

Impact on existing service levels – increase

Improving road access to Wiles Lake and Sand Dollar Beach.

Budget: $30,000

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Expanding parks maintenance division, by adding year-round personnel.
- Increasing maintenance to existing parks, trails, and open space.
- Increasing all-season opportunities at designated public spaces.
- Increasing wages and duration of employment for Visitor Information Centre staff, increasing operational hours of VIC.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Succession planning and recruitment for Trails & Open Space position.
- Monitor and evaluate Management Agreements.
- Attracting skilled labour to fill various positions.
- Open Space Strategic Plan (2002/03 - reviewed 2009 & 2013) in need of update/refresh.
- Active Transportation Plan (2011) in need of update/refresh.
- COVID-19 may continue to affect recreation & tourism services into the budget year.
- In 2017 Accessibility Legislation was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- Recruitment and Retention of volunteers.
- As a result of COVID-19 , public expectation of service levels is increasing.

FULL-TIME EQUIVALENT

2020/2021 FTEs Actual: 10.73

2021/2022 FTEs Actual: 11.53

2022/2023 FTEs Budgeted: 14.89

Annually hire students and contract workers for delivery of recreation program services.

PERFORMANCE MEASURES

1. Rec & Park Buildings and Grounds Budget/Actual Comparison

The table below compares the annual budgets under the Recreation and Park Buildings category (account sections 0925 & 0955) which includes park staff wages, individual park maintenance, equipment, supplies, machinery, etc.

Period	Budget	Percentage Change on previous year's budget	Actual Expenditure	% of Budget Utilized
2019-20	$395,700		$329,676.78	83.31%
2020-21	$404,800	+ 2.29%	$314,149.97	77.60%
2021-22	$512,900	+ 26.70%	$402,715.56*	78.51%
Including current Committed Amounts			$421,552.20	82.18%
2022-23	$550,700	+ 7.36%		

*This is the current YTD total and may change when year-end accounts are finalized.

Variances from budget to actual reflect challenges during COVID-19 shutdowns

2. Grant Support Requests from public vs. Budget

The table below shows the value of grant support requested in the combined category of Annual Operating and Major Recreation Capital Grants (Grant Contingency Account) in relation to the percentage of grants awarded based on allotted budgets. The requested amounts show how Covid affected many organizations in 2021-22, as the number of applications were down, and many organizations did not operate in this period.

Period	Amount Requested	Budget	Approval Rate
2019-20	$145,294	$80,000	55.06%
2020-21	$169,728	$80,000	47.13%
2021-22	$129,200	$85,300	66.02%
2022-23	$175,664	$90,000*	51.23% (potential)

*Budget request is $100,000, however, this includes unclaimed grant balances of approximately $10,000 from previous fiscals, so is already committed expenditure.

3. Visitor Information Centre Visitation Comparison

The table below compares numbers of visitors using the services of the VIC and highlights the impact Covid had on visitor numbers to the Municipality. It is hoped that numbers will return to near normal this season.

Period	Visitation	Approx. Percentage Change on previous year
2019	8,894	N/A
2020	1,043	- 88.27%
2021	2,163	+ 107.38%
2022	8,000 (predicted)	+ 269.85%

4. Volunteer Award Recognition Applications Comparison

The table below reflects how Covid has impacted organizations and related volunteerism. The annual awards ceremony has not been held since 2019, so awareness of the event may also have diminished and may take some time to be re-established.

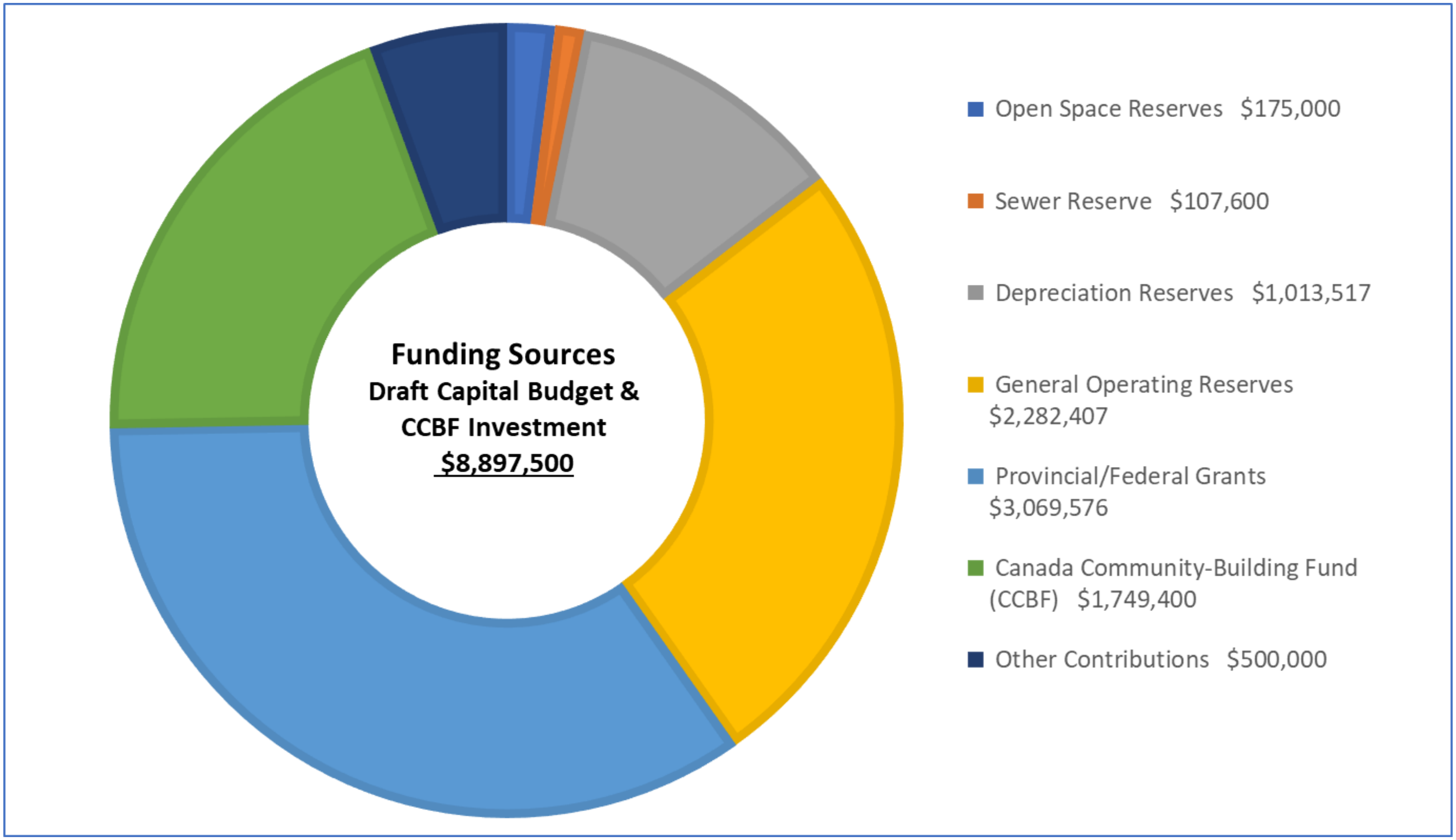
Period	Applications	Approx. Percentage Change on previous year
2019	34	
2020	32	- 5.88%
2021	29	- 9.37%
2022	24	- 17.24%

COVID-19 has impacted a number of volunteer organizations by limiting activities & services offered

Municipality of the District of Lunenburg
Recreation Services

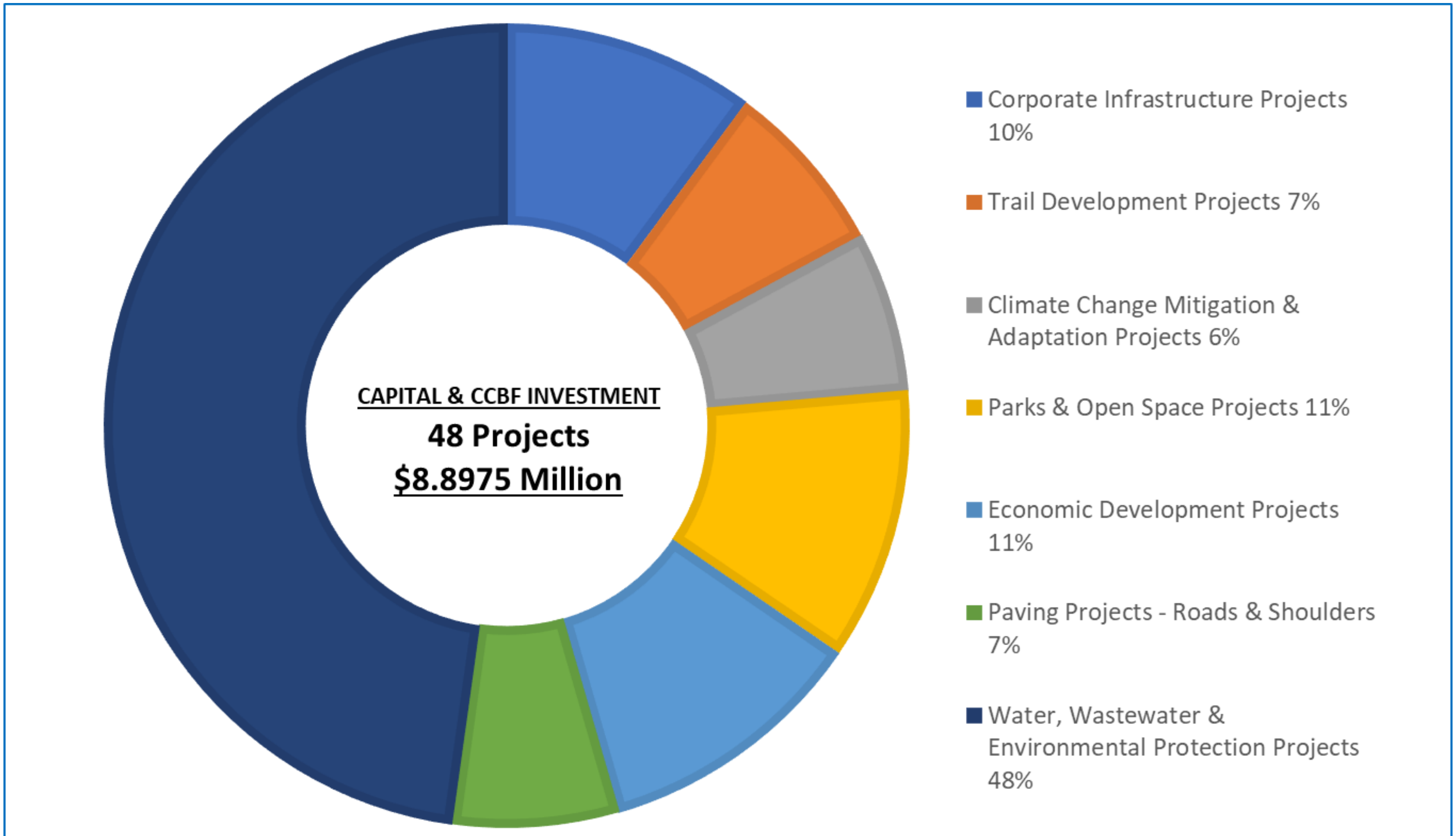
	2020/21 Actual	2021/22 Annual Budget	2021/22 Budget Forecast	2022/23 Adjusted Baseline	2022/23 Additions	2022/23 Proposed Budget
INCOME						
Recreation Fees	$ 48,146	$ 60,900	$ 39,800	$ 57,000	$ -	$ 57,000
ProKids	15,507	10,000	21,000	15,000	-	15,000
Rental Revenue	128	7,000	3,000	7,000	-	7,000
Recreation Grant	126,200	105,000	349,400	155,000	-	155,000
Tourism - VIC	43,963	46,000	46,000	46,000	-	46,000
	233,944	**228,900**	**459,200**	**280,000**	**-**	**280,000**
EXPENDITURES						
General Services						
Sponsor Ad & Municipal Celebration	11,509	19,000	15,000	19,000	-	19,000
Grants to Organizations	362,937	418,200	588,700	470,800	21,100	491,900
DARE Program	-	1,500	500	1,500	-	1,500
Legal	3,903	10,000	5,000	10,000	-	10,000
Non-Owned Auto Insurance	130	200	200	200	-	200
Administration Personnel Costs	481,678	502,100	504,300	574,000	-	574,000
	860,157	951,000	1,113,700	1,075,500	21,100	1,096,600
Parks & Recreation Building						
Park Maintenance Personnel	217,665	324,000	324,000	342,500	77,500	420,000
Building, Grounds & Park Maintenance	96,485	188,900	213,900	210,100	-	210,100
Building Utilities	10,874	18,200	11,400	18,700	-	18,700
Telephone	6,211	8,500	8,500	8,500	-	8,500
Insurance	49,831	58,750	75,050	73,500	-	73,500
Office Expense	7,543	10,200	7,500	10,200	-	10,200
	388,610	608,550	640,350	663,500	77,500	741,000
Recreation Programs						
Parks and Programs	73,990	130,200	115,200	134,200	-	134,200
Winter Program	7,112	13,700	10,500	13,700	-	13,700
Spring Program	8,410	10,800	5,000	10,800	-	10,800
Fall Program	5,888	14,000	9,800	14,000	-	14,000
Swimming Program	880	9,500	8,500	12,000	-	12,000
General	51,645	115,500	89,700	116,500	-	116,500
Sport Program	-	-	-	-	-	-
Special Events	3,677	5,500	5,500	5,500	-	5,500
	151,603	299,200	244,200	306,700	-	306,700
Active Transportation - paved shoulders	-	560,000	-	-	-	-
Tourism	83,085	109,500	101,500	226,200	-	226,200
Transfers to (from) Reserves & Funds						
Open Space Strategy	60,000	60,000	60,000	60,000	-	60,000
General Reserves - Trail Contribution	16,234	-	-	(60,000)	-	(60,000)
Pro Kids	-					
CCBF- Active Transportation	-	(560,000)	-	-	-	-
CCBF- Trail Groups	(160,888)	(120,400)	(120,400)	(59,900)	-	(59,900)
	(84,654)	(620,400)	(60,400)	(59,900)	-	(59,900)
	1,398,802	**1,907,850**	**2,039,350**	**2,212,000**	**98,600**	**2,310,600**
NET EXPENDITURES	**$ (1,164,858)**	**$ (1,678,950)**	**$ (1,580,150)**	**$ (1,932,000)**	**$ (98,600)**	**$ (2,030,600)**

The Municipality has budgeted $8,897,500 on capital expenditures in 2022/2023 including Canada Community-Building Fund (CCBF) investment of $1,749,700. 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 declared a Climate Change Emergency and has responded to Climate change by setting a 40% reduction target by 2030. Investments in sustainability and climate change mitigation projects are a priority.

The Municipality is growing and investments in Economic development, Water and Wastewater projects are required to support this growth.



CORPORATE INFRASTRUCTURE PROJECTS

The Municipality will continue to invest in corporate infrastructure by addressing warranty issues with the Municipal Service building and investing in accessibility projects as mandated by Provincial legislation. Recreations infrastructure will be upgraded with the purchase of a tractor, upgrades to the dugouts at the Municipal Activity and Recreation Centre (MARC) ballfields, and a facility assessment and renewal of the MARC. As well, staff will be working with our IT and software providers to implement a portal so customers access tax bills and receipts.

5 Year Capital Investment and Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Corporate Infrastructure & Accessibility Projects									
Facilities									
Accessibility Legislation Placeholder	*2022-01*	-		**250,000**	250,000	250,000	250,000	250,000	
MARC Dugout Upgrades	*2022-02*	-		**10,000**	10,000				
MARC Facility & Energy Assessment	*2022-03*	-	16,000	**75,000**					
MARC Facility Renewal		-				50,000	800,000		
Municipal Services Building Final Costs	*2021-01*	150,000	140,000	**500,000**	-	-	-		
Water Craft Storage		-		**-**	20,000				
Vehicles									
Engineering Dept Vehicle (EV) -2021/22 Bldg	*2021-02*	80,000	-		80,000	-	-		
Bldg Insp Vehicle Replacements (EV) (4)			155,100	**-**	100,000		100,000		
Rec - Float Trailer	*2021-03*	15,000	5,400						
Rec Vehicle Carry Over (2007 Mazda	*2021-04*	40,000	42,000			80,000	80,000		
WWTP Van & Truck replacements (EV)				**-**	-	80,000	80,000		
Rec Tractor	*2022-04*			**50,000**					
Other									
Tax Bill Portal	*2022-05*			**15,000**					
Subtotal Corporate Infrastructure & Accessibility Projects		*285,000*	*358,500*	***900,000***	460,000	*460,000*	*1,310,000*	*250,000*	-

Capital Projects 2022/23 to 2026/27

Project Number 2022-01
GL Account 02-2100021-972

Project Name	Department	Project Manager
Accessibility Legislation Placeholder	Corporate Services	

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

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget							
Estimated Spending by Year	$ 1,250,000	$ -	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 625,000		$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Other Contributions	$ 625,000		$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Total Funding	$ 1,250,000	$ -	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Provincial Regulations 2022- Placeholder for accessible upgrades to buildings, Municipal Services Building, MARC, Public Washrooms. Assume grant up to $125,000

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
MODL will be required to make significant improvements to its infrastructure and program delivery in order to provide more inclusive and accessible services. To support prudent financial management, council has included stable funding in its 5-year financial strategy to reflect this upcoming obligation.

3. Aligns with which Council Strategic Goal?	Investing in Infrastructure; improving community services
4. Is the Project Mandated by Regulatory Authorities?	Yes - NS Accessibility Legislation

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

6. Does the Project Support Accessibility Considerations? How?
Yes, it is the primary goal of the funding.

Capital Projects 2022/23 to 2026/27

Project Number 2022-02
GL Account 02-2700026-972

Project Name	**Department**	**Project Manager**
MARC Dugout Upgrades	Recreation	Parks Supervisor

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

		Prev Years	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
Estimated Spending by Year	$ 20,000	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
Sources of Funding							
CCBF	$ 20,000		$ 10,000	$ 10,000			
Grants	$ -						
Reserves	$ -						
Other Contributions	$ -						
Total Funding	$ 20,000	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Structural Upgrades / additions to dugouts at MARC fields - $10,000 per year, for 2 years.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project will provide some needed refinishing of the baseball facilities which have not seen dugout renovation in decades.

3. Aligns with which Council Strategic Goal?	Investing in 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?
The new facilities will be built to the built environment standards to be published by the Province.

Capital Projects 2022/23 to 2026/27

Project Number 2022-03
GL Account 02-2100030-972

Project Name	Department	Project Manager
MARC Facility & Energy Assessment	Engineering & Public Works	Stephen W. Pace, MBA, P. Eng.

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 15,000					
Other (further study)							
Gross Capital Budget		$ 15,000	$ 75,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 90,000	$ 15,000	$ 75,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ 11,000	$ 11,000					
Reserves	$ 79,000	$ 4,000	$ 75,000				
Other Contributions	$ -						
Total Funding	$ 90,000	$ 15,000	$ 75,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Assessments for energy upgrades, fire and life safety; structural; building conditions and accessibility.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To ascertain the conditions of the buildings in terms of meeting recreational program objectives as well as meeting building codes and sustainability goals.

3. Aligns with which Council Strategic Goal?
Yes, addresses climate change and accessibility

4. Is the Project Mandated by Regulatory Authorities?
Building codes

5. Does the Project Support Climate Change Considerations? How?
Yes, identifies building conditions and provides recommendations to improve energy efficiency with the goal of reducing GHG's.

6. Does the Project Support Accessibility Considerations? How?
Yes, identifies building deficiencies and provides recommendations to meet accessibility requirements.

Capital Projects 2022/23 to 2026/27

Project Number 2021-01

GL Account 02-2100010-97(

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-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 650,000	$ 150,000	$ 500,000				
Estimated Spending by Year	$ 650,000	$ 150,000	$ 500,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 250,000	$ 150,000	$ 100,000				
3rd Party Funding	$ 400,000		$ 400,000				
Total Funding	$ 650,000	$ 150,000	$ 500,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

The budget amount for the Municipal Services Building includes a carry over for final costs of building construction including moving the radio tower, HVAC system (3rd party warranty $400,000), driveway widening

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.

Capital Projects 2022/23 to 2026/27

Project Number 2022-04
GL Account 02-2700053-974

Project Name	**Department**	**Project Manager**
Tractor	Recreation	Parks Supervisor

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 12-Apr-22	2023-03-31

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 50,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 50,000		$ 50,000				
Other Contributions	$ -						
Total Funding	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase used tractor to be used for park and trail maintenance purposes (annual rental costs $9,400 - 5 year payback)

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The Municipality maintains several parks and trails for public use and enjoyment. Purchasing a tractor will ensure that maintenance standards are maintained.

3. Aligns with which Council Strategic Goal?	Improve Community Services by maintaining 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?
The tractor can be used to support accessibility modifications to municipal parks and trails.

Capital Projects 2022/23 to 2026/27

Project Number 2022-05
GL Account 02-2100016-972

Project Name	**Department**	**Project Manager**
Tax Bill Portal	Finance	Elana Wentzell, Director of Finance

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)			$ 15,000				
Gross Capital Budget		$ -	$ 15,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 15,000	$ -	$ 15,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 15,000		$ 15,000				
Other Contributions	$ -						
Total Funding	$ 15,000	$ -	$ 15,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase software for online access to Tax Bills (SNSMR funding rec'd) also includes employee pay stubs

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This project will enable Municipal residents to view and print their interim and final tax bills and receipts. There are over 30,000 tax accounts in MODL. As well, municipal employees will be able to access paystubs and other employee information online. The portal is expandable and could be used for other online services in the future.

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 ability for tax customers and employees to see their bills/pay stubs and receipts online will result in less bill and receipt copies being printed, saving the use of paper.

6. Does the Project Support Accessibility Considerations? How?
Online viewing supports the use of larger fonts

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 Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Climate Change Mitigation & Adaptation Projects									
Green/Climate Change Projects	*2022-10*			**50,000**	95,000	500,000	500,000	500,000	
Petite Riviere Watershed Flood Mitigation	*2021-10*	146,000	50,000	**100,000**	100,000	-	-		
Public Transit Projects					125,000	100,000	-		
Solar Panels - Municipal Building	*2021-11*	280,000	-	**400,000**					
Solar Panels - New Germany WWTP (incl PS's)					175,000				
Solar Panels - Conquerall Bank WWTP					150,000				
Solar Panels - Cookville WWTP (incl PS's)					300,000				
Solar Panels - CES Building						150,000			
EV Chargers Study & Installation	*2022-11*			**25,000**					
Subtotal Climate Change Mitigation & Adaptation Projects		*426,000*	*50,000*	***575,000***	945,000	*750,000*	*500,000*	*500,000*	-

Capital Projects 2022/23 to 2026/27

Project Number 2022-10
GL Account 02-2600004-972

Project Name	**Department**	**Project Manager**
Green/Climate Change Projects	Planning & Development	

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	

		Prev Years	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 50,000	$ 95,000	$ 500,000	$ 500,000	$ 500,000
Estimated Spending by Year	$ 1,645,000	$ -	$ 50,000	$ 95,000	$ 500,000	$ 500,000	$ 500,000
Sources of Funding							
CCBF	$ 1,345,000		$ 50,000	$ 95,000	$ 400,000	$ 400,000	$ 400,000
Grants	$ 300,000				$ 100,000	$ 100,000	$ 100,000
Reserves	$ -						
Other Contributions	$ -						
Total Funding	$ 1,645,000	$ -	$ 50,000	$ 95,000	$ 500,000	$ 500,000	$ 500,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Council - Climate Change Emergency Declared Est $500,000/year Max $100,000 per project Year 1 - Solar panels & EV Chargers plus $50,000 placeholder Year 2 Public Transit $125K & $280K Cookville WWTP. Sustainability Reserve to be created from unused budget monies.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project funding demonstrates council's commitment to reducing corporate emissions, and any funds not spend are reserved for future use on climate emergency work.

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

5. Does the Project Support Climate Change Considerations? How?
Yes, the project's primary goal is to reduce MODL's Corporate emissions.

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

Capital Project Report 2022/23 to 2026/27

Project Number 2021-10
GL Account 02-2200010-97

Project Name	**Department**	**Project Manager**
Petite Riviere Watershed Flood Mitigation Project	Planning/Administration	Jeff Merrill, Amy Wamboldt, 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

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
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							
CCBF	$ 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

Capital Projects 2022/23 to 2026/27

Project Number 2021-11
GL Account 02-2100033-972

Project Name	Department	Project Manager
Solar Panels for Municipal Services 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-23

	Total	Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 280,000					
Other (further study)							
Gross Capital Budget	$400,000	$ 280,000	$ 120,000				
Estimated Spending by Year	$ 400,000	$ -	$ 400,000				
Sources of Funding							
CCBF	$ 50,000		$ 50,000				
Grants	$ -						
Reserves	$ 350,000		$ 350,000				
	$ -						
Total Funding	$ 400,000	$ -	$ 400,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Install a 100KW solar array on the Municipal Services 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 Services 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

Capital Projects 2022/23 to 2026/27

Project Number 2022-11
GL Account 02-2610052-974

Project Name	**Department**	**Project Manager**
EV Chargers Study & Installation	Planning & Development	

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	

		Prev Years	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 25,000				
Estimated Spending by Year	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 25,000		$ 25,000				
Other Contributions	$ -						
Total Funding	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Climate Change Emergency Declared: Study to determine placement and ownership of EV Chargers. Outcome might not be owned infrastructure.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project will improve the feasibility and awareness of electric vehicles in our region.

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

5. Does the Project Support Climate Change Considerations? How?
Yes, project's goal is to reduce carbon emissions in our community

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

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 completed this year with placeholder funds in the future for identified infrastructure investment. The Wayfinding project will be implemented over the next 4 years.

5 Year Capital Investment and Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Economic Development Projects									
Internet	*2021-20*	1,500,000	1,500,000	**700,000**	180,000	-	-		
Osprey Village Community Hub Complex	*2021-21*	150,000	93,000	**50,000**					**6,000,000**
Osprey Village Extension of Champlain - to Lot 9 (new 21-1)	*2021-22*	100,000	100,000	**-**		700,000			
Beautification - Osprey Village					50,000				
Wayfinding (Directional/Visual Signage to MODL Assets)	*2021-23*	145,000	46,000	**225,000**	125,000	125,000	125,000	-	
Subtotal Economic Development Projects		*1,895,000*	*1,739,000*	***975,000***	355,000	*825,000*	*125,000*	-	

Capital Projects 2022/23 to 2026/27

Project Number 2021-20

GL Account 01-2629020-253

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 1,750,000					
Other (further study)							
Gross Capital Budget	$ 2,630,000	$ 1,750,000	$ 700,000	$ 180,000			
Estimated Spending by Year	$ 2,630,000	$ 1,750,000	$ 700,000	$ 180,000			
Sources of Funding							
CCBF	$2,270,000	$ 1,750,000	$ 340,000	$ 180,000			
Grants	$0						
Reserves	$360,000		$ 360,000				
	$0						
Total Funding	$ 2,630,000	$ 1,750,000	$ 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

Capital Projects 2022/23 to 2026/27 | **Project Number 2021-21**

GL Account 02-2610002-972

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)
40 years	Meeting Date (dd-mm-yy):	11-May-21	Mar-28

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 150,000					
Other (further study)							
Gross Capital Budget	$ 200,000	$ 150,000	$ 50,000	$ -	$ -		
Estimated Spending by Year	$ 143,000	$ 93,000	$ 50,000	$ -	$ -		
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Surplus	$ 143,000	$ 93,000	$ 50,000				
	$ -						
Total Funding	$ 143,000	$ 93,000	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -		$ -	$ -	$ -

1. Project Summary

Year 1 - feasibility study Year 2 design Construction deferred.

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 determined 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 feasibility, year two design. Construction to be deferred until other options are explored.

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.

Capital Projects 2022/23 to 2026/27 **Project Number 2021-23**

GL Account 02-2610051-974

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

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 675,000	$ 75,000	$ 225,000	$ 125,000	$ 125,000	$ 125,000	$ -
Estimated Spending by Year	$ 675,000	$ 75,000	$ 225,000	$ 125,000	$ 125,000	$ 125,000	$ -
Sources of Funding							
CCBF	$ 575,000	$ 75,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	
Grants	$ 100,000		$ 25,000	$ 25,000	$ 25,000	$ 25,000	
Reserves General Operating Reserve	$ -						
Total Funding	$ 675,000	$ 75,000	$ 225,000	$ 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 will be continued. 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 is planned to connect the existing trail network in the area.

5 Year Capital Investment and Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Trail Development Projects									
Annual contribution to Trail Groups	*2021-30*	59,900	59,900	**59,900**	59,900	65,900	65,900	65,900	
Art on the Trail	*2021-31*	11,000	3,000	**15,000**	18,000	20,000	22,000	24,000	
Osprey Village AT Connection	*2021-32*	-	7,300	**169,000**	9,566,900				
Indian Falls Trail upgrade & extension	*2021-33*	50,000	35,000	**90,000**	60,000				
MARC existing Trail Upgrade	*2021-34*	25,000	3,300	**21,700**	-				
MARC Trail Connect	*2021-35*	20,000	200	**19,800**	-				
NG Trail Bridge carry over	*2021-36*	55,500	259,800	**-**	-				
Osprey Village Trail Connector	*2021-37*	27,000	10,000	**250,000**					
Subtotal Trail Development Projects		*248,400*	*378,500*	***625,400***	9,704,800	*85,900*	*87,900*	*89,900*	*-*

Gas Tax Projects 2021/22 to 2025/26

Project Number 2021-30

GL Account 01-2195100-295

Project Name	Department	Project Manager
Community Trails Support - Annual Grants to Trail Groups	Recreation	Trails & Open Space Coordinator

Category/Life Expectancy	Council Initial Approval (2022/23 or prior)	Estimated Completion Date (mmm-yy)
Annual Grant	Meeting Date (dd-mm-yy): 11-May-21	

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 114,900					
Other (further study)							
Gross Capital Budget		$ 114,900	$ 59,900	$ 65,900	$ 65,900	$ 65,900	$ 65,900
Estimated Spending by Year	$ 438,400	$ 114,900	$ 59,900	$ 65,900	$ 65,900	$ 65,900	$ 65,900
Sources of Funding							
CCBF	$ 438,400	$ 114,900	$ 59,900	$ 65,900	$ 65,900	$ 65,900	$ 65,900
Grants							
Reserves							
Total Funding	$ 438,400	$ 114,900	$ 59,900	$ 65,900	$ 65,900	$ 65,900	$ 65,900
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Annual trail grants $59,900 ($525/km) Increase to $65,900 in Year 3 ($531/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.

Capital Projects 2022/23 to 2026/27

Project Number 2021-31

GL Account 02-2700034-97!

Project Name	Department	Project Manager
Art on the Trail	Recreation	Active Living Coordinator

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 11,000					
Other (further study)							
Gross Capital Budget		$ 11,000	$ 15,000	$ 18,000	$ 20,000	$ 22,000	$ 24,000
Estimated Spending by Year		$ 2,800	$ 15,000	$ 18,000	$ 20,000	$ 22,000	$ 24,000
Sources of Funding							
Gas Tax							
Grants	$ 49,500	$ -	$ 7,500	$ 9,000	$ 10,000	$ 11,000	$ 12,000
Reserves General Operating Reserve	$ 52,300	$ 2,800	$ 7,500	$ 9,000	$ 10,000	$ 11,000	$ 12,000
Total Funding	$ 101,800	$ 2,800	$ 15,000	$ 18,000	$ 20,000	$ 22,000	$ 24,000
Net Budget - Debt Funding	$ (101,800)	$ -	$ -	$ -	$ -	$ -	$ -

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 encourag 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)

It is intended to place two art installation in 2022/23, one on the Dynamite Trail, the other location is to be determined.

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.

Capital Projects 2022/23 to 2026/27

Project Number 2021-32
GL Account 02-2700036-973

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

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 169,000					
Other (further study)							
Gross Capital Budget	$ 9,735,900		$ 169,000	$ 9,566,900	$ -		
Estimated Spending by Year	$ 9,743,900	$ 8,000	$ 169,000	$ 9,566,900	$ -		
Sources of Funding							
Gas Tax	$ -						
Grants ICIP @ 73.33%	$ 7,139,336		$ 123,928	$ 7,015,408			
Reserves General Operating Surplus	$ 2,604,564	$ 8,000	$ 45,072	$ 2,551,492			
Total Funding	$ 9,743,900	$ 8,000	$ 169,000	$ 9,566,900	$ -	$ -	$ -
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, Expand Recreational Infrastructure, Accessibility Plan, Reduce GHG Emissions, Improve Safety
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.

Capital Projects 2022/22 to 2026/27 **Project Number 2021-33**

GL Account 02-2700017-974

Project Name	Department	Project Manager
Indian Falls Trails	Recreation	Trails & Open Space Coordinator

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

	Total	Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 50,000					
Other (further study)							
Gross Capital Budget	$ 150,000		$ 90,000	$ 60,000			
Estimated Spending by Year	$ 165,000	$ 15,000	$ 90,000	$ 60,000			
Sources of Funding							
CCBF	$ -						
Grants — Pending	$ 75,000		$ 45,000	$ 30,000			
Reserves — General Operating Reserve	$ 90,000	$ 15,000	$ 45,000	$ 30,000			
Total Funding	$ 165,000	$ 15,000	$ 90,000	$ 60,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Following through with the intent to upgrade and improve opportunities for outdoor recreation in MODL, the next phase of the Indian Falls Park improvements will be underway. Phase 1 saw the addition of a 1 km wheelchair accessible loop, and phase 2 will add new and improved gravel trails for safe access, a remediated trail section to divert users away from a steep embankment and a section of private land that is being accessed without permission, and also the addition of single track mountain bike trails to enhance visitor experience and promote more outdoor recreation opportunities.

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

1. Upgrade, remediate and re-route the footpath in the area from the look-off to the south portion of the property to improve access and safety. 2. build approximately 2 km of singletrack trails to maximize use of the entire property and build greater opportunities for outdoor recreation.

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. The current unmanaged footpath is creating significant erosion at the site and is creating a potential safety hazard. 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 trail sections will be built with the safety of trail users in mind as well as creating new opportunities for use.

Capital Projects 2022/23 to 2026/27

Project Number 2021-34

GL Account 02-2700034-97

Project Name	Department	Project Manager
MARC Trails re-capitalization	Recreation	Trails & Open Space Coordinator

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 25,000					
Other (further study)							
Gross Capital Budget	$ 25,000	$ 3,300	$ 21,700				
Estimated Spending by Year	$ 25,000	$ 3,300	$ 21,700				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves General Operating reserve	$ 25,000	$ 3,300	$ 21,700				
Total Funding	$ 25,000	$ 3,300	$ 21,700	$ -	$ -	$ -	$ -
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.

Capital Projects 2021/22 to 2025/26

Project Number 2021-35
GL Account 02-2700036-975

Project Name	Department	Project Manager
MARC Trail Connection	Recreation	Trails & Open Space Coordinator

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

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 20,000					
Other (further study)							
Gross Capital Budget	$ 20,000		$ 20,000				
Estimated Spending by Year	$ 20,000	$ 200	$ 19,800				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Reserve	$ 20,000	$ 200	$ 19,800				
	$ -						
Total Funding	$ 20,000	$ 200	$ 19,800	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 2022. 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.

Capital Projects 2022/23 to 2026/27

Project Number 2021-37

GL Account 02-2700034-97

Project Name	Department	Project Manager
TRAIL DEVELOPMENT - OSPREY VILLAGE	Recreation	Director of Recreation, Parks and Tourism

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 40,000					
Other (further study)							
Gross Capital Budget	$ 290,000	$ 40,000	$ 250,000				
Estimated Spending by Year	$ 273,000	$ 23,000	$ 250,000				
Sources of Funding							
CCBF	$ 125,000		$ 125,000				
Grants	$ -						
Reserves Open Space	$ 148,000	$ 23,000	$ 125,000				
	$ -						
Total Funding	$ 273,000	$ 23,000	$ 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)

Construct three segments of off-highway gravel trail trough Osprey Village. Two segments of trail will be shared multi-use (1.320-375m & 430-490m) while one segment will be shared non-motorized pedestrian & human -powered traffic only (250-260m). All trails will be 3.5m wide. The project also includes construction of one bridge crossing over an existing stream conforming to NS Environment standards & guidelines for OHV trail bridges.

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

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

Improving opportunities for active transportation will reduce transportation -related carbon emissions.

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. Accessibility will be a priority with all parks benefitting from an Accessibility plan. Park roads will continue to be improved. River Ridge Park is in its final stage of development. The Sawpit Park will see improved access through road improvements and a switchback trail. An Active Living Park will be constructed in Osprey Village with pickleball courts to be constructed in phase 1.

5 Year Capital Investment and Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Parks & Open Space Projects									
Future Land Purchases	*2021-40*	50,000	-	**50,000**	50,000	50,000	50,000	50,000	
Accessibility Plan envelope	*2022-40*			**100,000**					
Accessibility Plan Improve Rec Assets, beaches etc	*2022-41*	-		**150,000**	175,000	175,000	175,000	75,000	
Oakland Beach Conservation Area	*2021-41*	90,000	46,400	**15,000**					
Park Roads - Hirtle's Beach	*2021-42*	22,000	15,800						
- Indian Falls	*2021-43*	30,000	24,000						
- Sand Dollar Park	*2022-42*			**6,000**					
- Wile's Lake	*2022-43*			**24,000**					
- Miller Point						70,000			
Regional Recreation	*2021-44*	15,000							
River Ridge Phase 5	*2021-45*	276,000	148,100	**100,000**					
Riverport Community Project		-				40,000			
Sawpit Park	*2021-46*	15,000	6,400	**29,000**					
Sherbrooke Lake Park		-					500,000	600,000	
Wharf Upgrades - Rose Bay		-					175,000		
- Sawpit		-					175,000		
Wile's Lake Park	*2021-47*	20,000	5,000						
Masons/Oxners Beach									
Firebrook Falls - Trails				**-**		40,000	50,000		
Active Living Park	*2022-44*			**500,000**	100,000	100,000	100,000	100,000	
Subtotal Parks & Open Space Projects		*518,000*	*245,700*	***974,000***	325,000	*475,000*	*1,225,000*	*825,000*	**-**

Capital Projects 2022/23 to 2026/27

Project Number 2021-40

GL Account 02-2700033-97

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 307,780					
Other (further study)							
Gross Capital Budget	$ 557,800	$ 307,800	$ 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							
CCBF	$ -						
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?

Capital Projects 2022/23 to 2026/27

Project Number 2022-40 & 41
GL Account 02-2700001-974

Project Name	Department	Project Manager
Accessibility - Improve Recreation Assets	Recreation	

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 250,000	$ 175,000	$ 175,000	$ 175,000	$ 75,000
Estimated Spending by Year	$ 850,000	$ -	$ 250,000	$ 175,000	$ 175,000	$ 175,000	$ 75,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Operating General	$ 850,000		$ 250,000	$ 175,000	$ 175,000	$ 175,000	$ 75,000
Other Contributions	$ -						
Total Funding	$ 850,000	$ -	$ 250,000	$ 175,000	$ 175,000	$ 175,000	$ 75,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Year 1 - application submitted for Accessibility grant. Priorities Mush-a-Mush, Miller, Hirtle's, Indian Falls, Sunset Park, River Ridge Common, and water access sites. Accessibility plan will determine priorities. In addition we will upgrade trash stations, tables, shelters, washrooms, bike stations. 1st priority is Mush-a-Mush for this fiscal. Funds from Land Sales Project will be re-invested in Parks. Improve accessibility for other Recreation assets based on accessibility plan to be completed in Year 1 Includes upgrades like mobi mat's, beach chairs (for swimming), covered shelters, etc.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Council has making a concerted effort to increase the accessibility and welcoming appearance of existing recreational assets. the planned upgrades will make the parks more accessible and improve the user experience at MODL facilities.

3. Aligns with which Council Strategic Goal?
Invest in infrastructure

4. Is the Project Mandated by Regulatory Authorities?
NS Accessibility legislation

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

6. Does the Project Support Accessibility Considerations? How?
All upgrades will meet or exceed built environment standards to be published by the Province.

Capital Projects 2022/23 to 2026/27

Project Number 2021-41
GL Account 02-2700056-974

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	6/31/2022

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 90,000					
Other (further study)							
Gross Capital Budget	$ 90,000	$ 90,000	$ -				
Estimated Spending by Year	$ 65,000	$ 50,000	$ 15,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Open Space/Gen Operating	$ 65,000	$ 50,000	$ 15,000				
Total Funding	$ 65,000	$ 50,000	$ 15,000	$ -	$ -	$ -	$ -
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 design and construction were completed in 2021. $15,000 has allocated in the 2022/23 Capital Budget for any deficiencies after spring thaw.

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-42
GL Account 02-2700041-974

Project Name	Department	Project Manager
Park Roads - Sand Dollar Park	Engineering & Public Works	Jamie Burgess, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Nov-22

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 6,000				
Estimated Spending by Year	$ 6,000	$ -	$ 6,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Operating General	$ 6,000		$ 6,000				
Other Contributions	$ -						
Total Funding	$ 6,000	$ -	$ 6,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Upgrades to existing road

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Upgrade road to improve driver experience and make future maintenance easier.

3. Aligns with which Council Strategic Goal?	Improve recreational facilities
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

Capital Projects 2022/23 to 2026/27

Project Number 2022-43
GL Account 02-2700048-974

Project Name	Department	Project Manager
Park Roads - Wile's Lake Park	Engineering &Public Works	Jamie Buress, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Nov-22

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ -	$ 24,000				
Estimated Spending by Year	$ 24,000	$ -	$ 24,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Operating General	$ 24,000		$ 24,000				
Other Contributions	$ -						
Total Funding	$ 24,000	$ -	$ 24,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Upgrades to existing road

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Upgrade road for improved driver experience and easier future maintenance.

3. Aligns with which Council Strategic Goal?	Improve recreational facilities
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

Capital Projects 2022/23 to 2026/27

Project Number 2021-45

GL Account 02-2700043-97

Project Name	Department	Project Manager
River Ridge Common	Recreation	Trails & Open Space Coordinator

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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,153,000	$ 1,053,000	$ 100,000				
Estimated Spending by Year	$ 974,974	$ 874,974	$ 100,000				
Sources of Funding							
CCBF	$ 567,664	$ 517,664	$ 50,000				
Grants — CCH Grant/Other	$ 210,000	$ 210,000					
Reserves — General Operating Reserve	$ 150,000	$ 100,000	$ 50,000				
Other - Donations	$ 47,310	$ 47,310					
Total Funding	$ 974,974	$ 874,974	$ 100,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

2022-23: Phase 5 Construct parking lot

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

High park usage has exceeded original parking design. expansion of parking facilities will reduce possible safety issues, make the park more welcoming and improve user experience.

3. Aligns with which Council Strategic Goal? Investing in infrastructure

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.

Capital Projects 2022/23 to 2026/27

Project Number 2021-46
GL Account 02-2700048-974

Project Name	Department	Project Manager
Sawpit Wharf Park Switchback Trail	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

		Prior	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 20,000	$ 20,000					
Estimated Spending by Year	$ 35,000	$ 6,000	$ 29,000				
Sources of Funding							
CCBF	$ 14,500		$ 14,500				
Grants — Potential Grant	$ 14,500		$ 14,500				
Reserves — General Operating reserve	$ 6,000	$ 6,000					
Total Funding	$ 35,000	$ 6,000	$ 29,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Step 1 of the development of a community planning process in collaboration with the Sawpit Wharf Advisory Committee, Stakeholders & the community.

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.

Capital Projects 2022/23 to 2026/27

Project Number 2022-44
GL Account 02-2700011-974

Project Name	Department	Project Manager
Active Living Park	Recreation	Director of Recreation, Parks & Tourism

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	Prior	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 900,000		$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Estimated Spending by Year		$ 900,000		$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Sources of Funding								
CCBF		$ 100,000			$ 100,000			
Grants	CCH/Pickleball Club	$ 460,000		$ 160,000		$ 100,000	$ 100,000	$ 100,000
Reserves	General Operating reserve	$ 240,000		$ 240,000				
	Other Contributions	$ 100,000		$ 100,000				
Total Funding		$ 900,000	$ -	$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Phase 1 Active Living Park, located along the planned AT corridor connecting Bridgewater to Osprey Village on Route #10. Phase 1 will be the design & build of 6 outdoor regulation size pickleball courts with lighting approved for tournament play and an accessible washroom. The courts will be available for use by the general public.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project will provide recreational amenities for the major growth in high density residential units expected in the area. It will also provide recreational opportunities for the adjacent school and will increase active transportation by linking with the trail corridors converging in the area.

3. Aligns with which Council Strategic Goal?	Invest in Infrastructure; economic growth
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Features such as lighting will be selected with consideration for energy efficiency; providing recreational opportunities in high density communities can reduce household transportation emissions.

6. Does the Project Support Accessibility Considerations? How?
Project design and construction will meet or exceed upcoming built environment standards for accessibility.

PAVING PROJECTS – ROADS & SHOULDERS

Paving Municipal roads continues to be a priority for Municipal Council. Council has submitted its road paving priorities to the Province. Orphan's Home Rd (0.42 km) was confirmed in 2021/22. The 2022-23 Council request is as follows: The Point Rd (0.79 km), Lester Getson Rd (0.56km), Forest View Dr (0.29 km), Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km

Paved shoulders continue to be a priority in the Active Transportation Plan but will be deferred for other projects that have already been identified.

5 Year Capital Investment and Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Paving Projects - Roads & Shoulders									
AT Paved Shoulders	*2021-50*	560,000	-	**-**		300,000	150,000	150,000	
AT Plan - Osprey Village	*2022-50*			**50,000**					
J Class Roads (NSTIR paving Partnership) - carry over unused 2021-22	*2021-51*	528,000	148,700	**500,000**	250,000	250,000	250,000	250,000	
Municipal Roads Paving									
Billie Lane Upgrades	*2021-52*	320,000	-						
Harold Whynot Craig Chandler	*2021-53*	900,000	750,200	**25,000**					
Homestead Estates Paving									1,044,000
Jessie Lane Upgrade									750,000
Speed Radar Signs - post mounted	*2021-54*	10,000	7,100	**20,000**					
Curbs & Sidewalks									
Nathan Cirillo/Pinegrove						40,000	800,000		
Subtotal Paving Projects - Roads & Shoulders		*2,318,000*	*906,000*	***595,000***	250,000	*590,000*	*1,200,000*	*400,000*	***1,794,000***

Capital Projects 2022/23 to 2026/27

Project Number 2022-50
GL Account 02-2700042-974

Project Name	**Department**	**Project Manager**
Active Transportation Plan - Osprey Village	Recreation	Active Living Coordinator

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

		Prior	2022/23	2023/24	2024/25	2025/26	2026/27
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							
CCBF	$ -						
Grants	$ 50,000		$ 50,000				
Reserves	$ -						
Other Contributions	$ -						
Total Funding	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Develop AT Plan for Osprey Village - 100% funded up to $50,000

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Develop a plan for integrated infrastructure to support walking and other non-motorized transportation options in the growing mixed use commercial centre.

3. Aligns with which Council Strategic Goal?	Climate change mitigation, invest in infrastructure
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Connecting the Active transportation networks will create a more walkable community for the incoming high density residential development and reduce transportation emissions within the commercial district. the plan will also make connections to the larger MODL trail network permitting greater and safer use for bikers, walkers etc.

6. Does the Project Support Accessibility Considerations? How?
The plan will be prepared and implemented in conjunction with the regional accessibility coordinator to ensure that the system is as accessible as possible and exceeds provincial built environment standards.

CCBF Projects 2022/23 to 2026/27

Project Number 2021-51
GL Account 01-2323011-950

Project Name	Department	Project Manager
J Class Roads (NSPW 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	

	Total	Prev Years	2022/23	2023/24	2024/25	2025/26	2026'/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 4,775,100	$ 3,275,100	$ 500,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Estimated Spending by Year	$ 4,045,044	$ 2,545,044	$ 500,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Sources of Funding							
CCBF	$ 4,020,044	$ 2,545,044	$ 500,000	$ 250,000	$ 250,000	$ 225,000	$ 250,000
Grants							
Reserves							
Total Funding	$ 4,020,044	$ 2,545,044	$ 500,000	$ 250,000	$ 250,000	$ 225,000	$ 250,000
Net Budget - Debt Funding	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000	$ -

1. Project Summary
A Cost Sharing Agreement between Nova Scotia Public Works (NSPW) 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. The Municipality has been successful in partnering to pave over 15 km of roads through this program.

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

Capital Projects 2022/23 to 2026/27

Project Number 2021-53

GL Account 02-2300017-97.

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	Jul-22

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount		$ 900,000					
Other (further study)							
Gross Capital Budget	$ 925,000	$900,000	$ 25,000				
Estimated Spending by Year	$ 925,000	$ 900,000	$ 25,000				
Sources of Funding							
CCBF		$ 450,000					
Grants							
Reserves General Operating reserve		$ 450,000	$ 25,000				
Total Funding	$ -	$ 900,000	$ 25,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ 925,000	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Upgrade and paving the municipally-owned roads Harold Whynot Road (municipally-owned portion) and Craig Chandler Drive was completed in 2021. $25,000 was allocated in the Capital Budget 2022/23 for a deficiencies, drainage easement and road reserve completion.

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

These municipally-owned roads were ditched, widened, gravelled, cul-de-sac 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 did not meet the specifications as defined by the Transportation Association of Canada and MODL's Bylaws prior to upgrades.

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

N/A

6. Does the Project Support Accessibility Considerations? How?

N/A

Capital Projects 2022/23 to 2026/27

Project Number 2021-54

GL Account 02-2300019-975

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	2023/24	2024/25	2025/26	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 30,000	$ 10,000	$ 20,000				
Estimated Spending by Year	$ 28,500	$ 8,500	$ 20,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Surplus	$ 28,500	$ 8,500	$ 20,000				
	$ -						
Total Funding	$ 28,500	$ 8,500	$ 20,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Purchase four (4) 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 4 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. The LaHave River Straight Pipe Project is in its fifth and final 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 Canada Community-Building Fund Plan	*Project #*	Current Budget 2021/22	Forecast Actual 2021/22	**Year 1 2022/23**	Year 2 2023/24	Year 3 2024/25	Year 4 2025/26	Year 5 2026/27	Future Years 2027 +
Water, Wastewater & Environmental Protection Projects									
Centre School Assessments, Bldg Demo & Soil Remediation							100,000	2,000,000	
Centre Jail Site				**-**					
Garden Lots Sewer/Water Solution	*2021-60*	15,000	2,400	**-**			-		
Green Compost Carts	*2021-61*	35,000	35,000	**60,000**	50,000	50,000	50,000	50,000	
LaHave River Straight Pipe	*2021-62*	2,575,300	2,051,800	**2,183,000**	-	-	-		
Osprey Village Water Tower	*2021-63*	150,000	20,000	**150,000**	3,700,000				
Riverport School	*2021-64*	50,000	95,600	**50,000**					
WWTP Conquerall Bank Scada	*2021-67*	26,000	28,800						
WWTP Cookville Membrane Replacement							350,000		
WWTP Cookville Equipment Replacement	*2022-60*			**50,000**	100,000				
WWTP Cookville Plant Expansion	*2022-61*			**500,000**	9,000,000				
WWTP Cookville Press	*2022-62*			**1,000,000**					
WWTP Cookville I&I	*2022-63*		6,100	**45,000**					
WWTP Cookville Inlet Filter	*2022-64*		-	**20,000**					
WWTP Cookville Scada	*2021-68*	17,600	17,500						
WWTP Hebbville Pump Stns - Assess & Design	*2021-65*	20,000	2,600	**40,000**		-	1,400,000		
WWTP NG Automatic Wasting Valves	*2022-65*			**25,000**					
WWTP NG Equipment Replacement	*2021-66*	105,000	60,000	**50,100**					
WWTP NG Inflow & Infiltration Mitigation		-	-		800,000				
WWTP NG Plant Upgrades							125,000	2,000,000	
WWTP NG Pump Stn 6 Electrical Upgrade	*2022-66*			**60,000**					
Water Resiliency/Dry Wells	*2022-67*			**20,000**	50,000				
Subtotal Water, Wastewater, Environmental Protection Projects		*2,993,900*	*2,319,800*	***4,253,100***	13,700,000	*50,000*	*2,025,000*	*4,050,000*	-

Capital Projects 2022/23 to 2026/27

Project Number 2021-61
GL Account 02-2300015-974

Project Name	Department	Project Manager
Green Compost Carts	Engineering & Public Works	Stephen W. 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): 11-May-21	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 295,000	$35,000	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 295,000	$ 35,000	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves — Depreciation reserve	$ 295,000	$ 35,000	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Funding	$ 295,000	$ 35,000	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
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

Capital Projects 2022/23 to 2026/27

Project Number 2021-62
GL Account 02-2610011-975

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-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 13,206,700	$ 11,023,700	$ 2,183,000				
Estimated Spending by Year	$ 9,844,992	$ 7,661,992	$ 2,183,000				
Sources of Funding							
Gas Tax	$ -						
Grants – Small Build Canada Fund	$ 6,563,329	$ 5,107,996	$ 1,455,333				
Reserves – Depreciation reserve (paid back by homeowners)	$ 2,482,793	$ 1,755,126	$ 727,667				
Other – LCCF (paid back by homeowners)	$ 798,870	$ 798,870					
Total Funding	$ 9,844,992	$ 7,661,992	$ 2,183,000	$ -	$ -	$ -	$ -
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 fourth year of septic installations under the LaHave River Straight Pipe Replacement Program, a total of 292 systems were installed. An additional 67 systems are scheduled to be installed in 2022/23, the final year of the Program.

3. Aligns with which Council Strategic Goal?	Yes
4. Is the Project Mandated by Regulatory Authorities?	Yes...Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2021-63
GL Account 02-2610019-972

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-24

			Prev Years	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 3,880,000	$ 30,000	$ 150,000	$ 3,700,000			
Estimated Spending by Year		$ 3,880,000	$ 30,000	$ 150,000	$ 3,700,000			
Sources of Funding								
CCBF		$ -						
Grants	73.33% Funding	$ 2,823,332		$ 110,000	$ 2,713,332			
Reserves	General Operating Reserve	$ 563,334	$ 30,000	$ 40,000	$ 493,334			
Other	Town of Bridgewater	$ 493,334			$ 493,334			
Total Funding		$ 3,880,000	$ 30,000	$ 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 (PSC). The water flow in this area is insufficient to meet the standard fire flow demand requirements. The construction of a Water Tower structure will allow for this deficiency to be overcome. 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?	Yes, supports economic growth for Osprey Village
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

Capital Projects 2022/23 to 2026/27

Project Number 2021-64
GL Account 02-2100032-973

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	

			Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 1,069,000	$ 1,069,000					
Estimated Spending by Year		$ 479,281	$ 429,281	$ 50,000				
Sources of Funding								
Gas Tax								
Grants	ICIP @ 73.3%	$ 351,472	$ 314,805	$ 36,667				
Reserves	General Operating Reserve	$ 127,809	$ 114,476	$ 13,333				
Total Funding		$ 479,281	$ 429,281	$ 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 2022/23.

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 Nova Scotia Environment & Climate Change (NSECC).

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

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-60
GL Account 02-2410005-974

Project Name	Department	Project Manager
WWTP Cookville Equipment Replacement	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
15 years	Meeting Date (dd-mm-yy): 11-May-21	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 150,000		$ 50,000	$ 100,000			
Estimated Spending by Year	$ 150,000		$ 50,000	$ 100,000			
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Reserve	$ 150,000		$ 50,000	$ 100,000			
Other Contributions	$ -						
Total Funding	$ 150,000	$ -	$ 50,000	$ 100,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Replace aged equipment at the Cookville WWTP.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Some equipment is nearing the end of its useful life. There are long delivery times for some equipment during which time MODL has regulatory obligations to meet. This replacement equipment ensures the WWTP operates efficiently and continuously while maintaining effluent standards.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-61

GL Account 02-2410001-972

Project Name	**Department**	**Project Manager**
WWTP Cookville Plant expansion	Engineering	

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

			Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 9,500,000		$ 500,000	$ 9,000,000			
Estimated Spending by Year		$ 9,500,000		$ 500,000	$ 9,000,000			
Sources of Funding								
CCBF		$ -						
Grants		$ 6,966,350		$ 366,650	$ 6,599,700			
Reserves	Deprecation reserve	$ 1,533,650		$ 133,350	$ 1,400,300			
	Sewer reserves	$ 1,000,000			$ 1,000,000			
Total Funding		$ 9,500,000	$ -	$ 500,000	$ 9,000,000	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

The project would provide a major upgrade to the existing wastewater collection and treatment system in Cookville. A Federal/provincial infrastructure grant application has been made that would provide 73% funding to the municipality to complete this overhaul.

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

The planned work will ensure the continued operation of wastewater services for the commercial district in Osprey Village, as well as support the major residential and institutional expansion planned for the area.

3. Aligns with which Council Strategic Goal?	Investing in infrastructure/ economic growth
4. Is the Project Mandated by Regulatory Authorities?	No

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

The expanded capacity will support needed healthcare services and the increased housing density in the area, which can help reduce emissions due to transportation.

6. Does the Project Support Accessibility Considerations? How?

Capital Projects 2022/23 to 2026/27

Project Number 2022-62
GL Account 02-2410011-974

Project Name	**Department**	**Project Manager**
WWTP Cookville Press refurbish/replace	Engineering and Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,000,000		$ 1,000,000				
Estimated Spending by Year	$ 1,000,000		$ 1,000,000	$ -			
Sources of Funding							
CCBF	$ -						
Grants	$ 500,000		$ 500,000				
Reserves — Deprecation reserve	$ 500,000		$ 500,000				
Sewer reserves	$ -						
Total Funding	$ 1,000,000	$ -	$ 1,000,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
To assess the press at the Cookville WWTP and replace / refurbish as necessary. Estimate 50% PCAP Grant for Press Replacement / Re-furbishing.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To have a fully operational and efficient press as part of the Cookville WWTP operations ensuring it is compatible with any future plant expansion.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-63
GL Account 02-2410012-974

Project Name	**Department**	**Project Manager**
WWTP Cookville Inflow and Infiltration	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 50,000	$ 50,000					
Estimated Spending by Year	$ 51,100	$ 6,100	$ 45,000	$ -			
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Deprecation reserve	$ -						
Sewer reserves	$ 51,100	$ 6,100	$ 45,000				
Total Funding	$ 51,100	$ 6,100	$ 45,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Investigate inflow and infiltration (I&) of storm water into the Cookville wastewater collection system.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To identify sources of I&I and reduce the amount of stormwater entering the Cookville wastewater collection system.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-64
GL Account 02-2410300-974

Project Name	Department	Project Manager
Cookville WWTP - Inlet Filter	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
15 Years	Meeting Date (dd-mm-yy):	10-May-22	Mar-23

			Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
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								
CCBF		$ -						
Grants		$ -						
Reserves	Deprecation reserve	$ 20,000		$ 20,000				
	Sewer reserves	$ -						
Total Funding		$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Cookville WWTP - Inlet Filter Replacement of the odour control unit.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
A replacement inlet filter will ensure the WWTP's odour unit works properly to avoid complaints from the public.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2021-65
GL Account 02-2410020-974

Project Name	Department	Project Manager
Hebbville Pump Stations - Assessment/Design/Cost Estimate	Engineering & Public Works	Larry Feener, 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	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 60,000	$20,000	$40,000				
Estimated Spending by Year	$ 45,000	$ 5,000	$ 40,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Sewer/Gen Operating	$ 45,000	$ 5,000	$ 40,000				
	$ -						
Total Funding	$ 45,000	$ 5,000	$ 40,000	$ -	$ -	$ -	$ -
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. It will also determine if underground lines require replacement.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-65
GL Account 02-2410004-973

Project Name	Department	Project Manager
WWTP NG Automatic Wasting Valve	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
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							
CCBF	$ -						
Grants	$ -						
Reserves Deprecation reserve	$ 12,500		$ 12,500				
Sewer reserves	$ 12,500		$ 12,500				
Total Funding	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Installation of a automatic wasting valve for the New Germany wastewater treatment plant.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To automate the return activated sludge to waste activated sludge and assist with odour control.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2021-66
GL Account 02-2410004-973

Project Name	Department	Project Manager
New Germany WWTP - Equipment Replacement	Engineering & Public Works	Larry Feener, 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	

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 155,100	$ 105,000	$ 50,100				
Estimated Spending by Year	$ 158,400	$ 108,300	$ 50,100				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Sewer	$ 108,300	$ 108,300	$ -				
Gen Operating	$ 50,100		$ 50,100				
Total Funding	$ 158,400	$ 108,300	$ 50,100	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Replacement of aging equipment. Due to Covid-19 deliveries did not arrive in 2021/22, so a carry over to 2022/23 Capital Budget.

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?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC) Approval to Operate

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-66
GL Account 02-2410003-974

Project Name	**Department**	**Project Manager**
WWTP NG Pump Stn 6 Electrical Upgrade	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Mar-23

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 60,000		$ 60,000				
Estimated Spending by Year	$ 60,000		$ 60,000	$ -			
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves — Deprecation reserve	$ 60,000		$ 60,000				
Sewer reserves	$ -		$ -				
Total Funding	$ 60,000	$ -	$ 60,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Electrical upgrades to Pump Stn 6

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Electrical upgrades are needed to meet standards for electrical components.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment & Climate Change (NSECC)

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

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

Capital Projects 2022/23 to 2026/27

Project Number 2022-67
GL Account 02-2100015-972

Project Name	Department	Project Manager
Water Resiliency/Dry Wells	Administration	TBD

Category/Life Expectancy	Council Initial Approval (2021/22 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Mar-24

		Prev Years	2022/23	2023/24	2024/25	2025/26	2026/27
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 70,000		$ 20,000	$ 50,000			
Estimated Spending by Year	$ 70,000		$ 20,000	$ 50,000			
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves General Operating	$ 70,000		$ 20,000	$ 50,000			
	$ -		$ -				
Total Funding	$ 70,000	$ -	$ 20,000	$ 50,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Capital Project to address Dry wells - Year 1 investigation and design/Year 2 implementation

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Preliminary research identified private infrastructure, bulk public supply infrastructure and conservation approaches as 3 options for improving rural poverty resilience to dry wells.

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

5. Does the Project Support Climate Change Considerations? How?
The project will increase citizen's resilience in the face of changing weather patterns which has resulted in increased periods where private water supplies are insufficient.

6. Does the Project Support Accessibility Considerations? How?
Not applicable at this stage of the project. public infrastructure design and any communication material would involve assessing for accessibility considerations, should those options be selected.

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

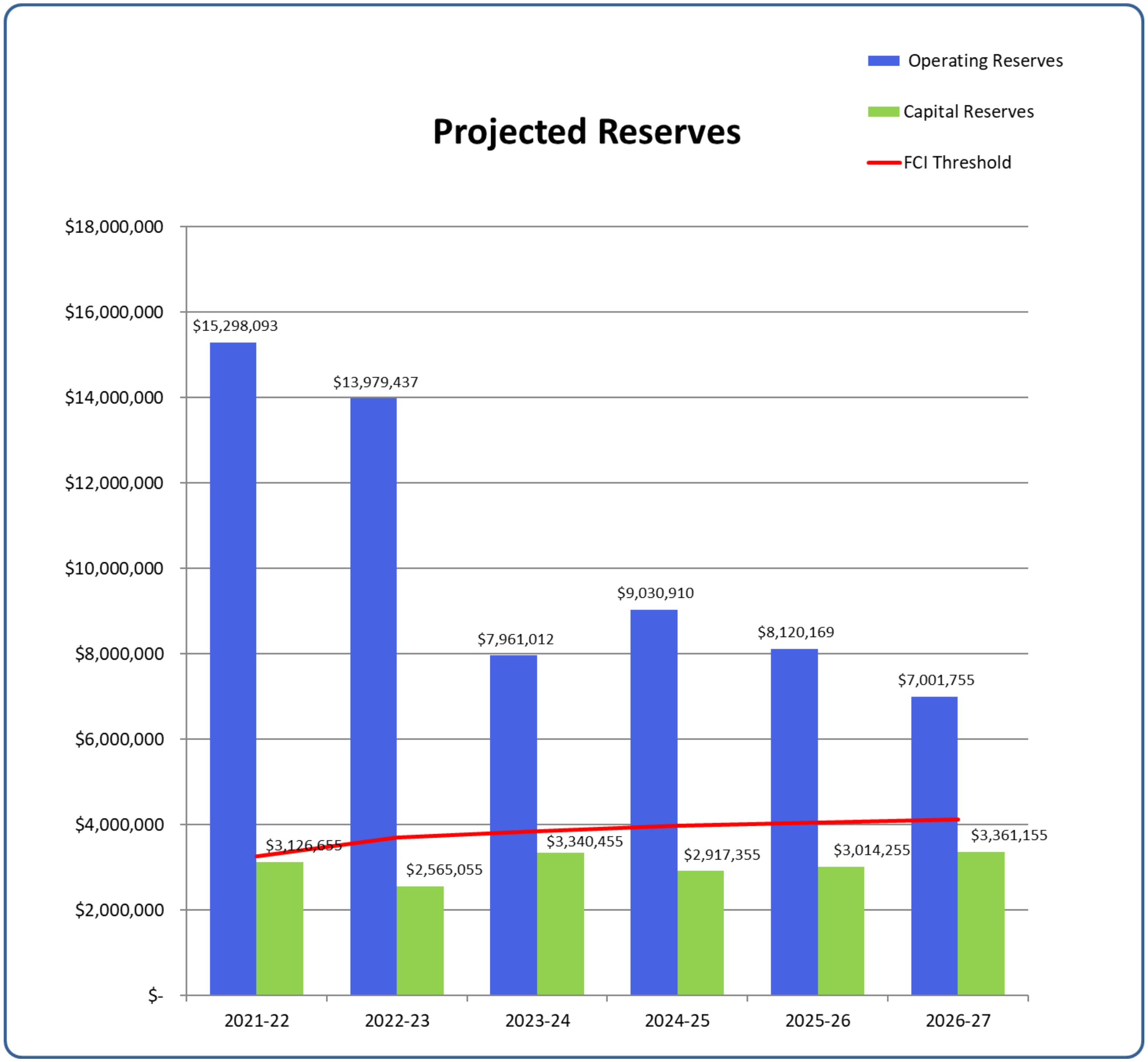
Capital Reserve Funds are segregated and restricted to meet a specific purpose and must receive interest income per the *Municipal Government Act*. They are established through a by-law or motion of Council or by a requirement of Provincial legislation. Council authorized reserve funds are called discretionary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



The FCI Threshold (red line) is a measure to determine whether the Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future needs.

This indicator provides the value of funds set aside for planned future needs, to smooth expenses or for unexpected expenses.

It is calculated by dividing the total operating reserve fund balance (dark blue column) by the total operating expenditures.

The risk threshold is 10%. The graph indicates that the Municipal Operating Reserves continue to be within this threshold throughout the Projected 5-Year Financial plan.

OPERATING RESERVES

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

	2022-23			2023-24	2024-25	2025-26	2026-27
	Opening Balance Forecast 31-Mar-22	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-23	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	184,337	60,000	244,337	60,000	60,000	60,000	60,000
Surveying Common Land	17,202	-	17,202	-	-	-	-
NS Transit Grant *	43,863	-	43,863	-	-	-	-
Election	50,000	50,000	100,000	50,000	(150,000)	50,000	50,000
General Operations	11,043,192	(1,690,007)	9,353,185	(5,783,292)	60,000	(1,197,667)	(1,620,340)
Sewer payback	-	-	-	-	140,030	140,030	210,030
PACE Loans	(103,737)	(100,000)	(203,737)	(100,000)	(100,000)	(100,000)	(100,000)
PACE Loan Payments	7,000	20,000	27,000	30,000	40,000	50,000	60,000
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-
Sewer Depreciation Reserve - Restricted	1,897,826	175,000	2,072,826	(1,225,000)	175,000	(300,000)	(325,000)
Depreciation Reserve - General Operations	1,585,044	(13,517)	1,571,527	770,000	665,000	215,000	325,000
LaHave River Sewer Solutions - Loan Payments	-	179,868	179,868	179,868	179,868	171,896	171,896
Contingency - Pension/Hospital	200,000	(50,000)	150,000	(50,000)	(50,000)	(50,000)	-
Sustainability/Climate Change Reserve	-	-	-	-	-	-	-
CES Building Reserve	169,270	25,000	194,270	25,000	25,000	25,000	25,000
Roads	274,400	25,000	299,400	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	491,018	-	491,018	-	-	-	-
Safe Restart	46,813	-	46,813	-	-	-	-
Pro Kids	-		-				
Interest							
TOTAL OPERATING RESERVES	**15,978,693**	**(1,318,656)**	**14,660,037**	**(6,018,424)**	**1,069,898**	**(910,741)**	**(1,118,414)**
			BALANCE	**8,641,612**	**9,711,510**	**8,800,769**	**7,682,355**

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

	2022-23			2023-24	2024-25	2025-26	2026-27
	Opening Balance Forecast 31-Mar-22	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-23	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 *	833,389	-	833,389	-	-	-	-
Land Sales - Osprey Village	77,508	-	77,508	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	17,274	165,000	182,274	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-
CCBF Revenue	1,340,302	(636,600)	703,702	575,400	(553,100)	96,900	146,900
CCBF Revenue -- Public Transit earmarked *	236,921	-	236,921	-	-	-	-
CCBF Revenue - ISP earmarked *	-	-	-	-	-	-	-
Open Space	375,701	(125,000)	250,701	-	(70,000)	-	-
Sewer Capital Reserve - User Connect Fees	31,812	-	31,812	-	-	-	-
Aerated Carts	690	-	690	-	-	-	-
Sherbrooke Reserve	200,000	-	200,000	-	-	(200,000)	-
General Capital Reserve	28,000	-	28,000	-	-	-	-
Interest Estimate			35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL RESERVES	**3,154,655**	**(596,600)**	**2,593,055**	**775,400**	**(423,100)**	**96,900**	**346,900**
			BALANCE	**3,368,455**	**2,945,355**	**3,042,255**	**3,389,155**

APPENDIX I – APPROVED AREA RATES

Municipality of the District of Lunenburg
Area Rates

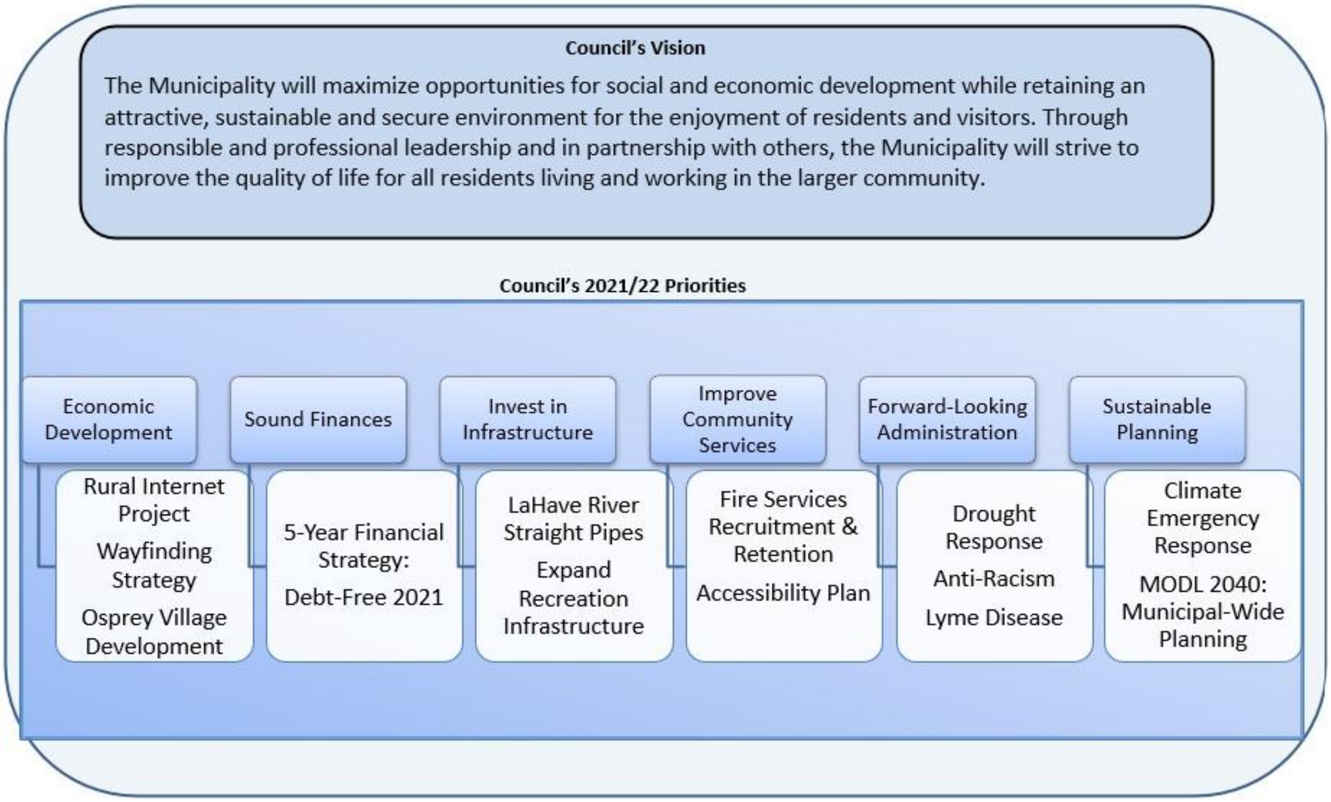
STREET LIGHT RATES

	2022-23	2021-22
Rates per $100 of assessment		
Riverport	**$ 0.025**	$ 0.026
Dayspring	**$ 0.065**	$ 0.068
New Germany	**$ 0.045**	$ 0.039
Catidian Place	**$ 0.010**	$ 0.012
Pine Haven Subdivision	**$ 0.036**	$ 0.038
Flat Rates Per Property		
Barss Corner	**$ 49.02**	$ 48.62
Vogler's Cove, Broad Cove & Cherry Hill	**$ 44.21**	$ 47.49
Chelsea	**$ 86.43**	$ 86.11
Pine Grove	**$ 50.83**	$ 50.46
Oakhill Acres	**$ 32.39**	$ 32.14
Little Tancook	**$ 31.82**	$ 31.62
Whitley & Jenny	**$ 30.23**	$ 23.78
Westside Drive	**$ 120.91**	$ 117.52

OTHER AREA RATES

	2022-23	2021-22
Rates per $100 of assessment		
FIRE HYDRANT RATES	**$ 0.1459**	$ 0.1684
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

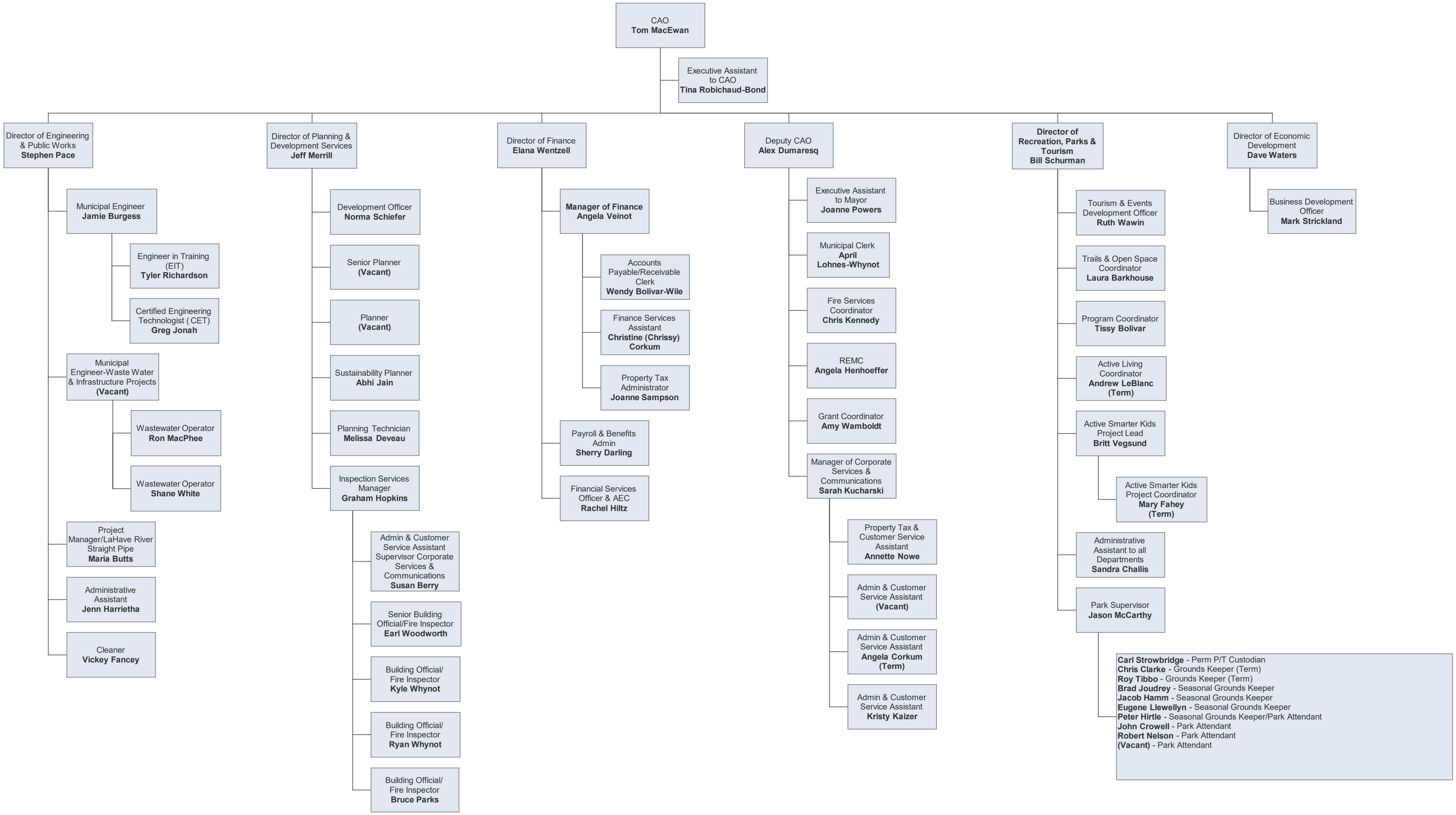
FULL TIME EQUIVALENT CHART

Department & Challenges	Position	Actual FTE 2020/21	Actual FTE 2021/22	Budget FTE 2022/23
Administration	Chief Administrative Officer	1.00	1.00	1.00
	Deputy Chief Administrative Officer	1.00	1.00	1.00
	Municipal Clerk	1.00	1.00	1.00
Manager Position created in 2021/22 for Single Client entry counter model	Manager of Corporate Services & Communications	1.00	1.00	1.00
	Executive Assistant to CAO	1.00	1.00	1.00
Position previously also reported to Director of Finance; Mayor position requires F/T	Executive Assistant to Mayor	0.75	1.00	1.00
	Grant Coordinator	.50	.50	1.00
Moved from other Departments for single counter continuity	Administrative & Customer Services Assistant	1.00	1.00	1.00
	Administrative & Customer Services Assistant	--	--	1.00
	Administrative & Customer Services Assistant	--	--	1.00
Protective Services	REMO Coordinator	1.00	1.00	1.00
	Fire Services Coordinator	1.00	1.00	1.00
	Administrative Assistant	.20	.20	.40
Finance	Director of Finance	1.00	1.00	1.00
	Accounting Manager	1.00	1.00	1.00
	Financial Services Officer	1.00	1.00	1.00
Moved fully to Mayor in 2020/21	Executive Assistant to Director of Finance and Mayor	0.25	--	--
	Property Tax Administrator	1.00	1.00	1.00
	Payroll & Benefits Administrator	1.00	1.00	1.00
	Accounts Payable/Accounts Receivable Clerk	1.00	1.00	1.00
	Property Tax & Customer Services Assistant	1.00	1.00	1.00
	Financial Services Assistant	1.00	1.00	1.00

Department & Challenges	Position	Actual FTE 2020/21	Actual FTE 2021/22	Budget FTE 2022/23
Finance (con't)	Administrative Assistant – Tax Period	0.20	.20	.20
Economic Development	Director of Economic Development	1.00	1.00	1.00
	Administrative Assistant	.20	.20	.20
	Business Development Officer	1.00	1.00	1.00
	Economic Development Officer (moved to Recreation)	1.00	1.00	--
Engineering & Public Works	Director of Engineering & Public Works	1.00	1.00	1.00
	Municipal Engineer	1.00	1.00	1.00
	Administrative Assistant-Engineering & Planning	.50	.50	.50
	Engineer-In-Training (EIT)	1.00	1.00	1.00
	Certified Engineering Technologist	1.00	1.00	1.00
	Wastewater Operator	2.00	2.00	2.00
With staff departure in 2021, and the shortage of Engineers with Municipal Experience, position was expanded for 2022/23 budget to find suitable candidate	Municipal Engineer-Waste Water & Infrastructure Projects	.60	.60	1.00
Prior used contract services; determined need for full time position	Cleaner	--	1.00	1.00
New position approved for oversight of increasing number and scope of capital projects. Filling the position has been challenging due to competitive job market	Project Manager	N/A	vacant	1.00
Planning & Development	Director of Planning & Development Services	1.00	1.00	1.00
	Development Officer	1.00	1.00	1.00
	Senior Planner	1.00	1.00	1.00
Required for Provincial wide Planning mandate MODL 2040	Planner II	--	1.00	1.00

Department & Challenges	Position	Actual FTE 2020/21	Actual FTE 2021/22	Budget FTE 2022/23
Required for Provincial wide Planning mandate MODL 2040	Planner I (18-month term positions)	1.00	--	2.00
	Planning Technician	1.00	1.00	1.00
	Sustainability Planner	1.00	1.00	1.00
	Administrative Assistant-Engineering & Planning	.50	.50	.50
	Inspection Services Manager		--	1.00
	Senior Building Official/Fire Inspector	1.00	1.00	1.00
MODL became host unit for County Regional Building Inspection Services 2021/22	Building Official/Fire Inspector	2.00	2.00	3.00
	Assistant Building Official/Fire Inspector	--	--	1.00
	Administrative & Customer Services Assistant	2.20	2.20	1.00
Recreation, Parks & Tourism	Director of Recreation, Parks, & Tourism	1.00	1.00	1.00
	Recreation Program Coordinator	1.00	1.00	1.00
	Trails & Open Space Coordinator	1.00	1.00	1.00
	Active Living Coordinator	1.00	1.00	1.00
Moved from Economic Development, aligning Tourism with Recreation	Tourism & Event Development Officer (moved from Economic Development)	--	--	1.00
	Administrative Assistant	.20	.20	.20
	Park Supervisor	1.00	1.00	1.00
Increased use and need for year- round park access in response to residents.	Groundskeepers (Full-time and Seasonal)	3.18	3.18	4.52
	Park Attendants (Seasonal)	1.35	1.35	1.62
	MARC Permanent PT Custodian	--	--	.75
Active Smarter Kids program – secondments to Province	ASK Project lead (Provincial position)	--	1.00	1.00
	ASK Project Coordinator (Provincial position)	--	0.80	0.80

ORGANIZATIONAL CHART



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 Property Valuation Services Corporation 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 MODL are: Legislative, Administrative, Economic Development, 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. Road 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.