

2023/24

APPROVED OPERATING AND CAPITAL BUDGET



**MUNICIPALITY OF THE
DISTRICT OF LUNENBURG**





MUNICIPALITY OF THE DISTRICT OF LUNENBURG 2023/2024 BUDGET

Prepared by:

The Municipality of the District of Lunenburg

Elana Wentzell, CPA, CMA, Director of Finance

Financial Services Staff

10 Allée Champlain Drive, Cookville, NS B4V 9E4

Email: elana.wentzell@modl.ca

(902) 541-1322

www.modl.ca/Budget

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**Municipality of the District of Lunenburg
Nova Scotia**

For the Fiscal Year Beginning

April 01, 2022

Christopher P. Morill

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, 2022. 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.

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

BUDGET MESSAGE

Mayor and Council of the Municipality of the District of Lunenburg are pleased to present the 2023-24 approved budget. The combined budget is \$48,356,524, including \$38,936,500 in operating spending and a capital plan of \$9,420,024. Tax rates will remain unchanged and no capital borrowing is required.

The Budget is the biggest policy decision that Council makes in a year. Council must balance provincial and federal requirements, long-term initiatives, immediate needs and opportunities, and feedback from the public.

The information gathered informs Council's strategic priority setting, which in turn informed the Budget document preparation. Staff have spent many hours under the direction of CAO Tom MacEwan in preparing the Budget, and Council's Finance Committee deliberated carefully over drafts.

This budget addresses Community needs by investing in 4 Strategic Priorities:

1. Osprey Village Growth Centre – new residential unit expansion to meet community housing needs, a collaborative health care centre and wastewater upgrades to support this new infrastructure.
2. Re-Create Parks! – the COVID pandemic saw increased usage in all municipal parks. Investment includes upgrades to existing parks and facilities, identification of accessibility needs and community engagement for redevelopment.
3. Climate Change Action Plan – we will continue to build on the progress made to reduce carbon emissions with a goal to reach net zero by 2050. Investment includes further electrifying fleet vehicles, installing solar panels on municipal facilities, supporting the development of green renewable energy, home energy efficiency support and increasing public transportation options.
4. MODL 2040 Municipal Planning Strategy – the development of a comprehensive Municipal Planning Strategy and Land Use By-Law to meet the Province's new regulations will be implemented through extensive public engagement. This will be a critical tool in guiding future community development.

We would like to thank our CAO Tom MacEwan, our Director of Finance Elana Wentzell, and all staff for incorporating Council's direction into this Budget, and delivering a strong, balanced financial plan for the Municipality.

EXECUTIVE SUMMARY

TIMELINE: 2023/24 BUDGET PREPARATION

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. Council consults with the Public in early autumn to determine the wants and needs of the municipal taxpayers. Budgets are prepared by staff based on these priorities ensuring there are resources available for implementation of the 5-year Plan. Staff start with a baseline budget and make requested additions to increase service levels which form the draft proposed budget.

During budget discussions, Council may direct staff to replace/remove or add projects to the proposed budget. The Council discussion and decisions will result in the overall tax impact and tax rate required to deliver the service levels and capital program approved by Council.

Because assessable property values increased (the CAP is set at 7.7%), increased service levels have been achieved without a necessitating a change in the tax rate.



Budget Process - 2023/24		
Date	Responsible Team/Committee	Outcomes
November 8, 2022	Director Meeting	Update Capital Project List and forward to Finance Department
November 2022	Public Input	Your Government Your Ideas Meetings and Social medial campaign
January 17, 2023	Council Meeting	Strategic Priorities Setting
January 19, 2023	Director Meeting	Review Five Year Draft Capital Budget Plan and Review Draft Strategic Priorities against Preliminary Capital Projects Lists
January 26, 2023	Senior Management Team	Discuss economic assumptions for 5 Year Financial Strategy
February 7, 2023	Finance Committee Meeting	Area Rates approvals - hydrants, sewer & street lights.
February 14, 2023	Council Meeting	Strategic Priorities Final Approval.
February 14, 2023	Council Workshop	Capital Budget Draft Options
February 16, 2023	Director Meeting	Review of Draft Capital Slides and make any necessary changes to Draft Capital Budget
February 21, 2023	Council Workshop	Review Changes to Draft Capital Budget & 5 year financial strategy impact
March 7, 2023	Finance Committee Meeting	Preliminary review of Draft Capital Budget including impact on 5-Year Financial Strategy
March 28, 2023	Council Workshop	Final Review of Capital Budget and Draft Operating Budget Review
April 4, 2023	Finance Committee Meeting	Draft Capital Budget, Impact on 5-Year Financial Strategy & Reserves
April 6, 2023	Finance Committee Meeting (Special)	Draft Operating Budget review, Impact on 5-Year Financial Strategy with new Service Levels
April 11, 2023	Council Meeting	Approval of Capital & Operating Budget

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.

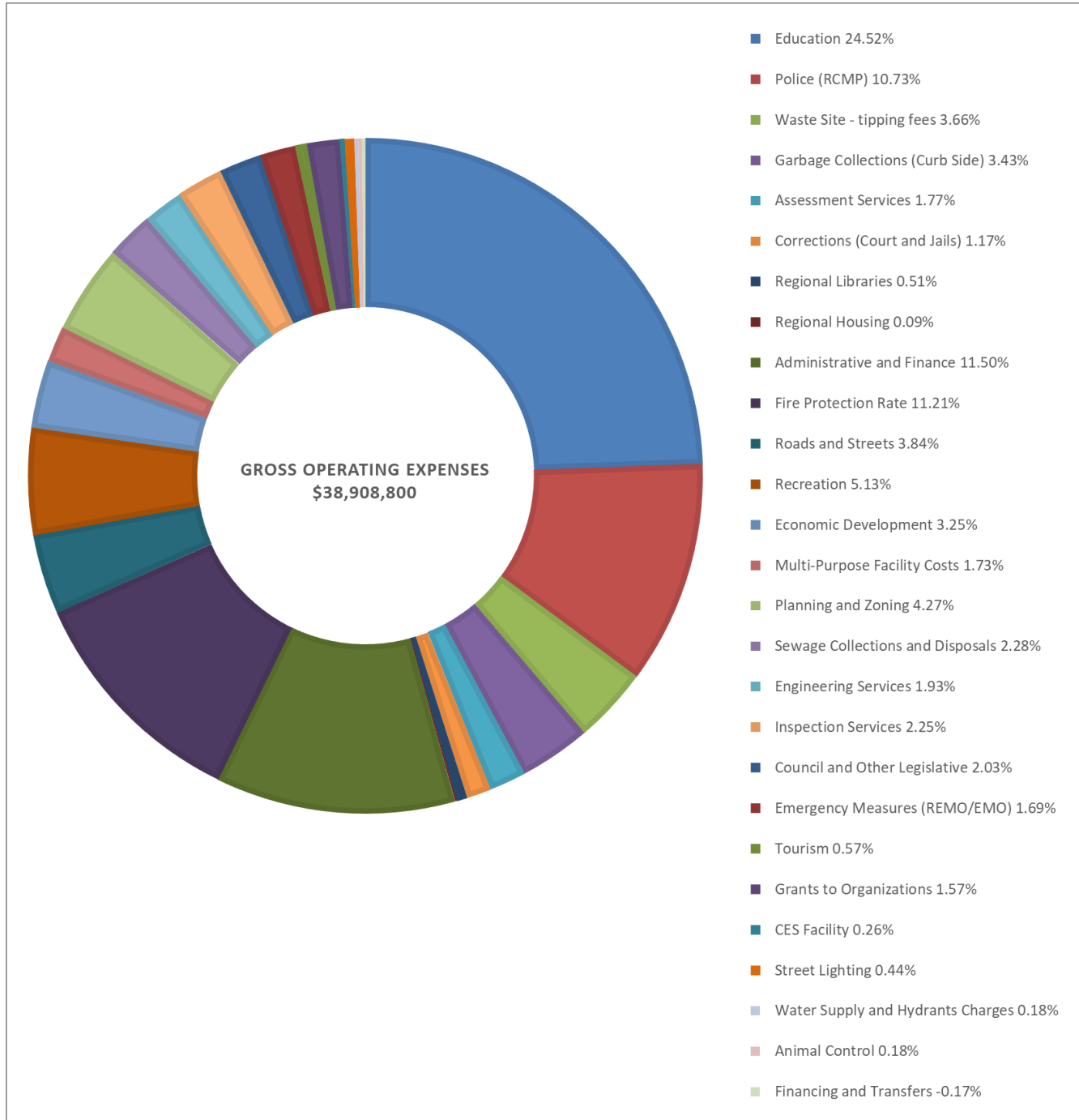
OPERATING BUDGET OVERVIEW

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 2023/2024 operating budget amount to \$38,908,800.



BUDGET SUMMARY

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	% Change over Prior Year
Gross Expenditures (after reserve transfers)	\$ 34,689,365	\$ 35,604,600	\$ 35,204,307	\$ 38,484,200	\$ 535,200	\$ 38,908,800	9.28%
Non-Tax Revenue	1,933,880	1,962,100	2,762,690	2,674,600	100,000	2,774,600	41.41%
Net Expenditures	\$ 32,755,485	\$ 33,642,500	\$ 32,441,617	\$ 35,809,600	\$ 435,200	\$ 36,134,200	7.41%
Tax Revenue	32,755,485	33,654,200	34,742,700	36,159,400	2,500	36,161,900	7.45%
Surplus (Deficit)	\$ -	\$ 11,700	\$ 2,301,083	\$ 349,800	\$ (432,700)	\$ 27,700	

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 (CAP) at the Consumer Price Index (CPI). 87% of residential tax accounts are capped. 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



	2022-23	2023-24	Difference	% Change
Total Market Assessment	\$ 3,462,928,600	\$ 4,173,672,800	\$ 710,744,200	20.52%
Total Taxable Assessment (after CAP applied)	\$ 3,096,350,800	\$ 3,462,170,000	\$ 365,819,200	11.81%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	\$ 3,090,079,000	\$ 3,451,026,320	\$ 360,947,320	11.68%
Total Number of Taxable Properties	30,356	30,628	272	0.90%
Total Number of Capped Properties	15,372	17,745	2,373	15.44%
Assessment Value Differential	\$ 366,577,800	\$ 711,502,800	\$ 344,925,000	94.09%
Total Number of Dwelling Units	15,119	15,228	109	0.72%

APPROVED ADDITIONS TO BASELINE BUDGET

When staff prepare the draft budget, additions to the baseline budget are approved by Council. These additions are required for new service levels, to promote growth or expansion of existing services. In 2023/24, Council approved the following additions to the baseline budget:

Department/Description	Expenditure Amount	Revenue Amount	Net Cost (Surplus)
Protective Services			
Regional Fire Training Facility Reserve Fund	\$ 100,000	\$ -	100,000
Reserve Transfer for Fire Training Facility		100,000	(100,000)
	-	-	-
Planning & Development Services			
Private Roads	2,400	2,500	(100)
Planning Personnel - Climate Change	87,800	-	87,800
Research & Innovation Grants	10,000	-	10,000
Public Transit Grants - Lun County Wheels	65,000	-	65,000
Climate Projects	-	-	-
Repayable CEF Grants	120,000	-	120,000
CEF Program LCCF Trust Transfer	-	120,000	(120,000)
Economic Development Services			
Community HUB Leaseholds	300,000	-	300,000
Sector Profiles	20,000	-	20,000
Food Hub	50,000	-	50,000
Recreation Services			
Tourism Marketing Levy	-	100,000	(100,000)
TOTAL ADDITIONS	<u>\$ 755,200</u>	<u>\$ 322,500</u>	<u>\$ 432,700</u>

MEETING YOUR NEEDS

With the adoption of the recommended budget additions, the full budget would result in no increase to the general tax rate.

The average taxable assessed value of a residential dwelling in 2023 is \$211,042.

The average annual tax bill is \$1,709 exclusive of area rates ($\$0.81 \times \$211,042/100$).

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

Climate Change Action Plan

We are investing over \$1 million dollars into climate change projects, including:

- \$200,000 for a 100KW solar array for the Municipal Services Building;
- \$100,000 for a 10KW Solar system at the Conquerall Bank Wastewater Treatment facility;
- \$220,000 to investigate the feasibility of a community solar garden in collaboration with other municipal units;
- \$250,000 to purchase an electric bus;
- \$25,000 for an EV charging infrastructure study;
- \$120,000 to install EV chargers in the fleet lot at the Municipal Services Building.



Water, Wastewater & Environmental Protection Projects

- The Municipality has replaced 357 straight pipes in the Wastewater Management District and met our goal to make the lower LaHave River straight pipe free by 2023.
- MODL will invest \$800,000 in improvements at the New Germany Wastewater Treatment Plant and \$750,000 for expansion work at the Cookville Wastewater Treatment Plant.
- The budget includes \$925,000 for the first phase of the construction of a water storage tank which will allow for new high density commercial and residential development in Osprey Village.

Coastal Protection and Land Use Planning

- Through significant dedicated staff resources, MODL develop and implement a Coastal Protection Land Use By-law.
- MODL2040, our municipal-wide land-use planning project, is also underway. Learn more at engage.modl.ca/MODL2040.

MAKING LIFE AFFORDABLE

Property Tax Rebate for Low-Income Households

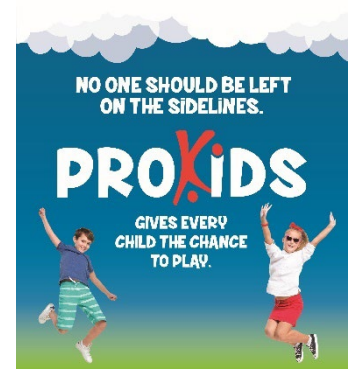
- The Property Tax Rebate program offers a rebate of up to \$570 for those households with incomes of less than \$40,700. An application must be completed to qualify for the rebate. Please call (902) 541-1348 or visit modl.ca to obtain the application. The application deadline is August 1, 2023.

Removing financial barriers for children and youth

- The Municipality will contribute \$50,000 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 \$500,000 and expand the program 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 CleanEnergyFinancing.ca.



Household Water Supply Improvement Loan Program

- The Municipality has committed \$50,000 and will develop a lending program for homeowners to invest in wells, cisterns, or other systems to replace dry wells.

INVESTING IN OUR COMMUNITY

Anti-Racism and Inclusion

- This budget includes \$87,000 for anti-racism and inclusion work in the municipality.

Parks, Trails, and Open Spaces

Council continues to aggressively pursue expansions to the network of public parks and trails. The 2023/24 budget includes \$1.8 million for trail development, and nearly \$1 million for parks and open spaces. This includes:

- \$800,000 for the Multi-Use Connector Trail through Osprey Village;
- \$800,000 for the first phase of an Active Living Park in Osprey Village including six pickleball courts;
- \$700,000 for the first phase in the Osprey Village Active Transportation Connection Pedestrian Bridge;
- \$163,000 to mitigate the grub issue at the MARC ballfields;
- \$150,000 for earmarked for Active Transportation paved shoulders;
- \$90,000 for Indian Falls Trail upgrade;
- \$68,000 to trail groups.

Fire Services

- Council has included \$45,000 in funding for recruitment and retention initiatives.
- Grants and services to Fire Departments have increased by 13%.
- \$100,000 has been set aside for the development of a regional Fire Services training facility.



Accessibility

- Council is invested in making our buildings, facilities, trails, park washrooms and other facilities more welcoming, user-friendly, and accessible. The budget allocates \$500,000 for accessibility upgrades throughout the municipality.

Community Grants

The Municipality offers \$487,00 in various grants and donations to individuals, and non-profit and charitable organizations. This includes:

- \$150,000 in annual operating and capital grants, an increase of \$50,000 over previous years;
- \$40,000 to community groups maintaining public spaces;
- \$65,000 to Lunenburg County Wheels;
- \$50,000 donation to local hospital expansion.

BUILDING THE LOCAL ECONOMY

Internet

- This year will see \$450,000 invested by the Municipality to connect residents to high-speed Internet.

Rural Roads

- A total of nearly \$1.2 million will be spent on the maintenance, operation, and improvement of roads in our municipality.
- The 2023/24 budget includes \$493,100 in funding for paving of cost-shared provincial roads, should provincial approval be granted, \$350,000 for municipally owned road maintenance, and \$350,000 contribution to the province to maintain Municipal J Class Roads.

Osprey Village

- The Osprey Village expansion will include more than 500 new residential units in the area, including agreements for affordable housing.
- The Municipality has partnered with Lumia Health, to develop a Community Hub and collaborative health centre. The budget includes a \$300,000 commitment for the Community Hub project for including the development of a farmers market space, café, and commercial kitchen.
- Council has also included \$20,000 for a feasibility study on an Osprey Village Food Hub.

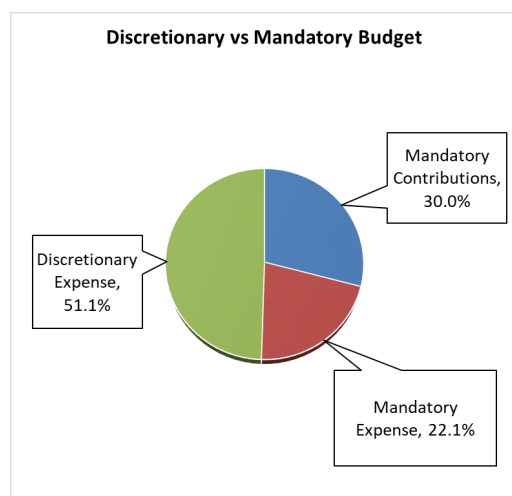
WHERE YOUR MUNICIPAL TAX DOLLARS WILL GO



Education \$0.312	Waste Site \$0.047
Police (RCMP) \$0.134	Administrative and Finance \$0.098
Debt Financing and Transfers \$(0.002)	Economic Development \$0.041
Garbage Collections (Curb Side) \$0.044	Recreation \$0.056
Tourism \$0.007	Multi-Purpose Facility \$0.022
Assessment Services \$0.023	Roads and Streets \$0.039
Corrections (Court and Jails) \$0.015	Council and Other Legislative \$0.026
Planning and Zoning \$0.054	Inspection Services \$0.014
Engineering Services \$0.025	Grants to Organizations \$0.020
Grants to Fire Departments \$0.013	Regional Libraries \$0.007
Emergency Measures \$0.006	CES Facility \$(0.002)
Regional Housing \$0.001	

Transfers for mandatory expenditures like Education, RCMP police protection, and Waste collection and disposal, continue to be significant costs and account for 53.7 cents of each tax dollar collected. Other mandatory costs like contributions to Provincial services including Assessment, Corrections, Regional Libraries, Roads and Regional Housing account for another 8.4 cents leaving 37.9 cents for other Municipal Services. The CES Facility costs are fully recouped with a small surplus.

MANDATORY EXPENSES VS DISCRETIONARY EXPENSES



Mandatory and required expenditures represent 52.1% of the net expenditure budget for 2023/2024.

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.

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.

	2023/24	
	Gross Expenditure	Net of associated revenues
Mandatory Contributions		
Education - schools	\$ 9,539,900	\$ 9,539,900
Assessment Services	690,300	690,300
Corrections - courts and jails	456,500	388,100
Public Housing	35,000	35,000
Regional Library	199,700	199,700
	<u>10,921,400</u>	<u>10,853,000</u>
Mandatory Expenditures		
Policing - RCMP	4,173,600	4,113,600
Roads & Streets		
Provincial Road Contribution	493,100	-
Road Paving Partnerships	350,000	-
Paved Shoulders	150,000	-
	<u>993,100</u>	<u>-</u>
Municipal Road Costs	350,000	-
Total Roads & Streets	<u>1,343,100</u>	<u>-</u>
Curbside Garbage Collection	1,334,100	1,334,100
Waste Site - Joint Services Board - MODL Share	1,423,000	1,423,000
	<u>10,610,000</u>	<u>6,870,700</u>
Debt Repayment & Transfers	(65,100)	(65,100)
	<u>\$ 21,466,300</u>	<u>\$ 17,658,600</u>

COMMUNITY PROFILE

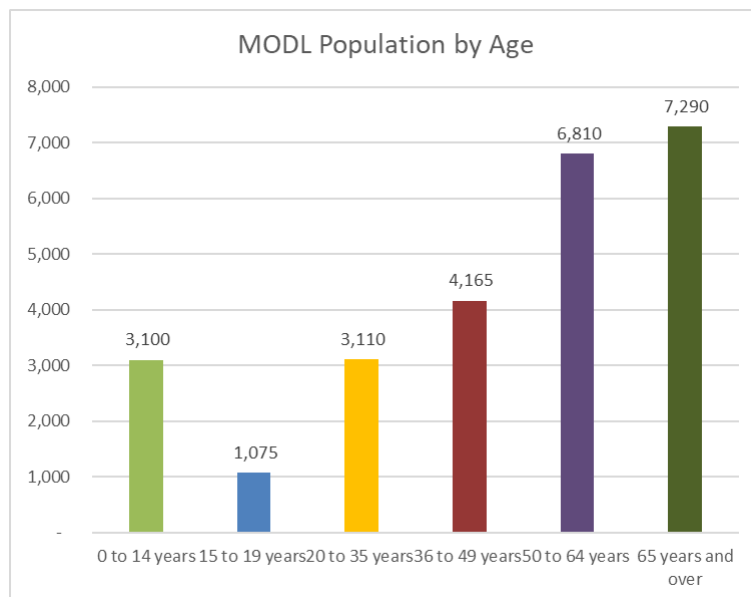


The Municipality is the third largest rural municipality in Nova Scotia in terms of total property assessment and encompasses a geographic area representing over 432,000 acres.

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.

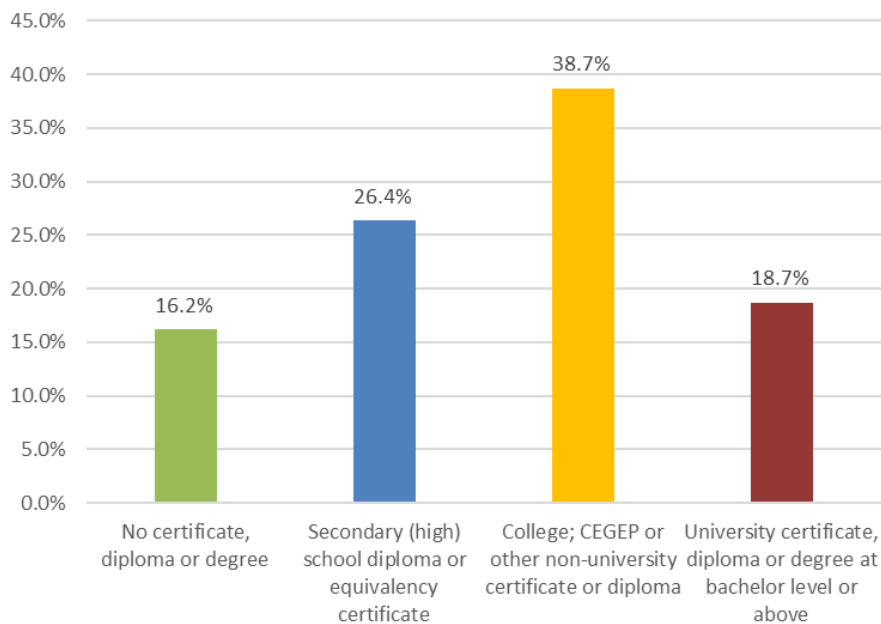
The Municipality provides several important services to its residents including: sewage treatment; solid waste collection, processing and disposal; emergency management; policing; building inspection; fire inspection; municipal road maintenance; collection of private road maintenance fees; community 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.

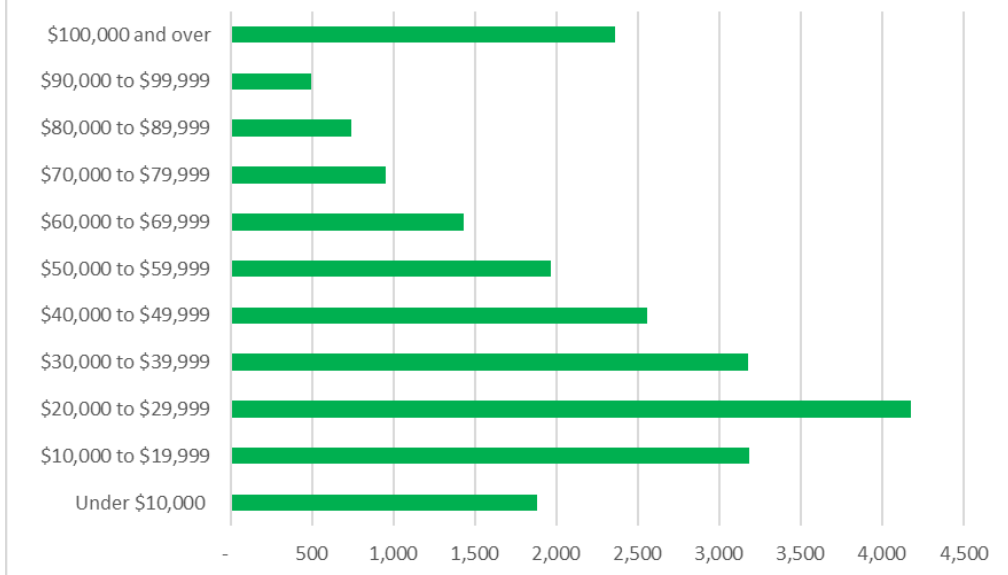
Based on the 2021 Census Data, of the residents living in the Municipality, 50.0% identify as male and 49.9% as female. 28% of our residents are between the ages of 30 and 54 (7,150 total).

Educational Attainment (Age 25 to 64 Years)



Approximately 16% of individuals between the ages of 25 and 64 do not have a high school diploma or equivalent. 26% have a high school diploma while 38% have a non-university diploma or certificate, and 18% have a university bachelor's degree or post graduate degree.

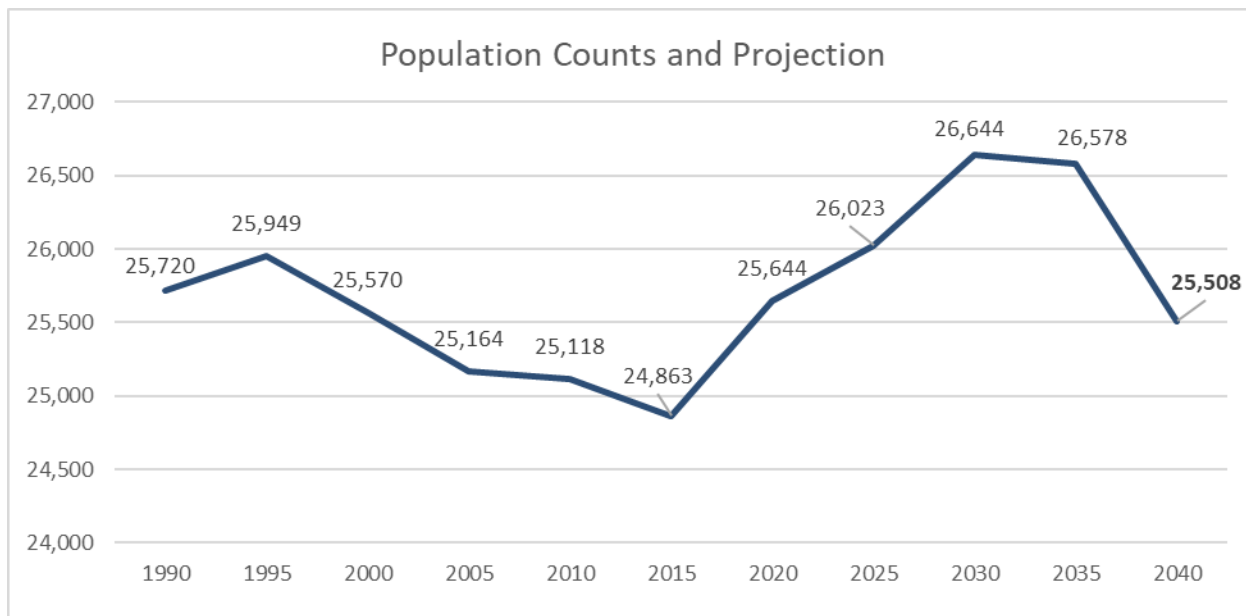
Income Distribution by Individual



Approximately 11% of the labour force was unemployed based on the total individuals reporting in the 2021 Census.

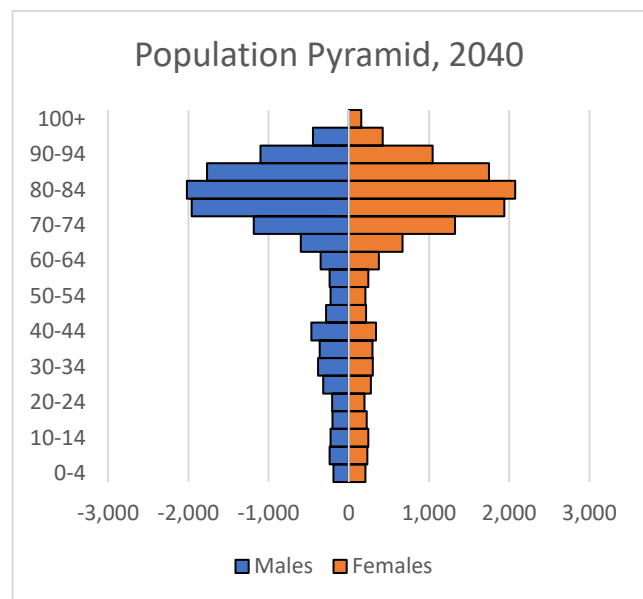
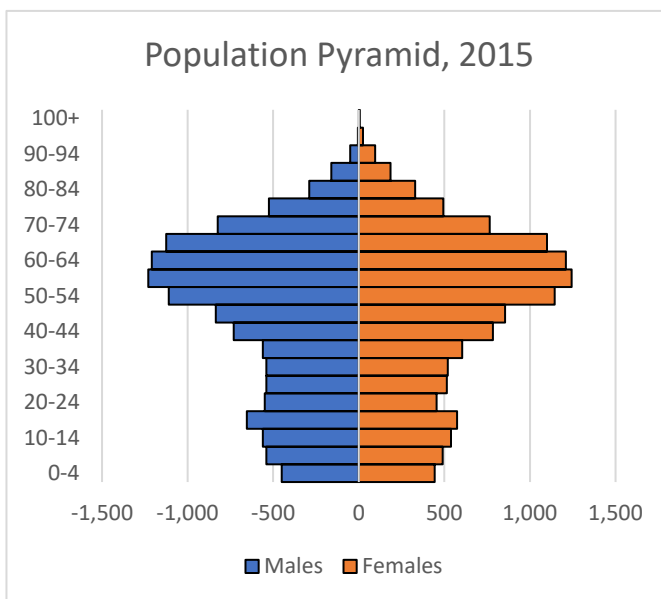
The majority of individuals (approximately 46%) have income between \$10,000 and \$39,999 (before taxes).

Ten 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.

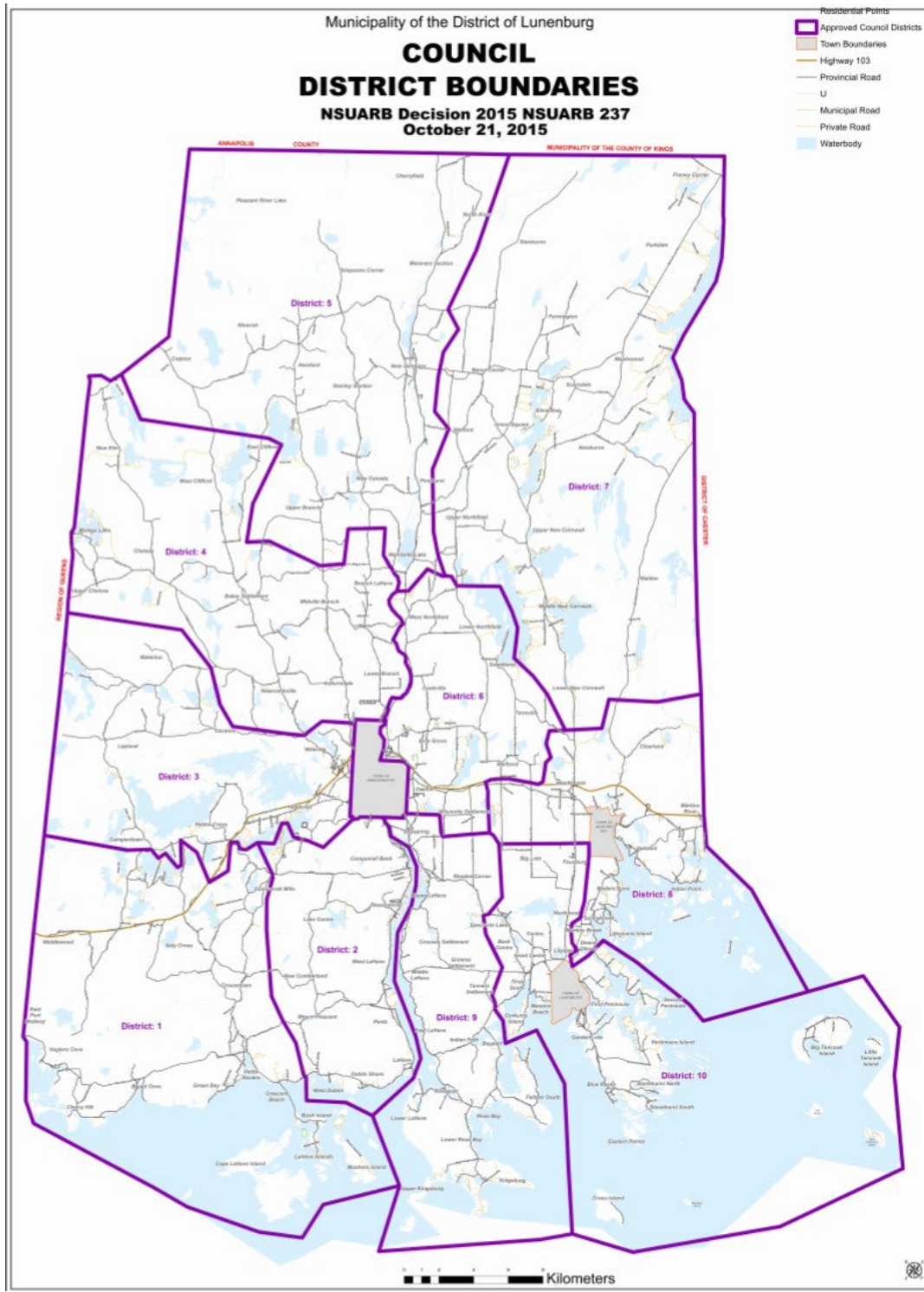
Councillors serve for a four-year term of office. The current term began November 2020 and expires in October 2024. The Municipality's political and administrative decision-making structure includes the Council, standing and special committees of Council, the Chief Administrative Officer and operating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

MUNICIPAL COUNCIL 2020-24



Front Row (left to right): Councillor Wendy Oickle, Councillor Kacy DeLong, Mayor Carolyn Bolivar-Getson, Deputy Mayor 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, Councillor 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 Deputy Mayor Pam Hubley

District 5
Councillor Cathy Moore

District 6
Councillor Sandra Statton

District 7
Councillor Michelle Greek

District 8
Councillor Kacy DeLong

District 9
Councillor Reid Whynot

District 10
Councillor Chasidy Veinotte

SENIOR ADMINISTRATIVE STAFF

Chief Administrative Officer **Tom MacEwan, LLB**

Deputy Chief Administrative Officer **Alex Dumaresq**

Director of 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 **Trudy Payne**

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

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

Manager, Planning **Reid Shepherd, MCIP, LPP**

Manager, Climate Change and Sustainability **Abhi Jain**

Municipal Clerk **April Whynot-Lohnes**

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

In 2023/2024, the total budgeted complement of the municipal departments is 65.08 full-time equivalent staff. This includes approximately eight full-time equivalent staff who are employed on a seasonal basis. For further information, refer to Appendix 3, Staffing and Organizational Charts on page 162.



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

- Quarterly 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 and Housing. 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.

BASIS OF BUDGETING

The Municipal Budget is prepared in the same manner as the basis of accounting. Department sections and titles are specially defined in the Financial Reporting and Accounting manual (FRAM). The FRAM is the Provincial legislation that governs all Municipal units in the Province of Nova Scotia. Staff prepare a baseline budget based on Council's strategic priorities and operational requirements. Additions to baseline for increased service levels are segregated for Municipal Council approval. The majority of revenue is received from property taxes. Staff make estimates for municipal revenues and must balance the budget. The property tax rate is examined during budget deliberations. Municipal Council must make a final decision on whether adjustments to the property tax rate are required.

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 major 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 monies that are kept in Reserve for specific purposes.

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
- 2022/2023 Other Significant Achievements
- Current Conditions
- 2023/2024 Strategic Direction and Priorities
- Additions to Baseline Budget
- Departmental Budgets – 2023/2024

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

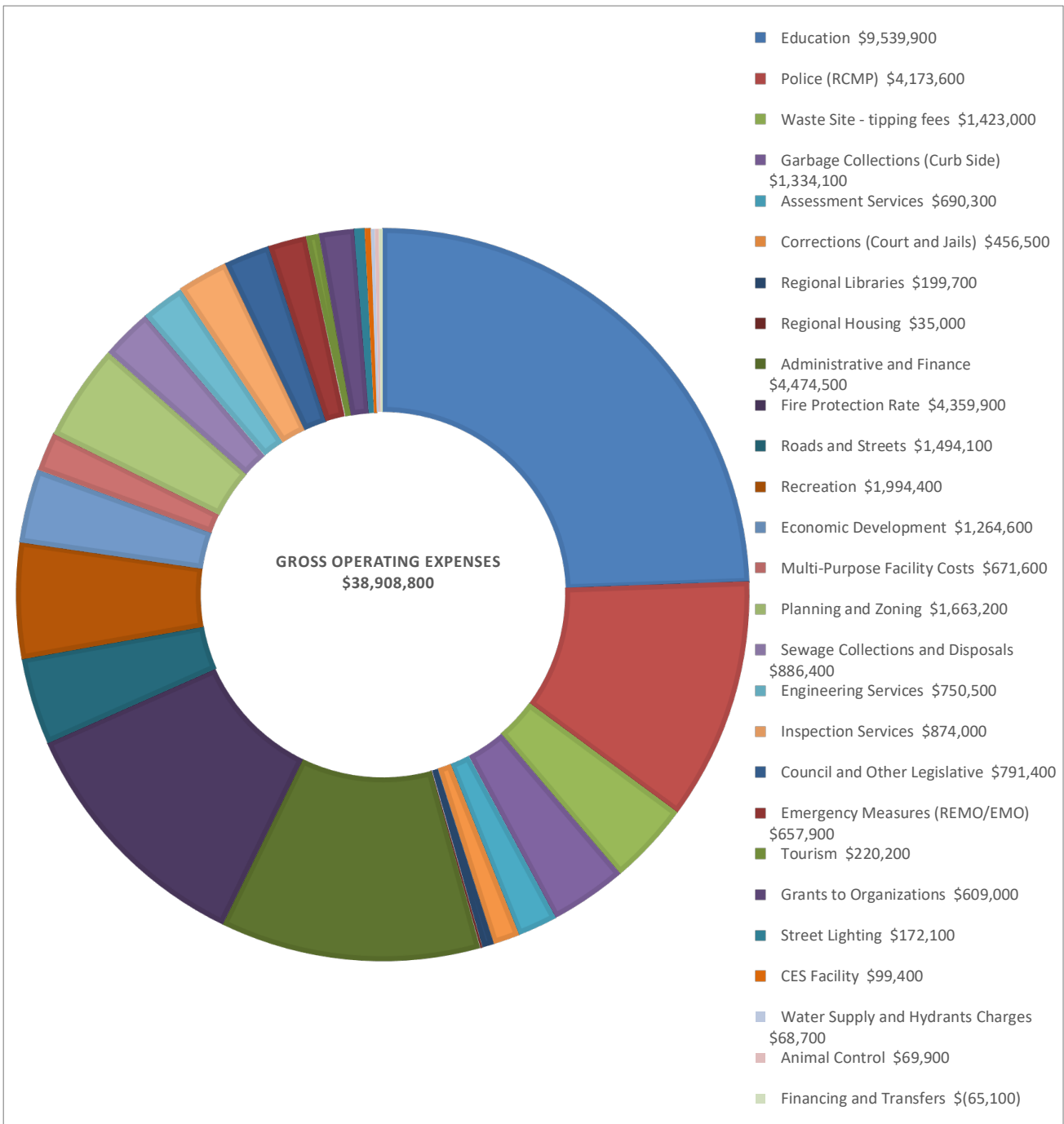
TOTAL OPERATING EXPENDITURES

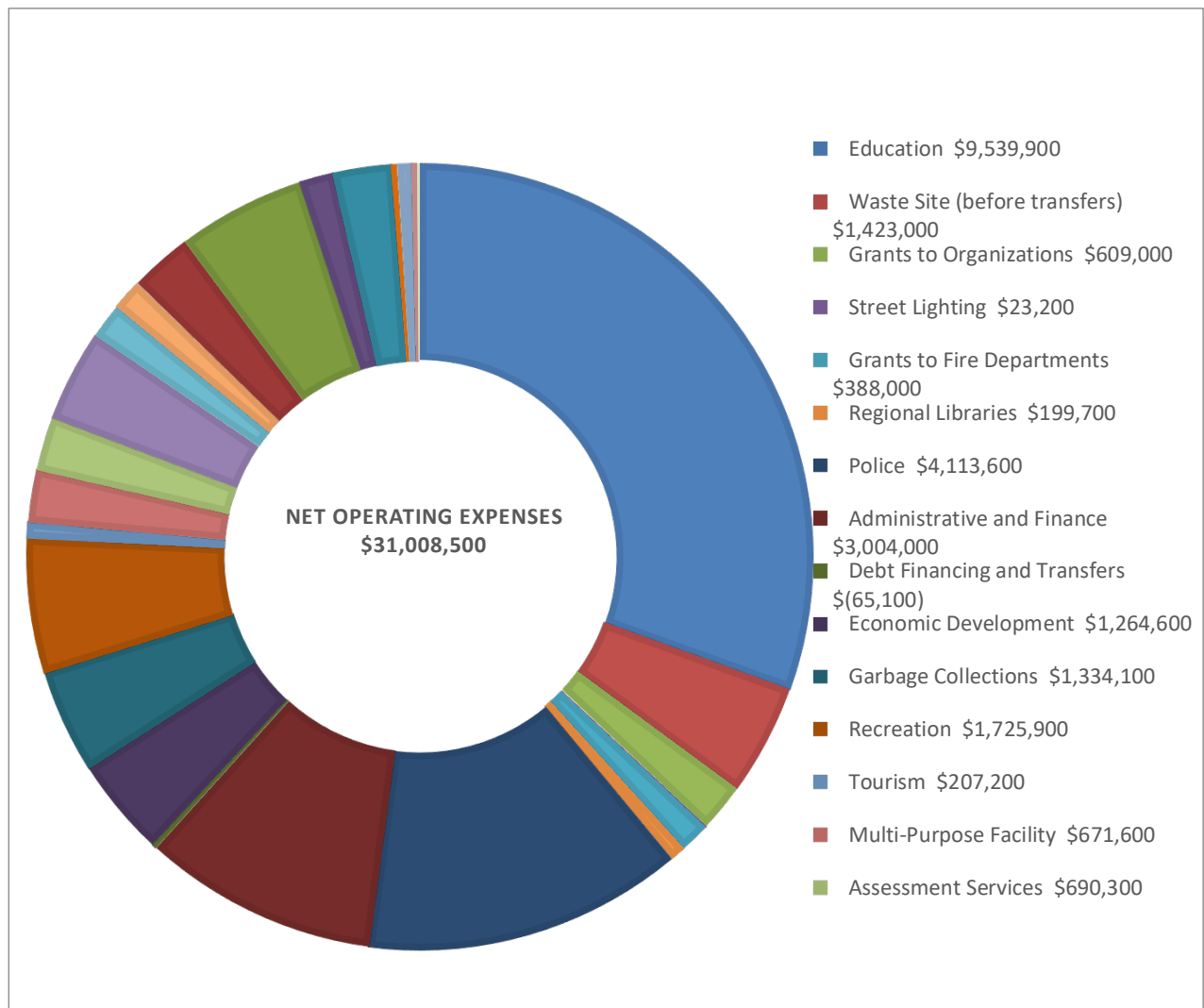
The gross expenditures, provided for in the 2023/2024 operating budget, total \$38,908,800 (net \$31,008,500).

Major mandatory and required expenditures—including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management—account for \$19,346,200 or 50% of the Municipality's expenditures. The following charts summarize the Municipality's budget.

Municipal Summary - Gross & Net Operating Expenditures (After Area Rates) 2023-24

	Budget Gross Expense	Revenues	Partner Contributions	Net Cost	% Change over Prior Year
Operating Expenditures					
Education	\$ 9,539,900	\$ -	\$ -	\$ 9,539,900	8.38%
Waste Site (before transfers)	1,423,000	-	-	1,423,000	6.35%
Police (RCMP)	4,173,600	60,000	-	4,113,600	5.52%
Fire Protection Rate	4,359,900	4,359,900	-	-	0.00%
Administrative and Finance	4,474,500	1,470,500	-	3,004,000	-12.73%
Debt Financing & Transfers	(65,100)	-	-	(65,100)	-77.38%
Economic Development	1,264,600	-	-	1,264,600	7.65%
Garbage Collections	1,334,100	-	-	1,334,100	2.57%
Recreation	1,994,400	268,500	-	1,725,900	48.59%
Multi-Purpose Facility	671,600	-	-	671,600	1.18%
Tourism	220,200	13,000	-	207,200	14.98%
Assessment Services	690,300	-	-	690,300	0.41%
Roads and Streets	1,494,100	315,700	-	1,178,400	-14.27%
Corrections and Other Law Enforcement	456,500	-	-	456,500	0.00%
Sewage Collections and Disposals	886,400	491,300	-	395,100	9.75%
Council and Other Legislative	791,400	-	-	791,400	10.07%
Planning and Zoning	1,663,200	18,300	-	1,644,900	37.34%
Inspection Services	874,000	433,700	-	440,300	2.99%
Engineering Services	750,500	-	-	750,500	-1.88%
Grants to Organizations	609,000	-	-	609,000	6.36%
Street Lighting	172,100	148,900	-	23,200	-17.73%
Grants to Fire Departments	388,000	-	-	388,000	12.86%
Regional Libraries	199,700	-	-	199,700	0.00%
Emergency Measures (REMO/EMO)	269,900	-	87,100	182,800	90.62%
CES Facility	99,400	169,400	-	(70,000)	26.35%
Water Supply and Hydrants Charges	68,700	64,000	-	4,700	-29.85%
Other Protective Services	69,900	-	-	69,900	0.00%
Regional Housing	35,000	-	-	35,000	0.00%
Total Expenses	<u>\$ 38,908,800</u>	<u>\$ 7,813,200</u>	<u>\$ 87,100</u>	<u>\$ 31,008,500</u>	





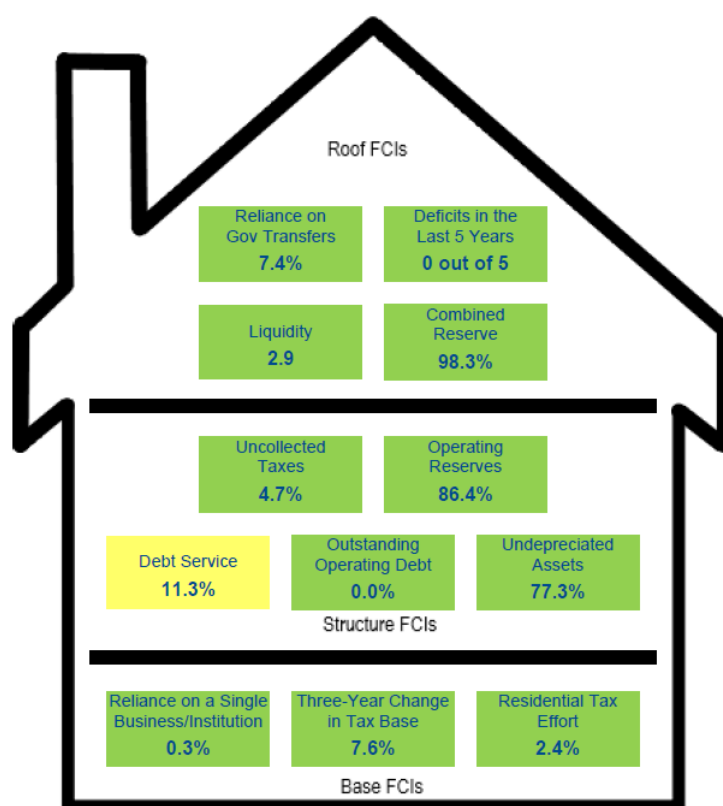
FINANCIAL CONDITION INDEX & MUNICIPAL INDICATORS

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-2021-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.

The Model consists of 12 indicators organized into base, structure and roof: Roof: focusing on 4 key performance indicators; Structure: 5 financial indicators that concern management and debt; and Base: 3 indicators relating to internal and external factors that could impact the municipality's revenue stream.



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 2021 Financial Condition index is proof of this fiscal responsibility with green indicators in all dimensions except one. The service dimension is yellow due to the balloon payment the municipality made to become debt free in October 2021.

Each indicator is assessed against a risk threshold: low risk (green); moderate risk (yellow); and high risk (red).

BASE INDICATORS

The Base Indicators of the Financial Condition bring together a series of indicators to assess municipal performance. A strong revenue base should have at least some growth to keep pace with the rising cost of services. The municipality has room to increase taxes as 2.4% of median household income is required to pay the average tax bill. The revenue base should also be broad, avoiding an over-reliance on Provincial or Federal transfers, a single large account, or one type of assessment.

Indicator	MODL 2019/20	MODL 2020/21	Yellow Threshold	Red Threshold
Residential Tax Effort	2.4%	2.4%	4% to 6%	> than 6%
3 Year Change in Tax Base	5.2%	7.6%	Less than actual CPI	Negative growth
Reliance on a Single Business	0.4%	0.3%	10% to 15%	> than 15%

STRUCTURE INDICATORS

The Budget Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's budgeting process and fiscal management. 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. In 2020/21, the Municipality made a balloon payment and paid off all debt—becoming debt free in October 2021.

Indicator	MODL 2019/20	MODL 2020/21	Yellow Threshold	Red Threshold
Debt Service	5.5%	11.3%	10% to 15%	> than 15%
Uncollected Taxes	5.9%	4.7%	10% to 15%	> than 15%
Outstanding Operating Debt	0.0%	0.0%	25% to 50%	> than 50%
Undepreciated Assets	75.3%	77.3%	1 to 1.5	Less than 1
Operating Reserves	112%	86.4%	35% to 50%	Less than 35%

ROOF – KEY PERFORMANCE INDICATORS

The Roof indicators of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's longer-term financial planning and the ability to meet current and future needs in a balanced and independent manner. 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.

Indicator	MODL 2019/20	MODL 2020/21	Yellow Threshold	Red Threshold
Deficits in the last 5 Years	0/5	0/5	1 in 5	1 or more in the last 2 years
Liquidity	3.6	2.9	1 to 1.5	Less than 1
Reliance on Government Transfers*	0.7	7.4%	15% to 20%	> than 20%
Combined Capital & Operating Reserves	135.1%	98.3%	30% to 40%	Less than 30%

* In 2020/21, the Provincial Government allocated Safe restart monies received from the Federal Government to ensure Municipal Units could re-open safely during the COVID-19 pandemic. These funds were received and allocated for this purpose. Any unused Safe Restart funds were placed in an Operating reserve and are allocated to eligible projects under the program.

OVERALL ASSESSMENT

The overall Financial Condition Index assessment for the Municipality of the District of Lunenburg is Low Risk. This means that while the Municipality might face some challenges, it is considered low risk for fiscal instability.

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.

At March 31, 2022 the Municipality had the following non-consolidated comparative fund balances and accumulated surplus:

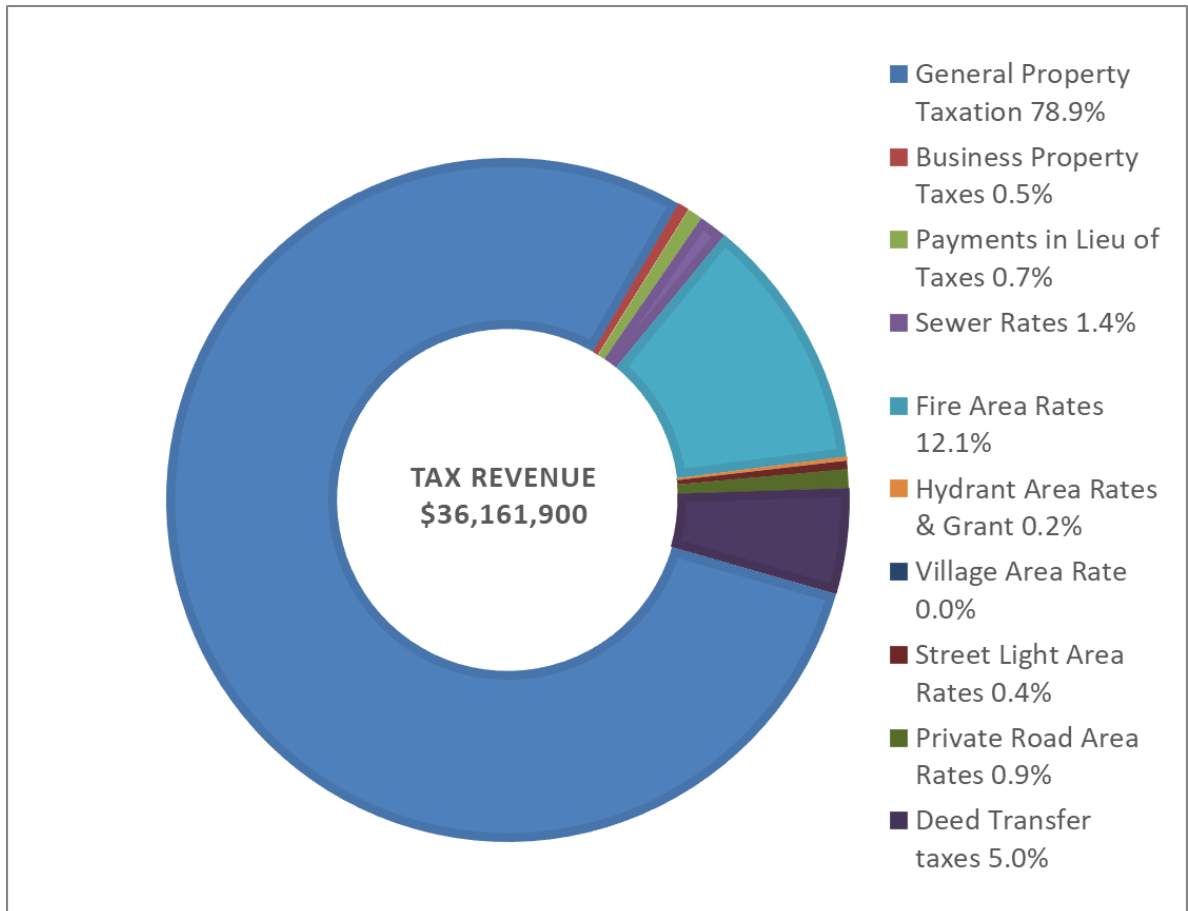
	2022 Actual	2021 Actual
Operating Fund *	\$ 0	\$ 0
Capital Fund	40,576,992	38,016,207
Reserve Fund	23,920,902	21,661,117
Accumulated Surplus	\$ 64,497,894	\$ 59,677,324

* Any surplus in the Operating Fund at year end must be transferred to the Operating reserve fund.

REVENUE DETAILS AND INFOGRAPHICS

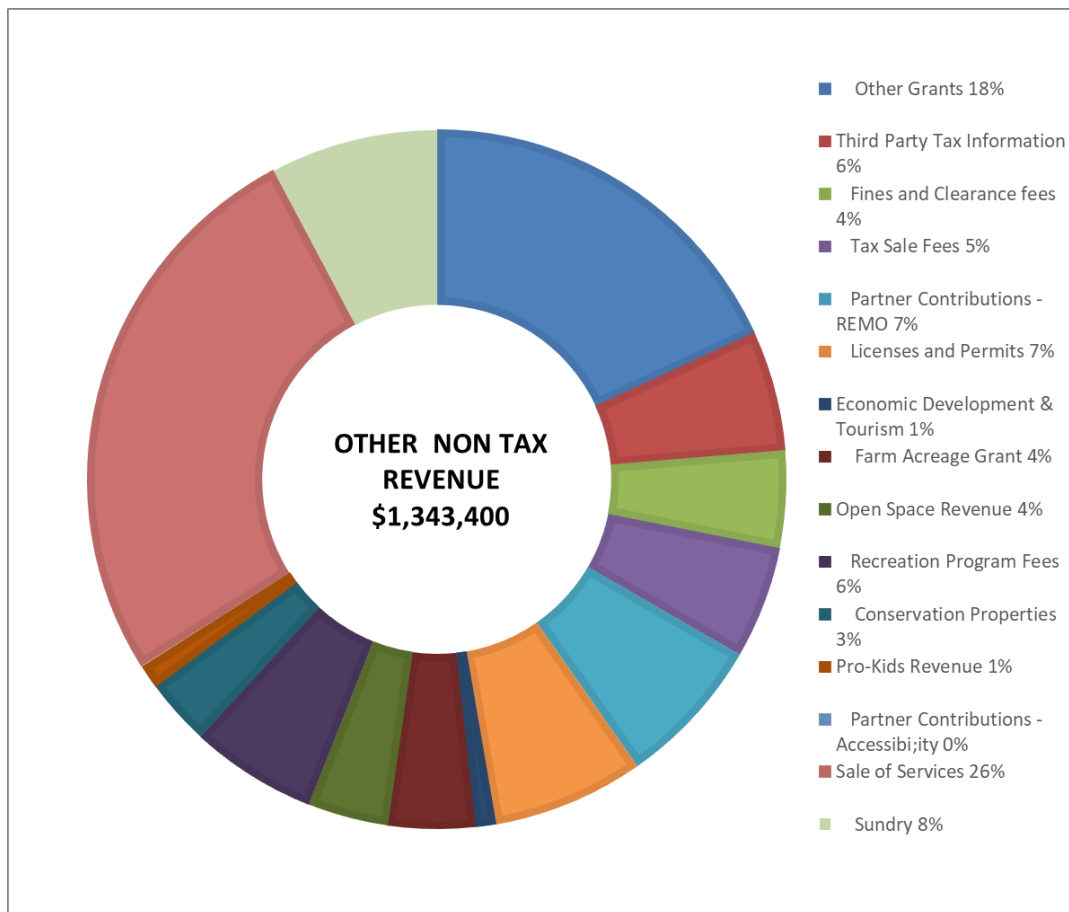
Municipality of The District of Lunenburg Revenue

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Tax Revenue							
General Property Taxation	\$ 24,609,014	\$ 26,441,100	\$ 26,571,100	\$ 28,534,000	-	\$ 28,534,000	7.9%
Payments in Lieu of Taxes	250,619	254,100	254,900	255,100	-	255,100	0.4%
Sewer Rates	482,279	462,300	462,300	488,800	-	488,800	5.7%
Fire Area Rates	3,565,895	3,846,300	3,846,300	4,359,900	-	4,359,900	13.4%
Hydrant Area Rates	70,139	58,000	58,000	64,000	-	64,000	10.3%
Street Light Area Rates	139,491	143,100	143,100	148,900	-	148,900	4.1%
Private Road Area Rates	262,456	283,000	283,000	313,200	2,500	315,700	11.6%
Hebville Village Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.0%
Business Property Taxes	202,895	162,300	220,000	191,500	-	191,500	18.0%
Change of Use Tax	13,277	-	-	-	-	-	0.0%
Deed Transfer Taxes	3,155,420	2,000,000	2,900,000	1,800,000	-	1,800,000	-10.0%
Total Tax Revenue	32,755,485	33,654,200	34,742,700	36,159,400	2,500	36,161,900	7.5%
Non Tax Revenue							
Interest on Investments and Taxes	610,675	515,000	1,268,000	1,256,000	-	1,256,000	143.9%
Administration Charges	5,800	5,800	5,800	5,800	-	5,800	0.0%
Rental Income	149,500	173,000	174,450	169,400	-	169,400	-2.1%
Other Non Tax Revenue **	1,167,905	1,268,300	1,314,440	1,243,400	100,000	1,343,400	5.9%
Total Non Tax Revenue	1,933,880	1,962,100	2,762,690	2,674,600	100,000	2,774,600	41.4%
Total Revenue	\$ 34,689,365	\$ 35,616,300	\$ 37,505,390	\$ 38,834,000	\$ 102,500	\$ 38,936,500	9.3%



**** Other Non Tax Revenue Breakdown**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Other Non Tax Revenue							
Partner Contributions - REMO	\$ 65,924	\$ 79,200	\$ 79,200	\$ 92,900	\$ -	\$ 92,900	17.3%
Sale of Services - Building Inspections	29,235	222,100	222,100	352,200	-	352,200	58.6%
Recreation Program Fees	33,782	57,000	60,140	78,500	-	78,500	37.7%
Licenses and Permits	126,033	95,100	100,100	94,100	-	94,100	-1.1%
Fines and Clearance fees	59,956	60,000	60,000	60,000	-	60,000	0.0%
Tax Sale Fees	57,772	70,000	70,000	70,000	-	70,000	0.0%
Third Party Tax Information	86,990	85,000	85,000	75,000	-	75,000	-11.8%
Open Space Revenue	92,693	50,000	185,000	50,000	-	50,000	0.0%
Economic Development & Tourism	43,497	46,000	52,000	13,000	-	13,000	-71.7%
Pro-Kids Revenue	20,709	15,000	15,000	15,000	-	15,000	0.0%
Sundry	44,417	47,500	63,200	4,200	100,000	104,200	119.4%
Farm Acreage Grant	52,591	52,600	53,900	53,900	-	53,900	2.5%
Conservation Properties	41,349	41,300	41,300	41,300	-	41,300	0.0%
Other Grants	412,956	347,500	227,500	243,300	-	243,300	-30.0%
	\$ 1,167,905	\$ 1,268,300	\$ 1,314,440	\$ 1,243,400	\$ 100,000	\$ 1,343,400	5.9%

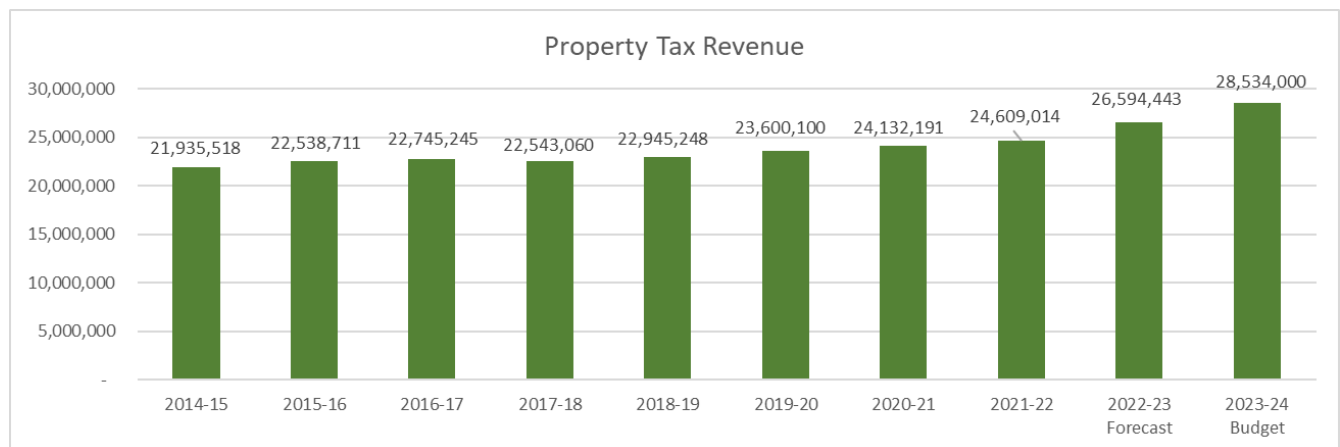


SELECT REVENUE TRENDS

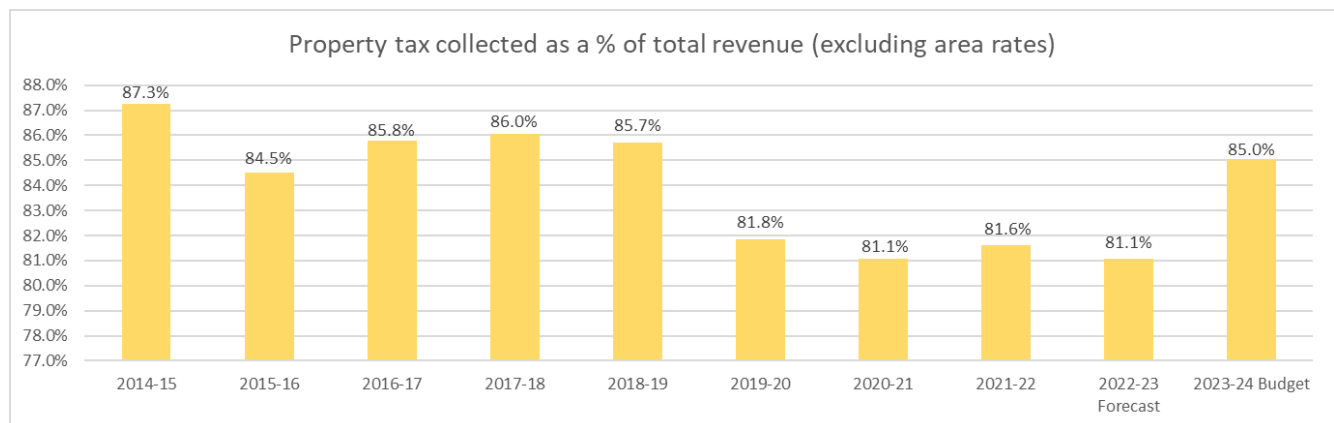
Municipal revenue trends usually move with the Consumer Price index (CPI) because the majority of revenue consists of property taxation based on assessed value where most property tax assessments are capped at CPI.

PROPERTY TAX REVENUE

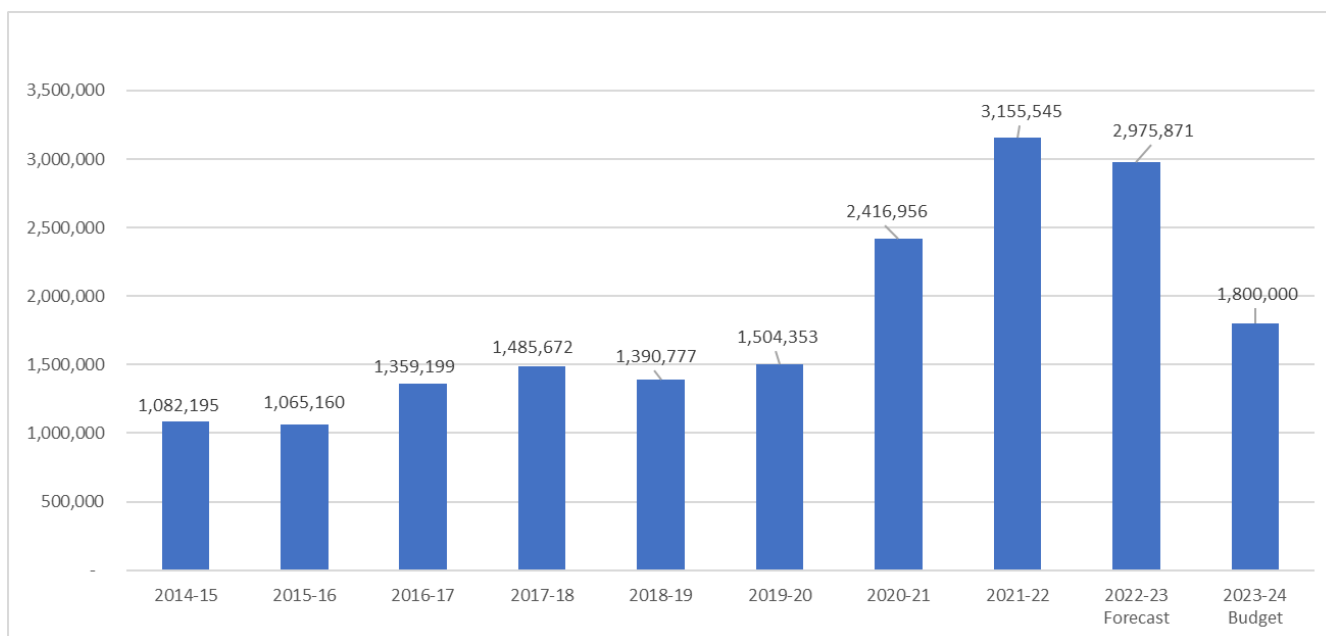
Property Tax Revenue has increased based on new construction and CPI. The residential property tax rate has remained the same for the past 14 years. Because assessed values are increasing, mandatory costs like education that are paid based on property assessment are also increasing.



Property taxes are the main source of revenue for municipal units to deliver services to ratepayers. The approved 2023/24 expenditure budget has increased based on Council's Strategic Plan and the service level increases that will be required for implementation.



OTHER REVENUE SOURCES - DEED TRANSFER TAX



Deed Transfer tax is set at 1.25% of the sales value of properties sold within the Municipality. This rate has remained the same since 2010. This tax is collected at the time a property deed is registered at the Provincial Land Registry who remits the funds to the Municipality monthly.

During the COVID pandemic, property sales boomed. This trend has waned but sales are still strong in the Municipality as we move to pre-pandemic levels where sales are levelling off.



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 4% 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					
		<i>Current</i>	<i>Forecast</i>	BUDGET	<i>Projected</i>				
<i>Description</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>2028-29</i>
Revenue Sources									
Residential property tax	\$21,011,873	\$22,750,000	\$22,860,000	\$24,621,300	\$26,591,004	\$28,452,374	\$30,444,040	\$32,270,683	\$33,884,217
Commercial property tax	2,472,664	2,480,400	2,500,400	2,684,600	2,818,830	2,959,772	3,107,760	3,263,148	3,426,305
Other taxes	5,454,435	4,323,400	5,281,100	4,241,000	4,283,410	4,369,078	4,456,460	4,545,589	4,636,501
Fire Protection	3,565,895	3,846,300	3,846,300	4,359,900	4,534,296	4,715,668	4,904,295	5,100,466	5,304,485
Transfers from other govts	506,896	441,400	322,700	338,500	341,885	345,304	348,757	352,244	355,767
Other revenue sources ¹	1,677,602	1,774,800	2,694,890	2,691,200	2,745,024	3,239,128	3,271,520	3,304,235	3,337,277
Debt recovery						499,272	613,910	594,548	965,186
	\$34,689,365	\$35,616,300	\$37,505,390	\$38,936,500	\$41,314,449	\$44,580,596	\$47,146,742	\$49,430,913	\$51,909,738
Expenditures									
Discretionary Expenditures ²	\$14,430,296	\$17,253,100	\$16,971,095	\$19,535,576	\$20,449,767	\$21,111,010	\$22,101,809	\$22,873,463	\$23,673,315
CCBF Investment	1,758,267	1,259,900	809,900	1,018,024	748,024	568,024	574,836	574,836	574,836
Mandatory Expenditures									
Mandatory Contributions	9,916,038	10,181,300	10,181,300	10,921,400	12,030,179	12,934,958	13,780,464	14,560,987	15,257,241
Other Mandatory Expenditures	6,430,036	7,198,100	7,079,812	7,498,900	7,989,500	8,513,069	9,071,860	9,668,282	10,304,908
Deficit from prior year	0	0	0	0	0	0	0	0	0
Debt servicing	640,000	0	0	0	0	499,272	613,910	594,548	965,186
Reserves	1,514,728	-287,800	162,200	-65,100	-56,411	836,976	836,976	1,040,164	1,100,164
	18,500,802	17,091,600	17,423,312	18,355,200	19,963,268	22,784,275	24,303,210	25,863,981	27,627,499
	\$34,689,365	\$35,604,600	\$35,204,307	\$38,908,800	\$41,161,059	\$44,463,310	\$46,979,855	\$49,312,280	\$51,875,650
Surplus/(Deficit)	\$0	\$11,700	\$2,301,083	\$27,700	\$153,390	\$117,287	\$166,886	\$118,634	\$34,088

Notes: 1. 2025/26 Revenues start from Solar Garden (MODL Share 50%)

2. Community HUB projections included - starting in 2023/24.

Municipal Staff use forecasts to develop quarterly variance reports. These help determine staff accuracy with their budgeting and help to measure the success of programs and projects. Forecasts are a valuable tool when developing baseline budgets going forward and can be used to determine trends.

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

LEGISLATIVE SERVICES (COUNCIL)

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.

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 2023-24 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 2023/2024
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. • <i>Your Government, Your Ideas</i> 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.

2022/23 ACCOMPLISHMENTS

1. *Economic Development*

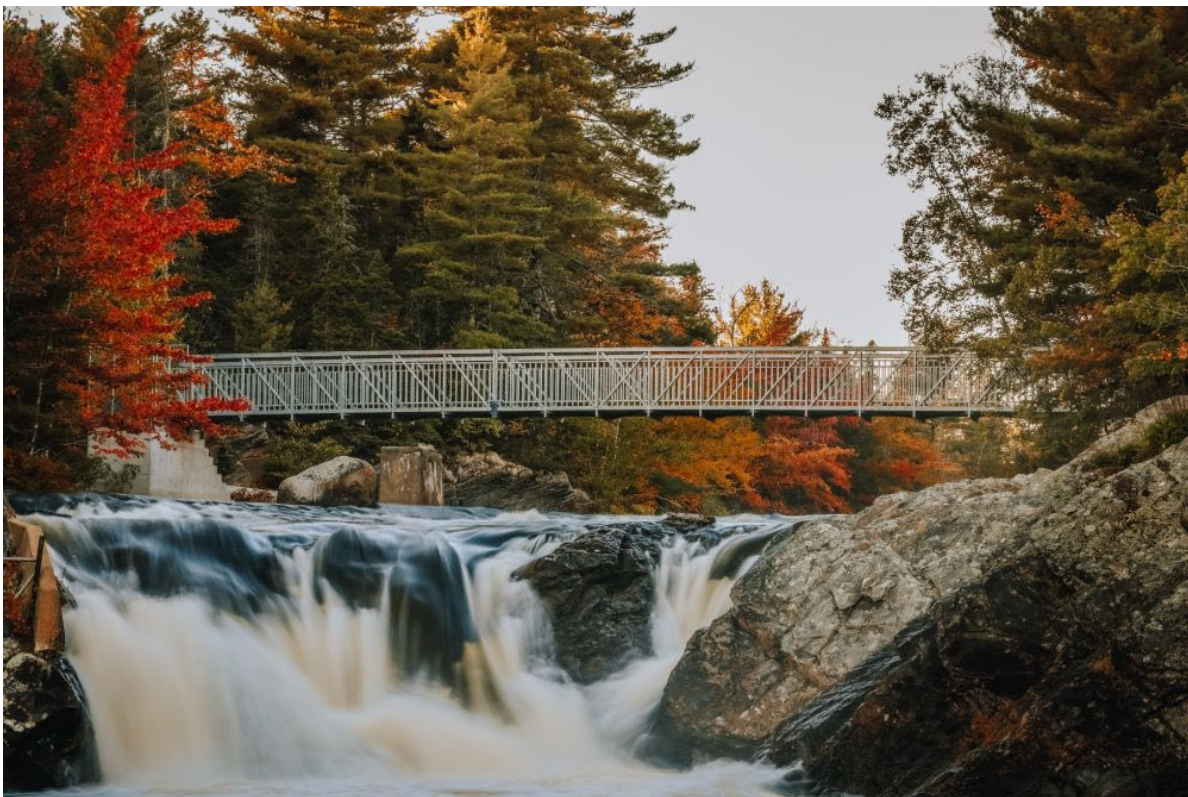
Council has identified the lack of reliable high-speed internet as a major issue for the Municipality. The Municipality made big strides implementing the Connectivity Strategy: Council has leveraged partnerships with multiple private sector partners including Eastlink, TNC and Bell to expand connections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

2. *Sound Finances*

Council continues to demonstrate strong financial leadership for the Municipality. The Municipality celebrated becoming debt free in October of 2021. This goal was achieved while continuing planned investment in infrastructure and reserves. Council has now fully operationalized the 5-year Financial Strategy, which projects revenues and expenses, and establishes financial goals related to tax rates, debt and reserves. The Plan provides Council with a strong lens to evaluate new projects to ensure financial sustainability.

3. *Invest in Infrastructure*

Council oversaw the completion of the final year of construction in the LaHave River Straight Pipe Replacement project, with 357 installations 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.



MAJOR INITIATIVES FOR 2023/2024

In 2023 Council adopted a set of Strategic priorities for the coming two years. The priorities focus on four major project areas as listed below:

 OSPREY VILLAGE GROWTH CENTRE MODL is kickstarting over 500 new residential units in the area, including agreements for affordable housing. In partnering with Lumia Health, we will also develop a Community Hub and collaborative health centre. Water and wastewater infrastructure upgrade projects will ensure the support of this area's commercial growth.	 RE-CREATE! PARKS A multi-year investment is planned to provide significant upgrades to existing parks and recreation facilities. Community engagement will help guide redevelopments as well as audits of the existing parks to identify accessibility needs and maintenance recommendations.	 CLIMATE CHANGE ACTION PLAN The Municipality will continue to build on the progress made to address carbon emissions, with a goal to reach net-zero emissions by 2050. This includes plans to address local food security, home efficiency, achieving net-zero emissions for municipal facilities and fleet, creation of public and electric transportation options, and supporting the development of green renewable energy.	 MODL 2040 MUNICIPAL PLANNING STRATEGY The Municipality will develop a comprehensive Municipal Planning Strategy and Land Use By-law to meet the province's regulations requiring land-use planning across all municipalities. This is a major policy, and public engagement effort which will be a critical tool in guiding development in our communities moving forward.
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SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

Not Applicable.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- 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 water and wastewater in growth centres and investing in our parks network.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region.

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.

SERVICE DELIVERY PRESSURES AND CHALLENGES

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.

DESCRIPTION OF SERVICES PROVIDED

The Administration Department exists 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 (DCAO), 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 2022/2023
Operational support and strategic advice to Council Strategic Priorities	Regular Council, Policy and Strategy, and Finance committees held monthly. Supported Council in adopting a revised process and new priorities for 2023-2025
Provide service and information to residents through a range of channels	• 7,477 walk in customers served • 12,800 residents engaged with on engage.modl.ca • 84,794 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.	Hosted range of public engagement projects on MODL's engagement site, including Petite Riviere Flood Mitigation and MODL 2040 subject projects. Enhanced use of Intranet with a projects page, staff directory and engagement committee section.
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2022/2023 ACCOMPLISHMENTS

- Provided oversight for the final year of construction and installation of the LaHave River Straight Pipe Replacement Project. In total, 357 systems were installed, significantly reducing the volume of untreated wastewater in the LaHave River.
- Worked collaboratively with regional partners to enhance accessibility in municipal services. The Administration Department also played a leading role in developing a regional approach to improving Equity, Diversity, and Inclusion.

MAJOR INITIATIVES FOR 2023/2024

Project	Objectives for this Term
Equity, Diversity, and Inclusion (EDI)	Work collaboratively with regional partners to establish a regional committee and coordinator. Adopt a program to foster EDI in MODL staff
Personnel Policy Review	Complete policy analysis, staff engagement and council review of proposed updates to personnel policy.
Noise Bylaw	Support Council in exploring bylaw enforcement models and lead a policy discussion on the development of a noise bylaw for the Municipality.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

The Administration Department budget includes funding to support Council priorities such as exploring a noise bylaw, accessibility planning, and funds to support anti-racism efforts.

PERFORMANCE MEASURES

1. Encourage informed citizen engagement in policy making through the engage.modl.ca site.
Goal: 2000 unique visitors

	Actual
2020/21	N/A
2021/22	2,600
2022/23	12,800

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	97%

FULL-TIME EQUIVALENT

Year	Full Time Equivalents (FTEs)	
	Budget	Actual
2020/21	7	7
2021/22	7	7
2022/23	10	9.5
2023/24	11	

The increase in staffing for 2023/24 reflects the planned transfer of an existing administrative position in Planning and Development Services shifting into the Corporate Services unit.

Municipality of the District of Lunenburg
Legislative and Administration

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Student Grants	6,560	8,400	8,400	-	-	-
Miscellaneous Revenue	6,245	6,300	6,300	6,300	-	6,300
	12,805	14,700	14,700	6,300	-	6,300
EXPENDITURES						
General Government Services						
Legislative Services (Council)	468,914	711,800	711,800	785,000	-	785,000
Members-at-Large	4,665	7,200	7,200	6,400	-	6,400
Personnel (salaries, benefits, training, travel & conferences)	782,032	1,119,000	1,119,000	1,331,500	-	1,331,500
Advisory Services (legal fees, shared services: HR, EDIA)	443,848	263,100	263,100	370,800	-	370,800
Office Expense	34,051	35,000	35,000	35,000	-	35,000
Council Approved Contingency	19,730	80,000	80,000	80,000	-	80,000
Community Pandemic Assistance	293,597	-	-	-	-	-
Grant - SSRH	-	50,000	50,000	50,000	-	50,000
Government Relations	107,898	103,500	103,500	110,000	-	110,000
	2,154,735	2,369,600	2,369,600	2,768,700	-	2,768,700
Other						
Elections	-	-	-	-	-	-
Litter Clean Up Program	5,300	10,000	10,000	10,000	-	10,000
	5,300	10,000	10,000	10,000	-	10,000
Transfers to (from) Reserves & Funds						
Reserve for Pension Plan Transfer	(299,493)	-	-	-	-	-
Election Reserve	50,000	50,000	50,000	50,000	-	50,000
Transfer for Hospital Donation	-	(50,000)	(50,000)	(50,000)	-	(50,000)
	(249,493)	-	-	-	-	-
	1,910,542	2,379,600	2,379,600	2,778,700	-	2,778,700
NET EXPENDITURES	\$ (1,897,737)	\$ (2,364,900)	\$ (2,364,900)	\$ (2,772,400)	\$ -	\$ (2,772,400)

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 every 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 three station detachments. Staffing includes approximately 44 uniformed officers, six Lunenburg & Queens traffic services members, one 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.

2022/2023 ACCOMPLISHMENTS

- The Fire Services Coordinator has successfully enhanced training opportunities in MODL through the leadership development courses and by supporting the local Level I firefighter training offering.
- MODL successfully led the Fire and Emergency Services Committee (FESC) in a planning process to identify areas of focus for the coming years. The committee, supported by the Fire Services Coordinator will focus on 1) improving safety and minimum standards, 2) improving capacity and governance in volunteer departments and 3) expanding recruitment and retention efforts.
- This year REMO responded to an extreme cold event, a fire incident which required the evacuation of 42 people, and expanded the region's ability to support vulnerable populations. REMO continues to make adjustments and improvements to contingency plans and build relationships with partners.
- Using input from the Planning committee, REMO completed the review and update of the regional Hazard assessment and completed relevant revisions to our Regional Emergency Management Plan.
- REMO was also successful in launching a regional planning committee which incorporates a broad range of stakeholders in the review and amendment of contingency plans and preparedness.
- Administration staff supported Council in developing a response strategy for residents facing dry wells. Implementation of the strategy begins in 2023.

MAJOR INITIATIVES FOR 2023/2024

Project	Objectives for this Term
Dry wells & water resiliency	Manage the temporary relief program, with an emphasis on the ability to launch the program quickly should the weather conditions require. Develop a draft bylaw for Council consideration to permit a well financing program for homes with dry wells. Explore possible locations for a non-potable water source.

Emergency Preparedness Week	REMO will lead a large public awareness campaign involving local businesses and stakeholders to increase awareness about the need for residents to be prepared for emergencies.
Regional Training Facility	MODL will begin discussions with regional partners on the development of a regional training facility. To demonstrate commitment, Council will establish a special reserve fund for the construction of a facility and contribute \$100,000 to the fund in this fiscal year.

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	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%	100%	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	3



Municipality of the District of Lunenburg
Protective Services

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Fire Protection Area Rates	\$ 3,565,895	\$ 3,846,300	\$ 3,846,300	\$ 4,359,900	\$ -	\$ 4,359,900
Police Prosecution Fines & Clearance Certificates	59,956	60,000	60,000	60,000	-	60,000
REMO - Partners contribution	60,124	73,400	73,400	87,100	-	87,100
	3,685,975	3,979,700	3,979,700	4,507,000	-	4,507,000
EXPENDITURES						
Fire Protection - Volunteer Fire Departments	3,560,821	3,846,300	3,846,300	4,359,900	-	4,359,900
Fire Services Administration & Grants	294,399	343,800	343,800	388,000	-	388,000
	3,855,220	4,190,100	4,190,100	4,747,900	-	4,747,900
Police Protection - RCMP	3,508,163	3,918,500	3,895,312	4,130,600	-	4,130,600
Provincial Corrections	430,124	456,500	456,500	456,500	-	456,500
Senior Safety Coordinator Grant	14,480	25,400	25,400	25,400	-	25,400
Other Law Enforcement	37,722	39,900	38,500	43,000	-	43,000
	3,990,488	4,440,300	4,415,712	4,655,500	-	4,655,500
REMO Personnel & Expenditures	119,710	146,200	146,200	171,800	-	171,800
Local EMO Services	5,687	9,100	9,100	8,100	-	8,100
Shelter Grants	7,019	14,000	14,000	30,000	-	30,000
Drought Response	-	-	-	60,000	-	60,000
	132,416	169,300	169,300	269,900	-	269,900
Animal Control	43,301	44,500	44,500	44,500	-	44,500
Transfers to (from) Reserves & Funds						
Transfer from General Operating Reserve - Drought Financing	-	-	-	(50,000)	-	(50,000)
Transfer from General Operating Reserve - Regional Fire Training Facility	-	-	-	-	(100,000)	(100,000)
Transfer to Fire Training Facility Reserve	-	-	-	-	100,000	100,000
	-	-	-	(50,000)	-	(50,000)
	8,021,425	8,844,200	8,819,612	9,667,800	-	9,667,800
NET EXPENDITURES	\$ (4,335,450)	\$ (4,864,500)	\$ (4,839,912)	\$ (5,160,800)	\$ -	\$ (5,160,800)

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

The goal of Financial Services 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 2022/2023
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	Increased rebate amounts and income thresholds to ensure more low-income property owners could access rebates on their property taxes.
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. - 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 project with PVSC and Land Registry for further improvements.

2022/2023 ACCOMPLISHMENTS

- 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 third year a tender call was utilized.
- Continued to increase the number of monthly pre-authorized tax payments with a Tax Installment Pre-Payment Plan (TIPP) communication plan.
- Fifth and final year of managing the LaHave River straight pipe payments and loans.

- Continued to work with Service Nova Scotia and Internal Services using a digital, paperless method of property tax confirmation to improve the application process for the Property Tax Rebate for Seniors program (PTRS).
- Increased the income levels and thresholds for the low-income property tax rebate and continued to process late applications after the August 1 deadline to remove program barriers (as long as budget monies were still available).
- 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 – work with Engineering on this project as needed.
- Asset Retirement Obligations – this new financial reporting requirement under PSAB will be fully implemented for inclusion in the 2022-23 audited Financial Statements.
- Online access to tax bills. Staff continue to work with IT and software providers to implement this service in the 2023-24 tax year.

2023/2024 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: 8.25
 2020/2021 FTEs Actual: 8.25
 2021/2022 FTEs Budgeted: 8.25
 2023/2024 FTEs Budgeted: 8.25

The Finance Department continues to provide excellent customer service with existing staffing levels. Work is reallocated within the department 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 pandemic closures in 2020 drove another increase for use of this payment method. We see continued use of this service into the 2022-23 budget year.

Year	# Payments processed	Total Value	Increase in number of payments processed
2017-18	5,730	\$ 1,204,655	
2018-19	6,492	\$ 1,332,881	13.3%
2019-20	6,535	\$ 1,395,635	0.7%
2020-21	7,327	\$ 1,549,219	12.1%
2021-22	7,839	\$ 1,465,860	7.0%
2022-23	8,718	\$ 2,085,977	11.2%

Payments Processed for Tax Billing and Other Services

Payments taken at the counter include cash, cheque, and debit. Cheques are also received by mail. The COVID office closures during 2020 through 2021 necessitated homeowners to find other ways to pay their property taxes. In-person payments have increased in 2022-23 but are not back to pre-pandemic levels.

Year	Cash		Cheque		Debit	
	# Payments	Total Value	# Payments	Total Value	# Payments	Total Value
2018-19	4,674	\$ 1,199,991	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
2022-23	2,480	\$ 708,376	10,743	\$ 7,467,478	5,258	\$ 1,498,347

COVID office closures precipitated an increase in homeowners paying their taxes online. The utilization of this payment method has started to decline. Mortgage payments have reduced as some

banks are moving away from paying property taxes on behalf of mortgagors. Online banking and mortgage 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
2022-23	31,861	\$ 17,614,605	5,203	\$ 8,258,476

Accounts Payable and Payroll

Accounts Payable Cheques

	# Cheques	
Year	Issued	Total Value
2021-22	2,506	\$ 30,609,165
2022-23	2,489	\$ 34,726,467

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

Payroll EFT

	# Payments	
Year	Issued	Total Value
2021-22	1,951	\$ 2,630,974
2022-23	2,180	\$ 3,210,503

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 pandemic gathering limits necessitated that the 2021 and 2022 Tax Sales were conducted via tender call.

In 2023, Council decided to again, use the tender call. However, a change was made in the terms of the tender – a bid deposit equal to the minimum bid (the amount of taxes and fees owing) was required for each bid. This decreased the number of bids on the properties but did not deter those who were genuinely interested.

The blind bid tender call tends to increase 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 8, 2023	TENDER March 7, 2022	TENDER March 1, 2021	AUCTION March 2, 2020
# of Accounts sent to Solicitor	55	69	96	64
# of Accounts at Advertising	13	39	27	28
# of Accounts on Tax Sale Day	8	24	20	16
# of Accounts with no Bids	1	8	2	2
# of Bids on Removed Accounts	23	66	79	none
# of Compliant Bids	31	230	289	Public Auction
# of Non-compliant Bids	6	28	7	n/a
Total amount owing at time of Sale	\$35,205	\$157,685	\$91,997	\$90,645
Total amount Collected	\$154,148	\$727,685	\$739,901	\$378,631

Tax Phone Inquiries

# Calls going to voicemail	2020-21	2021-22	2022-23	Note
April	n/a	393	251	Tax billing
May	n/a	875	619	
June	n/a	346	318	
July	n/a	332	295	
August	n/a	187	206	Tax billing
September	n/a	263	171	
October	n/a	453	564	
November	320	234	199	
December	305	153	131	
January	318	215	112	
February	250	228	122	
March	391	250	173	
Total	1,584	3,929	3,161	

The COVID 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 2022/23 there were 3,161 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 did not 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
2022-23	12	142	\$ 14,959

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. 2022/23 marked the final year of this program. Loan payments will continue through 2023.

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
2022-23	152	1572	\$ 278,794	\$ 1,146,092	57	\$ 436,215

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 Municipality has special purpose reserve funds for capital financing (both operating and capital reserves) and leverages grants whenever possible.

Through careful financial management, the Municipality became debt-free in October 2021. Debt can be a valuable tool to finance large scale capital projects. The Municipality endeavours to ensure that any future borrowings will be minimized with the use of grant funding and special purpose reserve funds. The major classifications under this expenditure are:

- Transfers to Reserves – funds transferred from the Operating Fund to cover future costs for asset purchases or to hold grants until projects are completed. Special purpose reserves include transfers for Depreciation, Waste Site Landfill Monitoring, and LCLC future capital.
- Transfers from Reserves – funds transferred into either the Operating or Capital Fund to offset costs of specific projects as identified by Council.
- Principal and interest payments – 2021/22 marked the final year for debt servicing in the Operating budget. 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 SCHOOL BOARD

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

The amount reflected in the budget is the anticipated required municipal contribution and represents 25% of the Municipality's Gross Expenditure Budget.

Municipality of the District of Lunenburg
Financial Services

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Assessable Property	\$ 27,984,607	\$ 28,607,400	\$ 29,695,100	\$ 30,529,500	\$ -	\$ 30,529,500
Grant In Lieu	250,619	254,100	254,900	255,100	-	255,100
Licenses and Permits	15,330	12,100	12,100	12,100	-	12,100
Interest Income	351,787	301,000	1,001,000	1,002,000	-	1,002,000
Interest on Taxes	257,232	212,500	264,500	252,000	-	252,000
Tax Sale Fees	57,772	70,000	70,000	70,000	-	70,000
Miscellaneous Revenue	225,815	187,800	322,800	134,400	-	134,400
Grants of Farm & Conservation Properties	93,940	93,900	95,200	95,200	-	95,200
	29,237,101	29,738,800	31,715,600	32,350,300	-	32,350,300
EXPENDITURES						
General						
Personnel (salaries, benefits, training, travel & conferences)	686,149	742,300	741,900	800,700	-	800,700
Office & Equipment Expense	152,898	183,000	183,000	187,100	-	187,100
Bank Interest and Charges	4,049	4,200	4,200	4,700	-	4,700
Audit & Actuarial Fees	22,943	28,000	28,400	29,500	-	29,500
Tax Rebate and Exemptions	161,446	255,700	270,700	309,400	-	309,400
Advisory Services	5,740	5,000	5,000	5,000	-	5,000
Data Processing & IT Shared Services	269,838	304,500	304,500	363,800	-	363,800
Sundry	2,202	1,500	1,500	1,500	-	1,500
Tax Sale Expenses	54,461	70,000	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,219,783	1,311,000	1,311,000	1,395,000	-	1,395,000
LRCRC - Monitoring Costs	12,042	20,000	20,000	20,000	-	20,000
Previously Exempt Waste (Parks & Fire Depts)	6,853	7,000	7,000	8,000	-	8,000
Region 6 Operating Grant	19,870	35,800	35,800	33,600	-	33,600
Grant Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000
Insurance	125,476	166,300	175,500	227,700	-	227,700
Uncollectible Taxes	21,043	100,100	100,100	74,500	-	74,500
Safe Restart Expenses	28,110	200,000	200,000	150,000	-	150,000
Debt Service - Principal & Interest	654,939	-	-	-	-	-
	3,451,841	3,438,400	3,462,600	3,684,500	-	3,684,500
Mandatory Contributions						
Assessment Services	695,379	687,500	687,500	690,300	-	690,300
Regional Housing	34,372	35,000	35,000	35,000	-	35,000
Regional Library	158,134	199,700	199,700	199,700	-	199,700
Education	8,598,029	8,802,600	8,802,600	9,539,900	-	9,539,900
	9,485,914	9,724,800	9,724,800	10,464,900	-	10,464,900
Multi-Purpose Facility Costs	1,065,223	663,800	663,800	671,600	-	671,600
Transfers to (from) Reserves & Funds						
Depreciation, Interest, Site Monitoring, LCLC						
Depreciation Reserve, Safe Restart	3,199,440	947,100	947,100	1,328,500	-	1,328,500
	17,202,419	14,774,100	14,798,300	16,149,500	-	16,149,500
NET SURPLUS (EXPENDITURE)	\$ 12,034,683	\$ 14,964,700	\$ 16,917,300	\$ 16,200,800	\$ -	\$ 16,200,800

ECONOMIC DEVELOPMENT

MISSION

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

GOAL

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

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

DESCRIPTION OF SERVICES PROVIDED

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

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

In 2016, the issue of ineffective internet for our residents was placed front and centre, and the Municipality identified improving internet service as a priority moving forward. In 2017, the Municipality began the process of helping to improve internet service with the development and implementation of a fixed wireless pilot project in Sweetland. In 2018/19, the Municipality announced partnerships with both Eastlink and TNC Wireless on new improvement projects in the municipality, and the Municipality also moved forward on an additional project that would see improvements for both Tancook Island and the area around the Lunenburg County Recycling facility. The department continues to work with Internet Service Providers (ISPs), the Federal Government and Provincial Trust on additional improvement projects. In 2020, staff worked with Bell Canada to identify additional fibre-based internet projects in the Develop NS Phase 1, 2 and 3 RFP's which will see fibre-based internet to over 7000 additional residences and bring the municipality's wired-based internet

to approximately 99% by the end of 2023. Staff continues to look for ways to close the gap on the remaining 1%. These numbers do not reflect islands (except Little and Big Tancook Island) or cottages without NS Power service.

Economic Development also includes leases associated with Construction Engineering Squadron/Construction Engineering Flight.

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 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 2022 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	
Navigation services	• Work with local businesses to help navigate the municipal systems
Increase Housing Options	• Work with developers to increase all housing options for the District of Lunenburg
Improved Internet Access	• Complete the 5-year Fibre Internet project for the District of Lunenburg
Increase Commercial Operation in the District	• Work with new and existing business operators to increase the commercial footprint in the District

2022/2023 ACCOMPLISHMENTS

The past year has seen tremendous growth in the Municipality including the continued development of Osprey Village.

The significant achievements in Economic Development were:

- Continued 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 complete project is scheduled to be complete by the end of 2023.
- The department completed year one of the municipal wayfinding strategy including;

- 1 Facility ID sign
- 2 Municipal Gateway Signs
- 10 Park Gate Signs
- 9 Park Beacon signs, and
- 18 Vehicle Directional Small Signs
- The department is working with a number of developers in Osprey Village for new Affordable Housing projects, Commercial projects and Service based enterprises. Most projects will be complete by the end of 2025.
- The department completed the new 5-year Economic Development Action Plan with:
 - 6 Strategic Directions
 - 33 Objectives

MAJOR INITIATIVES FOR 2023/2024

Economic Development activities will be focused on those strategic actions identified in the 2023 – 2028 Economic Development Strategic Action Plan.

Direction and Service Priorities for the 2023/2023 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. The project should be complete in 2023.

Financial /Budget

Operating Budget: \$450,000

2. Collaborative Healthcare Centre / Community Hub / Farmers Market / Commercial Kitchen / Café

Analysis of Initiative

Impact on existing service levels

The new Centre construction should start in 2023. The department will work along side Lumia to start the design and construction with completion scheduled for 2025.

Financial/Budget: Farmers Market year one Design - \$150,000
 Café Design - \$100,000
 Commercial Kitchen Design - \$200,000

3. 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 five years. FH Development's Affordable Apartment beside the Best Western to start in 2023.

Financial/Budget: Capital Budget: existing budget

4. Food Hub and Food Security Feasibility Study and Design

Analysis of Initiative

Impact on existing service levels

The department is looking at the options for a regional Food Hub in the District. The initial stage would include feasibility and design.

Financial/Budget: \$50,000

5. Sector Profile Study

Analysis of Initiative

Impact on existing service levels

The department will conduct a study on four key sectors to evaluate growth and promotion opportunities.

Financial/Budget: Operating Budget - \$20,000

6. Land Sales Project

Analysis of Initiative

Impact on existing service levels

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

Financial/Budget: existing budget

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

No changes.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Available Industrial and Commercial lands owned by MODL may impact future growth.
- Availability of multi unit housing is putting pressure on obtaining skilled and even unskilled labour in the district.
- The department needs to do a solid digital review and focus on marketing.
- The department needs a solid review of the business and agriculture sectors.

DEPARTMENT PERFORMANCE MEASURES IN SUPPORT OF GOALS

Measurement	2022/23	2023/24	Long-term Target	LT Target Year
# of opportunities generated	100	120	120	Ongoing
# of client visits	120	120	120	Ongoing
# of social media posts	52	52	52	Ongoing
# of land sales	10	10	10	Ongoing

FULL-TIME EQUIVALENT

2021/22 FTEs Actual 2.1

2022/23 FTEs Budgeted 2.5

2023/24 FTEs Budgeted 2.5 – however 4.7 FTE is required with a need to add a new FTE for the Farmers Market and Commercial Kitchen in 2024/25

**Municipality of the District of Lunenburg
Economic Development**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Grants & Other Revenue	7,900	\$ -	\$ 6,000	\$ -	\$ -	\$ -
	7,900	-	6,000	-	-	-
EXPENDITURES						
Personnel (salaries, benefits, training, travel & conferences)	314,670	289,700	289,700	334,100	-	334,100
Legal & Office Expenses	7,529	38,500	38,500	38,500	-	38,500
Community HUB	-	-	-	-	300,000 ¹	300,000
Internet Project	1,500,000	700,000	250,000	450,000	-	450,000
Economic Development Strategy	-	75,000	75,000	-	-	-
Community Development Projects	11,134	71,500	71,500	72,000	70,000 ²	142,000
	1,833,333	1,174,700	724,700	894,600	370,000	1,264,600
Transfers to (from) Reserves & Funds						
Transfer From Reserves - CCBF	(1,500,000)	(700,000)	(250,000)	(450,000)	-	(450,000)
	333,333	474,700	474,700	444,600	370,000	814,600
NET EXPENDITURES	\$ (325,433)	\$ (474,700)	\$ (468,700)	\$ (444,600)	\$ (370,000)	\$ (814,600)

Notes:

1. Community HUB leaseholds

2. Sector Profiles \$20,000, Food Hub \$50,000

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 – Roads and Facilities, a Municipal Engineer - Wastewater Services, a Project Manager, two Wastewater Operators, an Engineer-in-Training (EIT), a Certified Engineering Technologist (CET), a Custodian, Administrative Support, a Parks Supervisor, Groundskeepers and Park Gatekeepers. The full time Municipal Engineer – Wastewater Services position was filled in May 2023 vacant. The full time Project Manager position was filled on April 1, 2023. These staff members oversee solid waste collection; transportation (municipally owned public roads); municipally owned properties; wastewater collection and treatment; parks maintenance 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), a building occupied by the 14 Construction Engineering Squadron and 143 Construction Engineering Flight of the Canadian Forces and the buildings at Wiles Lake Park.
- 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 2022/2023
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 2022/2023
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 underwent significant upgrades including drainage and asphalt paving in 2022/23. There were some deficiencies for this project that were completely addressed in 2023.

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 2022/2023
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 that the second year of the pilot project is completed, a permanent chemical injection system and building expansion will be done to ensure future pH levels consistently meet permit requirements.
Collect and treat wastewater in Cookville	- Achieved with balanced budget. - No plant bypasses occurred.

	• Effluent met permit requirements of Nova Scotia Environment and Climate Change.
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.
Approve new sewer connections per the Municipal Sewer By-Law	• Continued to serve the public in an efficient manner.
Underground Utility Locates	• Continued to provide approvals for underground utility locates as requested by external agencies.

2022/2023 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 5 of the LaHave River Straight Pipe Replacement Program with the installation of 65 systems, for a total of 357 systems to finish this multi-year project.
- Participated in the capital upgrades of the J Class Lester Getson Road and Forest View Drive.
- Evaluated all J Class roads to make recommendations to Council regarding future capital upgrades to J Class Roads.
- Continued working on deficiencies and warranty items of the new Municipal Services Building in Cookville, including HVAC deficiencies and the installation of a radio tower.
- Completed the site remediation at the former Riverport School to Nova Scotia Environment's Tier 1 Clearance.
- Completed minor deficiencies for the project that constructed a driveway, parking lot and grassed area for the Oakland Conservation Area.
- Completed drainage and grading project at Wiles Lake Park.
- Completed Grading Project Arthur Young Trail.
- Completed a drainage and culvert work at Sawpit Wharf.
- Completed the design for a culvert replacement in the access road to Indian Falls Park. The design was required to meet environmental requirements as this water course is considered fish habitat.
- Completed streetlight installations for Copeland Road (New Germany) and in the Osprey Village area.
- Review, comment, assess and approve Subdivision Tentative and Concept Plans.
- Updated the Municipal Sanitary Sewer Permit Application form.
- Review Municipal Road Access permits.

- Create a Municipal Services Locate Permit required for contractors to excavate safely.
- Continue to provide Municipal Services Locate Permits for contractors working in the MODL area.
- Received Acknowledgement of Record of Site Condition for the former MODL Centre jail property from the Nova Scotia Department of Environment and Climate Change.
- Completed the design and partial installation of the solar panel energy project to supply electricity to the Municipal Services Building. Installation will be completed in spring 2023 when the weather allows.
- Procured design, contract and construction management, and resident inspection services for the proposed water tower to improve domestic and fire flow in Osprey Village Area.
- Design work ongoing for Active Transportation Trail – Pedestrian Bridge, including, surveying, geotechnical investigations, determination of property that needs to be purchased to achieve the trail alignment.
- Design work has been completed for the Off Highway Vehicle (OHV) Connector Trail in Osprey Village, including obtaining permits from Nova Scotia Department of Public Works for crossing both Pine Grove Road and Highway 10. Also obtained permission from neighbouring property owner to allow the trail to cross sections of their land.
- Design work is ongoing for the Active Living Park, staff are working with engineering consultants and a landscape architect while consulting with MODL's Recreation Department and user groups.
- Procured design, contract and construction management, and resident inspection services for the Cookville Wastewater Treatment Facility Upgrade - Phase 3.
- Completed upgrades and automation of the New Germany Wastewater Treatment Facility wasting valves.
- Completed Cookville Wastewater Treatment Facility Equipment replacement (mixers and pumps).
- Renewed Conquerall Bank wastewater treatment Approval to Operate permit issued by Nova Scotia Environment and Climate Change.
- Completed the New Germany Wastewater Treatment Plant equipment replacement.
- Completed the Hebbville Pump Station Assessment.
- Completed a wastewater treatment capacity study of the Cookville Wastewater Treatment Facility.
- Continued with the 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 Municipal Services Building at 10 Allee Champlain Drive.
- Continued improved maintenance of municipally-owned roads resulting in low resident complaints.

MAJOR INITIATIVES FOR 2023/2024

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. 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) was awarded and solar panels partially installed in 2022. The solar panel installation will be completed in early 2023/24 which will 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 \$200,000 in 2023/24 to complete this project.

3. Off Highway Vehicle Connector Trail Through Osprey Village

To design and construct a safe, trail corridor through Osprey Village connecting the Central Nova Trail Group Trail on the Harold Whynot Road to the LaHave River Trail through Osprey Village. This initiative includes a crossing of Pine Grove Road, a large diameter culvert water course crossing, fencing, guard rails and crossing Highway 10.

Analysis of Initiative

Impact on existing services – medium

The design of the Off Highway Vehicle Trail Connector is complete. This project will be tendered in early spring 2023 with construction planned to be completed in 2023.

Financial/Budget

The Capital Budget includes \$800,000 in 2023/24 for the construction portion of this initiative. Staff are also seeking grant opportunities for this project.

4. Active Living Park Champlain Drive

To design and construct a safe, active living park which will include 6 Pickle Ball courts and sufficient parking for this facility. This initiative includes a pedestrian pathway, fencing, lighting, benches and underground services will be installed for a future washroom facility.

Analysis of Initiative

Impact on existing services – medium

The design of the active living park is well underway and scheduled to be completed mid spring 2023 with construction planned for 2023/24 season.

Financial/Budget

The Capital Budget includes \$800,000 in 2023/24 for design work and construction of this initiative. Third-party contributions are estimated to be \$110,000 for this project.

5. Trunk 10 Active Transportation Link and Pedestrian Bridge

To design and construct a safe, active transportation (AT) corridor providing a connection from the Bridgewater Town Line on North Street to Pine Grove Road in Osprey Village. This initiative includes a 3 metre wide AT trail on the west side of Highway 10, a pedestrian bridge crossing Highway 103 and new 1.6-meter-wide sidewalks on the east side of Highway 10.

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 2023/24/25. The Municipality is responsible for the design and construction of this project. NSDPW will be consulted during the design process as well as construction to ensure all construction meets the needs and requirements of NSDPW.

Financial/Budget

The Capital Budget included \$169,000 in 2022/23 for design work and \$9,566,900 million in 2023/24/25 for the construction portion of this initiative. Funding from Federal and Provincial partners under the Investing in Canada Infrastructure Program (ICIP) has been approved which entails 40% Federal funding and 33 1/3% Provincial funding contributions with the remainder by the Municipality.

6. Osprey Village Water Storage Tank and Related Infrastructure

Constructing 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 2023/24 and construction is planned for 2024/25. 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 \$950,000 in 2023/24 for design work and \$2.915 million in 2024/25 and 2025/26 for the construction portion of this initiative. The project was approved for 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.

7. 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.

Analysis of Initiative

Impact on existing services – medium

The Cookville wastewater treatment plant capacity assessment, I&I investigation and equipment replacement purchases are being done in 2022/23 and 2023/24. The design of a plant expansion will also get underway in 2023/24 with construction starting in 2024/25.

Financial/Budget

The Capital Budget includes a total of \$15,750,000; \$750,000 in 2023/24, \$13,000,000 in 2024/25 and \$2,000,000 in 2025/26 for work related to assessing, designing, and constructing the upgrades to the Cookville wastewater treatment plant.

10. New Germany Inflow and Infiltration Mitigation

Phase 1 – repairs to municipally owned pipes and pumpstations to prevent unnecessary stormwater from entering the sanitary sewer system. Future Phase 2, if required, is to identify all properties that may also be contributing stormwater to the sanitary sewer system and eliminate sources of inflow and infiltration.

Analysis of Initiative

Impact on existing services – medium

Repairs of the municipal infrastructure is scheduled for 2023/24. The Municipality is responsible to coordinate the design, tender and construction components of the work.

Financial/Budget

The Capital Budget includes \$800,000 in 2023/24 for the work related to the repairs of the collection system.

OTHER INITIATIVES FOR 2023/2024

- Continue to monitor the effluent pH at Conquerall Bank wastewater treatment plant. Design building expansion and permanent automated chemical injection and monitoring systems to adjust pH.
- 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).
- 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 with development projects.
- Assist Planning & Development with subdivision and development agreement approvals.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- The Engineering and Public Works Department took over the maintenance and capital projects of municipally owned parks and recreation facilities in 2022/23. The recently hired Project Manager will oversee this transition as standards and service levels are developed and implemented in collaboration with the Recreation Department. Service levels are to be increased in municipal parks in 2023/24.
- The solid waste collection contract is going into Year 4, effective April 1, 2023. The contract includes an annual increase of 2.25% resulting in an increase of approximately \$34,000 annually. A further \$100,000 has been included for expected higher market fuel costs in 2023/24.
- 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. Grading of the MARC parking areas and as well as some parking at Sawpit wharf will be completed this year.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- 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.
- The capital budget is ambitious, with several significant projects along with numerous smaller ones. This will place demand on staff in managing and prioritizing work.

- With the Engineering and Public Works Department taking over the maintenance and capital projects of the recreation facilities, increased demands will be placed on staff, particularly with the enhanced level of service required at municipal parks.
- Limited qualified Engineering & Public Works staff resources makes fulfilling operational responsibilities as well as executing Council approved capital projects challenging. The addition of a Project Manager and recent filling of the full time Municipal Engineer – Wastewater Services will assist with addressing the current and expected workload in coming years.
- The proposed expansion of the Cookville WWTP and other wastewater capital projects are expected to place more demands on staff. The Cookville WWTP design scope includes a review of operational staffing levels required for future plant operations.

FULL-TIME EQUIVALENT

The Department is currently undergoing staffing challenges. The full time Project Management position is being filled effective April 1, 2023. The 2021 departure of the part time Manager Wastewater Services was filled in May 2022 with a full time Municipal Engineer – Wastewater Services. This position will be in place for the entire upcoming 2023/24 budget year.

2021/2022 FTEs Actual:	6.5	Vacancies: 1.6 FTE
2021/2022 FTEs Budgeted	8.1	
2022/2023 FTEs Budgeted	8.5	
2023/2024 FTEs Budgeted	9.5	

**Municipality of the District of Lunenburg
Engineering Department**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Area Rate - Streetlights	\$ 139,491	\$ 143,100	\$ 143,100	\$ 148,900	\$ -	\$ 148,900
CES Facility						
Expense Recovery	55,506	79,000	79,000	82,400	-	82,400
Rental	86,966	87,000	87,000	87,000	-	87,000
	142,472	166,000	166,000	169,400	-	169,400
Waste Water Treatment						
Sewer Area Rates	482,279	462,300	462,300	488,800	-	488,800
Hydrant Charges	70,139	58,000	58,000	64,000	-	64,000
Sewer Interest and permit fees	5,296	2,000	3,000	2,500	-	2,500
	557,714	522,300	523,300	555,300	-	555,300
Engineering Services						
Student Grants	11,600	-	-	-	-	-
Other Administration						
Building rental	4,500	-	-	-	-	-
	855,777	831,400	832,400	873,600	-	873,600

**Municipality of the District of Lunenburg
Engineering Department**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
EXPENDITURES						
Engineering Services						
Advertising, Legal and Advisory Services	65,934	95,500	51,500	68,500	-	68,500
Hydrants	60,729	64,700	66,700	68,700	-	68,700
Personnel (salaries, benefits, training, travel & conferences)	456,780	659,400	646,800	672,000	-	672,000
Office Expense	4,679	10,000	6,000	10,000	-	10,000
Return of Schools	11,509	20,700	23,500	22,200	-	22,200
Garbage Collections	1,156,527	1,300,700	1,298,200	1,334,100	-	1,334,100
	1,756,158	2,151,000	2,092,700	2,175,500	-	2,175,500
Other Administration						
Municipal Services Bldg - Janitorial	53,530	72,800	72,800	74,000	-	74,000
Municipal Services Bldg - maintenance	134,090	195,000	188,500	189,500	-	189,500
	187,620	267,800	261,300	263,500	-	263,500
Transportation						
Municipal Road Maintenance	360,684	426,100	333,500	350,000	-	350,000
Provincial Road Contribution	440,149	462,000	462,000	493,100	-	493,100
J Class Road Paving	142,917	500,000	500,000	350,000	-	350,000
Street Lighting	161,895	171,300	171,300	172,100	-	172,100
	1,105,646	1,559,400	1,466,800	1,365,200	-	1,365,200
CES Facility						
Building Maintenance	52,863	92,100	92,100	82,400	-	82,400
Non-recoverable expenses	13,800	18,500	18,500	17,000	-	17,000
	66,662	110,600	110,600	99,400	-	99,400
Waste Water Treatment						
Personnel (salaries, benefits, training, travel) & other shared costs	238,095	339,700	356,650	379,200	-	379,200
Hebbsville	91,400	104,100	116,840	114,600	-	114,600
Riverside and Shore Drive	26,982	34,300	39,630	35,000	-	35,000
Cookville	187,031	198,700	200,130	205,500	-	205,500
New Germany Lift Stations	25,490	37,000	53,430	37,900	-	37,900
New Germany Treatment Plant	100,141	110,500	96,715	114,200	-	114,200
	669,139	824,300	863,395	886,400	-	886,400
	3,785,225	4,913,100	4,794,795	4,790,000	-	4,790,000
Transfers to (from) Reserves & Funds						
Transfer To (From) Sewer Reserves	175,000	175,000	175,000	175,000	-	175,000
CCBF Reserve - Roads	(142,917)	(500,000)	(500,000)	(350,000)	-	(350,000)
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
	82,083	(275,000)	(275,000)	(125,000)	-	(125,000)
	3,867,308	4,638,100	4,519,795	4,665,000	-	4,665,000
NET EXPENDITURES	\$ (3,011,531)	\$ (3,806,700)	\$ (3,687,395)	\$ (3,791,400)	\$ -	\$ (3,791,400)

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 the lead agency for regional shared building services and 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, for MODL and our partner municipalities. The department is responsible for leading the implementation of the community and corporate Local Climate Change Action Plan 2030.

The Municipal Planning Strategy, Subdivision By-Law and Building By-Law apply throughout the entire Municipality being approximately 432,460 acres of land. Presently, the Municipality has seven Secondary Planning Strategies (SPS) and Land Use By-Laws (LUB) covering a total area of approximately 12% of the Municipality.

CORE SERVICES

Meet or exceed service levels:	2020-2021	2021-2022	2022-2023
Development Permit applications reviewed within 14 days	100%	90%	96%
Subdivision applications initial review within 14 days	98%	98%	93%
Building permit applications reviewed within 14 days	92%	91%	91%
Building inspections conducted within 4 days	100%	100%	99%

Dangerous property inspections conducted within 14 days of complaint.	Service disruption due to COVID-19 September to March met 100% of the time.	Service disruption due to COVID-19	86%
Unsightly property inspections conducted within 14 days of complaint.	Service disruption due to COVID-19	Service disruption due to COVID-19	74%
Conduct fire inspections as per policy MDL-26 System of Fire Inspections system of Fire Inspections.	Service disruption due to COVID-19	Service disruption due to COVID-19	Currently behind on inspections 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.

2022/2023 ACCOMPLISHMENTS

Significant achievements within the framework of providing core services are:

- Completed a Local Climate Change Action Plan 2030 and begun implementation (set emissions reduction targets and a goal to be net-zero by 2050).
- Engaged youth on climate topics: Solar, Wind, Hydro and Vermicomposting.
- Purchased three electric vehicles for the municipal fleet.
- Engaged the community on flood risk.
- Completed a review and amended the relevant by-law and policies for the Clean Energy Financing program (increased per user cap to \$20,000, reduced the lending rate to 2%).
- Continued the Clean Energy Financing (CEF) program.
- Ongoing work with partners to transition to regional shared building services.
- Provided Building and Fire Inspections services to the Town of Bridgewater, Town of Lunenburg and Fire Inspection services to the District of Chester and Town of Mahone Bay.
- Completed a legislated boundary review on the size of Council and the number and boundaries of Council districts and submitted as application to the Nova Scotia Utility and Review Board.
- Researched numerous planning topics as part of MODL 2040, prepared background materials and began holding workshops with Council.

- Completed a review on the treatment of small option housing in all Land Use By-laws and amended the planning documents to permit small option housing.
- Prepared amendments to the Blockhouse Land Use By-law for Boulangerie La Vendéenne.
- Prepared amendments to Policy 065 Land Divestiture of Surplus Lands Policy
- 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		
	2020-2021	2021-2022	2022-2023
Development Permit Applications	102	138	123
Subdivision Applications Received	109	130	120
Zoning Confirmations & Property Certificates	66	71	63
Site Plan Approvals	1	1	3
Variance	1	0	1
Development Agreements & Amendment Requests	1	2	2
Antenna Siting Applications	3	0	3
Building Permit Applications	621 (\$80.6M)	634 (\$77.2M)	615 (\$109.6M)
Building Inspections	2036	1981	2371
Fire Inspections	71	20	34
Building Compliance Inspections	61	30	38
Dangerous and Unsightly Inspections	75	53	49

MAJOR INITIATIVES FOR 2023/2024

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 coastal zone land use planning controls.
- MODL 2040
 - Council workshops on policy directions and reporting back.
 - Completion of Transportation and Agricultural topics in April 2023.
 - 1-2 workshops in late Fall 2023.
 - 1-2 workshops in early 2024.
 - Initial stakeholder engagement on policy directions and reporting back.
 - Existing land use inventory mapping (Summer 2023.)
- Climate action programs:
 - Ongoing:
 - Clean Energy Financing program.

- Youth engagement.
- Annual no mow May event.
- Complete the solar panel installation on the municipal services building.
- Install additional fleet electric vehicle charge stations at the municipal services building.
- Assist Administration department with the Community Solar Garden project.
- Develop and deliver:
 - Community pledges.
 - MODL environmental and resilience champion award.
 - Anti-idling.
 - Tree planting program.
 - South Shore Climate Summit.
 - Electric vehicle promotion and education.
 - Public transit.
 - Research and innovation grant.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Hire a Climate Action Coordinator.
- Sign a Regional Building Services phase 2 agreement with Town of Lunenburg, Town of Bridgewater and Region of Queens.
- Prioritize coastal zone land use planning.
- \$120,000 addition to the Clean Energy Financing Program (\$500,000 total)
- \$120,000 Fleet electric vehicle charge stations.
- \$25,000 Community level electric vehicle charging infrastructure study.
- \$34,200 towards MODL 2040 public engagement.
- \$250,000 Public transit e-bus.
- \$65,000 Operating funding for public transit.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Coordinating an agreement that meets the needs of four municipal units on regional building services.
- Prioritizing the development of coastal zone land use planning, while continuing progress on the MODL 2040 project.

FULL-TIME EQUIVALENT

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

2022-2023 FTEs: 14.5 (+ 1 FTE term +3 students)

2023-2024 FTEs Budgeted: 15.5 (+ 1 FTE term + 3 students)

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

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Private Roads Area Rate	\$ 262,456	\$ 283,000	\$ 283,000	\$ 313,200	\$ 2,500 ¹	\$ 315,700
Building Permits & Development Fees	110,703	82,500	87,500	81,500	-	81,500
Sale of Services	29,235	222,100	222,100	352,200	-	352,200
D&U Recovery/Sundry	-	-	15,700	100	-	100
Civic Numbering	9,840	9,900	9,900	9,900	-	9,900
Floodline Mapping Grant	-	170,000	-	-	-	-
Public Transit Grant	-	-	50,000	50,000	-	50,000
Fancy Lake Study Grant	5,529	-	-	-	-	-
Sustainability/Student Grants	21,560	4,200	4,200	8,400	-	8,400
	439,323	771,700	672,400	815,300	2,500	817,800
EXPENDITURES						
Building Inspection						
Personnel (salaries, benefits, training, travel & conferences)	367,066	649,100	645,300	737,400	-	737,400
Office Expense	159,228	83,000	88,100	136,600	-	136,600
	526,294	732,100	733,400	874,000	-	874,000
Private Roads	249,958	269,400	269,400	298,600	2,400 ¹	301,000
Planning						
Personnel (salaries, benefits, training, travel & conferences)	605,226	841,700	840,800	899,600	87,800 ²	987,400
Planning Services	6,855	8,400	8,400	14,200	-	14,200
Boundary Review	-	7,000	7,000	-	-	-
Legal & Other Administrative	21,808	31,700	72,500	25,200	-	25,200
MODL 2040 Engagement	-	106,000	-	34,200	-	34,200
Climate Projects	-	17,000	-	27,200	-	27,200
Floodline Mapping Project	-	170,000	-	-	-	-
Research & Innovation Grants	-	-	-	-	10,000 ³	10,000
Public Transit Grants	-	-	34,500	-	65,000 ⁴	65,000
Repayable CEF Grants	24,556	200,000	200,000	380,000	120,000 ⁵	500,000
	658,445	1,381,800	1,163,200	1,380,400	282,800	1,663,200
Transfers to (from) Reserves & Funds						
Clean Energy Financing Program	33,853	(200,000)	(200,000)	(380,000)	(120,000) ⁵	(500,000)
General Operating Reserves	-	-	-	(110,600)	-	(110,600)
	33,853	(200,000)	(200,000)	(490,600)	(120,000)	(610,600)
	1,468,550	2,183,300	1,966,000	2,062,400	165,200	2,227,600
NET EXPENDITURES	\$ (1,029,227)	\$ (1,411,600)	\$ (1,293,600)	\$ (1,247,100)	\$ (162,700)	\$ (1,409,800)

Notes:

1. Lower Cabin Road new maintenance area
2. New Climate Change Personnel 1 FTE
3. New Research & Innovation Grant

4. Transit Grant - Lunenburg County Wheels
5. Additional CEF Grant with funding offset from Lunenburg County Community Fund Trust

RECREATION, PARKS, AND TOURISM

Recreation provides multiple pathways to wellbeing for individual, communities and for MODL's built 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 Municipality. 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

MISSION

MODL adopts strategic priorities which provide direction to Recreation, Parks & Tourism. The Integrated Community Sustainability Plan, Open Space Plan, Active Transportation Plan, and Active Living Strategy, Climate Change Action Plan 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 Nova Scotia
- NSHA Community Health Profile
- Accessibility Legislation
- Tourism Nova Scotia's Strategic Plan
- Nova Scotia Event Strategy
- Event Atlantic Strategic Plan

GOAL

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

National recreational trends continue 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 & 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 2022/2023
Active Living: Foster Active Living through physical recreation	• Increased physical activity promotion and awareness. • Expanded Multisport program, involving 13 community sport organizations; created an Adult Multisport for Women with 6 sports. • Installed Playboxes at River Ridge Commons and the MARC. • Free drop-in women/girls swim at the LCLC. • Updated Active Living Strategic Plan. • Promotion and awareness of benefits of small bouts of movement in lifestyles. • Continued implementation of physically active learning (PAL) in schools within MODL through the NS ASK Project.
Tourism & Events: Attract visitors and events to our Municipality	• Operated the Visitor Information Centre. • Distributed print material throughout the province promoting the Municipality as a tourism destination. • Collaborated with the South Shore Tourism Co-op on the 2023 Lobster Crawl Festival. • Participated in the facilitation of the Para Hockey Cup.

Inclusion & Access: Increase inclusion and access to recreation	• PROKids - continued to support youth participation. • Created an accessible pathway at Indian Falls. • Increased low cost/no fee initiatives. • Accessible parking at Oakland Conservation Area. • Connect2Rec app launched. • Facilitated MODL events to celebrate equity, diversity, inclusion and access (e.g., Pride in the Common, Nova Scotian African Heritage Walk and Learn). • Removed all costs associated with equipment loan program. • Received funding from Recreation Nova Scotia to improve equipment loan program – specifically, adaptable equipment inventory. • Bikes for Everyone – Partnership with United Way. • Offered parasport opportunities through multisport and other programming initiatives.
Connecting People & Nature: Help people connect to nature through recreation	• Expanded trail network at River Ridge Common. • Supported the completion of the South Shore Annapolis Valley Trail Bridge Project. • Expanded outdoor programming opportunities. • Supported Nova Scotia Walks initiative. • Continue to support the seven rail to trail groups and Central Nova ATV in trail maintenance and development. • Implemented fourth Art on the Trail / Parks installation – High Tide – located on the Dynamite Trail. • Completed design work for the Osprey Connector Trail.
Supportive Environments: Encourage participation and build strong caring communities.	• Actively participated with Lunenburg Queens Recreation Coordinators Directors Association (LQRCD). • Supported and collaborated with LCLC. • Continued partnerships with community organizations to manage parks and trails. • Participated with NS Trails Federation initiatives. • Collaborated with Events Atlantic. • Partnered with South Shore Tourism. • Supported and expanded ASK (Active Smarter Kids) Program with the Province.

2022/2023 ACCOMPLISHMENTS

During the past year, the Recreation, Parks & 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 have been engaged in developing new initiatives and policies. Highlights of the year include:

- **Celebrating Diversity** – Collaborating with underrepresented populations, an emphasis has been put on facilitating inclusive and educational opportunities for the community. This includes MODL’s first Pride event, a guided walk at River Ridge Common with games and refreshments after. Also, MODL’s first African Heritage event, a guided walk at Miller Point Peace Park with the guest speaker talking about Nova Scotian African Heritage and the Black Loyalist’s. There is a commitment to host these events – or a rendition of – annually, as well as identifying more opportunities to support underrepresented populations.
- **Prescription Health Initiative** – The initiative is currently located in five clinics within the Municipality. A barrier to the program that was identified was the inaccessibility to the recreation vouchers. For example, the prescription pads were in clinics in Lunenburg and New Germany, however, the closest resources were the LCLC. Partnering with the Town of Lunenburg, and a local yoga studio in New Germany, there are free opportunities that are within closer proximity. Information was added to the back of the prescription pad, to include scheduling and SMART goals. This was identified by the health practitioners to assist patients to create a tangible plan that will help keep them accountable.
- **Art on the Trail / Parks** – With collaboration and partnership with a local artist and the Dynamite Trail Association, the fourth art installation was created – High Tide.
- **Playboxes** – Three playboxes were designed and filled with recreational games and equipment. Two of the playboxes are year-round, located at River Ridge Common and the MARC. The third box is seasonal and will be located at Mush-a-Mush Beach.
- **Active Living Strategy** – The Active Living Strategic Plan was approved and made available to the public in December 2022.
- **Women/Girl Swims** – With partnership with the LCLC, MODL provides weekly free drop-in swims for women and girls. Compared to the normal numbers in the time slot, participation is over 25% greater at the women and girls' swim.
- **Trail Data** – Trail counters were set up at various trail and park locations throughout the Municipality, to better understand the usage of each space.
- **Equipment Loan Program** – With funds from the Active Community Fund, and Recreation Nova Scotia’s Equipment Loan Grant, our equipment loan has begun to include more adaptable equipment.
- **Bikes for Everyone** – Partnering with the United Way, 35+ bikes were able to be repaired and ready for distribution for those who need a bike. Bike accessories were also purchased to be distributed with the bikes, including helmets, lights, and bells.
- **PRO Kids**
 - Invested almost \$59,000 supporting youth applications.
 - Received over \$20,500 in donations.
 - 113 children benefitted from this funding.
- **Grant Programs** – Community organizations/individuals continued to access grant program
 - Annual Operating Grants \$54,875
 - Major Recreation Capital Grants \$36,000
 - Community Recreation Capital Grants \$12,786
 - Events Promotion – \$10,500

- Canada Day Grants \$5,000
- Community Event Grant \$5,000
- Sponsorship Ad Grant \$4,244
- Community Recreation Program Grants \$1,750
- Remembrance Day Grants \$750
- **River Ridge Common** – Completion of an additional 7km of singletrack trails, improved and increased signage, addition of an OHV pull-off area. Improved winter access with parking lot snow removal.
- **The Nova Scotia Active Smarter (ASK) Kids Project** – Project was extended and expanded for a further 3-year partnership ending in 2024 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. Hosted two meetings with representation from all trail associations to discuss challenges and needed support. Have commitment to continue these meetings quarterly.
- **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; 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** – the Municipality has approved entering into a management agreement with the Association who will be working towards establishing a community park.
- **Multisport** – Continued to offer the Multisport program which included thirteen sports, in partnership with community sport organizations, TOB, Sport NS, Province of NS, and local businesses supporting 30 youth participating for six months. We expanded to offer an Adult Multisport for Women which had 20 participants over 6 weeks, participating in 6 sports.
- **Visitor Information Centre (VIC)** – In 2023, the total visitation for the VIC was 5,388, an increase of 3,225 from the prior year.
- **ParticipACTION Challenge** – Participated in this national activity challenge, with the goal to increase physical activity and daily movement for people across the Municipality.
- **Lobster Crawl** – Actively participated through contests, marketing, and programming in coordination with the Lobster Crawl Festival.
- **South Shore Tourism Co-op (SSTC)** – Worked in collaboration to grow the awareness of regional tourism offerings.
- **Park Season extension** – Extended season for all parks until December 2022.
- **Distribution** – Distributed print material throughout the province promoting the Municipality as a tourism destination.
- **Memory Café** – As part of a province-wide initiative, we ran a monthly Memory Café program during the Winter/Spring, in partnership with the Flourish Centre, that focuses on social connections for persons who suffer from memory challenges and their caregivers.

- **Updated Grant Policy** – the policy was updated to streamline it, to make it more user friendly and to increase the amount of the funding available to non-profit groups to reflect the increased cost in today's world.
- **Grant Information Sessions** – two grant information sessions were offered and attended by over 45 volunteers representing various non-profit groups. The plan is to offer grant information sessions on an annual basis.
- **Park Wayfinding** – Implementation of phase 1 of the wayfinding strategy with installation of 10 park gate and beacon signs.
- **Parks Standards Document** – Parks and Open Space Standards and Guidelines document was created and presented to Council. This document clearly defines park categories, minimum amenities and ensures consistency in standards and service levels.
- **Park Maintenance staff under Engineering Department** – Recreation staff continue to work alongside engineering staff to develop park service standards to provide welcoming and safe parks in the Municipality.
- **Pickleball Courts** – Council approved tendering for the construction of six pickle ball courts in Osprey Village. Pickle ball is the fastest growing sport. These courts will be a welcomed addition to our recreation infrastructure.
- **Trail Connector** – Council approved developing a shared use trail and AT route between the Pinegrove Road and Highway 10 crossing, connecting to the Arthur Young Trail and the LaHave River Trail.
- **Osprey Village AT Connection Pedestrian Bridge** – Significant funding was announced from the Federal and Provincial governments for this estimated \$9.7 million dollar project. The funding from both levels of government equal 73% of the anticipated project costs. Work will begin in September of 2023 and will take a few years to complete. This project involves developing a 1.2 km multi-purpose pathway and 75 metres of an active transportation bridge connecting Osprey Village to Bridgewater.
- **Welcome to new staff** – Trudy Payne was hired in August of 2022 as the Recreation, Parks, & Tourism Director and Marta Selassie as the Trail and Open Space Coordinator in July 2022.
- **Retirement** – Laura Barkhouse, after many years of service with MODL, retired in July of 2022. Laura was a great advocate for the trail groups and continues her advocating in retirement.

MAJOR INITIATIVES FOR 2023/2024

The Recreation, Parks & 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 Re-create Parks:

1. *MARC Ballfields Repairs*

Analysis of Initiative

Impact on existing service levels – increase

The ballfields have a significant grub issue. Measures will be taken to mitigate the grubs and make necessary repairs to ensure the fields are available for safe use for years to come.

Financial/Budget

Budget: \$400,000

Funding: Municipal Operating Reserve

2. Indian Falls Trails**Analysis of Initiative*****Impact on existing service levels – increase***

Expansion of accessible trail network at Indian Falls, improves access to the river and on-site amenities.

Financial/Budget

Budget: \$90,000 (carry over from 2022-2023)

Funding: CCTH Recreation Trails Expansion Grant, \$23,000

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 and LaHave River Trail.

Financial/Budget

Budget: \$800,000

Funding: applied for Provincial funding to offset costs

4. Osprey Village AT Connection Pedestrian Bridge**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. Year one budget was \$169,000.

Financial/Budget

Budget: \$700,000 (2024-2025 budget \$6,880,000 and 2025-2026 \$2,000,000)

Funding: 73% of an estimated \$9.7 million dollar project from the Federal and Provincial Governments

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 six lit pickleball courts.

Financial/Budget

Budget: \$800,000

Funding: \$153,000 from other funding partners (CCTH \$45,000)

6. Park Accessibility Audits

Analysis of Initiative

Impact on existing service levels – increase

Undertaking accessibility parks audits to identify improvements for accessibility and inclusion within MODL parks. Priority parks: Mush-A-Mush Beach, Indian Falls, Hirtle's Beach, Miller Point Peace Park, and River Ridge Common.

Financial/Budget

Budget: \$50,000

Funding: \$19,000 in provincial accessibility funding

7. Park Standards Upgrades

Analysis of Initiative

Impact on existing service levels – increase

Improvements to parks to begin to meet the minimum standards as outlined in the MODL Parks Standards document.

Financial/Budget

Budget: \$340,000

Funding: Municipal Operating Reserve

8. Active Transportation Plan Update

Impact of existing service levels – increase

MODL's Active Transportation Plan has not been updated since 2010. Working with a consultant, the steering committee – comprised of MODL staff – will assist in updating the plan to identify and to generate solutions for the active transportation needs of each district.

Financial/Budget:

Budget: \$50,000

Funding: \$50,000 Grant

9. Art on the Trail / Parks

Impact of existing service levels – increase

Collaborating with local artists, several art installations will be installed in parks and open spaces throughout the Municipality.

Financial/Budget:

Budget: \$33,000 (including \$15,000 carry over)

Funding: Applying for 50% funding

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Improving park standards as per the Parks Standards document.
- Increasing maintenance to existing parks, trails, and open space.
- Increasing all-season opportunities at designated public spaces.
- Increasing visitor information services online and via mobile pop-up tents.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Moving from a brick-and-mortar VIC to providing visitor services where people gather.
- Monitoring and evaluating Management Agreements.
- Attracting skilled labour to fill various positions.
- Open Space Strategic Plan (2002/03 - reviewed 2009 & 2013) in need of update/refresh.
- In 2017 Accessibility Legislation was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- Recruitment and Retention of volunteers.
- Changing demographics, increased and aging populations, highlights need to improve aging recreation spaces.
- Behavioural change is complex, takes time and many resources.
- Demand shifting from planned activities to opportunities that can be incorporated in daily lifestyles (e.g., drop-in, unstructured activity).
- Shifting park maintenance to Engineering department.

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 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%	\$495,262	89.9%
2023-24	\$655,600	+19.04%		

*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)
2023-24	Deadline extended so information not available		

*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 the number of visitors to the Municipality. In 2022, the VIC experienced an increase in visitors from the year prior, however, visitation numbers had not returned to pre-pandemic levels. With a new model of visitor services being implemented in 2023 it is difficult to anticipate how many people will receive travel counselling this year.

Period	Visitation	Approx. Percentage Change on previous year
2019	8,894	N/A
2020	1,043	- 88.27%
2021	2,163	+ 107.38%
2022	5,388	+ 40.14 %

4. Volunteer Award Recognition Applications Comparison

The table below reflects the number of applications received for the municipal volunteer awards year over year.

Period	Applications	Approx. Percentage Change on previous year
2019	34	
2020	32	- 5.88%
2021	29	- 9.37%
2022	24	- 17.24%
2023	19	- 20%

FULL-TIME EQUIVALENT

2020/2021 FTEs Actual: 10.73

2021/2022 FTEs Actual: 11.53

2022/2023 FTEs Budgeted: 14.89

2023/2024 FTEs Budgeted: 14.89

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

Municipality of the District of Lunenburg
Recreation Services

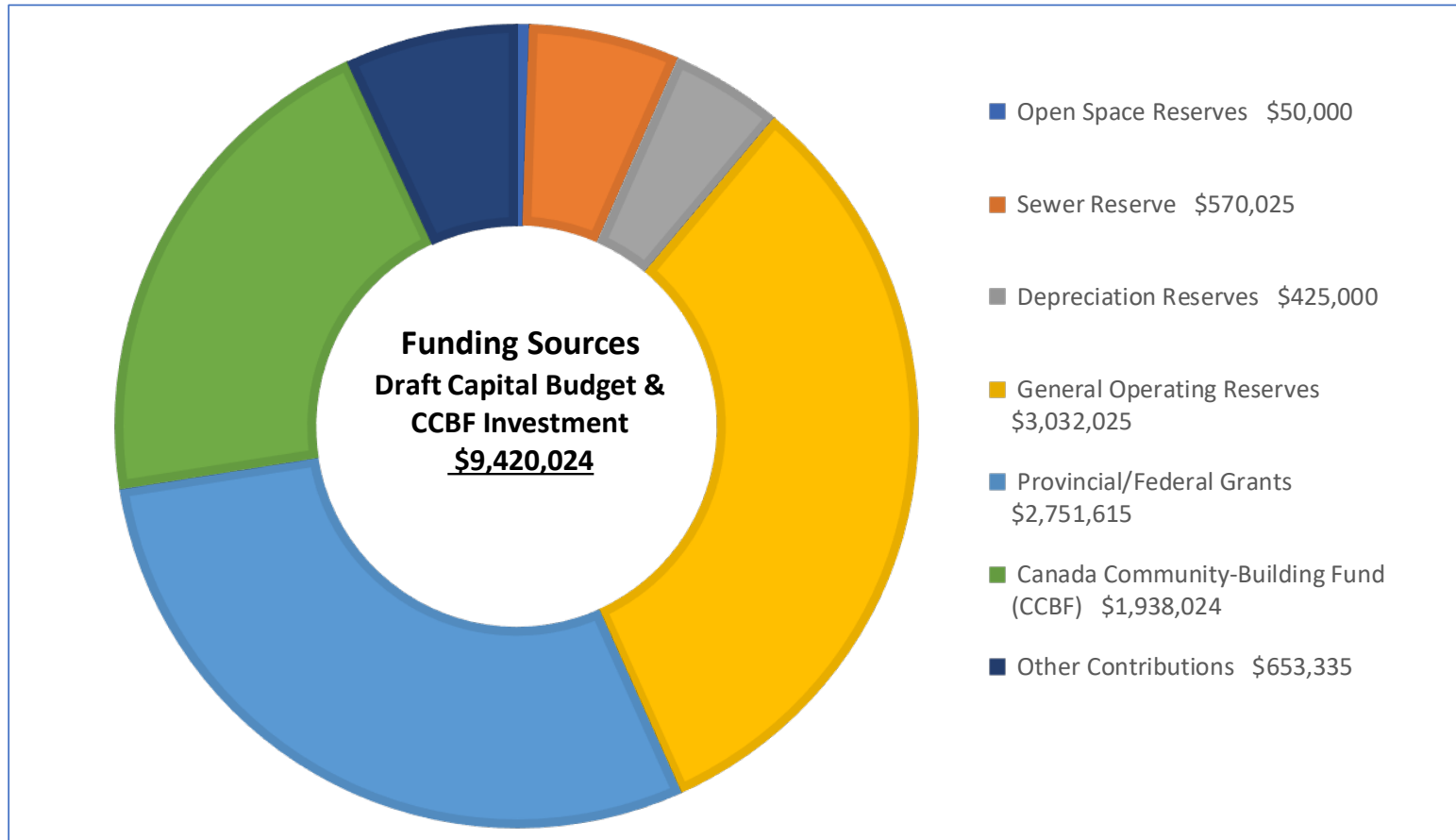
	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Recreation Fees	\$ 33,782	\$ 57,000	\$ 60,140	\$ 78,500	\$ -	\$ 78,500
ProKids	20,709	15,000	15,000	15,000	-	15,000
Rental Revenue	2,528	7,000	8,450	-	-	-
Recreation Grant	357,867	155,000	155,000	175,000	-	175,000
Tourism - VIC	35,597	46,000	46,000	13,000	-	13,000
Tourism Marketing Levy	-	-	-	-	100,000 ¹	100,000
	450,483	280,000	284,590	281,500	100,000	381,500
EXPENDITURES						
General Services						
Sponsor Ad & Municipal Celebration	7,848	14,500	14,500	14,500	-	14,500
Grants to Organizations	563,766	485,900	430,400	511,800	-	511,800
DARE Program	-	1,500	1,500	-	-	-
Legal	2,539	10,000	10,000	12,000	-	12,000
Insurance & Office Expenses	6,961	10,700	10,700	10,700	-	10,700
Personnel (salaries, benefits, training, travel & conferences)	535,713	574,000	574,000	660,400	-	660,400
	1,116,826	1,096,600	1,041,100	1,209,400	-	1,209,400
Parks & Recreation Building						
Park Maintenance Personnel (salaries, benefits, training, travel & conferences)	238,657	420,000	423,700	415,200	-	415,200
Building, Grounds & Park Maintenance	202,042	210,100	204,100	270,400	-	270,400
Building Utilities	15,789	18,700	18,700	21,900	-	21,900
Telephone	6,296	8,500	8,500	7,500	-	7,500
Insurance	60,540	73,500	73,500	82,600	-	82,600
Office Expense	4,397	10,200	10,200	10,200	-	10,200
	527,721	741,000	738,700	807,800	-	807,800
Recreation Programs						
Parks Equipment and Special Programs	85,300	134,200	131,200	167,200	-	167,200
Winter Programs	6,527	13,700	13,700	13,800	-	13,800
Spring Programs	4,052	10,800	8,500	11,100	-	11,100
Swimming Program	8,241	12,000	12,000	16,000	-	16,000
Summer Programs	80,632	116,500	115,300	146,500	-	146,500
Fall Programs	7,641	14,000	14,000	14,100	-	14,100
Special Events - supplies & advertising	4,274	5,500	5,500	7,500	-	7,500
	196,666	306,700	300,200	376,200	-	376,200
Active Transportation - paved shoulders	-	-	-	150,000	-	150,000
Tourism	95,731	226,200	226,200	220,200	-	220,200
(Tourism Officer wages & benefits in Ec Dev prior year)						
Transfers to (from) Reserves & Funds						
Open Space Strategy	60,000	60,000	60,000	60,000	-	60,000
General Reserves - Trail Contribution	-	(60,000)	(60,000)	-	-	-
Pro Kids	4,195	-	-	-	-	-
CCBF- Active Transportation	-	-	-	(150,000)	-	(150,000)
CCBF- Trail Groups	(115,350)	(59,900)	(59,900)	(68,000)	-	(68,000)
	(51,155)	(59,900)	(59,900)	(158,000)	-	(158,000)
	1,885,788	2,310,600	2,246,300	2,605,600	-	2,605,600
NET EXPENDITURES	\$ (1,435,305)	\$ (2,030,600)	\$ (1,961,710)	\$ (2,324,100)	\$ 100,000	\$ (2,224,100)

Notes:

1. Assumption for new Tourism Marketing Levy revenue

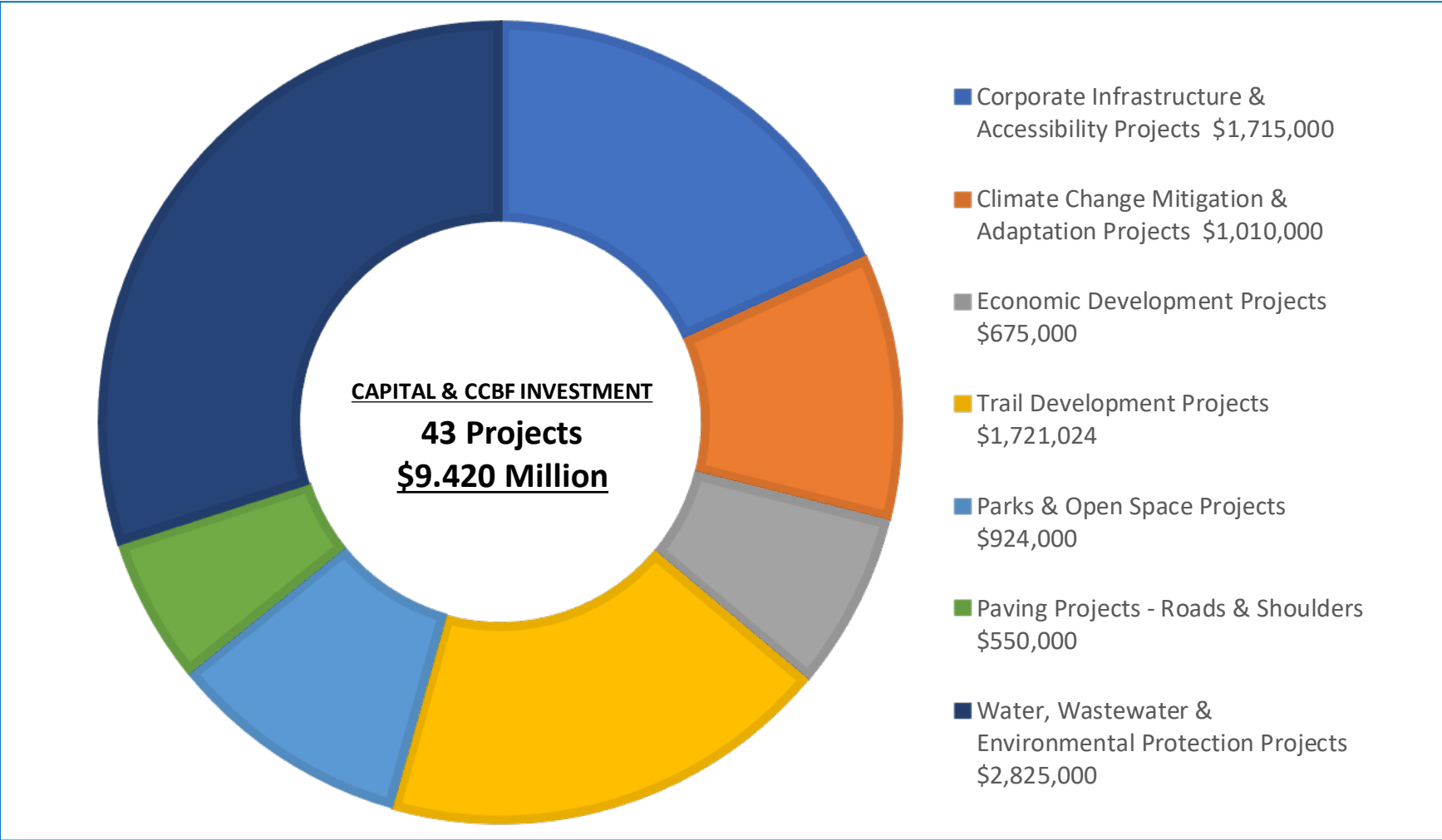
CAPITAL BUDGET AND CANADA COMMUNITY-BUILDING FUND INVESTMENT

The Municipality has budgeted \$9,420,024 for capital expenditures in 2023/2024 including Canada Community-Building Fund (CCBF) investment of \$1,938,024. 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 which has been captured in Council’s Strategic Plan. 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 & ACCESSIBILITY PROJECTS

The Municipality will continue to invest in corporate infrastructure by investing in accessibility for Municipal buildings and recreational facilities as mandated by Provincial legislation. Park Standards are being developed to improve recreation assets and standardize these facilities. The ballfields are seeing a major investment to improve the turf. The Municipal Services building has had some HVAC issues that will be covered by warranty. As part of the electrification of the municipal fleet, the Engineering Department will purchase a truck. As well, staff continues to work with our IT and software providers to implement a portal so customers access tax bills and receipts online.

5 Year Capital Investment and Canada Community-Building Fund Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028 +
<i>Corporate Infrastructure & Accessibility Projects</i>							
<i>Facilities</i>							
Accessibility Legislation Placeholder	2022-01	125,000	250,000	250,000	250,000	250,000	-
Accessibility Plan Improve Rec Assets, beaches etc.	2022-41	125,000	175,000	175,000	175,000	250,000	-
Park Standards Upgrades	2023-06	340,000	625,000	375,000	425,000	275,000	
MARC Dugout Upgrades	2022-02						
MARC Ballfields	2023-01	400,000					
MARC Facility Re-imagining	2023-07				75,000		5,000,000
Municipal Services Building Final Costs	2021-01	450,000	-	-			
Office reconfiguration	2023-02	100,000					
Public Mooring installations	2023-03	40,000					
<i>Vehicles</i>							
Engineering Dept Vehicle (EV)		120,000	-	100,000			
Bldg. Insp Vehicle Replacements (EV) (4)				160,000			
Parks Vehicle Replacements	2021-04		120,000	120,000			
WWTP Van & Truck replacements (EV)		-	120,000	120,000			
WWTP EV Chargers			50,000				
<i>Other</i>							
Tax Bill Portal	2022-05	15,000					
<i>Subtotal Corporate Infrastructure & Accessibility Projects</i>		1,715,000	1,340,000	1,300,000	925,000	775,000	5,000,000

Recommendation for Capital Expenditure

Capital Projects 2023/24 to 2027/28

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 (2023/24 or prior)			Estimated Completion Date (mmm-yy)			
	Meeting Date (dd-mm-yy): 10-May-22						
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28	

Annual Project Cost (Gross)

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

\$ 1,175,000	\$ 50,000	\$ 125,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
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Sources of Funding

CCBF

Grants

Reserves

Other Contributions

Total Funding

\$ -							
\$ 562,500		\$ 62,500	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
\$ 612,500	\$ 50,000	\$ 62,500	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
\$ -							
\$ 1,175,000	\$ 50,000	\$ 125,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	

Net Budget - Debt Funding

[illegible]

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.	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) It is expected that there will minimal operating costs associated with accessibility upgrades. However, until specific projects are identified, future operating costs cannot be determined.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Accessibility - Improve Recreation Assets	Recreation	

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 150,000	\$ 125,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 250,000
Estimated Spending by Year	\$ 958,200	\$ 58,200	\$ 125,000	\$ 175,000	\$ 175,000	\$ 250,000

Sources of Funding

CCBF	\$ 106,000	\$ 106,000				
Grants	\$ 19,000	\$ 19,000				
Reserves Operating General	\$ 833,200	\$ 58,200	\$ -	\$ 175,000	\$ 175,000	\$ 250,000
Other Contributions	\$ -					
Total Funding	\$ 958,200	\$ 58,200	\$ 125,000	\$ 175,000	\$ 175,000	\$ 250,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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)

3. Aligns with which Council Strategic Goal?	RE-Create Parks
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4. Is the Project Mandated by Regulatory Authorities?	
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5. Does the Project Support Climate Change Considerations? How?	
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6. Does the Project Support Accessibility Considerations? How?	
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Yes, removing barriers to increase participation in outdoor recreation.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

It is expected that there will minimal operating costs associated with accessibility upgrades. However, until specific projects are identified, future operating costs cannot be determined.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-06
 GL Account 02-2700010-972

Project Name	Department	Project Manager
Park Standards Upgrades	Recreation	Marta Selassie

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget		\$ 340,000	\$ 625,000	\$ 375,000	\$ 425,000	\$ 275,000
Estimated Spending by Year	\$ 2,040,000	\$ 340,000	\$ 625,000	\$ 375,000	\$ 425,000	\$ 275,000

Sources of Funding

CCBF	\$ -					
Grants	\$ -					
Reserves Open Space	\$ 1,100,000		\$ 475,000	\$ 275,000	\$ 75,000	\$ 275,000
Reserves - General	\$ 940,000	\$ 340,000	\$ 150,000	\$ 100,000	\$ 350,000	
Total Funding	\$ 2,040,000	\$ -	\$ 340,000	\$ 625,000	\$ 375,000	\$ 275,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

To upgrade the parks according to the adopted Park Standards by Council.

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

3. Aligns with which Council Strategic Goal?	Yes - Recreate Parks! Parks Standards
4. Is the Project Mandated by Regulatory Authorities?	no

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

Yes. Depending on the category some lands are for conservation purposes only. Some design features may support active transportation which reduces gas emissions.

6. Does the Project Support Accessibility Considerations? How?

The Park standards addresses accessibility considerations.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Implementation of the standards could potentially impact the operating budget. Until specific projects are identified, costs are unknown.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-01
 GL Account 02-2700026-974

Project Name	Department	Project Manager
MARC Ballfields	Engineering & Public Works	Jamie Burgess, P. Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	2023-05-09	01-Oct-23
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget		\$ 400,000				
Estimated Spending by Year	\$ 400,000	\$ 400,000				

Sources of Funding

Gas Tax	\$ -					
Grants	\$ -					
Reserves	\$ 400,000	\$ 400,000				
Other Contributions	\$ -					
Total Funding	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Use a product to control the grub infestation in the Ballfields at the MARC. Once the grub population is under control, repairs will be made to the Ballfields, including re-sodding one complete field. The contractor will also provide all the maintenance (excluding mowing) on these Ballfields for the entire 2023 season.

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

Upon the successful completion of this project the Municipality will have all 3 Ballfields ready to use safely.

3. Aligns with which Council Strategic Goal?	Yes - Re-create Parks!, Active Living Strategy
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4. Is the Project Mandated by Regulatory Authorities?	No
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5. Does the Project Support Climate Change Considerations? How?

No

6. Does the Project Support Accessibility Considerations? How?

No

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

This project will not affect annual operating costs.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-01
 GL Account 02-2100010-970

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 (2023/24 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 650,000	\$ 200,000	\$ 450,000				
Estimated Spending by Year	\$ 650,000	\$ 200,000	\$ 450,000				

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves	\$ 250,000	\$ 200,000	\$ 50,000				
3rd Party Funding	\$ 400,000		\$ 400,000				
Total Funding	\$ 650,000	\$ 200,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

The budget amount for the Municipal Services Building includes a carry over for final costs of building construction as well as HVAC deficiencies (3rd party warranty \$400,000).

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
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4. Is the Project Mandated by Regulatory Authorities?	No
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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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Addressing the HVAC deficiencies should result in higher efficiencies and result in lower operating costs.

**Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28**

Project Number 2023-02

GL Account 02-2100025-972

Project Name	Department	Project Manager
Municipal Services Building - Office Reconfiguration	Engineering & Public Works	Stephen W. Pace, MBA, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 9-May-23	31-Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount

Other (further study)

Gross Capital Budget	\$ 100,000		\$ 100,000				
Estimated Spending by Year	\$ 100,000		\$ 100,000				

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves	\$ 100,000		\$ 100,000				
3rd Party Funding	\$ -						
Total Funding	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Project entails the conversion of a former file storage room to useable office space for MODL staff. The scope of work includes design and construction activities to create the needed space.

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

The project objective is to create additional office space in MODL's Municipal Services Building.

3. Aligns with which Council Strategic Goal?	N/A
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 office re-configuration design will consider accessibility
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)	N/A

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-03
 GL Account 02-2700056-975

Project Name	Department	Project Manager
Public Mooring Installations	Recreation	Trudy Payne

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget		\$ 40,000				
Estimated Spending by Year	\$ 40,000	\$ 40,000				

Sources of Funding

Gas Tax	\$ -					
Grants	\$ -					
Reserves	\$ 20,000	\$ 20,000				
Other Contributions	\$ 20,000	\$ 20,000				
Total Funding	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

To install 20 public moorings off of publically owned Islands in partnership with the Mahone Island Conservation Association.

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

To provide public moorings to boaters so they will have a safe and designated public mooringsto tie their boats to when visiting these public Islands.

3. Aligns with which Council Strategic Goal?

Open Space Strategic Plan - providing public access to waterways

4. Is the Project Mandated by Regulatory Authorities?

DNR

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

6. Does the Project Support Accessibility Considerations? How?

The moorings are providing accessibility in the sense that public moorings are being provided so all boaters can access the public Islands.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

There will be operating costs associated with the fall removal of the moorings and spring installation. These costs have been provided for in the operating budget and the 5 Year plan.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-05
 GL Account 02-2200011-972

Project Name	Department	Project Manager
Engineering & Public Works Vehicle	Engineering & Public Works	Building Inspection

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-Apr-23	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 120,000		\$ 120,000				
Estimated Spending by Year	\$ 120,000		\$ 120,000				

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves Depreciation	\$ 120,000		\$ 120,000				
3rd Party Funding	\$ -						
Total Funding	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Purchase an electric vehicle (truck) for the Engineering and Public Works Department to accommodate increased staffing complement and need

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

An electric vehicle will reduce the carbon footprint and help the Municipality to meet its GHG emissions targets

3. Aligns with which Council Strategic Goal?	Climate Change Actoin Plan
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4. Is the Project Mandated by Regulatory Authorities?	No
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5. Does the Project Support Climate Change Considerations? How?

Yes - electrifying the municipal fleet when vehicles are purchased, will reduce the GHG emissions of the Municipality

6. Does the Project Support Accessibility Considerations? How?

No

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

The cost of operating the new vehicle will be consideraby less than a traditional gas or diesel run vehicle.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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 (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 10-May-22	Mar-23
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount

Other (further study)

\$ 15,000

Gross Capital Budget

Estimated Spending by Year

	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding

CCBF

Grants

Reserves

Other Contributions

Total Funding

\$ -						
\$ -						
\$ 15,000	\$ 15,000					
\$ -						
\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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

6. Does the Project Support Accessibility Considerations? How?

Online viewing supports the use of larger fonts

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

There will be an annual subscription charge of approximately \$7,000 per year which will include hosting and maintaining, and supporting the portal.

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 facility assessments, solar panels on facilities, a community solar garden assessment, public transit connectivity in Osprey Village, and EV study and fleet chargers.

Future years include a placeholder for climate change projects of \$500,000 per year and construction of the community solar garden.

5 Year Capital Investment and Canada Community-Building Fund Plan		Year 1	Year 2	Year 3	Year 4	Year 5
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28
<i>Climate Change Mitigation & Adaptation Projects</i>						
Green/Climate Change Projects (\$500k/yr. - less projects i.e. solar panels)	2022-10	-	350,000	200,000	500,000	500,000
Facility & Energy Assessment CES & Building Upgrades	2022-03	75,000	50,000	250,000		
Solar Panels - Municipal Building	2021-11	200,000				
Solar Panels - New Germany WWTP (incl PS's)			175,000			
Solar Panels - Conquerall Bank WWTP	2023-10	100,000				
Solar Panels - Cookville WWTP (incl PS's)				300,000		
Solar Panels - CES Building					150,000	
Community Solar Garden	2023-11	220,000	13,500,000			
Recreation Climate Change projects						
Petite Riviere Watershed Flood Mitigation	2021-10	20,000	-	-		
Public Transit - Osprey Village	2023-12	250,000	250,000	-		
EV Chargers Study	2022-11	25,000				
EV Fleet Chargers	2023-13	120,000				
<i>Subtotal Climate Change Mitigation & Adaptation Projects</i>		1,010,000	14,325,000	750,000	650,000	500,000

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Facility & Energy Assessment - CES Building Upgrades	Engineering & Public Works	Stephen W. Pace, MBA, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 9-May-23	31-Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget		\$ 75,000	\$ 50,000	\$ 250,000	\$ -	\$ -
Estimated Spending by Year	\$ 375,000	\$ 75,000	\$ 50,000	\$ 250,000	\$ -	\$ -

Sources of Funding

CCBF	\$ -					
Grants	\$ 86,000	\$ 11,000	\$ 75,000			
Reserves	\$ 304,640	\$ 4,640		\$ 50,000	\$ 250,000	
Other Contributions	\$ -					
Total Funding	\$ 390,640	\$ 15,640	\$ 75,000	\$ 50,000	\$ 250,000	\$ -

Net Budget - Debt Funding	\$ (15,640)	\$ (15,640)	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Assessment of the CES Building for energy upgrades and safety/accessibility options.

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

The objective of the CES Building energy and accessibility assessments is to determine shortcomings and recommend areas for improvement.

3. Aligns with which Council Strategic Goal?	Yes, Climate Emergency and Accessibility
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4. Is the Project Mandated by Regulatory Authorities?	No
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5. Does the Project Support Climate Change Considerations? How?

The building conditions assessment and energy audit will identify areas for improvement to reduce energy use in maintaining the building.

6. Does the Project Support Accessibility Considerations? How?

The current building does not meet accessibility standards. The accessibility audit will identify shortcomings and recommend areas for improvement.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Once anticipated capital upgrades are implemented, the operating costs are expected to decrease.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Solar Panels for Municipal Services Building	Engineering & Public Works	Tyler Richardson, EIT

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 11-May-21	Jul-23

	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28
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Annual Project Cost (Gross)

Previously Approved Amount \$ 400,000

Other (further study)

Gross Capital Budget	\$400,000	\$ 200,000	\$ 200,000				
Estimated Spending by Year	\$ 400,000	\$ 200,000	\$ 200,000				

Sources of Funding

CCBF	\$ 250,000	\$ 50,000	\$ 200,000				
Grants	\$ -						
Reserves	\$ 150,000	\$ 150,000					
	\$ -						
Total Funding	\$ 400,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Install a 100KW solar array on the Municipal Services Building to reduce electricity use and GHG emissions. The project includes completing the installation of the roof based solar panels not completed before winter conditions arrived in late 2022.

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?	Yes, Climate Emergency
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4. Is the Project Mandated by Regulatory Authorities?	No
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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 Services Building as well as allow MODL to show leadership in GHG reduction within the community.

6. Does the Project Support Accessibility Considerations? How?

N/A

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Once installed the solar panel system is expected to result in decreased annual operating costs.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-10
 GL Account 02-2410017-972

Project Name	Department	Project Manager
Solar Panels for Conquerall Bank Wastewater Treatment Plant	Engineering & Public Works	Tyler Richardson, EIT

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
25 Years	Meeting Date (dd-mm-yy):			Mar-24		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$100,000		\$ 100,000				
Estimated Spending by Year	\$ 100,000		\$ 100,000				

Sources of Funding

CCBF	\$ 100,000		\$ 100,000				
Grants	\$ -						
Reserves	\$ -						
	\$ -						
Total Funding	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary
Install 10 KW ground mount solar array system at the Conquerall Wastewater Treatment Facility to reduce energy costs and GHG emissions.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Install a 10 KW goundmount solar array system, reduce GHG emissions and electrical costs.

3. Aligns with which Council Strategic Goal?	Yes, Climate Change Action Plan
4. Is the Project Mandated by Regulatory Authorities?	No
5. Does the Project Support Climate Change Considerations? How?	The project will reduce GHG emissions of up to 15 tonnes of carbon dioxide equivalent annually..
6. Does the Project Support Accessibility Considerations? How?	N/A
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)	The project will reduce operating budgets.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-11
GL Account 02-2100026-972

Project Name	Department	Project Manager
Community Solar Garden	Planning/Administration	CAO

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy):	Mar-23
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 13,720,000		\$ 220,000	\$ 13,500,000			
Estimated Spending by Year	\$ 13,720,000		\$ 220,000	\$ 13,500,000			

Sources of Funding

CCBF	\$ -						
Grants /LCCF	\$ 6,926,000	\$ 176,000	\$ 6,750,000				
Reserves	\$ 2,539,000	\$ 44,000	\$ 2,495,000				
LCCF/Other Mun Units	\$ 4,255,000		\$ 4,255,000				
Total Funding	\$ 13,720,000	\$ -	\$ 220,000	\$ 13,500,000	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Investigate and construct a 5 MW system managed by AREA (<https://www.areans.ca>). An application will be made to the Sustainable communities challenge fund application 80% for Year 1. We will form a municipal partnership with other municipalities with MODL's share at 50%. An \$880,000 contribution from Lunenburg County Community Fund in Trust has been approved which will be paid back through the subscriptions.

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

A subscription model is to be determined where homeowners can buy in to the energy savings produced by the Solar Garden

3. Aligns with which Council Strategic Goal?	Climate Change Action Plan
4. Is the Project Mandated by Regulatory Authorities?	No
5. Does the Project Support Climate Change Considerations? How? Yes - expected energy savings to equate to 700 homes of 150,000 trees	
6. Does the Project Support Accessibility Considerations? How? No	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) The Municipality to receive annual revenues generated by the Solar Garden.	

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

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
TBD	Meeting Date (dd-mm-yy): 14-May-19			March 31 2024		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount

Other (further study)

Gross Capital Budget	\$ 266,000	\$ 246,000	\$ 20,000		\$ -	\$ -	\$ -
Estimated Spending by Year	\$ 266,000	\$ 246,000	\$ 20,000		\$ -	\$ -	\$ -

Sources of Funding

CCBF	\$ 133,000	\$ 123,000	\$ 10,000				
Grants	\$ 133,000	\$ 123,000	\$ 10,000				
Reserves	\$ -						
General Operating Reserve	\$ -						
Total Funding	\$ 266,000	\$ 246,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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.

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 a 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 accessibility 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	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)	
unknown at this time	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-12
GL Account 02-2300018-972

Project Name	Department	Project Manager
Public Transit Project	Planning & Development	Jeff Merrill, Director

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
	Meeting Date (dd-mm-yy): 11-04-2023			31-03-2025		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget		\$ 250,000	\$ 250,000			
Estimated Spending by Year	\$ 500,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -

Sources of Funding

CCBF	\$ 250,000	\$ 125,000	\$ 125,000			
Grants	\$ 250,000	\$ 125,000	\$ 125,000			
Reserves	\$ -					
Other Contributions	\$ -					
Total Funding	\$ 500,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary
Electric buses to provide transit services between Osprey Village and Town of Bridgewater

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Transit service connecting Osprey Village to Bridgewater transit system. Route to be determined. Estimate a minimum of a 4.5km loop.

3. Aligns with which Council Strategic Goal?	Addressing the Climate Emergency; Supports residential growth in Osprey Village.
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?	Yes. Buses to be low-floor accessible vehicles with an entrance ramp for wheelchairs and strollers. Buses to be equipped with cycling racks.
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)	Providing a transit services will increase the annual operating budget. Amount will depend on the route and level of service provided.

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

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	2023/24	2024-25	2025/26	2026/27	2027/28	

Gross Capital Budget
Estimated Spending by Year

Total FundingNet Budget - Debt Funding[illegible]

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

The project will improve the feasibility and awareness of electric vehicles in our region

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-13
GL Account 02-2600004-974

Project Name	Department	Project Manager
EV Fleet Chargers	Engineering and Public Works	Tyler Richardson, EIT Jamie Burgess P. Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
15 Years	Feb-23			Mar-24		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

		\$ 120,000				
\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding

CCBF

Grants

Reserves

Other Contributions

Total Funding

\$ 120,000		\$ 120,000				
\$ -						
\$ -						
\$ -						
\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Install more EV Chargers to accomidate the increased number of EV's in the MODL fleet.

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

When this project is compelte, there will be 6 more stations for EV's to charge MODL owned EV's.

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

This new infrastructure will require maintenance, so the operating cost will increase.

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 four years.

5 Year Capital Investment and Canada Community-Building Fund Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028 +
<i>Economic Development Projects</i>							
Internet	2021-20	450,000	180,000	-			
Osprey Village Extension of Champlain - to Lot 9 (new 21-1)	2021-22		700,000				
Beautification - Osprey Village	2023-21		50,000	50,000			
Wayfinding (Directional/Visual Signage to MODL Assets)	2021-23	225,000	225,000	225,000	-		
<i>Subtotal Economic Development Projects</i>		675,000	1,155,000	275,000	-	-	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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 (2023/24 or prior)		Estimated Completion Date (mmm-yy)			
4 years	Meeting Date (dd-mm-yy): 26-Jun-18		Mar-24			
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 2,450,000

Other (further study)

Gross Capital Budget

Estimated Spending by Year

\$ 2,630,000	\$ 2,450,000		\$ 180,000			
\$ 2,630,000	\$ 2,000,000	\$ 450,000	\$ 180,000			

Sources of Funding

CCBF

Grants

Reserves

Total Funding

\$2,630,000	\$ 2,000,000	\$ 450,000	\$ 180,000			
\$0						
\$0						
\$0						
\$ 2,630,000	\$ 2,000,000	\$ 450,000	\$ 180,000	\$ -	\$ -	\$ -

Net Budget - Debt Funding

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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 (2023/24 or prior)	Estimated Completion Date (mmm-yy)
6 Years	11-May-21	31-Mar-26
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 975,000	\$ 300,000	\$ 225,000	\$ 225,000	\$ 225,000		\$ -
Estimated Spending by Year	\$ 975,000	\$ 300,000	\$ 225,000	\$ 225,000	\$ 225,000		\$ -

Sources of Funding

CCBF	\$ 575,000	\$ 275,000	\$ 100,000	\$ 100,000	\$ 100,000		
Grants	\$ -						
Reserves General Operating Reserve	\$ 400,000	\$ 25,000	\$ 125,000	\$ 125,000	\$ 125,000		
Total Funding	\$ 975,000	\$ 300,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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
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4. Is the Project Mandated by Regulatory Authorities?	No
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5. Does the Project Support Climate Change Considerations? How?	No
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6. Does the Project Support Accessibility Considerations? How?	Yes the project will support accessible guidelines for wayfinding signage.
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7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)	This signage will require very little maintenance. Replacement at the end of useful life will be capitalized.
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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. 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		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028 +
<i>Trail Development Projects</i>							
Annual contribution to Trail Groups	2021-30	68,024	68,024	68,024	74,836	74,836	
Art on the Trail/in the Parks	2021-31	33,000	20,000	22,000	24,000	26,000	
Arthur Young Trail	2023-31		30,000		10,000		
Osprey Village AT Connection Pedestrian Bridge	2021-32	700,000	6,880,000	2,000,000			
Indian Falls Trail upgrade	2021-33	90,000					
MARC existing Trail Upgrade	2021-34	30,000					
MARC Trail Connect/Bridge	2021-35		100,000				
NG Trail Bridge carry over	2021-36						
Osprey Village Trail Connector	2021-37	800,000					
<i>Subtotal Trail Development Projects</i>		1,721,024	7,098,024	2,090,024	108,836	100,836	-

Recommendation for Capital/Gas Tax Expenditure
CCBF Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Community Trails Support - Annual Grants to Trail Groups	Recreation	Marta Selassie

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
Annual Grant	Meeting Date (dd-mm-yy): 11-May-21	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 174,800

Other (further study)

Gross Capital Budget	\$ 174,800	\$ 68,024	\$ 68,024	\$ 68,024	\$ 74,836	\$ 74,836
Estimated Spending by Year	\$ 528,544	\$ 174,800	\$ 68,024	\$ 68,024	\$ 74,836	\$ 74,836

Sources of Funding

CCBF \$ 528,544 \$ 174,800 \$ 68,024 \$ 68,024 \$ 68,024 \$ 74,836 \$ 74,836

Grants

Reserves

Total Funding

\$ 528,544 \$ 174,800 \$ 68,024 \$ 68,024 \$ 68,024 \$ 74,836 \$ 74,836

Net Budget - Debt Funding

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

1. Project Summary

Annual trail grants \$59,900 (\$525/km) Increase to \$531/k in 2023/24, \$684/km in 2026/27 - increases every 3 years

Dynamite - 10

Adventure - 15

Bay to Bay - 11

Bull Run - 27

LaHave River - 15

SS Annapolis Valley - 35 in MODL

Central Nova ATV - 4 km

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 for capital upgrades and projects.

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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

This contribution is 100% funded through Canada Community Building Fund with no impact on the operating budget.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-31

GL Account 02-2700034-975

Project Name	Department	Project Manager
Art on the Trails/Parks	Recreation	

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	

	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28
Annual Project Cost (Gross)						
Previously Approved Amount	\$ 26,000					
Other (further study)						
Gross Capital Budget	\$ 151,000	\$ 26,000	\$ 33,000	\$ 20,000	\$ 22,000	\$ 24,000
Estimated Spending by Year	\$ 130,800	\$ 5,800	\$ 33,000	\$ 20,000	\$ 22,000	\$ 26,000

Sources of Funding							
Gas Tax							
Grants	\$ 62,500	\$ -	\$ 16,500	\$ 10,000	\$ 11,000	\$ 12,000	\$ 13,000
Reserves General Operating Reserve	\$ 68,300	\$ 5,800	\$ 16,500	\$ 10,000	\$ 11,000	\$ 12,000	\$ 13,000
Total Funding	\$ 130,800	\$ 5,800	\$ 33,000	\$ 20,000	\$ 22,000	\$ 24,000	\$ 26,000

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

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

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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
It will increase annual operating as these structures will need to be maintained.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

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

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-25
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 169,000

Other (further study)

Gross Capital Budget	\$ 9,580,000		\$ 700,000	\$ 6,880,000	\$ 2,000,000		
Estimated Spending by Year	\$ 9,749,000	\$ 169,000	\$ 700,000	\$ 6,880,000	\$ 2,000,000		

Sources of Funding

Gas Tax	\$ -						
Grants ICIP @ 73.33%	\$ 6,577,339	\$ 513,331	\$ 5,045,310	\$ 1,018,698			
Reserves General Operating Surplus	\$ 3,120,661	\$ 118,000	\$ 186,669	\$ 1,834,690	\$ 981,302		
Total Funding	\$ 9,698,000	\$ 118,000	\$ 700,000	\$ 6,880,000	\$ 2,000,000	\$ -	\$ -

Net Budget - Debt Funding	\$ 51,000	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Design and Tender Phase 2022/2023, Tender and Construction 2023/24/25

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?	Yes, Improve Community Services, Expanding Recreational Infrastructure, Accessibility Plan
4. Is the Project Mandated by Regulatory Authorities?	No
5. Does the Project Support Climate Change Considerations? How? Yes, more active transportation trails.	
6. Does the Project Support Accessibility Considerations? How? Yes, more accessible active transportation trails.	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) This will increase the annual operating budget as this bridge and trail will need to be maintained in summer with mowing and cleaning and in the winter with snow and ice removal service.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-33

GL Account 02-2700017-974

Project Name	Department	Project Manager
Indian Falls Trails	Recreation	Marta Selassie

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
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 90,000

Other (further study)

Gross Capital Budget	\$ 90,000		\$ 90,000				
Estimated Spending by Year	\$ 130,100	\$ 40,100	\$ 90,000	\$ -			

Sources of Funding

CCBF	\$ -						
Grants Pending	\$ 45,000		\$ 45,000				
Reserves General Operating Reserve	\$ 85,100	\$ 40,100	\$ 45,000				
Total Funding	\$ 130,100	\$ 40,100	\$ 90,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

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

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

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

3. Aligns with which Council Strategic Goal?	yes - Re-create Parks!
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4. Is the Project Mandated by Regulatory Authorities?	No
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5. Does the Project Support Climate Change Considerations? How?

The proposed repairs to the footpath will ensure the long term sustainability of the route and the safety of the users. All roads and trails will be designed and constructed to minimize impact of use on the surrounding environment.

6. Does the Project Support Accessibility Considerations? How?

The new 1 km trail will be built following accessibility guidelines for new opportunities for use.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Maintenance costs will have to be included in future operating budgets.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-34
 GL Account 02-2700034-975

Project Name	Department	Project Manager
MARC Existing Trail Upgrades	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
20 Years	Meeting Date (dd-mm-yy): 11-May-21	01-Dec
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 25,000 \$ 30,000

Other (further study)

Gross Capital Budget	\$ 36,500	\$ 6,500	\$ 30,000				
Estimated Spending by Year	\$ 36,447	\$ 6,447	\$ 30,000				

Sources of Funding

Gas Tax	\$ -						
Grants	\$ -						
Reserves General Operating Reserve	\$ 36,447	\$ 6,447	\$ 30,000				
	\$ -						
Total Funding	\$ 36,447	\$ 6,447	\$ 30,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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 re-surfaced in 2021/2022

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

This project should reduce some of the need for continuous maintenance of these trails.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-37
 GL Account 02-2700034-97

Project Name	Department	Project Manager
OSPREY VILLAGE TRAIL CONNECTOR	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
30 Years	Meeting Date (dd-mm-yy): 11-Jun-22	Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 290,000

Other (further study)

Gross Capital Budget	\$ 853,000	\$ 53,000	\$ 800,000				
Estimated Spending by Year	\$ 853,000	\$ 53,000	\$ 800,000				

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves	\$ 53,000	\$ 53,000					
Open Space							
General Operating	\$ 800,000	\$ 800,000					
Total Funding	\$ 853,000	\$ 53,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Design, tender and construct an Off Highway Vehicle Trail through Osprey Village that will connect the Central Nova Trail that parallels Harold Whynot Road at the Pine Grove Road, to the the LaHave River Trail.

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

To build 1 kilometer of off highway vehicle trail through Osprey Village to connect two trails.

3. Aligns with which Council Strategic Goal?	Investing in Infrastructure - Re-Create Parks, Ac
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? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) This new trail will require on-going maintenance, so this will increase the annual operating cost.	

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 based on recently approved Park Standards. Park roads will continue to be improved. The Sawpit Park will see improved access through road improvements and a switchback trail. The Sawpit wharf will be assessed to inform future upgrades. An Active Living Park with Pickleball courts will be constructed in Osprey Village.

5 Year Capital Investment and Canada Community-Building Fund Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028 +
<i>Parks & Open Space Projects</i>							
Future Land Purchases	2021-40	50,000	50,000	50,000	50,000	50,000	
Park Roads - Miller Point				90,000			
Park Roads - Indian Falls	2023-41	30,000					
River Ridge Phase 5	2021-45			140,000			
Sawpit Park	2021-46	29,000					
Wharf Assessment/Upgrades - Rose Bay	2023-45						
Wharf Assessment/Upgrades - Sawpit	2023-46	15,000					
Wile's Lake Park	2023-42						
Park signage (internal wayfinding)	2023-43						
Pickleball Courts	2022-44	800,000	100,000	100,000	100,000		
<i>Subtotal Parks & Open Space Projects</i>		924,000	150,000	380,000	150,000	50,000	-

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-40

GL Account 02-2700033-970

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

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
Placeholder for land purchases	Meeting Date (dd-mm-yy): 11-May-21	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 667,780

Other (further study)

Gross Capital Budget	\$ 917,780	\$ 667,780	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Estimated Spending by Year	\$ 917,780	\$ 667,780	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves Open Space/Operating	\$ 917,780	\$ 667,780	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Funding	\$ 917,780	\$ 667,780	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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?	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-41
GL Account 02-2700017-975

Project Name	Department	Project Manager
Park Road Upgrades Indian Falls	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 9-May-23	Sep-23
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 30,000		\$ 30,000				
Estimated Spending by Year	\$ 30,000		\$ 30,000	\$ -			

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves General Operating Reserve	\$ 30,000		\$ 30,000				
Total Funding	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Install culvert to improve drainage to improve access road to Indian Falls Park.

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

When completed this project will prevent flooding and washout on the access road to Indian Falls Park.

3. Aligns with which Council Strategic Goal?	Yes, Re-Create Parks
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	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) This project will decrease operating budget as there will be less washouts to repair.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2021-46
 GL Account 02-2700045-974

Project Name	Department	Project Manager
Sawpit Wharf Park & Switchback Trail	Recreation	Trudy Payne

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	Mar-22

	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28
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Annual Project Cost (Gross)

Previously Approved Amount \$ 44,000

Other (further study)

Gross Capital Budget	\$ 36,000	\$ 7,000	\$ 29,000				
Estimated Spending by Year	\$ 36,000	\$ 7,000	\$ 29,000	\$ -	\$ -	\$ -	

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves General Operating reserve	\$ 36,000	\$ 7,000	\$ 29,000	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 36,000	\$ 7,000	\$ 29,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Conduct community consultation to gather input on potential park re-design, activities and services community wants or desires to be provided at this facility.

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

Feedback from the community consultation will be presented to the Sawpit Wharf Advisory Committee and Council assisting the Advisory committee in their recommendations to Council and to aid Council in making decisions concerning this facility.

3. Aligns with which Council Strategic Goal?	Yes - Re-create Parks!
4. Is the Project Mandated by Regulatory Authorities?	No
5. Does the Project Support Climate Change Considerations? How? Unknown at this time.	
6. Does the Project Support Accessibility Considerations? How? An accessibility lens would be used and the Parks Standards document would be used to guide any future developments.	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) Could result in increased operating costs depending on the outcome of the community consultation.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-46
 GL Account 02-2700031-974

Project Name	Department	Project Manager
Saw Pit Wharf Assessment & Upgrades	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
N/A	Meeting Date (dd-mm-yy): 9-May-23	31-Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 15,000		\$ 15,000				
Estimated Spending by Year	\$ 15,000		\$ 15,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves							
General Operating reserve	\$ 15,000		\$ 15,000	\$ -			
Open Space reserve					\$ -	\$ -	\$ -
Total Funding	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

A consultant will do an assement of the condition of the Wharf and provide direction on repairs if necessary.

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

Maintain the wharf in a safe working condition.

3. Aligns with which Council Strategic Goal?	yes, Re-Create Parks
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	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) This project will have no affect on the annual operating budget.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Active Living Park - Pickleball Courts	Engineering/Recreation	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 11-Jun-22	31-Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 1,140,000	\$ 40,000	\$ 800,000	\$ 100,000	\$ 100,000	\$ 100,000	
Estimated Spending by Year	\$ 1,140,000	\$ 40,000	\$ 800,000	\$ 100,000	\$ 100,000	\$ 100,000	

Sources of Funding

CCBF	\$ 690,000		\$ 690,000				
Grants	\$ 10,000	\$ 10,000					
Reserves	\$ 330,000	\$ 30,000		\$ 100,000	\$ 100,000	\$ 100,000	
General Operating reserve							
Other Contributions	\$ 110,000		\$ 110,000				
Total Funding	\$ 1,140,000	\$ 40,000	\$ 800,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Design and construct Active living Park in phases. Phase 1 outdoor pickleball courts. Other amenities will be determined through community consultation. Year 1 - 3rd party contribution estimate total \$110,000 (estimate \$150,000 CCH,\$10,000 Pickleball Club)

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

This project will provide 6 regulation Pickleball Courts for the community along with parking for the users.

3. Aligns with which Council Strategic Goal?	Yes...Re-Create Parks, Accessibility Strategy, Ac
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? Yes, the courts will be accessible.	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) This new unfactored will require daily maintenance, so yes this will increase the operating budget.	

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. The 2023-24 Council request is as follows: The Point Rd (0.79 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 2.24km

Paved shoulders continue to be a priority in the Active Transportation Plan which be updated this year. No roads have been identified for paved shoulders in this fiscal, but a placeholder has been included.

5 Year Capital Investment and Canada Community-Building Fund Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028 +
<i>Paving Projects - Roads & Shoulders</i>							
AT Paved Shoulders	2021-50	150,000	150,000	150,000	150,000	150,000	
AT Plan - upgrade existing plan	2022-50	50,000					
J Class Roads (NSPW paving Partnership)	2021-51	350,000	350,000	350,000	350,000	350,000	
<i>Municipal Roads Paving</i>							
Homestead Estates Paving							1,044,000
Jessie Lane Upgrade							750,000
Billie Lane Upgrade							400,000
<i>Curbs & Sidewalks</i>							
Nathan Cirillo/Pinegrove		-	40,000	800,000			
<i>Subtotal Paving Projects - Roads & Shoulders</i>		550,000	540,000	1,300,000	500,000	500,000	2,194,000

Recommendation for Capital/CCBF Expenditure
CCBF Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Active Transportation Road Paved Shoulders	Recreation	Trudy Payne

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
Category Active Transpiration 20 years	Meeting Date (dd-mm-yy):	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 750,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Estimated Spending by Year	\$ 750,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

Sources of Funding

CCBF	\$ 750,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Grants	\$ -						
Reserves	\$ -						
Total Funding	\$ 750,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

One of the most cost efficient and effective ways that the Municipality of the District of Lunenburg (MODL) supports the development of Active Transportation (AT) infrastructure in our Municipality is to partner with Nova Scotia Department of Transportation and Active Transportation (NSTAT) to widen roads to include paved shoulders when they are being re-surfaced by NSTAT. The MODL does this by contributing to the cost of widening the road to include shoulders for AT pedestrian purposes (walking, cycling and wheeling). NSTAT submits a cost per kilometre dependent on location, which is approximately \$175,000 per km.

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

To increase Active Transportation opportunities for the citizens of the Municipality of the District of Lunenburg in partnership with NSTAT. The selection of roads is based on the NSTAT 5 year plan, which is cross referenced with the MODL Active Transportation Plan.

3. Aligns with which Council Strategic Goal?	Yes - Active Transportation Plan, Active Living Str
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4. Is the Project Mandated by Regulatory Authorities? Public Works	Public Works
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5. Does the Project Support Climate Change Considerations? How?

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

6. Does the Project Support Accessibility Considerations? How?

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

\$150,000 is being budgeted each year to transfer to a reserve, if not utilized on a project, to build up the funds to have AT funds available to fund opportunities presented in Public Works 5 year plan.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Active Transportation Plan - Osprey Village	Recreation	Andrew LeBlanc

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

To update/refresh the Active Transportation Plan. The municipality has received a \$50,000 grant to assist in this work.

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

To have an Active Transportation Plan that will guide the municipality in making strategic decisions when it comes to investing in active transportation infrastructure and programs.

3. Aligns with which Council Strategic Goal?	Yes - Active Transportation Strategy
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4. Is the Project Mandated by Regulatory Authorities?	no
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5. Does the Project Support Climate Change Considerations? How?
Active Transportation means human powered means of transportation such as walking, biking and paddling. This form of transportation does not create gas emissions.

6. Does the Project Support Accessibility Considerations? How?
An accessibility lens will be used when developing AT infrastructure and the accessibility legislation will be adhered to.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
NA

Recommendation for Capital/CCBF Expenditure
CCBF Projects 2023/24 to 2027/28

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

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

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
Annual Contribution - 20 years	Meeting Date (dd-mm-yy): Spring 2023	31-Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 5,525,100	\$ 3,775,100	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Estimated Spending by Year	\$ 4,795,044	\$ 3,045,044	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Sources of Funding

Gas Tax/CCBF	\$ 4,795,044	\$ 3,045,044	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Grants							
Reserves	\$ -						
Total Funding	\$ 4,795,044	\$ 3,045,044	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

A Cost Sharing Agreement between NSDPW and MODL allows for the upgrade of provincially-owned roads within MODL.

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

A total of 2.29 km of roads have been submitted as priorities to the Province for approval.

3. Aligns with which Council Strategic Goal?	Roads Strategy
4. Is the Project Mandated by Regulatory Authorities?	No
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) This project will not affect the annual operating budget.	

WATER, WASTEWATER & ENVIRONMENTAL PROTECTION PROJECTS

A commitment to a cleaner environment and improving water and wastewater services continues to be a Council priority. 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		Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	<i>Project #</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028 +
<i>Water, Wastewater & Environmental Protection Projects</i>							
Centre School Assessments, Bldg. Demo & Soil Remediation				100,000	2,000,000		
Green Compost Carts	2021-61	60,000	60,000	60,000	60,000	60,000	
Osprey Village Water Tower	2021-63	925,000	2,700,000	215,000			
WWTP - Annual Large Pump Rebuilding/Replacement Program	2023-61	10,000	10,000	10,000	10,000	10,000	-
WWTP Cookville Plant Expansion	2022-61	750,000	13,000,000	2,000,000			
WWTP Cookville I&I	2022-63	50,000					
WWTP Hebbville Pump Stns - Assess & Design	2021-65				175,000	4,000,000	
Conquerall Bank - I&I Study	2023-62	40,000	50,000				
Conq Bank - caustic soda system improvements	2023-63	50,000	170,000				
NG Flood prevention				50,000			
WWTP NG Inflow & Infiltration Mitigation	2023-64	800,000		40,000			
WWTP NG Plant Upgrades				100,000	125,000	2,000,000	
WWTP NG Pump Stn 6 Electrical Upgrade	2022-66	90,000					
Water Resiliency/Dry Wells	2022-67	50,000					
<i>Subtotal Water, Wastewater, Environmental Protection Projects</i>		2,825,000	15,990,000	2,575,000	2,370,000	6,070,000	-

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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 (2023/24 or prior)	Estimated Completion Date (mmm-yy)
20 years	May-23	Mar-24
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 360,000	\$60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Estimated Spending by Year	\$ 360,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000

Sources of Funding

Gas Tax	\$ -						
Grants	\$ -						
Reserves Depreciation reserve	\$ 360,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Funding	\$ 360,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

This budget is to allow for the annual purchase of green compost bins and replacement parts 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	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) N/A	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Osprey Village Water Tower	Engineering & Public Works	Larry Feener; P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 11-May-21	Aug-25
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 3,890,000	\$ 50,000	\$ 925,000	\$ 2,700,000	\$ 215,000		
Estimated Spending by Year	\$ 3,890,000	\$ 50,000	\$ 925,000	\$ 2,700,000	\$ 215,000		

Sources of Funding

CCBF	\$ -						
Grants 73.33% Funding	\$ 2,126,657	\$ 678,330	\$ 1,448,327				
Reserves General Operating Reserve	\$ 906,671	\$ 50,000	\$ 123,335	\$ 625,837	\$ 107,500		
Other Town of Bridgewater PSC	\$ 856,671	\$ 123,335	\$ 625,837	\$ 107,500			
Total Funding	\$ 3,890,000	\$ 50,000	\$ 925,000	\$ 2,700,000	\$ 215,000	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

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

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

Detailed design and tender preparation is scheduled for 2023/24 with construction in 2024/25.

3. Aligns with which Council Strategic Goal?	Osprey Village Growth Centre
4. Is the Project Mandated by Regulatory Authorities?	Public Service Commission of Bridgewater
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) The infrastructure will be owned and operated by the Public Service Commission of Bridgewater.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-61
GL Account 02-2410009-974

Project Name	Department	Project Manager
Annual Large Pump Rebuilding/Replacement Program	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
15 Years	Meeting Date (dd-mm-yy):	Annually
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Estimated Spending by Year	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Sources of Funding

CCBF	\$ -					
Grants	\$ -					
Reserves	\$ -					
Sewer reserves	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Funding	\$ 50,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary
Replace large outdated waste water pumps that can not be rebuilt/repared.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To replace large waste water pump station pumps when it is more ecomonically feasible than repairing/rebuilding due to the age and condition.

3. Aligns with which Council Strategic Goal?	Invest in Infrastructure (2022)
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment and Climate Change
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) New pumps would be more efficient, thus reduce the operating costs.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2022-61
 GL Account 02-2410001-972

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

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
35 Years	Meeting Date (dd-mm-yy): 11-May-21			Oct-25		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 16,250,000	\$500,000	\$ 750,000	\$ 13,000,000	\$ 2,000,000		
Estimated Spending by Year	\$ 15,800,000	\$ 50,000	\$ 750,000	\$ 13,000,000	\$ 2,000,000		

Sources of Funding

CCBF	\$ -						
Grants	\$ 6,572,475		\$ 549,975	\$ 6,022,500			
Reserves Deprecation reserve	\$ 1,500,000			\$ 500,000	\$ 1,000,000		
Sewer reserves	\$ 1,750,025	\$ 50,000	\$ 200,025	\$ 1,500,000			
Total Funding	\$ 9,822,500	\$ 50,000	\$ 750,000	\$ 8,022,500	\$ 1,000,000	\$ -	\$ -

Net Budget - Debt Funding	\$ 5,977,500	\$ -	\$ -	\$ 4,977,500	\$ 1,000,000	\$ -	\$ -
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1. Project Summary

Upgrade the Cookville WWTP-Phase 3, design 2023/24 and construction in 2024/25.

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

Increase the capacity of the WWTP to Phase 3 to accommodate the next few years of expected growth.

3. Aligns with which Council Strategic Goal?	Osprey Village Growth Centre
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Department of Environment and Climate Change
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) The project will increase annual operating costs.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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 (2023/24 or prior)	Estimated Completion Date (mmm-yy)
15 Years	Meeting Date (dd-mm-yy): 10-May-22	Dec-23
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 50,000	\$ 50,000					
Estimated Spending by Year	\$ 95,000	\$ 45,000	\$ 50,000	\$ -			

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves	\$ -						
Sewer reserves	\$ 95,000	\$ 45,000	\$ 50,000				
Total Funding	\$ 95,000	\$ 45,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

To identify sources of Inflow and Infiltration (I&I) and reduce the amount of storm water entering the Cookville waste water collection system.

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

Locate and correct defecincies that were identified in the inflow and infiltration study.

3. Aligns with which Council Strategic Goal?	Osprey Village Growth Centre
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment and Climate Change
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) Once sources of I&I are reduced, the Operating budget should decrease since the WWTP will not have to treat unnecessary stormwater.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-62
GL Account 02-2410016-974

Project Name	Department	Project Manager
Conquerall Bank I&I Study	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
N/A	Meeting Date (dd-mm-yy):			Mar-25		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 90,000	\$ 40,000	\$ 50,000			
Estimated Spending by Year	\$ 90,000	\$ 40,000	\$ 50,000	\$ -	\$ -	\$ -

Sources of Funding

CCBF	\$ -					
Grants	\$ -					
Reserves	\$ -					
Sewer reserves	\$ 90,000	\$ 40,000	\$ 50,000	\$ -	\$ -	\$ -
Total Funding	\$ 90,000	\$ -	\$ 40,000	\$ 50,000	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Investigate, identify, and correct sources of Inflow and Infiltration (I&I) into the Conquerall Bank wastewater collection system.

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

To reduce the amount of Inflow and Infiltration thus reducing operating costs and ensure the system operates in accordance with the Approval to Operate issued by Nova Scotia Department of Environment and Climate Change.

3. Aligns with which Council Strategic Goal?	Invest in Infrastructure (2022)
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4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Department of Environment and Climate Change
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5. Does the Project Support Climate Change Considerations? How?
N/A

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
Once sources of I&I are reduced, the Operating budget should decrease since the WWTP will not have to treat unnecessary stormwater.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-63
 GL Account 02-2410006-970

Project Name	Department	Project Manager
Conquerall Bank Caustic Soda System Improvements	Engineering & Pubic Works	Larry Feener, P.Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
15 Years	Meeting Date (dd-mm-yy): Spring 2023	Mar-25
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
 Other (further study)

Gross Capital Budget	\$ 220,000	\$ 50,000	\$ 170,000			
Estimated Spending by Year	\$ 220,000	\$ 50,000	\$ 170,000	\$ -	\$ -	\$ -

Sources of Funding

CCBF	\$ 25,000	\$ 25,000				
Grants	\$ -					
Reserves	\$ 170,000	\$ 170,000				
Depreciation						
Sewer reserves	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 220,000	\$ -	\$ 50,000	\$ 170,000	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary
Incorporate the caustic soda pilot program into a permanent treatment process. This includes design and construct expansion to the WWTP building, supply and install automated treatment equipment, and SCADA improvements.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Ensure the WWTP operates in compliance with the Approval to Operate as issued by Nova Scotia Environment and Climate Change.

3. Aligns with which Council Strategic Goal?	Invest in Infrastructure (2022)
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment and Climate Change
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) It is anticipated that there would be a small increase as a result of a larger building. The pilot caustic injection system has been operating for about 2 years and already part of the operating budget.	

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

Project Number 2023-64
GL Account 02-2410001-974

Project Name	Department	Project Manager
New Germany Inflow & Infiltration Mitigation	Engineering & Public Works	Larry Feener, P. Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
20 Years	Meeting Date (dd-mm-yy): 1-Mar-23	23-Dec
	Prev Years	2023/24
	2024-25	2025/26
	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount
Other (further study)

Gross Capital Budget	\$ 840,000	\$ 800,000	\$ 40,000			
Estimated Spending by Year	\$ 840,000	\$ 800,000	\$ -	\$ 40,000	\$ -	\$ -

Sources of Funding

CCBF	\$ -					
Grants	\$ 400,000	\$ 400,000				
Reserves	\$ -					
Sewer reserves	\$ 440,000	\$ 400,000	\$ -	\$ 40,000	\$ -	\$ -
Total Funding	\$ 840,000	\$ 800,000	\$ -	\$ 40,000	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Complete the repairs identified in the New Germany Inflow and Infiltration Mitigation Study completed June 2017.

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

To reduce the amount of Inflow and Infiltration entering the sewer collection system.

3. Aligns with which Council Strategic Goal?	Invest In Infrastructure (2022)
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Department of Environment and Climate Change
5. Does the Project Support Climate Change Considerations? How? N/A	
6. Does the Project Support Accessibility Considerations? How? N/A	
7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs) By reducing the amount of unnecessary stormwater entering the sewer collection system and treated at the WWTP, the operating budget should reduce.	

Project Number 2022-66

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

Annual Project Cost (Gross)	2019	2020	2021	2022	2023	2024
2019						
2020						
2021						
2022						
2023						
2024						

Previously Approved Amount	\$	60,000
Other (further study)		

Sources of Funding

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Electrical upgrades to Pump Stn 6

Electrical upgrades are needed to meet standards for electrical components.

Recommendation for Capital Expenditure
Capital Projects 2023/24 to 2027/28

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

Project Name	Department	Project Manager
Water Resiliency/Dry Wells	Administration	

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)			Estimated Completion Date (mmm-yy)		
	Meeting Date (dd-mm-yy): 21-Feb-23			Mar-25		
	Prev Years	2023/24	2024-25	2025/26	2026/27	2027/28

Annual Project Cost (Gross)

Previously Approved Amount \$ 20,000 \$ 30,000

Other (further study)

Gross Capital Budget	\$ 50,000	\$ 20,000	\$ 30,000				
Estimated Spending by Year	\$ 50,000	\$ -	\$ 50,000	\$ -			

Sources of Funding

CCBF	\$ -						
Grants	\$ -						
Reserves General Operating	\$ 50,000		\$ 50,000				
	\$ -		\$ -				
Total Funding	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Net Budget - Debt Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Project Summary

Capital Project to address Dry wells investigation and possible site selection/design of a non-potable, community water source

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

a source of non-potable water for residents to access for garden and small scale agricultural purposes during periods of dry weather.

3. Aligns with which Council Strategic Goal?	Climate Change Action Plan
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4. Is the Project Mandated by Regulatory Authorities?	No
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5. Does the Project Support Climate Change Considerations? How?

Yes, the project increases the resilience of individual households in the face of changing climate which is producing more water scarcity

6. Does the Project Support Accessibility Considerations? How?

Project design will be reviewed for accessibility considerations prior to construction

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)

Unknown at this time - dependant on the option chosen

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.

Depreciation & General Operating 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 some 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.

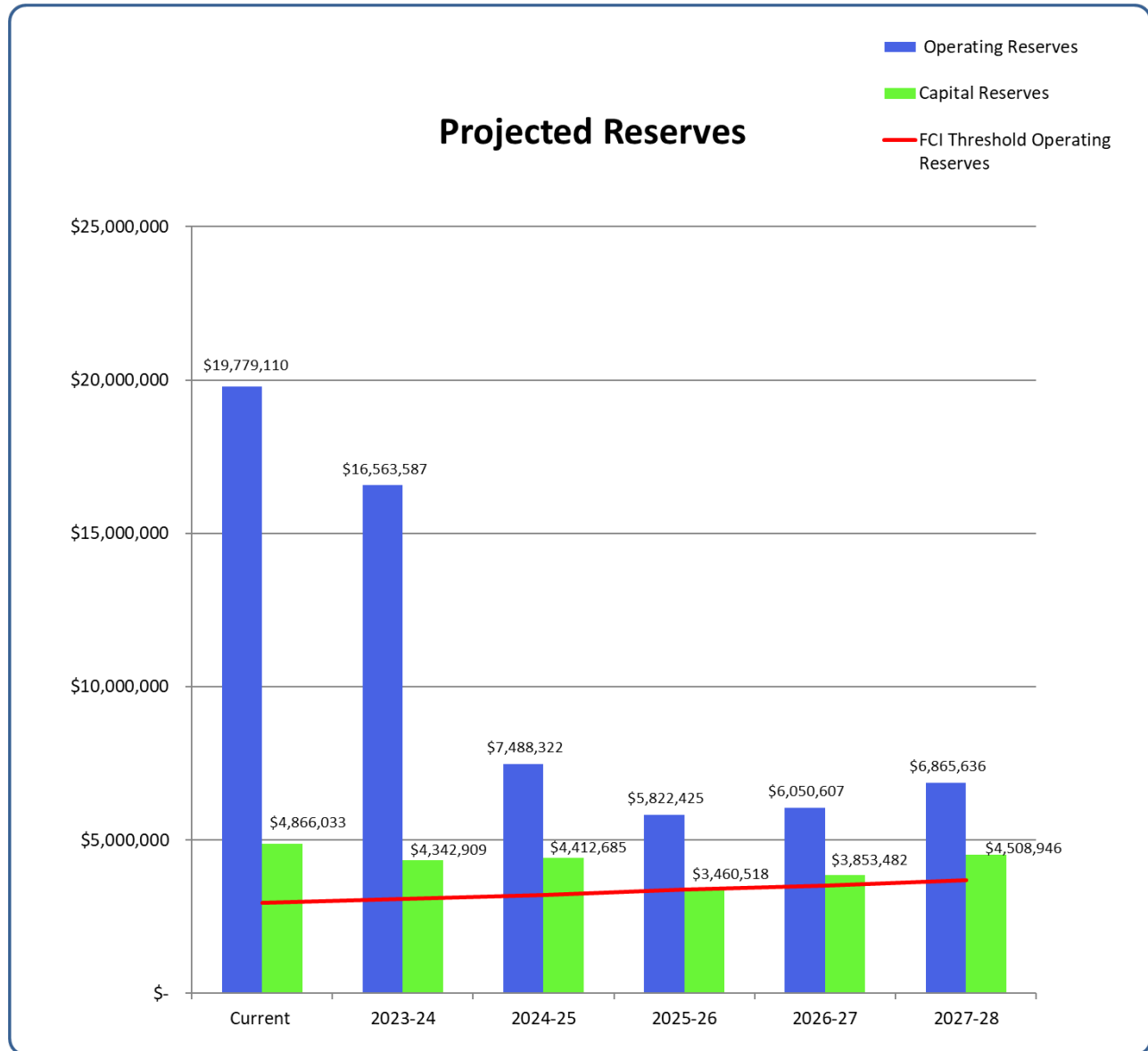
Open Space Reserve Fund: monies collected from the development community in lieu of dedication of land for parkland purposes.

Sustainable Services Growth Fund Reserve: an allocation received from the Provincial Government in March 2023 to be used for capital projects that support accessibility, active transportation and housing.

Canada Community Building Fund (CCBF) Reserve: a permanent source of funding provided up front, twice-a-year, to provinces and territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Any unused funding at the end of each year is segregated in this specific reserve for use on future projects identified in the 5 year capital plan.

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

	2023-24		2024-25		2025-26	2026-27	2027-28
	Opening Balance Forecast 31-Mar-23	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	20,037	10,000	30,037	60,000	60,000	60,000	(102,500)
Surveying Common Land	17,202	-	17,202	-	-	-	-
NS Transit Grant *	43,863	-	43,863	-	-	-	-
Election	100,000	50,000	150,000	50,000	(150,000)	50,000	50,000
General Operations	13,639,808	(3,532,025)	10,107,783	(7,975,469)	(1,189,526)	(955,340)	(513,000)
Sewer payback	-	27,700	27,700	153,390	117,287	166,886	118,634
PACE Loans	(69,884)	(200,000)	(269,884)	(200,000)	(200,000)	(200,000)	(200,000)
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	2,008,723	(395,025)	1,613,698	(1,385,000)	(25,000)	(47,500)	165,000
Depreciation Reserve - General Operations	2,367,014	775,000	3,142,014	17,500	(485,000)	927,500	1,015,000
LaHave River Sewer Solutions - Loan Payments	-	174,314	174,314	174,314	166,342	176,636	171,896
Contingency - Pension/Hospital	324,818	(50,000)	274,818	(50,000)	(50,000)	(50,000)	-
Sustainability/Climate Change Reserve	353,500	-	353,500	-	-	-	-
CES Building Reserve	194,270	25,000	219,270	25,000	25,000	25,000	25,000
Roads	299,400	25,000	324,400	25,000	25,000	25,000	25,000
SNSMR Grant	42,000	(15,000)	27,000	-	-	-	-
Indian Path	833	-	833	-	-	-	-
Hirtle's Beach	2,638	-	2,638	-	-	-	-
Safe Restart	349,887	(130,487)	219,400	-	-	-	-
Pro Kids	51,007	-	51,007	-	-	-	-
TOTAL OPERATING RESERVES	19,779,110	(3,215,523)	16,563,587	(9,075,265)	(1,665,897)	228,182	815,030
			BALANCE	7,488,322	5,822,425	6,050,607	6,865,636

CAPITAL RESERVES

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

	2023-24			2024-25		2025-26	2026-27	2027-28
	Opening Balance Forecast 31-Mar-23	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	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 *	842,755	(26,000)	816,755	-	-	-	-	-
Land Sales - Osprey Village	502,796	-	502,796	-	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	190,605	165,000	355,605	165,000	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-	-
CCBF Revenue	1,099,927	(825,224)	274,703	348,776	319,776	437,964	537,964	537,964
CCBF Revenue -- Public Transit earmarked *	237,234	-	237,234	-	-	-	-	-
Open Space	566,295	80,000	646,295	(479,000)	(335,000)	(245,000)	(82,500)	(82,500)
Sewer Capital Reserve - User Connect Fees	31,812	-	31,812	-	-	-	-	-
Aerated Carts	690	-	690	-	-	-	-	-
Sherbrooke Reserve	200,000	-	200,000	-	-	-	-	-
Sustainable services growth fund Reserve	1,136,943	-	1,136,943	-	(1,136,943)	-	-	-
General Capital Reserve	43,918	48,100	92,018	-	-	-	-	-
Interest Estimate			35,000	35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL RESERVES	4,866,033	(558,124)	4,342,909	69,776	(952,167)	392,964	655,464	655,464
BALANCE				4,412,685	3,460,518	3,853,482	4,508,946	4,508,946
TOTAL RESERVES (*Includes Interest kept)	24,645,143		20,906,496	11,901,007	9,282,943	9,904,089	11,374,583	11,374,583

APPENDIX I – APPROVED AREA RATES

Municipality of the District of Lunenburg Area Rates 2023/24 Budget

STREET LIGHT RATES	2022-23	2023-24
	Approved	Approved
	Rates per \$100 of assessment	
Riverport	\$ 0.025	\$ 0.024
Dayspring	\$ 0.065	\$ 0.071
New Germany	\$ 0.045	\$ 0.041
Catidian Place	\$ 0.010	\$ 0.013
Pine Haven Subdivision	\$ 0.036	\$ 0.041
Flat Rates Per Property		
Barss Corner	\$ 49.02	\$ 54.75
Vogler's Cove, Broad Cove & Cherry Hill	\$ 44.21	\$ 53.62
Chelsea	\$ 86.43	\$ 95.44
Pine Grove	\$ 50.83	\$ 53.56
Oakhill Acres	\$ 32.39	\$ 33.93
Little Tancook	\$ 31.82	\$ 36.19
Whitley & Jenny	\$ 30.23	\$ 31.85
Westside Drive	\$ 120.91	\$ 137.39
	2022-23	2023-24
	Approved	Approved
	Rates per \$100 of assessment	
FIRE HYDRANT RATE	\$ 0.1459	\$ 0.1713
SEWER RATES		
Global Sewer	\$0.43	\$0.43
Hebbsville Sewer	\$0.25	\$0.25



OSPREY VILLAGE GROWTH CENTRE

MODL is kickstarting over 500 new residential units in the area, including agreements for affordable housing. In partnering with Lumia Health, we will also develop a Community Hub and collaborative health centre. Water and wastewater infrastructure upgrade projects will ensure the support of this area's commercial growth.



RE-CREATE! PARKS

A multi-year investment is planned to provide significant upgrades to existing parks and recreation facilities, including the MARC and Wiles Lake. Community engagement will help guide redevelopments as well as audits of the existing parks to identify accessibility needs and maintenance recommendations.



CLIMATE CHANGE ACTION PLAN

The Municipality will continue to build on the progress made to address carbon emissions, with a goal to reach net-zero emissions by 2050. This includes plans to address local food security, home efficiency, achieving net-zero emissions for municipal facilities and fleet, creation of public and electric transportation options, and supporting the development of green renewable energy.



MODL 2040 MUNICIPAL PLANNING STRATEGY

The Municipality will develop a comprehensive Municipal Planning Strategy and Land Use By-law to meet the province's regulations requiring land-use planning across all municipalities. This is a major policy, and public engagement effort which will be a critical tool in guiding development in our communities moving forward.

APPENDIX III – STAFFING CHARTS

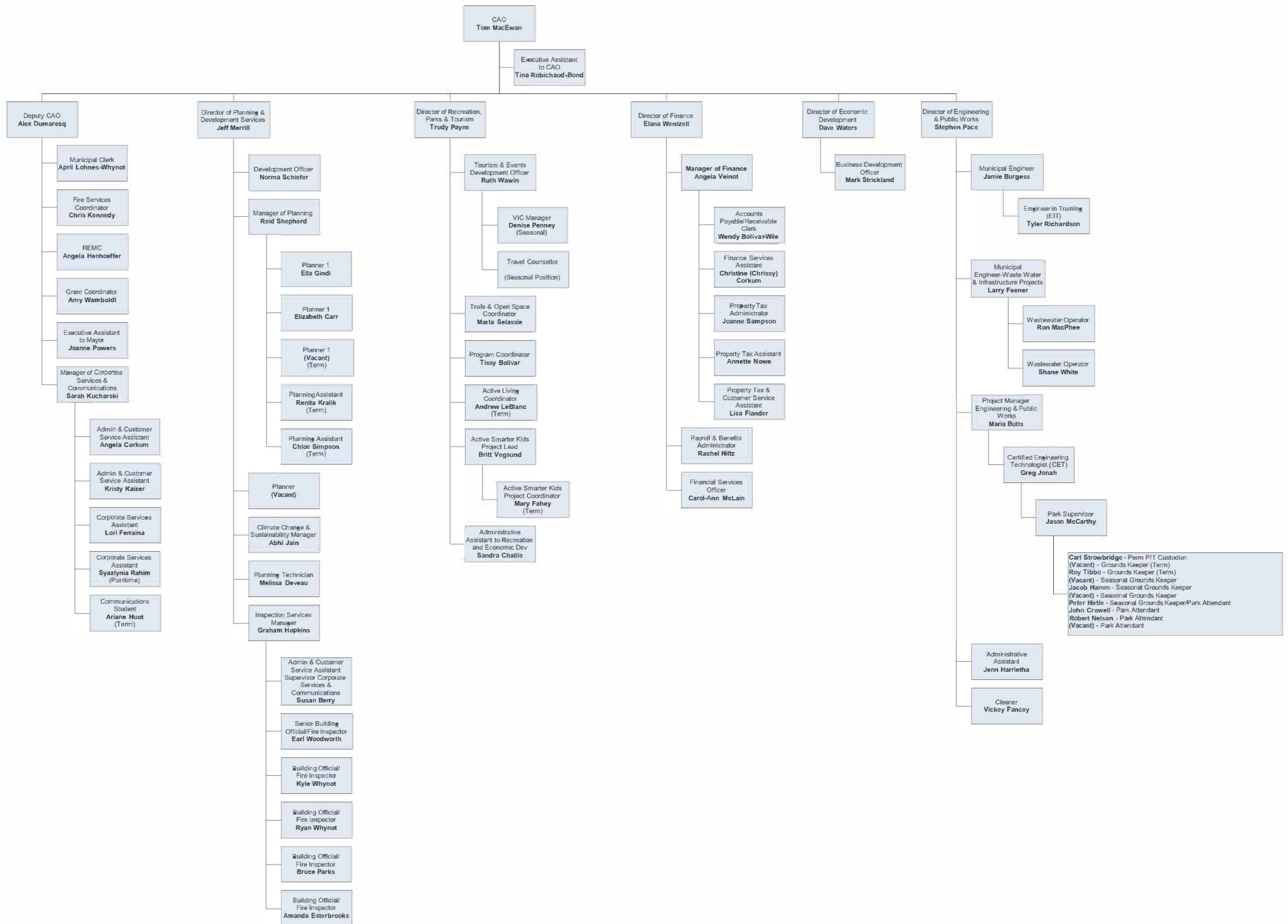
FULL TIME EQUIVALENT CHART

Department & Challenges	Position	Actual FTE 2021/22	Actual FTE 2022/23	Budget FTE 2023/24
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	1.00	1.00	1.00
	Grant Coordinator	.50	1.00	0.69
Moved from other Departments for single counter continuity	Administrative & Customer Services Assistant	1.00	1.00	1.00
	Administrative & Customer Services Assistant	--	1.00	1.00
	Administrative & Customer Services Assistant	--	1.00	1.00
	Administrative & Customer Services Assistant	--	--	0.50
Protective Services	REMO Coordinator	1.00	1.00	1.00
	Fire Services Coordinator	1.00	1.00	1.00
Moved to Economic Development & Recreation only	Administrative Assistant	.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
	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
	Administrative Assistant – Tax Period	.20	.20	.20

Department & Challenges	Position	Actual FTE 2021/22	Actual FTE 2022/23	Budget FTE 2023/24
Economic Development	Director of Economic Development	1.00	1.00	1.00
	Administrative Assistant - Economic Development & Recreation	.20	.20	.50
	Business Development Officer	1.00	1.00	1.00
	Economic Development Officer (moved to Recreation)	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	1.00	1.00
Prior used contract services; determined need for full time position	Cleaner	1.00	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 - Engineering & Public Works	vacant	1.00	1.00
Moved from Recreation to Engineering Department	Parks Supervisor	1.00	1.00	1.00
Increased use and need for year-round park access in response to residents	Groundskeepers (Full-Time & Seasonal)	3.18	4.52	4.52
	Park Attendants (Seasonal)	1.35	1.62	1.62
	MARC Permanent PT Custodian	--	.75	.75

Department & Challenges	Position	Actual FTE 2021/22	Actual FTE 2022/23	Budget FTE 2023/24
Planning & Development	Director of Planning & Development Services	1.00	1.00	1.00
	Development Officer	1.00	1.00	1.00
Was Senior Planner	Manager of Planning	1.00	1.00	1.00
Required for Provincial wide Planning mandate MODL 2040	Planner II	1.00	1.00	--
Required for Provincial wide Planning mandate MODL 2040	Planner I	--	2.00	3.00
	Planning Technician	1.00	1.00	1.00
Was Sustainability Planner	Climate Change & Sustainability Manager	1.00	1.00	1.00
New position 2023	Climate Action Coordinator	--	--	1.00
	Administrative Assistant-Engineering & Planning	.50	.50	.50
	Inspection Services Manager	--	1.00	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	3.00	4.00
	Assistant Building Official/Fire Inspector	--	1.00	
New position for Regional Services	Inspection Services Coordinator/Analyst	2.20	1.00	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 Dev., aligning Tourism with Recreation	Tourism & Event Development Officer (moved from Economic Development)	--	1.00	1.00
MODL now solely responsible for Visitor Services	Visitor Services Manager (seasonal)	--	--	.50
	Tourism Ambassador (seasonal)	--	--	.50
	Administrative Assistant Economic Development & Recreation	.20	.20	.50
Active Smarter Kids program – secondments to Province	ASK Project lead (Provincial position)	1.00	1.00	1.00
	ASK Project Coordinator (Provincial position)	0.80	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.

Baseline 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.

Canada Community Building Fund (CCBF)

A permanent source of funding provided up front, twice-a-year, to provinces and territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Any unused funding at the end of each year is segregated in this specific reserve for use on future projects identified in the 5-year capital plan.

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.

CAP

The Property Valuation Services Corporation (PVSC) administers the Capped Assessment Program (CAP) on behalf of the Nova Scotia Government. The Capped Assessment Program (CAP) places a 'cap' on the amount that the taxable assessment for eligible residential property can increase year over year. The CAP rate is set by the Nova Scotia Consumer Price Index (CPI) and is set at 7.7% for 2023.

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.

Financial Reporting and Accounting Manual (FRAM)

The Financial Reporting and Accounting Manual (FRAM) is a regulation pursuant to the Municipal Government Act Sections 451 and 520 that provides municipalities and villages with municipal financial reporting and audit requirements, along with specific accounting policies.

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.