

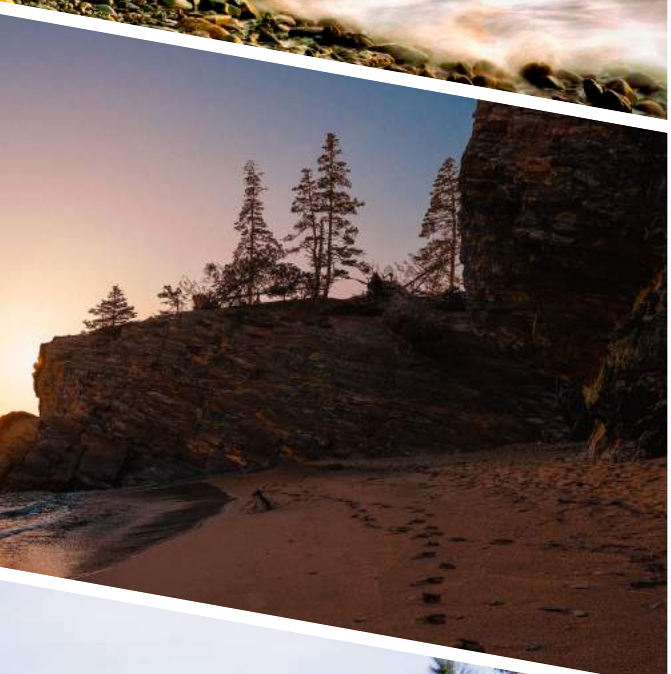


2024/25

APPROVED OPERATING AND CAPITAL BUDGET

DISTRICT OF LUNENBURG
INC. 1879

MUNICIPALITY OF THE DISTRICT OF LUNENBURG


MUNICIPALITY OF THE DISTRICT OF LUNENBURG 2024/2025 BUDGET

Prepared by:

The Municipality of the District of Lunenburg

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Municipality of the District of Lunenburg
Nova Scotia

For the Fiscal Year Beginning

April 01, 2023

Christopher P. Morrill
Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Municipality of the District of Lunenburg, Nova Scotia, for its Annual Budget for the fiscal year beginning April 01, 2023. 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.

TABLE OF CONTENTS

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 2024-25 approved budget. The combined budget is $55,154,936, including $44,718,400 in operating spending and a capital plan of $10,436,536. 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 four 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: 2024/25 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 created a 2-year Strategic Plan in 2023. 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 3.2%), increased service levels have been achieved without a necessitating a change in the tax rate.

Budget Process - 2024/25		
Date	**Responsible Team/Committee**	**Outcomes**
October 15, 2023	Directors	Update Capital Project Shared Spreadsheet
November 16, 2023	Directors	Review Capital Projects against Council approved Strategic Priorities
December 15, 2023	Directors	Adjustments to Capital Budget due
January 15, 2024	MJSB Budget due	Receive draft MJSB Budgets
January 18, 2024	Director Meeting	Discuss draft Capital Budget recommendations
January 25, 2024	Director Meeting	Review of Draft Capital Slides
January 30, 2024	Council Workshop	Capital Budget Preliminary Review
February 6, 2024	Finance Committee Meeting	Area Rates approvals - hydrants, sewer & street lights. 3rd Quarter Variance reports
February 8, 2024	Director Meeting	Review changes to Draft Capital Budget & discuss economic assumptions for 5 Year Financial Strategy
February 15, 2024	Director Meeting	Review Capital Budget & 5 year financial strategy impact
February 15, 2024	Directors	Preliminary Operating Budgets due
February 27, 2024	Council Meeting	Property Tax Rebate (low income)
February 27, 2024	Council Workshop	Capital Budget Update
March 7, 2024	Director Meeting	Review of Draft Operating Slides
March 19, 2024	Council Workshop	Draft Operating Budget Review
March 26, 2024	Council Meeting	Draft Operating & Capital Budget Review
April 2, 2024	Finance Committee Meeting	Review any changes to Draft Budgets
April 4, 2024	Directors	Capital Budget Information Sheets due
April 5, 2024	Directors	Department write-ups and performance measures due
April 9, 2024	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.

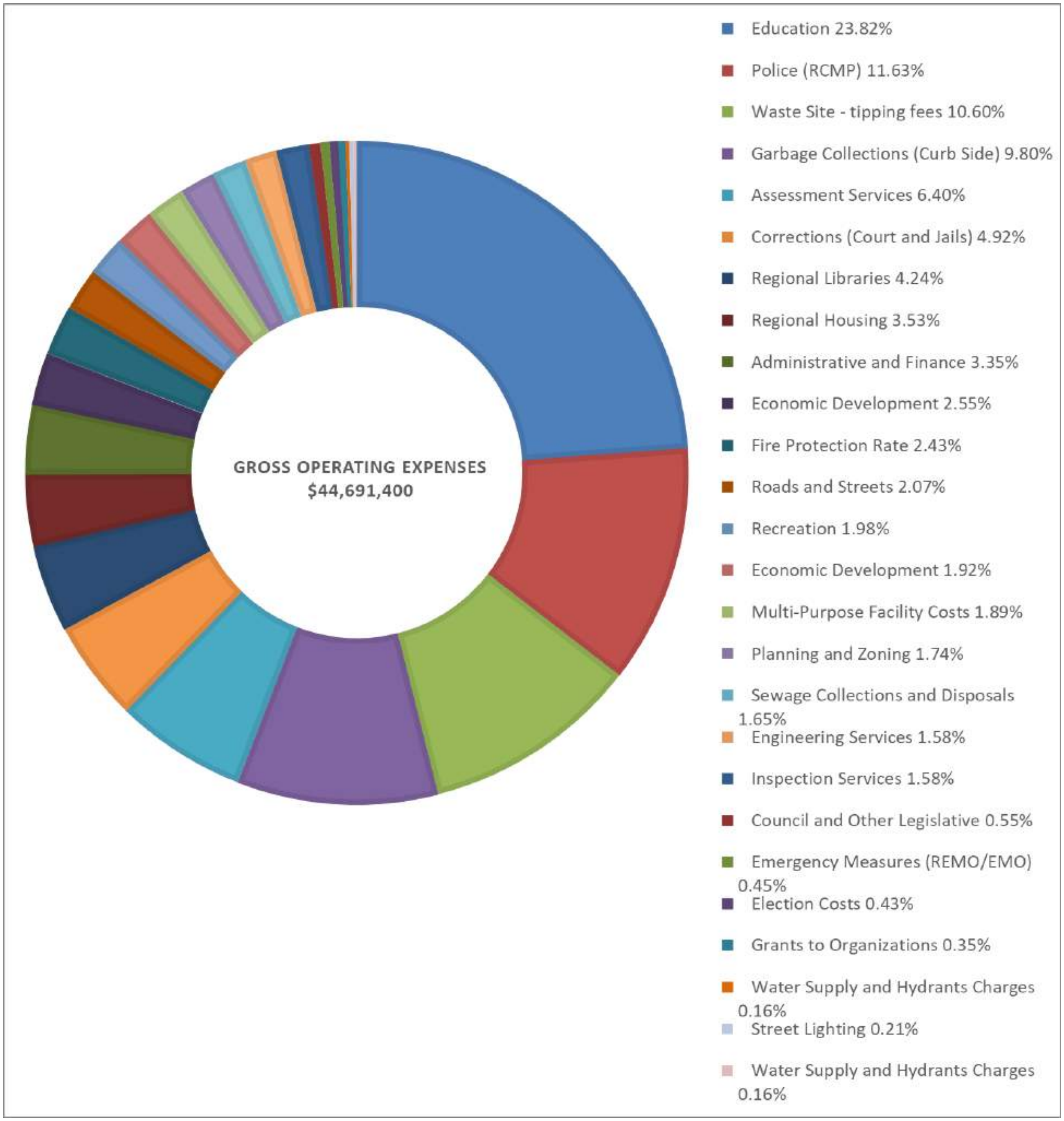
OPERATING BUDGET OVERVIEW

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 2024/2025 operating budget amount to $44,691,400.



BUDGET SUMMARY

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	*% Change over Prior Year*
Gross Expenditures (after reserve transfers)	$ 38,206,144	$ 38,908,800	$ 38,327,404	$ 43,987,700	$ 703,700	$ 44,691,400	14.86%
Non-Tax Revenue	3,277,286	2,811,600	3,610,597	3,775,800	500,000	4,275,800	52.08%
Net Expenditures	$ 34,928,859	$ 36,097,200	$ 34,716,807	$ 40,211,900	$ 203,700	$ 40,415,600	11.96%
Tax Revenue	34,928,859	36,124,900	37,413,700	40,442,600	-	40,442,600	11.95%
Surplus (Deficit)	$ -	$ 27,700	$ 2,696,893	$ 230,700	$ (203,700)	$ 27,000	

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

	2023-24	2024-25	Difference	% Change
Total Market Assessment	$ 4,173,672,800	$ 5,060,352,100	$ 886,679,300	21.24%
Total Taxable Assessment (after CAP applied)	$ 3,462,170,000	$ 3,773,764,700	$ 311,594,700	9.00%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	$ 3,451,026,320	$ 3,770,164,700	$ 319,138,380	9.25%
Total Number of Taxable Properties	30,628	30,835	207	0.68%
Total Number of Capped Properties	17,745	23,350	5,605	31.59%
Assessment Value Differential	$ 711,502,800	$ 1,286,587,400	$ 575,084,600	80.83%
Total Number of Dwelling Units	15,228	15,389	161	1.06%

ADDITIONS & SIGNIFICANT CHANGES TO DISCRETIONARY BASELINE BUDGET

The 2024/25 Operating Budget included some significant changes and additions to the baseline budget. The additions are required for new service levels, to promote growth or expansion of existing services.

2024-25 Budget Additions & Significant Baseline Changes to Discretionary Expenditures

Department/Description	Prior Budget	Proposed Budget	Increase in Budget	Notes
Wages & Benefits (excl WWTP & REMO addition)	6,866,200	7,171,800	305,600	4% increase (CPI + baseline changes)
Financial Services				
Property Tax Rebate	213,400	763,400	550,000	Increased rebates & thresholds
Allowance for Uncollectible Taxes	74,500	150,000	75,500	Increase based on payment history
Contribution to Depreciation Reserve	1,200,000	1,600,000	400,000	To account for full asset amortization
Interest on Reserves	80,000	100,000	20,000	Increased interest revenue to offset
Protective Services				
REMO (net)	182,800	307,400	124,600	Increased serviced level
Engineering & Public Works				
Wastewater Services				
Additional Personnel & related costs	335,300	426,700	91,400	Required for increased capacity
LaHave River Project (post-install charges)	-	20,000	20,000	Offset by Loan interest revenue $40K
Garbage & Waste Collection	2,800,700	3,126,700	326,000	18% increase per contract
Safety Officer/Program	25,000	10,000	(15,000)	New MJSB shared service
NSPW Road Paving	350,000	700,000	350,000	Combined 2 fiscal years
NS Transfer for 78.8km Roads	493,100	510,000	16,900	CPI estimate
Planning & Development Services				
Floodline Mapping Prov NS Project	-	500,000	500,000	100% recovery through grant
Economic Development Services				
Community HUB Leaseholds				
Farmer's Market, Café, Commercial Kitchen	300,000	300,000	-	Set up costs in Lumia Building
Recreation Services				
Parks & Facilities				
Park Trees - Hemlock inoculation	-	50,000	50,000	To protect the species
Ballfield Maintenance	12,500	67,700	55,200	To ensure field quality
Miller Point Maintenance	5,500	22,000	16,500	
Osprey Trail	-	16,700	16,700	New trail maintenance
River Ridge Common	12,000	25,000	13,000	Playground maintenance
Grants				
Lunenburg Arena Grant	40,000	45,000	5,000	Increase requested by TOL
Community Operating Grants	159,500	165,000	5,500	Carry-overs
Pro-Kids (net)	35,000	50,000	15,000	Increased applications
Pro-Fund	-	15,000	15,000	New adult subsidy program
Trail Grants	155,000	200,000	45,000	Increase for specific capital projects
Multi-Purpose Facility (LCLC)	671,600	859,800	188,200	Per LCLC Board Draft 2024-03-15
Total Significant Discretionary Expenditures	**14,012,100**	**17,202,200**	**3,190,100**	

MEETING YOUR NEEDS

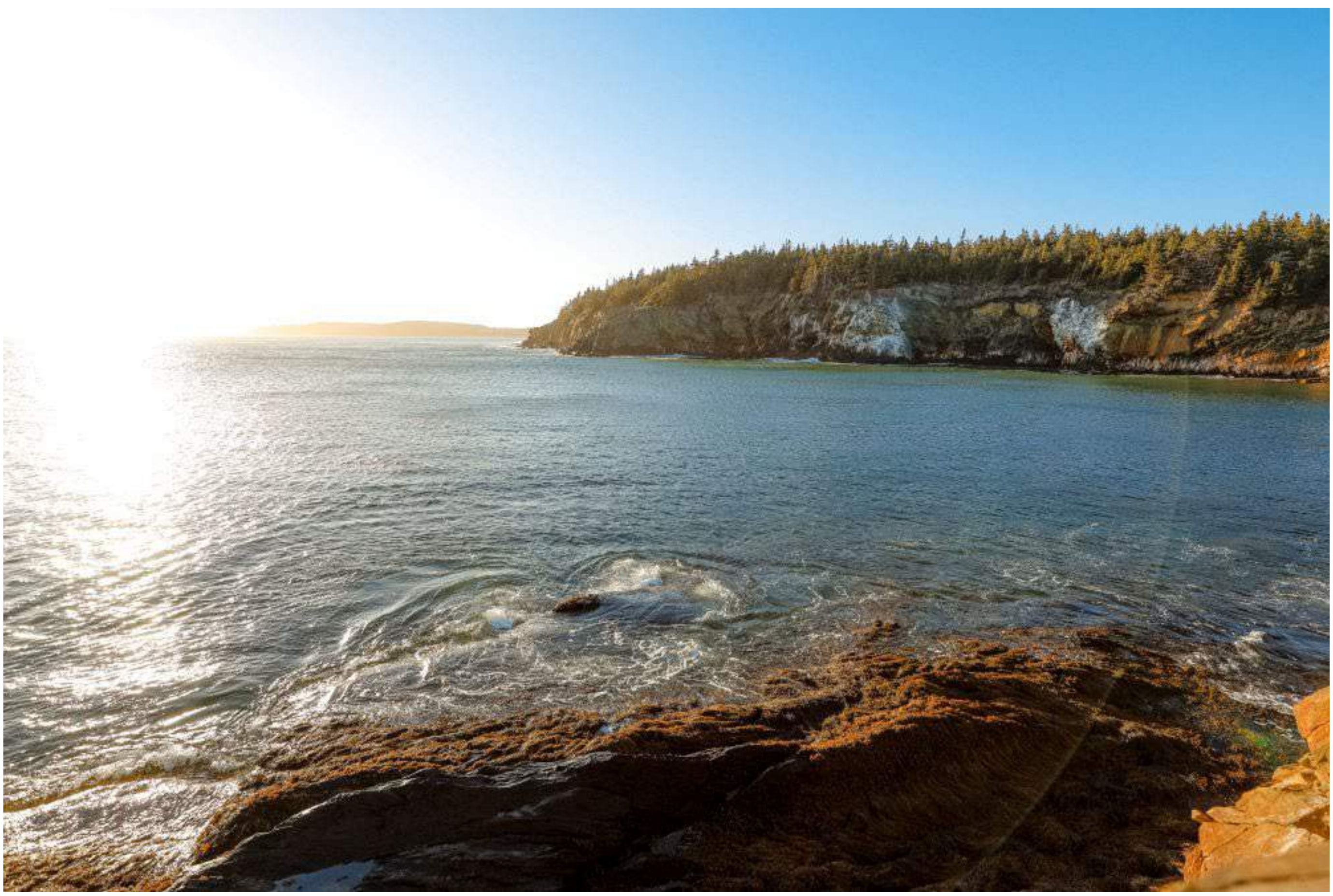
With the adoption of the recommended budget additions, the full budget would result in no increase to the general tax rate.

The average taxable assessed value of a residential dwelling in 2024 is $228,283.

The average annual tax bill is $1,849 exclusive of area rates ($0.81 x $228,283/100).

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

MAKING LIFE AFFORDABLE

Property Tax Rebate

Council has increased the Property Tax rebate budget by $550,000 to $753,400. This offers rebates ranging from $250 to $650 on household incomes under $51,840. The property tax rebate is a targeted tax relief strategy that provides a rebate to those homeowners who need it the most. Rebates for 2024-25:

Under $28,560 – maximum rebate value up to $650

$28,561 - $39,984 – maximum rebate value up to $450

$39,985 - $51,840 – maximum rebate value up to $250

New PRO Fund Program - Adult Recreation Subsidy Program

This program provides financial assistance to adults from the Municipality who, due to lack of funds, are not able to participate in sport, recreation, and cultural activities.

RE-CREATE PARKS

Parks, Trails, and Open Spaces

Council continues to aggressively pursue expansions to the network of public parks and trails. The 2024/25 budget includes more than $3 million dollars for parks and open spaces. This includes:

- $870,000 for Active Transportation paved shoulders.
- $800,000 will be placed in reserve for a future Pickleball Court project.
- $425,000 for wayfinding and directional signage.
- $330,000 for the replacement of the stairs at Indian Falls.
- $260,000 for park accessibility upgrades.
- $195,000 for improvements to various parks and trails.
- $190,000 for the development of an accessible vault washroom at Mush-a-Mush Beach Park.
- $187,836 for grants to trail groups.
- $47,000 for Parasport equipment and trailer. 96% funded by Sport Nova Scotia.
- $41,000 to expand the equipment load program to include bikes and e-bikes. Expected to be 75% funded by a grant program.
- $38,700 to complete the Community Plan for Sawpit Wharf.

OSPREY VILLAGE GROWTH CENTRE

- $4,000,000 in expansion work at the Cookville Wastewater Treatment Plant to increase our capacity to treat waste, allowing for high-density housing and commercial development. 73% of this amount is funded by grants from the federal and provincial government.
- $800,000 for the site design and prep for the construction of a water storage tank which will provide increased fire flow to support new high density residential and commercial development in Osprey Village. 73% of this amount is funded by grants from the federal and provincial government.
- $300,000 for the initial design and start of the fit up for the Community Hub project, including the development of a farmers market space, café, commercial kitchen, and more.
- $100,000 to design and begin construction on backup power for the Nathan Cirillo pump station.
- $75,000 for an Osprey Village enhancement and beautification plan.

MODL 2040

Land Use Planning and Coastal Protection

- Through significant dedicated staff resources, MODL continues to work on coastal protections.
- MODL2040, our municipal-wide land-use planning project, is underway. Learn more at engage.modl.ca/MODL2040.

Service Improvements

- $150,000 will be spent to develop an e-permitting platform, making it easier for those renovating or building new homes to obtain and pay for necessary permits.

LOCAL CLIMATE CHANGE ACTION PLAN 2030

We are investing over $645,000 dollars into climate change projects, including:

Community Solar Garden

- In the 2024/25 fiscal year, $500,000 is allocated for preparing to apply to the Provincial Community Solar program to construct a 7MW community solar garden in MODL. This project will be jointly owned by MODL, District of Shelburne, District of Argyle, Town of Shelburne, and Town of Lockeport. MODL will fund and own 50% of the project, equivalent to a 3.5MW system. The total project will provide clean, renewable solar electricity to approximately 1,000 homes in Nova Scotia, avoiding 6,000 tonnes of carbon emissions. If the application is approved, construction of the solar array will commence next year. MODL will sell energy to Nova Scotia Power Inc. through a Power Purchase Agreement (PPA), and homeowners can subscribe to the solar garden, saving on their electricity bills.

Public Transit

- $65,000 to support the transit services provided by Lunenburg County Wheels.

Clean Energy Financing Program

- $500,000 for our 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

- $50,000 for the low-interest lending program for homeowners to invest in wells, cisterns, or other systems to replace dry wells.

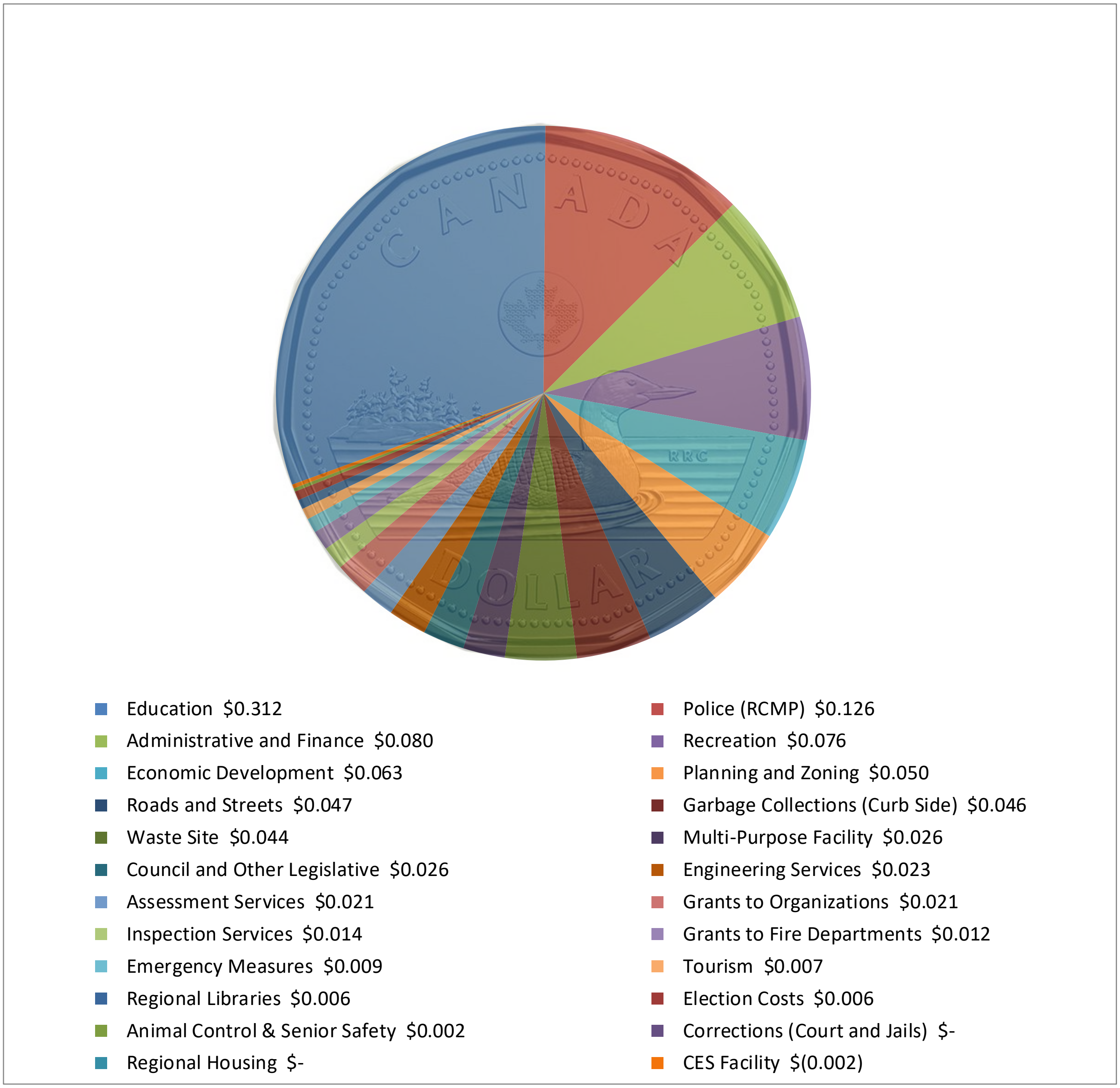
Wastewater Treatment Projects

- $1,375,000 to wastewater treatment projects outside of the Osprey Village area. This includes:
- $900,000 for inflow & infiltration mitigation in New Germany.
- $350,000 for required upgrades to the caustic soda system at Conquerall Bank.
- $60,000 for portable backup up power for pumpstations.
- $50,000 for the inflow & infiltration study in Conquerall Bank.

Food Security

- $60,000 for a feasibility study for a Food Hub.

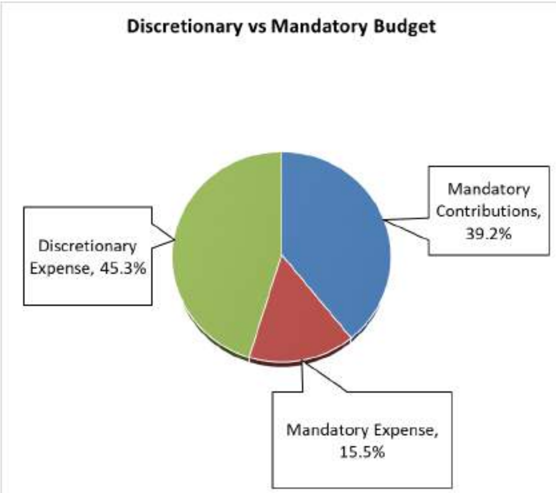
WHERE YOUR MUNICIPAL TAX DOLLARS WILL GO



Transfers for mandatory expenditures like Education, RCMP police protection, and Waste collection and disposal, continue to be significant costs and account for 52.8 cents of each tax dollar collected. Other mandatory costs like contributions to Provincial services including Assessment, Regional Libraries, and Roads account for another 7.3 cents leaving 39.9 cents for other Municipal Services. The CES Facility costs are fully recouped with a small surplus.

Municipal transfers for Regional Housing and Correction Services have been eliminated by the Province effective April 1, 2024.

MANDATORY EXPENSES VS DISCRETIONARY EXPENSES



Mandatory and required expenditures represent 54.7% of the net expenditure budget for 2024/2025.

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.

	2024/25	
	Gross Expenditure	Net of associated revenues
Mandatory Contributions		
Education - schools	$ 10,646,800	$ 10,646,800
Assessment Services	704,200	704,200
Corrections - courts and jails	-	-
Public Housing	-	-
Regional Library	199,700	199,700
	11,550,700	11,550,700
Mandatory Expenditures		
Policing - RCMP	4,380,100	4,311,100
Roads & Streets		
Provincal Road Contribution	510,000	510,000
Road Paving Partnerships	700,000	700,000
Private Roads	316,500	(15,400)
Paved Shoulders	870,000	870,000
	2,396,500	2,064,600
Municipal Road Costs	367,500	367,500
Total Roads & Streets	2,764,000	2,432,100
Curbside Garbage Collection	1,575,500	1,575,500
Waste Site - Joint Services Board - MODL Share	1,498,900	1,498,900
	3,074,400	3,074,400
Transfers	738,000	738,000
	$ 22,507,200	$ 22,106,300

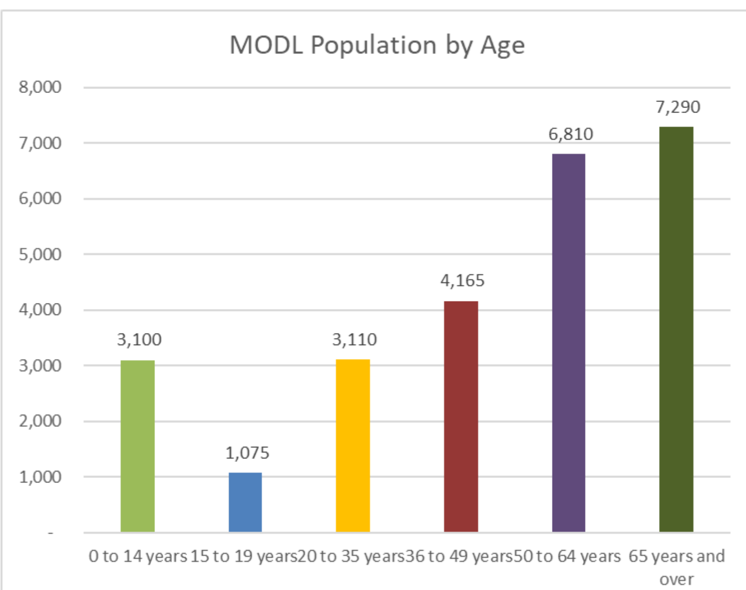
COMMUNITY PROFILE

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.

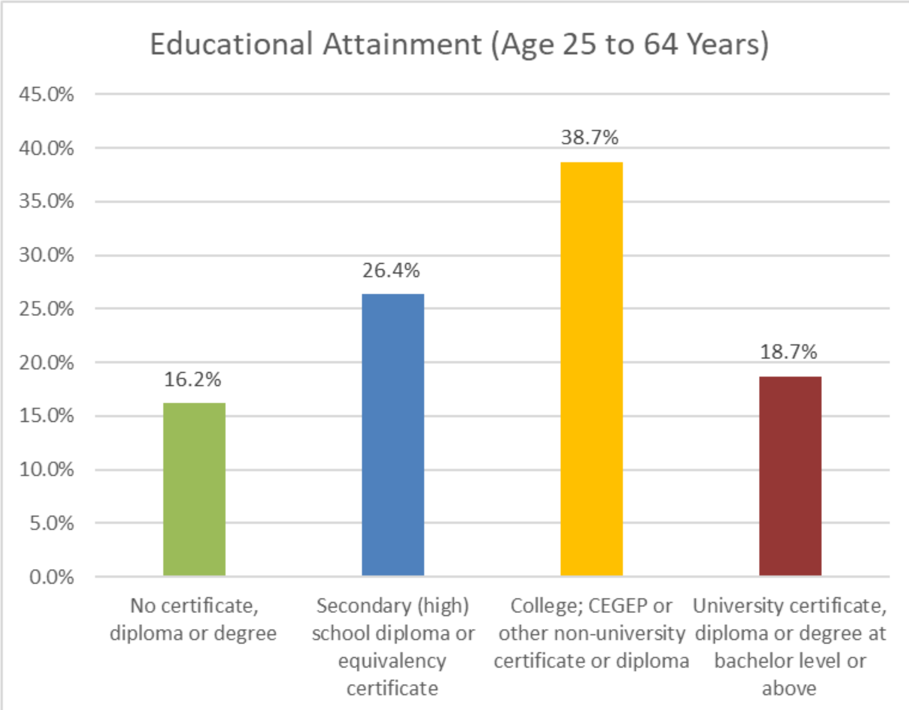
Rich in charm and history, the Municipality offers a safe, rural lifestyle with wonderful seaside communities, sparkling coves and beaches, miles of Atlantic shoreline and numerous recreational lakes. All of this within a short commute to the large metropolitan area of Halifax.

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.

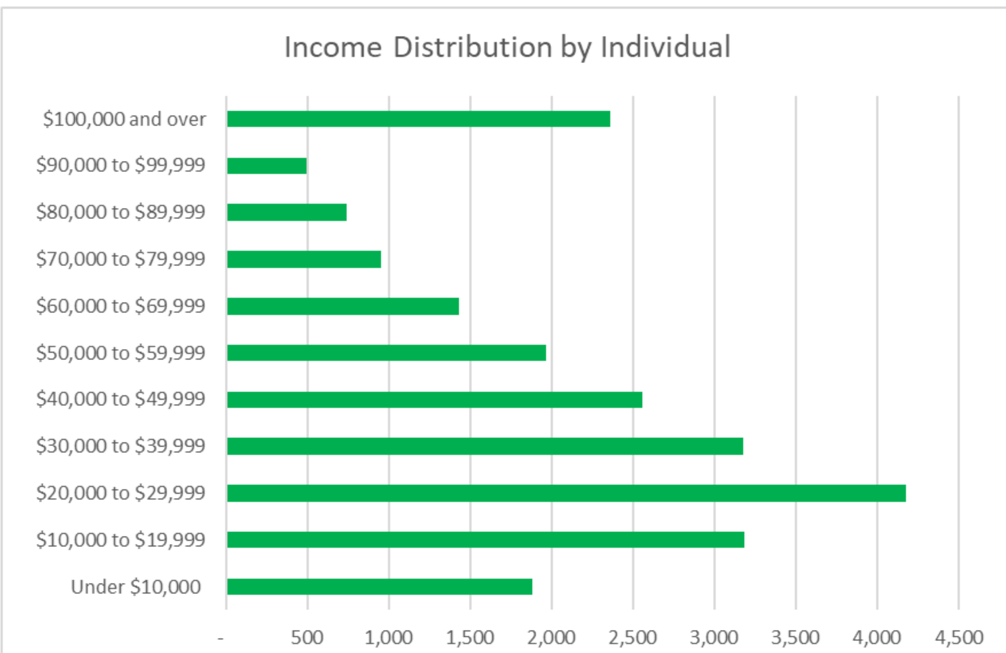


The Municipality is a progressive community with a sustainable, diversified economy incorporating both traditional resource-based activities and a spirit of innovation and entrepreneurship that capitalizes on new economic activities. The Municipality's success is built on a strong work ethic and productive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



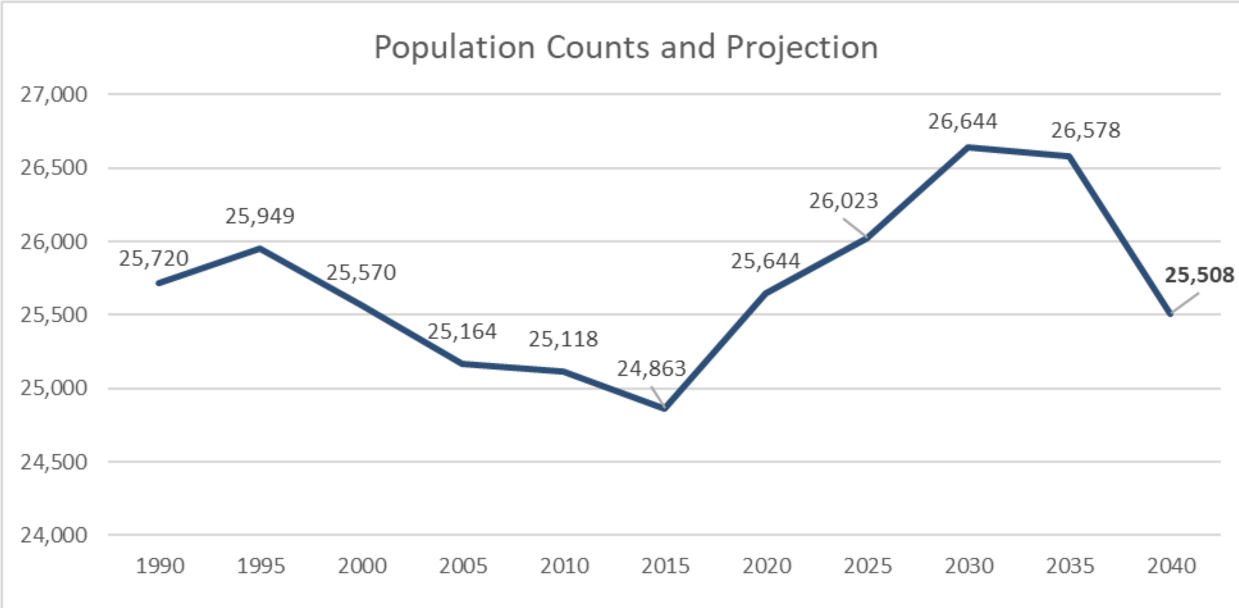
Approximately 16% of individuals between the ages of 25 and 64 do not have a high school diploma or equivalent. 26% have a high school diploma while 38% have a non-university diploma or certificate, and 18% have a university bachelor's degree or post graduate degree.



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

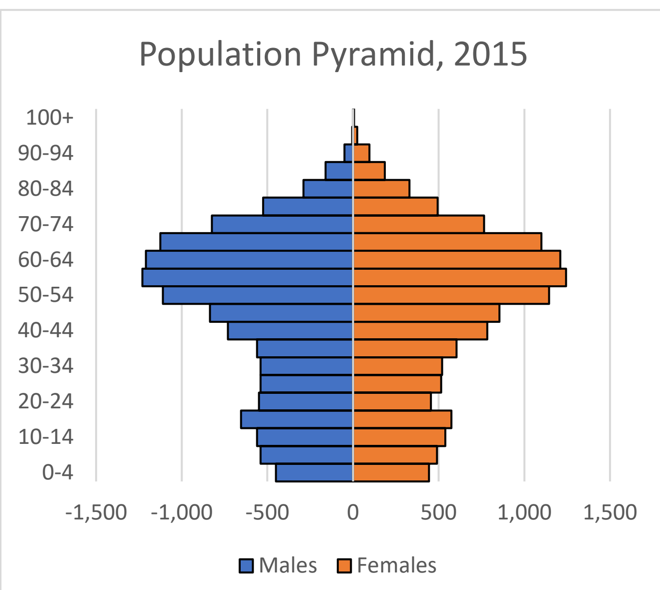
The majority of individuals (approximately 46%) have income between $10,000 and $39,999 (before taxes).

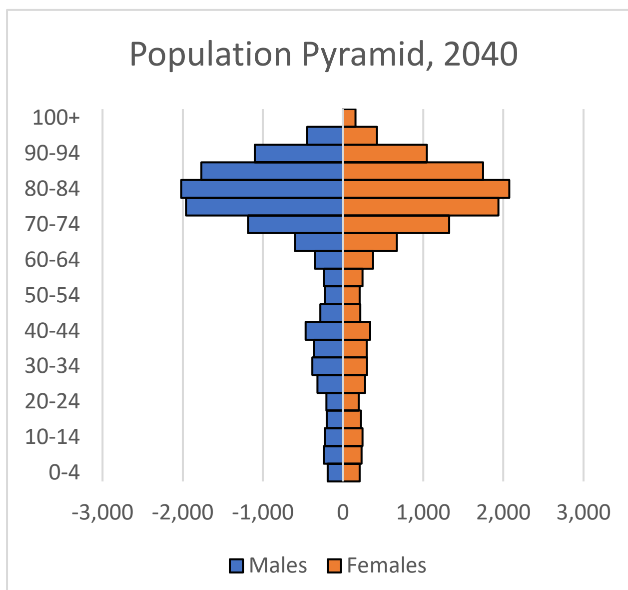
Ten percent make over $100,000 per year.



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.

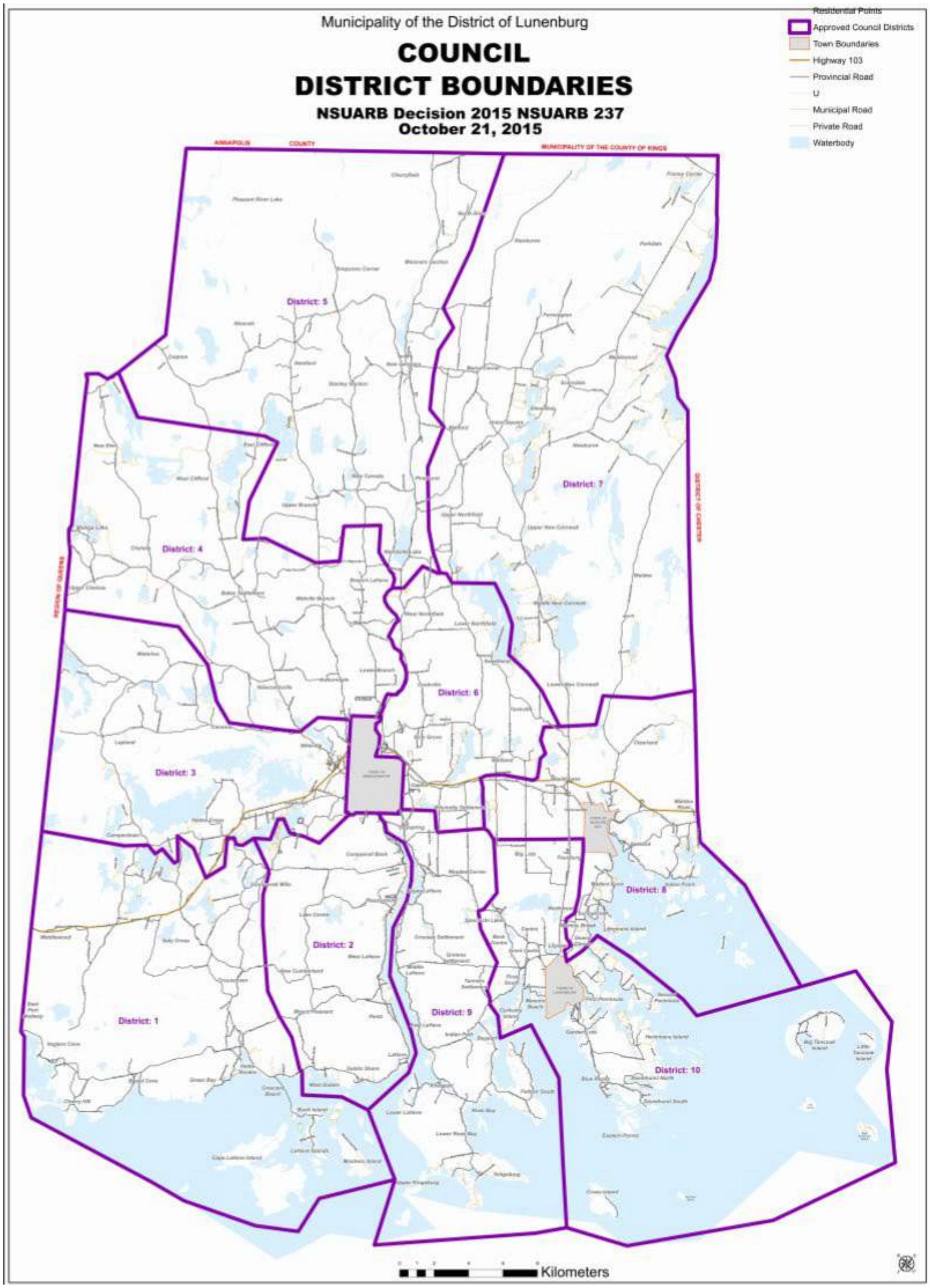
Council is comprised of a Mayor, Deputy Mayor and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each of the ten Districts. The Mayor is elected at large by the residents of the District to represent the entire District. The Deputy Mayor is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

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



Mayor Carolyn Bolivar-Getson

District 1 Councillor Leitha Haysom

District 2 Councillor Martin Bell

District 3 Deputy Mayor Wendy Oickle

District 4 Councillor Pam Hubley

District 5 Councillor Cathy Moore

District 6 Councillor Sandra Statton

District 7 Councillor Michelle Greek

District 8 Councillor Kacy DeLong

District 9 Councillor Reid Whynot

District 10 Councillor Chasidy Veinotte

SENIOR ADMINISTRATIVE STAFF

Chief Administrative Officer **Tom MacEwan, LLB**

Deputy Chief Administrative Officer **Alex Dumaresq**

Director of 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 2024/2025, 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 160.

FISCAL AND ACCOUNTING FRAMEWORK

SUMMARY OF COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

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

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

To ensure that Municipal finances are well managed, be transparent in reporting and that required resources are available to support municipal initiatives.

Legislative Compliance – The Municipality follows the legislative financial requirements of the *Municipal Government Act* and regulations. In addition, the Municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Chartered Professional Accountants of Canada. The following provides an overview of the specific financial policies, controls, and planning framework of the Municipality.

OPERATING BUDGET CONTROL PROCESS

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

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

FINANCIAL PLANNING, POLICIES, AND PRINCIPLES

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

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

REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES

- 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 Municipality 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 generated 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 makes the final decision on setting the property tax rate.

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
- 2023/2024 Other Significant Achievements
- Current Conditions
- 2024/2025 Strategic Direction and Priorities
- Inclusivity, Diversity, Equity, and Accessibility Targets
- Additions to Baseline Budget
- Departmental Budgets – 2024/2025

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

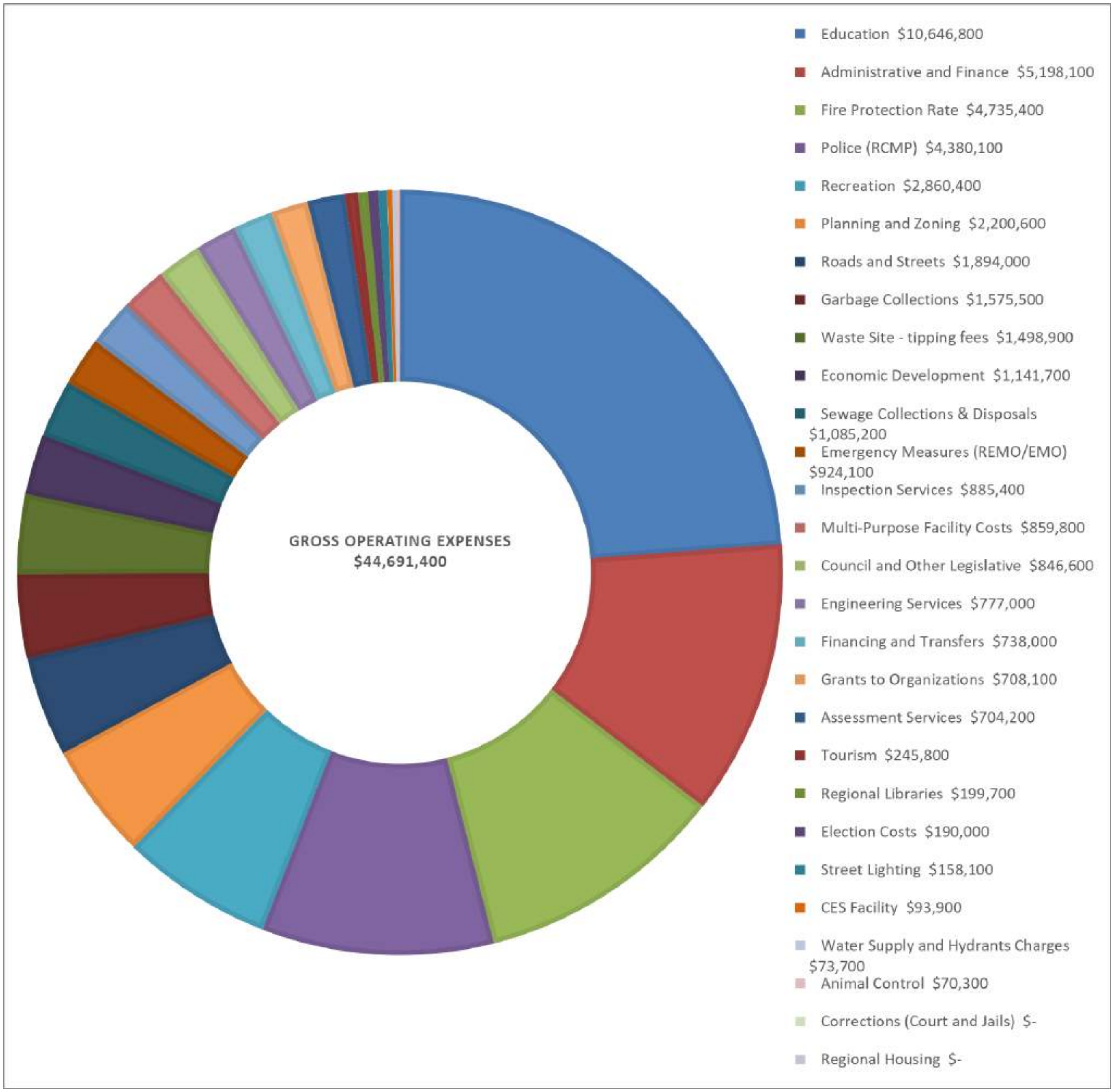
TOTAL OPERATING EXPENDITURES

The gross expenditures, provided for in the 2024/2025 operating budget, total $44,691,400 (net $34,805,400).

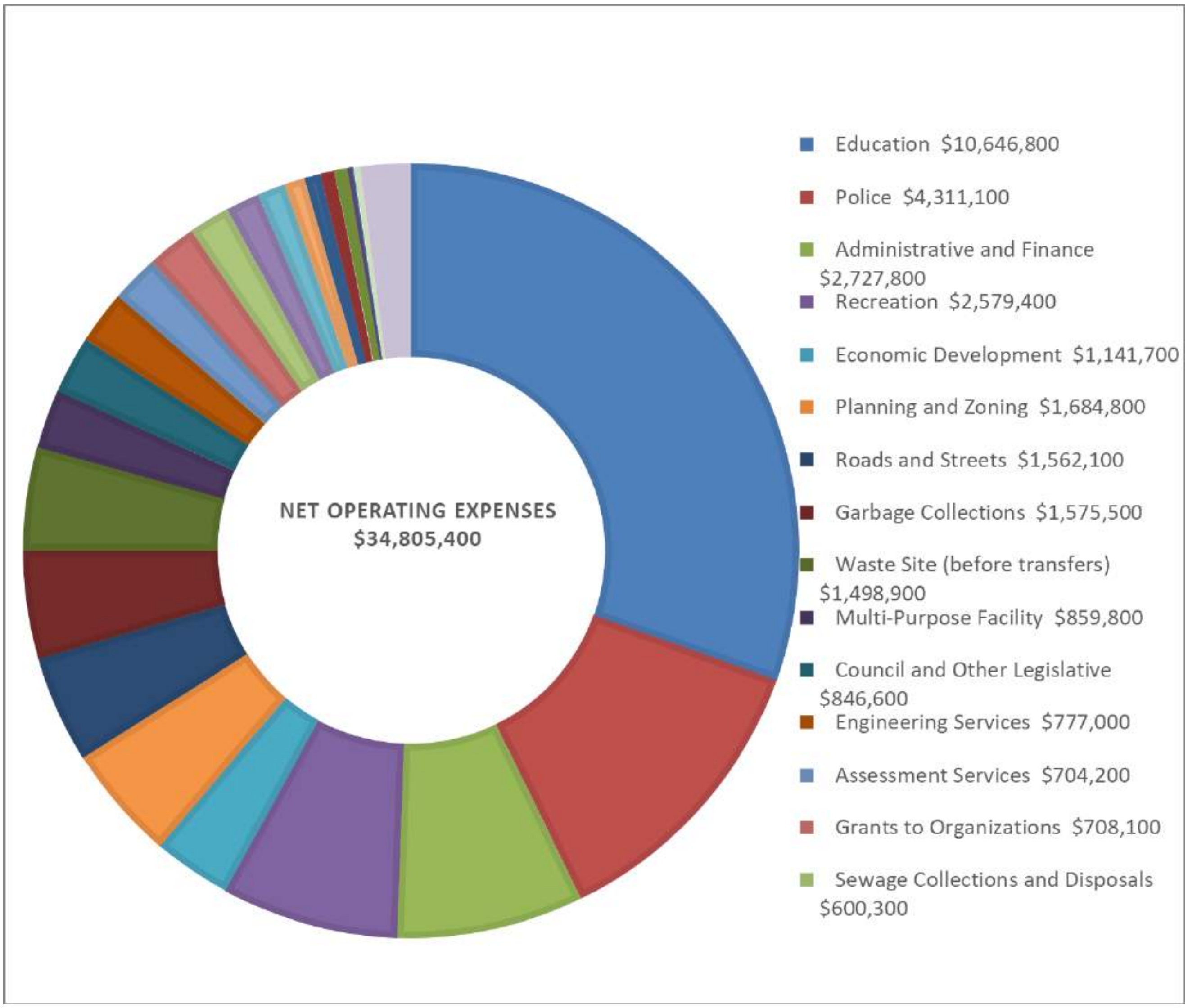
Major mandatory and required expenditures–including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management–account for $20,498,300 or 59% of the Municipality's net expenditures. The following charts summarize the Municipality's budget.

Municipal Summary - Gross & Net Operating Expenditures (After Area Rates)
2024-25

	Budget Gross Expense	Revenues	Partner Contributions	Net Cost	% Change over Prior Year
Operating Expenditures					
Education	$ 10,646,800	$ -	$ -	$ 10,646,800	20.95%
Waste Site (before transfers)	1,498,900	-	-	1,498,900	12.03%
Police (RCMP)	4,380,100	69,000	-	4,311,100	10.59%
Fire Protection Rate	4,735,400	4,735,400	-	-	0.00%
Administrative and Finance	5,198,100	2,470,300	-	2,727,800	-20.76%
Election Costs	190,000	-	-	190,000	0.00%
Debt Financing & Transfers	738,000	-	-	738,000	-356.43%
Economic Development	1,141,700	-	-	1,141,700	-2.81%
Garbage Collections	1,575,500	-	-	1,575,500	21.13%
Recreation	2,860,400	281,000	-	2,579,400	122.07%
Multi-Purpose Facility	859,800	-	-	859,800	29.53%
Tourism	245,800	8,100		237,700	31.91%
Assessment Services	704,200	-	-	704,200	2.43%
Roads and Streets	1,894,000	331,900	-	1,562,100	13.65%
Corrections and Other Law Enforcement	-	-	-	-	-100.00%
Sewage Collections and Disposals	1,085,200	484,900	-	600,300	66.75%
Council and Other Legislative	846,600	-	-	846,600	17.75%
Planning and Zoning	2,200,600	515,800	-	1,684,800	40.67%
Inspection Services	885,400	398,500	-	486,900	13.89%
Engineering Services	777,000	-	-	777,000	1.58%
Grants to Organizations	708,100	-	-	708,100	23.66%
Street Lighting	158,100	138,200	-	19,900	-29.43%
Grants to Fire Departments	410,400	-	-	410,400	19.37%
Regional Libraries	199,700	-	-	199,700	0.00%
Emergency Measures (REMO/EMO)	513,700	-	206,300	307,400	220.54%
CES Facility	93,900	178,100	-	(84,200)	51.99%
Water Supply and Hydrants Charges	73,700	68,500	-	5,200	-22.39%
Other Protective Services	70,300	-	-	70,300	0.57%
Regional Housing	-	-	-	-	-100.00%
Total Expenses	$ 44,691,400	$ 9,679,700	$ 206,300	$ 34,805,400	



The Province of Nova Scotia eliminated the requirement for Munipalities to contribute to Provincial Corrections Servcies and Regional Housing effective April 1, 2024.



NET OPERATING EXPENSES
$34,805,400
Education $10,646,800
Police $4,311,100
Administrative and Finance $2,727,800
Recreation $2,579,400
Economic Development $1,141,700
Planning and Zoning $1,684,800
Roads and Streets $1,562,100
Garbage Collections $1,575,500
Waste Site (before transfers) $1,498,900
Multi-Purpose Facility $859,800
Council and Other Legislative $846,600
Engineering Services $777,000
Assessment Services $704,200
Grants to Organizations $708,100
Sewage Collections and Disposals $600,300

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-2022-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 2022 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. The 2021/22 three-year change in Tax Base is yellow as the Municipality’s tax base growth is below the CPI threshold of 12.1%.

Indicator	MODL 2020/21	MODL 2021/22	Yellow Threshold	Red Threshold
Residential Tax Effort	2.4%	2.1%	4% to 6%	> than 6%
3 Year Change in Tax Base	7.6%	7.4%	Less than actual CPI	Negative growth
Reliance on a Single Business	0.3%	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 2021/22 the Municipality made a balloon payment to become debt free in October 2021.

Indicator	MODL 2020/21	MODL 2021/22	Yellow Threshold	Red Threshold
Debt Service	11.3%	3.0%	10% to 15%	> than 15%
Uncollected Taxes	4.7%	4.7%	10% to 15%	> than 15%
Outstanding Operating Debt	0.0%	0.0%	25% to 50%	> than 50%
Undepreciated Assets	77.3%	76.0%	1 to 1.5	Less than 1
Operating Reserves	86.4%	97.4%	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 2020/21	MODL 2021/22	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	2.9	2.6	1 to 1.5	Less than 1
Reliance on Government Transfers*	7.4%	1.9%	15% to 20%	> than 20%
Combined Capital & Operating Reserves	98.3%	108.2%	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) and Regional Building Inspection Services.

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.

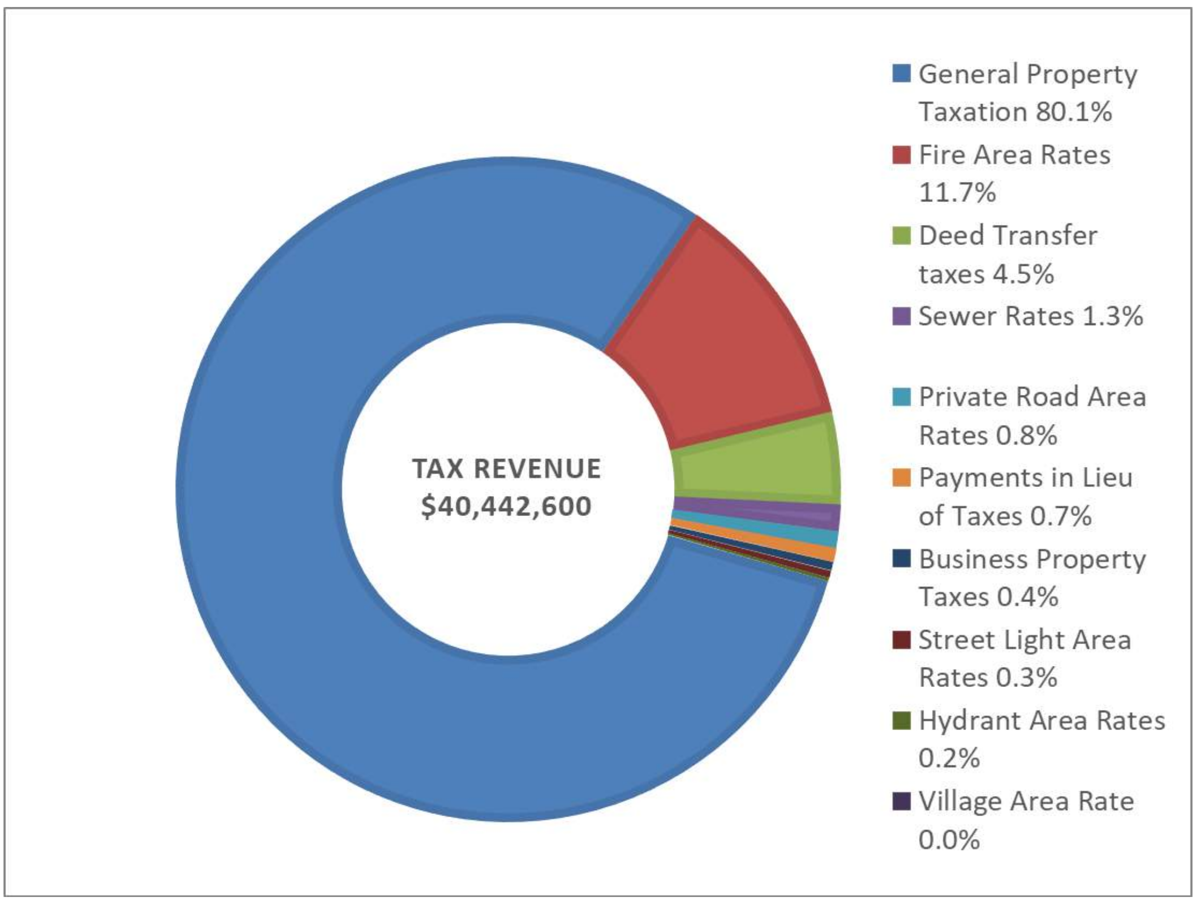
At March 31, 2023 the Municipality had the following non-consolidated comparative fund balances and accumulated surplus:

	2023 Actual	2022 Actual
Operating Fund *	$ 0	$ 0
Capital Fund	43,344,033	40,576,992
Reserve Fund	28,916,117	23,920,902
Accumulated Surplus	$ 72,260,150	$ 64,497,894

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

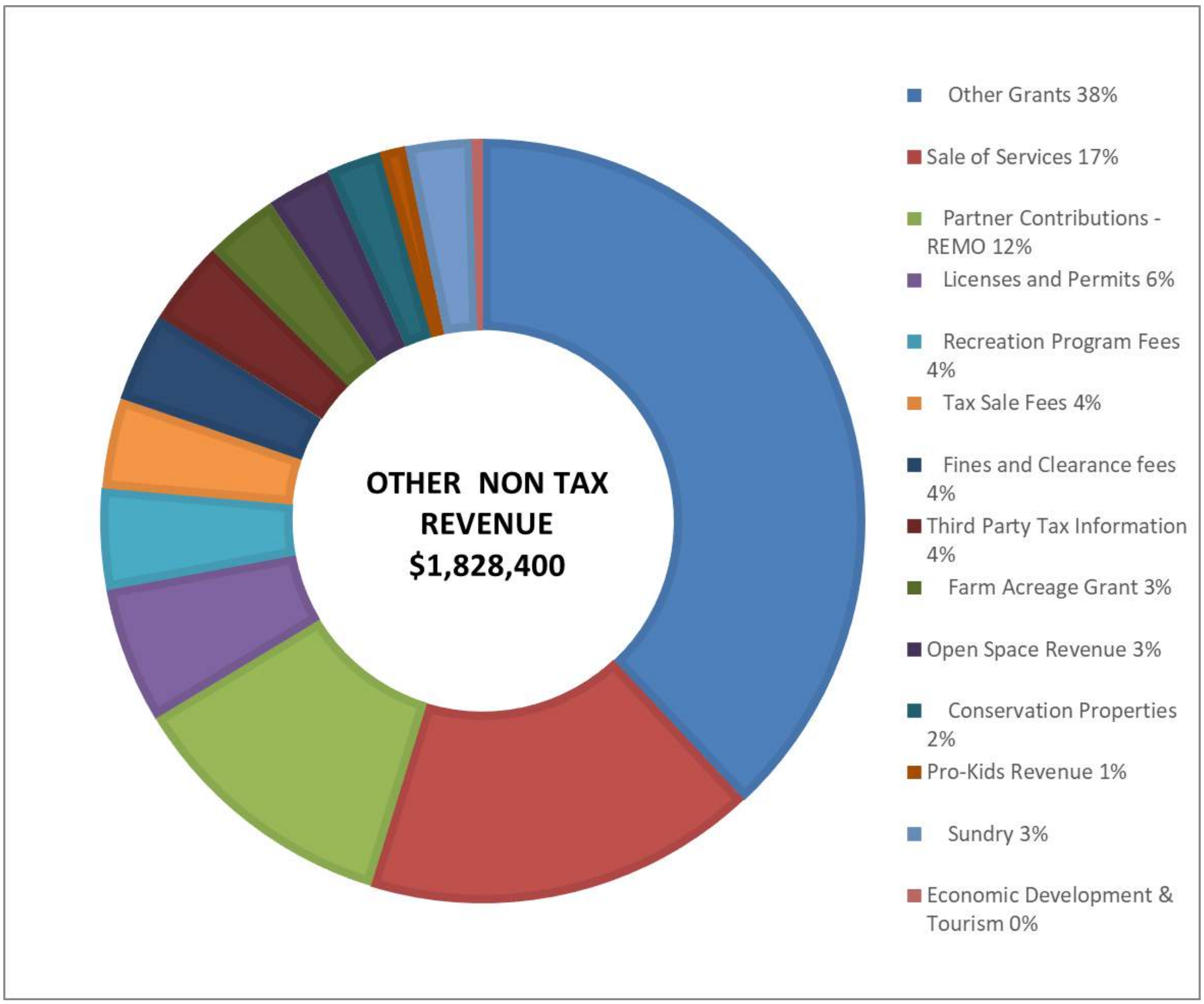
REVENUE DETAILS AND INFOGRAPHICS

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
Tax Revenue							
General Property Taxation	$ 26,594,671	$ 28,497,000	$ 29,593,900	$ 32,409,900	-	$ 32,409,900	13.7%
Payments in Lieu of Taxes	255,266	255,100	259,100	268,700	-	268,700	5.3%
Sewer Rates	499,293	488,800	499,100	517,400	-	517,400	5.9%
Fire Area Rates	3,922,545	4,359,900	4,359,900	4,735,400	-	4,735,400	8.6%
Hydrant Area Rates	60,092	64,000	64,000	68,500	-	68,500	7.0%
Street Light Area Rates	144,197	148,900	148,900	138,200	-	138,200	-7.2%
Private Road Area Rates	282,806	315,700	315,700	331,900	-	331,900	5.1%
Hebbville Village Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.0%
Business Property Taxes	220,217	191,500	169,100	168,600	-	168,600	-12.0%
Deed Transfer Taxes	2,975,871	1,800,000	2,000,000	1,800,000	-	1,800,000	0.0%
Total Tax Revenue	34,958,957	36,124,900	37,413,700	40,442,600	-	40,442,600	12.0%
Non Tax Revenue							
Interest on Investments and Taxes	1,757,623	1,256,000	2,286,000	2,255,500	-	2,255,500	79.6%
Administration Charges	5,800	5,800	5,800	5,800	-	5,800	0.0%
Rental Income	157,486	169,400	173,059	186,100	-	186,100	9.9%
Other Non Tax Revenue **	1,326,279	1,380,400	1,145,738	1,328,400	500,000	1,828,400	32.5%
Total Non Tax Revenue	3,247,187	2,811,600	3,610,597	3,775,800	500,000	4,275,800	52.1%
Total Revenue	**$ 38,206,144**	**$ 38,936,500**	**$ 41,024,297**	**$ 44,218,400**	**$ 500,000**	**$ 44,718,400**	**14.8%**



**** Other Non Tax Revenue Breakdown**

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
Other Non Tax Revenue							
Partner Contributions - REMO	$ 74,737	$ 92,900	$ 92,900	$ 212,100	$ -	$ 212,100	128.3%
Sale of Services - Building Inspections	182,015	352,200	114,000	306,000	-	306,000	-13.1%
Recreation Program Fees	81,894	78,500	89,701	78,000	-	78,000	-0.6%
Licenses and Permits	114,595	94,100	105,100	105,100	-	105,100	11.7%
Fines and Clearance fees	76,877	60,000	66,700	69,000	-	69,000	15.0%
Tax Sale Fees	39,096	70,000	70,000	70,000	-	70,000	0.0%
Third Party Tax Information	76,158	75,000	63,000	65,000	-	65,000	-13.3%
Open Space Revenue	200,209	50,000	50,000	50,000	-	50,000	0.0%
Economic Development & Tourism	59,971	13,000	9,187	8,100	-	8,100	-37.7%
Pro-Kids Revenue	20,585	15,000	21,000	20,000	-	20,000	33.3%
Sundry	76,152	141,200	115,850	50,900	-	50,900	-64.0%
Farm Acreage Grant	53,889	53,900	57,200	57,000	-	57,000	5.8%
Conservation Properties	42,174	41,300	41,300	42,200	-	42,200	2.2%
Other Grants	227,926	243,300	249,800	195,000	500,000	695,000	185.7%
	$ 1,326,279	**$ 1,380,400**	**$ 1,145,738**	**$ 1,328,400**	**$ 500,000**	**$ 1,828,400**	**32.5%**

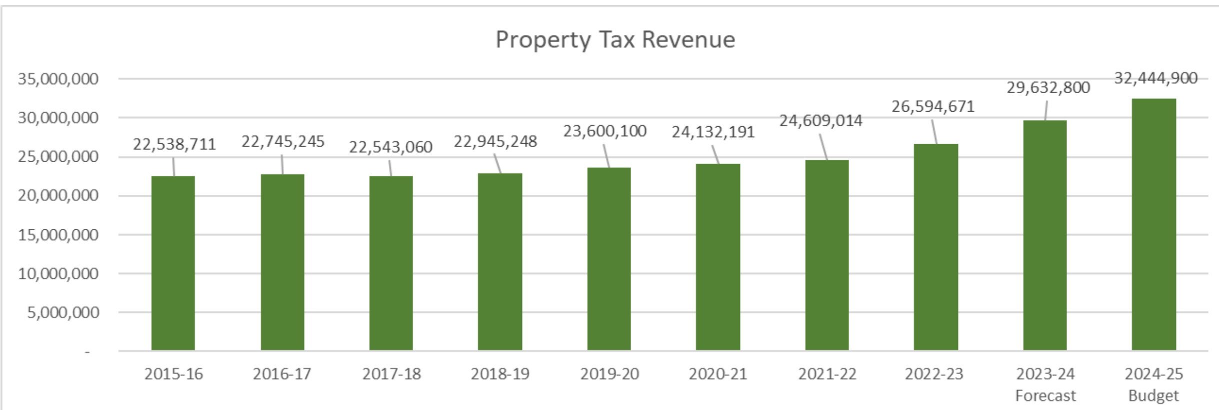


SELECT REVENUE TRENDS

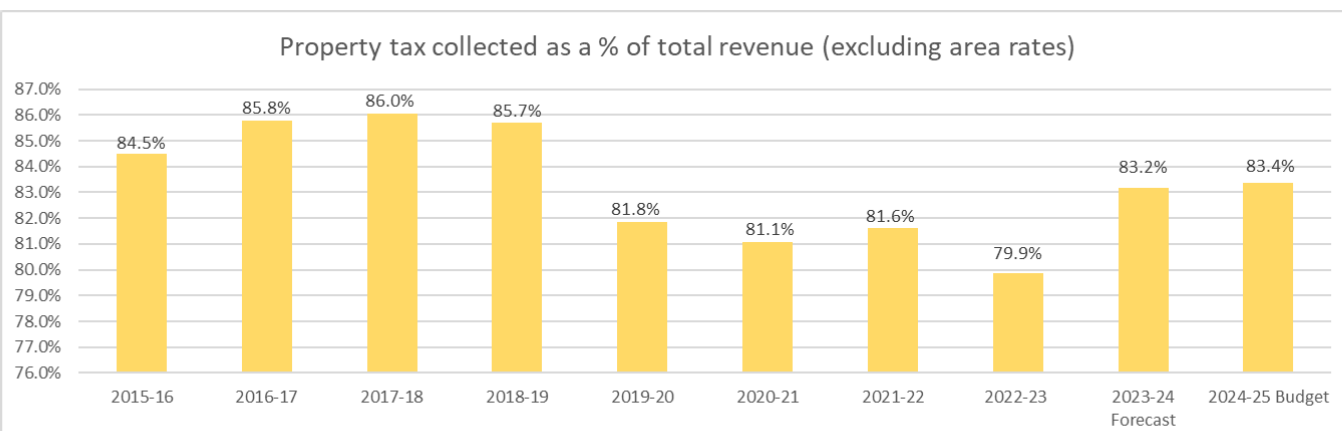
Municipal revenue trends usually move with the Consumer Price index (CPI) because the majority of revenue consists of property taxation based on assessed value where most property tax assessments are capped at CPI.

PROPERTY TAX REVENUE

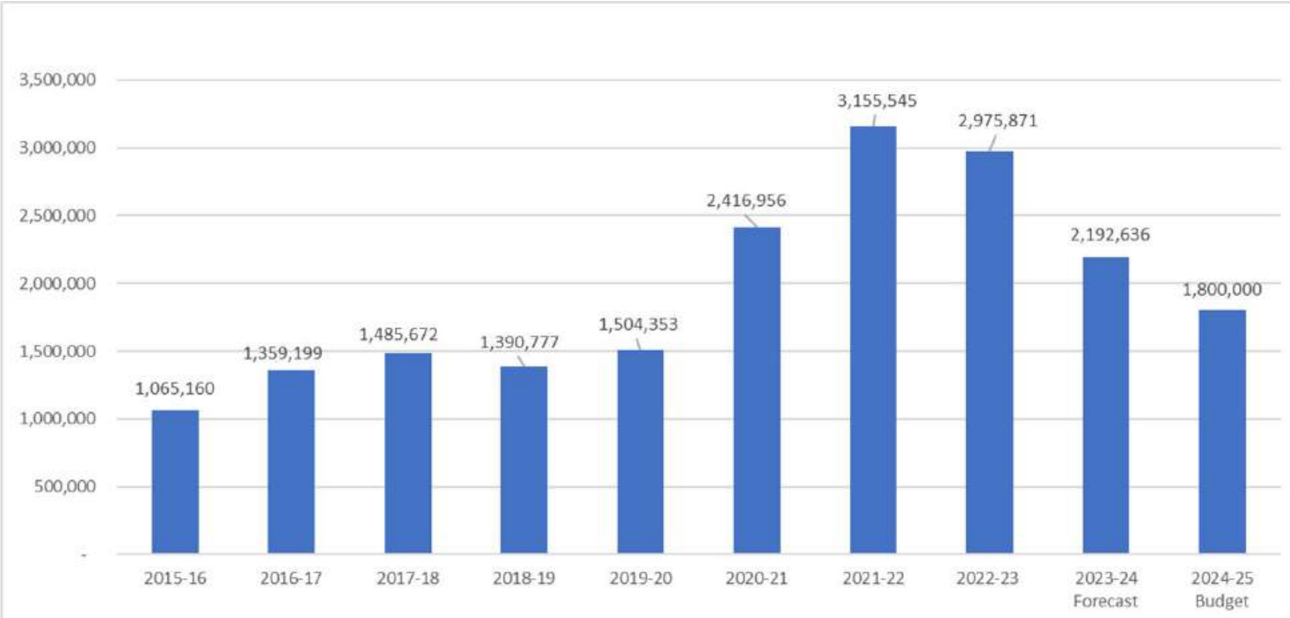
Property Tax Revenue has increased based on new construction and CPI. The residential property tax rate has remained the same for the past 14 years. Because assessed values are increasing, mandatory costs like education that are paid based on property assessment are also increasing.



Property taxes are the main source of revenue for municipal units to deliver services to ratepayers. The approved 2024/25 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.

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

Description	Actual Prior 2022/23	Budget Current 2023/24	FORECAST Current 2023/24	APPROVED BUDGET 2024/25	Projected 2025-26	2026-27	2027-28	2028-29
Revenue Sources								
Residential property tax	$22,865,910	$24,621,300	$25,600,000	$27,950,000	$30,465,500	$31,684,120	$32,951,485	$34,269,544
Commercial property tax	2,518,698	2,684,600	2,765,700	3,195,700	3,355,485	3,523,259	3,699,422	3,884,393
Other taxes	5,396,539	4,241,000	4,467,900	4,327,800	4,371,078	4,458,500	4,547,670	4,638,623
Fire Protection	3,922,545	4,359,900	4,359,900	4,735,400	4,830,108	4,926,710	5,025,244	5,125,749
Transfers from other govts	323,990	338,500	348,300	794,200	802,142	810,163	818,265	826,448
Other revenue sources [1]	3,178,464	2,691,200	3,482,497	3,715,300	3,752,453	3,789,978	3,827,877	3,866,156
Debt recovery - Solar Garden						250,000	250,500	251,001
	$38,206,144	$38,936,500	$41,024,297	$44,718,400	$47,576,766	$49,442,730	$51,120,463	$52,861,914
Expenditures								
Discretionary Expenditures [2]	$14,982,395	$18,959,100	$18,398,664	$21,850,100	$23,124,698	$23,499,361	$24,183,065	$24,888,003
CCBF Investment	676,855	1,018,000	269,000	1,159,000	432,280	440,508	449,559	459,515
Mandatory Expenditures								
Mandatory Contributions	10,144,556	10,921,400	10,921,400	11,550,700	12,097,424	12,562,955	13,046,740	13,549,502
Other Mandatory Expenditures	7,408,708	8,075,400	8,054,440	9,393,600	9,843,982	10,316,111	10,811,044	11,329,889
Deficit from prior year	0	0	0	0	0	0	0	0
Debt servicing	0	0	0	0	0	576,000	833,200	814,400
Reserves	4,993,630	-65,100	683,900	738,000	2,009,595	1,981,367	1,752,317	1,798,746
	22,546,894	18,931,700	19,659,740	21,682,300	23,951,001	25,436,434	26,443,301	27,492,538
	$38,206,144	$38,908,800	$38,327,404	$44,691,400	$47,507,979	$49,376,303	$51,075,925	$52,840,055
Surplus/(Deficit)	***$0***	***$27,700***	***$2,696,893***	***$27,000***	***$68,787***	***$66,427***	***$44,539***	***$21,859***

Notes: 1. 2026/27 Revenues start from Solar Garden (MODL Share 50%) *2. Community HUB projections included - starting in 2024/25.*

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 2024-25 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	• Municipal Council has the third lowest property tax rate for rural municipalities in Nova Scotia. • On average, Municipal residents pay about 2.3% of household income in property taxes. This is below the provincial risk threshold.
Informed public	• Meeting agendas regularly posted on website four days before meetings. • Recordings of meetings posted within 48 hours. • Minutes posted on website within seven days of approval. • Municipal Matters published quarterly. • Policies/By-laws/Meeting Notices/Surveys on website. • Council-approved Communications Strategy.
Input into Public Policy	• Members at large on Committees & Boards. • *Your Government, Your Ideas* meetings series. • Regular opportunity for public input at Council and Committee Meetings and engagement events. • Council-approved Public Engagement Strategy to guide the public consultation process. • Public Engagement opportunities via presence at local events and issue-specific open houses; and online at https://engage.modl.ca. • Access to the Mayor and Council in person, by phone and email.

2023/24 ACCOMPLISHMENTS

1. *Coastal Protection*

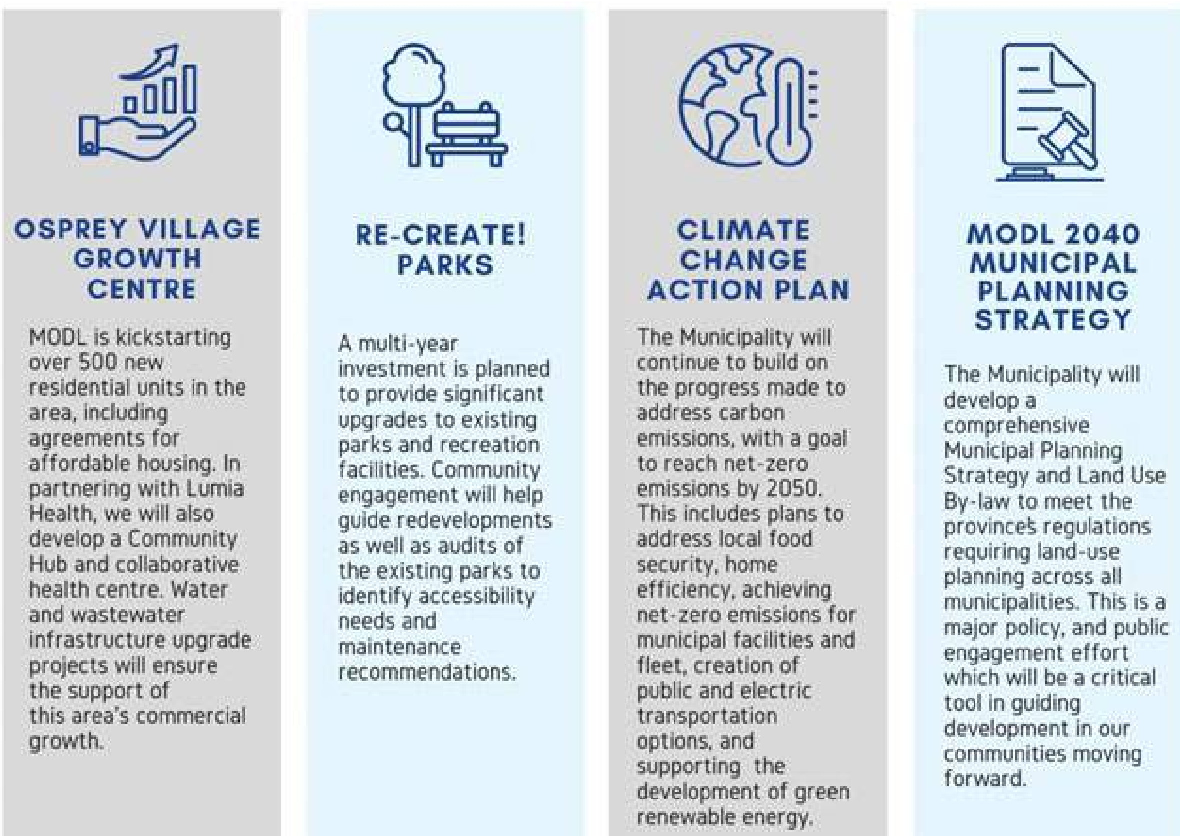
   Council responded to community concerns over coastal development and undertook an extensive public engagement and research project on the topic. After in-depth Council discussion in 2023/24, Council will be conducting first reading of a draft coastal protection regulations in the Spring of 2024.

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.

MAJOR INITIATIVES FOR 2024/2025

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:



INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- In 2024 Council approved the IDEA at MODL plan. Council will monitor staff's implementation of the plan in 2024/25 and will participate in the regional anti-racism and accessibility committees.

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 2023/2024
Operational support and strategic advice to Council Strategic Priorities	The Department facilitated Regular Council, Policy and Strategy, and Finance committees and supported Council in the adoption and implementation of the strategic priorities for 2023-2025.
Provide service and information to residents through a range of channels	• 9,444 walk in customers served • 19,777 residents engaged with on engage.modl.ca

	• 155,800 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 a range of public engagement projects on MODL's engagement site, including Coastal Protection, Cluster Development, and Active Transportation projects. Enhanced use of Intranet with a projects page, staff directory and engagement committee section.

2023/2024 ACCOMPLISHMENTS

- In collaboration with the Planning Department, Administration staff supported extensive public consultation and policy development on coastal protection policy and regulations. Council will be considering first reading of a bylaw on Coastal protection regulations early in 2024/25.
- The Administration department worked collaboratively with regional partners to establish a regional committee and coordinator for inclusion, diversity, and equity. The Municipality adopted a formal plan to guide inclusion and diversity work; named IDEA @ MODL.

MAJOR INITIATIVES FOR 2024/2025

Project	**Objectives for this Term**
Osprey Village Growth Centre	Administration staff will work collaboratively with Council, Municipal Departments and external partners to promote the expansion of high-density mixed-use development in the growth centre.
Municipal Elections	Administration staff will oversee the operation of the municipal elections in October of 2024, ensuring a smooth and transparent election

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- Provide leadership and guidance to staff working on the implementation of the IDEA plan.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

The Administration Department budget includes a $50,000 contribution towards the hospital expansion fundraising campaign, and this year includes the funds required to support the 2024 municipal elections.

PERFORMANCE MEASURES

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

	Actual
2020/21	N/A
2021/22	2,600
2022/23	12,800
2023/24	19,777

2. Draft minutes prepared and presented for subsequent meeting for Council, Finance and PSC.
   Goal: 90%

	Actual
2020/21	N/A
2021/22	N/A
2022/23	97%
2023/24	68%

Note: frequency of special council meetings due to emergency activations in July and the absence of a staff position for a portion of the contributed to longer thank average time for minute preparation in 2024.

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	10.5
2024/25	11.69	

Municipality of the District of Lunenburg
Legislative and Administration

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
INCOME							
Student Grants	-	-	-	4,200	-	4,200	*100.0%*
Miscellaneous Revenue	6,695	6,300	6,300	6,300	-	6,300	*0.0%*
	6,695	**6,300**	**6,300**	**10,500**	**-**	**10,500**	*66.7%*
EXPENDITURES							
General Government Services							
Legislative Services (Council)	666,848	785,000	785,000	839,200	-	839,200	*6.9%*
Members-at-Large	5,061	6,400	6,400	7,400	-	7,400	*15.6%*
Council Approved Contingency	12,626	80,000	80,000	80,000	-	80,000	*0.0%*
Government Relations	102,183	110,000	110,000	109,000	-	109,000	*-0.9%*
Grant - SSRH	50,000	50,000	50,000	50,000	-	50,000	*0.0%*
Personnel (salaries, benefits, training, travel & conferences)	1,131,599	1,331,500	1,321,500	1,371,100	-	1,371,100	*3.0%*
Advisory Services (legal fees, shared services: HR, EDIA)	194,520	370,800	254,600	378,800	-	378,800	*2.2%*
Office Expense	24,204	35,000	35,000	34,000	-	34,000	*-2.9%*
	2,187,041	2,768,700	2,642,500	2,869,500	-	2,869,500	*3.6%*
Other							
Elections	-	-	-	190,000	-	190,000	
Litter Clean Up Program	5,960	10,000	10,000	10,000	-	10,000	*0.0%*
	5,960	10,000	10,000	200,000	-	200,000	
Transfers to (from) Reserves & Funds							
Election Reserve	50,000	50,000	50,000	(150,000)	-	(150,000)	*-400.0%*
Transfer for Hospital Donation	(50,000)	(50,000)	(50,000)	(50,000)	-	(50,000)	*0.0%*
	-	-	-	(200,000)	-	(200,000)	*100.0%*
	2,193,001	**2,778,700**	**2,652,500**	**2,869,500**	**-**	**2,869,500**	
NET EXPENDITURES	**$ (2,186,306)**	**$ (2,772,400)**	**$ (2,646,200)**	**$ (2,859,000)**	**$ -**	**$ (2,859,000)**	*3.1%*

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. 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.

2023/2024 ACCOMPLISHMENTS

- The Fire Services Coordinator has successfully enhanced training opportunities in MODL though 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 a large number of incidents including July flooding, Hurricane Lee and active monitoring and mutual aid for the wildfires of 2023. REMO continues to make adjustments and improvements to contingency plans and build relationships with partners.
- Administration staff supported Council in developing a response strategy for residents facing dry wells in 2023. 2023/24 marked the launch of the potable water financing program where eligible homeowners could apply to the municipality for financing to upgrade their water systems and wells.

MAJOR INITIATIVES FOR 2024/2025

Project	**Objectives for this Term**
REMO Capacity Emergency Preparedness Week	In response to the high demand for REMO services, we will continue to expand our capacity and training for emergency management. In addition, REMO will continue to lead public awareness campaigns involving local businesses and stakeholders to increase awareness about the need for residents to be prepared for emergencies.
Regional Training Facility	MODL will begin continue discussions with regional partners on the development of a regional training facility. To demonstrate commitment, Council established a special reserve fund for the construction of a facility and has again contributed $100,000 to the fund in this fiscal year.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

MODL will continue to work with the Fire Service on recruitment and retention efforts, including expanding the number of female and gender-diverse firefighters.

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
2023/24	2.2	2.2
2024/25	3.2	

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%
2023/24	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	2
2023/24	2	2

3) REMO training Exercises undertaken

	Goal	Actual
2020/21	N/A	N/A
2021/22	N/A	N/A
2022/23	3	3
2023/24	3	7

Municipality of the District of Lunenburg
Protective Services

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
INCOME							
Fire Protection Area Rates	$ 3,922,545	$ 4,359,900	$ 4,359,900	$ 4,735,400	$ -	$ 4,735,400	*8.6%*
Police Prosecution Fines & Clearance Certificates	76,877	60,000	66,700	69,000	-	69,000	*15.0%*
REMO - Partners contribution	68,937	87,100	87,100	206,300	-	206,300	*136.9%*
	4,068,359	**4,507,000**	**4,513,700**	**5,010,700**	**-**	**5,010,700**	*11.2%*
EXPENDITURES							
Fire Protection - Volunteer Fire Departments	3,923,393	4,359,900	4,359,900	4,735,400	-	4,735,400	*8.6%*
Fire Services Administration & Grants	389,313	388,000	415,500	410,400	-	410,400	*5.8%*
	4,312,706	4,747,900	4,775,400	5,145,800	-	5,145,800	*8.4%*
Police Protection - RCMP	3,895,312	4,130,600	4,130,600	4,337,100	-	4,337,100	*5.0%*
Provincial Corrections	428,251	456,500	456,500	-	-	-	*-100.0%*
Senior Safety Coordinator Grant	25,340	25,400	25,400	25,400	-	25,400	*0.0%*
Other Law Enforcement	51,046	43,000	43,000	43,000	-	43,000	*0.0%*
	4,399,948	4,655,500	4,655,500	4,405,500	-	4,405,500	*-5.4%*
REMO Personnel & Expenditures	142,262	171,800	191,800	409,700	-	409,700	*138.5%*
Local EMO Services	7,074	8,100	8,100	20,000	-	20,000	*146.9%*
Grants - Comfort Centres & Homless Shelters	6,000	30,000	30,000	14,000	10,000 [1]	24,000	*-20.0%*
Drought Response	5	60,000	50,000	60,000	-	60,000	*100.0%*
	155,342	269,900	279,900	503,700	10,000	513,700	*90.3%*
Animal Control	43,378	44,500	44,500	44,900	-	44,900	*0.9%*
Transfers to (from) Reserves & Funds							
Transfer from General Operating Reserve - Drought Financing	-	(50,000)	(50,000)	(50,000)	-	(50,000)	*100.0%*
Transfer from General Operating Reserve - Regional Fire Training Facility	-	(100,000)	(100,000)	-	-	-	
Transfer to Fire Training Facility Reserve	-	100,000	100,000	100,000	-	100,000	*100.0%*
	-	(50,000)	(50,000)	50,000	-	50,000	
	8,911,375	**9,667,800**	**9,705,300**	**10,149,900**	**10,000**	**10,159,900**	
NET EXPENDITURES	**$ (4,843,016)**	**$ (5,160,800)**	**$ (5,191,600)**	**$ (5,139,200)**	**$ (10,000)**	**$ (5,149,200)**	*-0.2%*

Notes:
1. Homeless Shelter Grants

FINANCIAL SERVICES

MISSION

The Financial Services Department is the trusted partner in fostering fiscal responsibility and financial management for the Municipality. We are committed to providing expert guidance, innovative solutions, and transparent policies. Through exceptional customer service, we aim to enhance the experience of all stakeholders, contributing to their satisfaction and the overall well-being of our community.

GOALS

Effective Financial Management: Continuously ensure the responsible management of Municipal finances, fostering transparency and accountability in reporting practices. Maintain sustainable financial practices to support ongoing Municipal initiatives and long-term community prosperity.

Responsive Customer Service: Promptly address public and ratepayer inquiries and initiatives, as well as requests from the business and development community. Strive to exceed expectations in delivering high-quality service that meets the diverse needs of stakeholders.

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 2023/2024
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.

2023/2024 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 fourth 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.
- Continue to manage loans for the LaHave River straight pipe replacement program, Clean Energy Financing Program and Dry well program.
- 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.
    - Asset Retirement Obligations – this new financial reporting requirement under PSAB is now fully implemented.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- The Finance Department supports MODL's Inclusion, Diversity, Equity, and Accessibility Strategic Plan. We will collaborate to achieve an inclusive, diverse, equitable, and accessible place to live and work. We are committed to achieving equitable access and opportunities in employment, retention, and advancement, and to a working environment free from discrimination, bullying, and harassment.

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, $40 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.
- Online access to tax bills. Staff continue to work with software providers to implement this service in the 2024-25 tax year.

2024/2025 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

2020/2021 FTEs Actual: 8.25
2021/2022 FTEs Actual: 8.25
2022/2023 FTEs Actual: 8.00
2023/2024 FTEs Actual: 8.00
2024/2025 FTEs Budgeted: 8.00

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 2023-24 budget year.

Year	# Payments processed	Total Value
2017-18	5,730	$ 1,204,655
2018-19	6,492	$ 1,332,881
2019-20	6,535	$ 1,395,635
2020-21	7,327	$ 1,549,219
2021-22	7,839	$ 1,465,860
2022-23	8,718	$ 2,085,977
2023-24	9,449	$ 2,409,409

Increase in number of payments processed
13.3%
0.7%
12.1%
7.0%
11.2%
8.4%

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 2023-24 but are not back to pre-pandemic levels.

	Cash		Cheque		Debit	
Year	# 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
2023-24	2,802	$ 854,711	10,306	$ 7,783,464	5,984	$ 1,870,320

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
2023-24	32,443	$ 19,860,047	5,152	$ 11,178,703

Accounts Payable and Payroll

Accounts Payable Cheques

Year	# Cheques Issued	Total Value
2021-22	2,506	$ 30,609,165
2022-23	2,489	$ 34,726,467
2023-24	2,530	$ 31,977,569

Payroll EFT

Year	# Payments Issued	Total Value
2021-22	1,951	$ 2,630,974
2022-23	2,180	$ 3,210,503
2023-24	2,199	$ 3,577,336

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

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 & 2024, 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 6, 2024	TENDER March 8, 2023	TENDER March 7, 2022	TENDER March 1, 2021	AUCTION March 2, 2020
# of Accounts sent to Solicitor	50	55	69	96	64
# of Accounts at Advertising	25	13	39	27	28
# of Accounts on Tax Sale Day	15	8	24	20	16
# of Accounts with no Bids	4	1	8	2	2
# of Bids on Removed Accounts	18	23	66	79	none
# of Compliant Bids	85	31	230	289	Public Auction
# of Non-compliant Bids	8	6	28	7	n/a
Total amount owing at time of Sale	$78,676	$35,205	$157,685	$91,997	$90,645
Total amount Collected	$364,718	$154,148	$727,685	$739,901	$378,631

Tax Phone Inquiries

# Calls going to voicemail	2020-21	2021-22	2022-23	2023-24	Note
April	n/a	393	251	256	
May	n/a	875	619	284	Tax billing
June	n/a	346	318	100	
July	n/a	332	295	252	
August	n/a	187	206	199	
September	n/a	263	171	105	
October	n/a	453	564	352	Tax billing
November	320	234	199	97	
December	305	153	131	173	
January	318	215	112	101	
February	250	228	122	131	
March	391	250	173	123	
Total	1,584	3,929	3,161	2,173	

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 2023/24 there were 2,173 calls that went to voicemail.

Loan Programs

Goal – to efficiently manage municipal loan programs.

PACE Clean Energy Financing

Year	# Loans Outstanding	# Payments Processed	Value of Loan Payments Processed	Loan amount outstanding at year end
2017-18	11	112	$ 35,473	$ 80,386
2018-19	12	175	$ 10,985	$ 90,310
2019-20	13	204	$ 16,140	$ 85,873
2020-21	13	172	$ 15,681	$ 75,208
2021-22	13	149	$ 13,612	$ 65,462
2022-23	12	142	$ 14,959	$ 69,602
2023-24	18	173	$ 15,328	$ 92,966

The Clean Energy Financing program has not had much uptake in recent years; a change in the program in 2023/24 did spur residents to utilise it (see Planning and Development Services for more information).

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 2030.

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
2023-24	155	1902	$ 263,057	$ 1,006,842		6	$ 43,141

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 3.94% 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 43% 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 59,400 residents. The SSRCE provides English language education to 6,314 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 24% of the Municipality's Gross Expenditure Budget.

Municipality of the District of Lunenburg
Financial Services

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
INCOME							
Assessable Property	$ 29,794,759	$ 30,529,500	$ 31,805,900	$ 34,417,500	$ -	$ 34,417,500	12.74%
Grant In Lieu	255,266	255,100	259,100	268,700	-	268,700	5.33%
Licenses and Permits	13,254	12,100	13,100	12,100	-	12,100	0.00%
Interest Income	1,414,047	1,002,000	2,002,000	2,002,000	-	2,002,000	99.80%
Interest on Taxes	340,866	252,000	282,000	251,500	-	251,500	-0.20%
Tax Sale Fees	39,096	70,000	70,000	70,000	-	70,000	0.00%
Miscellaneous Revenue	341,684	134,400	122,400	134,700	-	134,700	0.22%
Grants of Farm & Conservation Properties	96,063	95,200	98,500	99,200	-	99,200	4.20%
	32,295,035	**32,350,300**	**34,653,000**	**37,255,700**	**-**	**37,255,700**	15.16%
EXPENDITURES							
General							
Personnel (salaries, benefits, training, travel & conferences)	720,363	800,700	800,700	834,500	-	834,500	4.22%
Office & Equipment Expense	170,037	187,100	186,400	186,600	-	186,600	-0.27%
Bank Interest and Charges	4,227	4,700	4,700	4,700	-	4,700	0.00%
Audit & Actuarial Fees	25,912	29,500	29,500	28,500	-	28,500	-3.39%
Tax Rebate and Exemptions	271,260	309,400	350,740	868,700	-	868,700	180.77%
Advisory Services	2,799	5,000	5,000	5,000	-	5,000	0.00%
Data Processing & IT Shared Services	241,033	363,800	363,800	414,700	-	414,700	13.99%
Sundry	696	1,500	1,500	1,500	-	1,500	0.00%
Tax Sale Expenses	43,468	70,000	70,000	70,000	-	70,000	0.00%
LRCRC - Waste Site Costs	1,235,218	1,395,000	1,395,000	1,468,000	-	1,468,000	5.23%
LRCRC - Monitoring Costs	21,828	20,000	20,000	22,400	-	22,400	12.00%
Previously Exempt Waste (Parks & Fire Depts)	7,795	8,000	8,000	8,500	-	8,500	6.25%
Region 6 Operating Grant	36,028	33,600	33,600	42,300	-	42,300	25.89%
Grant Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.00%
Insurance	175,177	227,700	194,300	212,700	-	212,700	-6.59%
Uncollectible Taxes	53,682	74,500	74,500	150,000	-	150,000	101.34%
Safe Restart Expenses	11,997	150,000	150,000	110,000	-	110,000	-26.67%
Debt Service - Principal & Interest	-	-	-	-	-	-	
	3,025,520	3,684,500	3,691,740	4,432,100	-	4,432,100	20.29%
Mandatory Contributions							
Assessment Services	687,452	690,300	690,300	704,200	-	704,200	2.01%
Regional Housing	26,640	35,000	35,000	-	-	-	-100.00%
Regional Library	199,700	199,700	199,700	199,700	-	199,700	0.00%
Education	8,802,514	9,539,900	9,539,900	10,646,800	-	10,646,800	11.60%
	9,716,306	10,464,900	10,464,900	11,550,700	-	11,550,700	10.38%
Multi-Purpose Facility Costs	664,890	671,600	671,600	859,800	-	859,800	28.02%
Transfers to (from) Reserves & Funds							
Depreciation, Interest, Site Monitoring, LCLC Depreciation Reserve, Safe Restart, Future Capital	5,379,198	1,328,500	1,328,500	2,938,800	-	2,938,800	121.21%
	18,785,913	**16,149,500**	**16,156,740**	**19,781,400**	**-**	**19,781,400**	22.49%
NET SURPLUS (EXPENDITURE)	**$ 13,509,122**	**$ 16,200,800**	**$ 18,496,260**	**$ 17,474,300**	**$ -**	**$ 17,474,300**	**7.86%**

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

The District created a new Economic Development Strategic Action Plan that demonstrates the District's understanding of the importance of investment, business support and retention, customer service, and communications. The new Strategic Action Plan provides an opportunity to ground new and future priorities in current data, meaningful stakeholder input, and the best and emerging practices that will serve the District's diversified and sustainable growth.

DESCRIPTION OF SERVICES PROVIDED

The new Economic Development Strategy was developed in 2024. The strategy also outlines the MODL's Economic Development Departments role in continuing to facilitate the development of Osprey Village as well as the Collaborative Health Care and Community Hub Facility. The latter are short to medium term opportunities to provide more business options within the municipality and attract new investment. It will also be important for MODL to work with regional partners to promote the area and attract new investment. MODL should also consider an investment attraction strategy that can further explore future possibilities, determine current and future land and space availability and focus attraction efforts. It is clear that the future is bright for MODL and that past successes in economic development can be leveraged to support future growth.

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

Development of Community Hub	• The department will create a new Community Hub as part of the Lumia Health Care facility that includes a Farmers Market, Commercial Kitchen, and Cafe.

2023/2024 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 and Build NS which will see fibre-based internet expand to 98% of the Municipality. The complete project is scheduled to be completed by the end of 2024.
- 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 2026.
- The department completed the 5-year Economic Development Action Plan in 2023 and will continue the implementation of the:
    - 6 Strategic Directions
    - 33 Objectives

MAJOR INITIATIVES FOR 2024/2025

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 2024/2025 fiscal year are:

1. Bell – Build NS Fibre implementation

Analysis of Initiative

Impact on existing service levels

This project has been approved and has already started. 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 2024.

Financial/Budget

Operating Budget: $249,000

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 2024. The department will work alongside Lumia to start the design and construction with completion scheduled for 2026.

Financial/Budget (2024/2025):	Farmers Market year one Design - $100,000 Café Design - $100,000 Commercial Kitchen Design - $100,000

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 2024.

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 concept design.

Financial/Budget: $60,000

5. Osprey Village Enhancement/Beautification Plan

Analysis of Initiative

Impact on existing service levels

The department will develop a plan that looks at the current and future Osprey Village development and builds a plan that sees the development grow, develop, and benefit up to 1,000 new residents that are expected over the next five years.

Financial/Budget: Operating Budget - $75,000

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

Provide a member of the department on the IDEA Working Group and provide Economic Development support as necessary.

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	2023/24	2024/25	Long-term Target	LT Target Year
# of opportunities generated	120	120	120	Ongoing
# of client visits	120	120	120	Ongoing
# of social media posts	52	52	52	Ongoing
# of land sales	10	2	10	Ongoing

FULL-TIME EQUIVALENT

2024/25 FTEs Budgeted 2.5 – additional staff is required for marketing and the new Farmers Market/Event Space and Commercial Kitchen in 2025/26.

Municipality of the District of Lunenburg
Economic Development

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
INCOME							
Grants & Other Revenue	6,000	$ -	$ -	$ -	$ -	$ -	*0.0%*
	6,000	-	-	-	-	-	
EXPENDITURES							
Personnel (salaries, benefits, training, travel & conferences)	279,757	334,100	334,100	351,200	-	351,200	*5.1%*
Legal & Office Expenses	13,594	38,500	38,500	38,500	-	38,500	*0.0%*
Community HUB Building							
Farmer's Market	-	100,000	25,000	100,000	-	100,000	*0.0%*
Café	-	100,000	-	100,000	-	100,000	*0.0%*
Commercial Kitchen	-	100,000	10,000	100,000	-	100,000	*0.0%*
Internet Project	232,763	450,000	201,000	250,000	-	250,000	*-44.4%*
Economic Development Strategy	37,019	-	-	-	-	-	*0.0%*
Community Development Projects	24,437	92,000	92,000	97,000	-	97,000	*5.4%*
Osprey Village Marketing Plan	-	-	-	40,000	-	40,000	
Immigration Partnership	-	-	-	5,000	-	5,000	
Feasibility Study - Food Hub	-	50,000	50,000	60,000	-	60,000	*20.0%*
	587,570	**1,264,600**	**750,600**	**1,141,700**	**-**	**1,141,700**	*-9.7%*
Transfers to (from) Reserves & Funds							
Transfer From Reserves - CCBF	(232,763)	(450,000)	(201,000)	(250,000)	-	(250,000)	*-44.4%*
	354,807	814,600	549,600	891,700	-	891,700	
NET EXPENDITURES	$ (348,807)	**$ (814,600)**	**$ (549,600)**	**$ (891,700)**	**$ -**	**$ (891,700)**	***9.5%***

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 Senior Municipal Engineer – Roads and Facilities, a Senior Municipal Engineer - Wastewater Services, a Project Manager, two Wastewater Operators, a Municipal Engineer, a Custodian, Administrative Support, a Parks Supervisor, Groundskeepers and Park Gatekeepers. A fulltime position is currently vacant with plans to fill in 2024/25. These staff members oversee solid waste collection; transportation (municipally owned public roads); municipally owned properties; wastewater collection and treatment; parks and open space maintenance and 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 and asphalt surfaced municipal public roads.
- Management of Municipal Road Access Permits.

- 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 (CES) of the Canadian Forces and the buildings at Wiles Lake Park.
- Management of the municipal solid waste collection contract.
- Review of all private road designs proposed for MODL (Municipality of the District of Lunenburg).
- Review of proposed municipal public road designs and sewer connections per the Municipal Subdivision By-Law and the Municipal Sewer By-Law.
- Engineering support for the Planning and Development Department reviewing designs and inspecting construction for proposed municipally owned roads, subdivisions, sewer service and zoning development agreements.
- Engineering support for other departments including Recreation, Planning 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 2023/2024**
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 2023/2024
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	• In 2023/24 additional gravel was placed on the following roads Homestead Estates Drive, Orchard Point Road, Billie Lane and the Road to Mush-a-Mush Beach.

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 2023/2024
Collect and treat wastewater for areas in Conquerall Bank	• Achieved with balanced budget • Treated effluent 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, 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. • Treated 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. • Treated effluent met permit requirements of Nova Scotia Environment and Climate Change.
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.

2023/2024 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.
- Ensured maintenance was completed as required on all 357 onsite sewage disposal systems installed under the LaHave River Straight Pipe Replacement Program.
- 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 regarding the HVAC system of the new Municipal Services Building in Cookville.
- Completed ditching and drainage project on the Arthur Young Trail.
- Completed drainage and trail upgrades to a section of trail at the MARC.
- Completed ditching, drainage and retaining wall restoration project at Sawpit Wharf.
- Completed retaining wall restoration project at LaHave Sunset Park
- Completed retaining wall restoration project at Sand Dollar Beach
- Completed the Construction work for the culvert replacement in the access road to Indian Falls Park. This culvert was installed in an environmentally sensitive water course as this water course is considered fish habitat. Great care had to be taken not to negatively impact this water course.
- 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.
- Completed construction of a 100 kw solar panel energy project to supply electricity to the Municipal Services Building.

- Design and construction of a solar energy project for Conquerall Bank Wastewater Treatment Plant is well underway with expected completion expected in early spring 2024.
- Procured design, contract and construction management, and resident inspection services for the proposed water tower to improve domestic water and fire flow in Osprey Village Area.
- Completed the design for an Active Transportation Trail – Pedestrian Bridge, including surveying; geotechnical investigations; and property required to achieve the trail alignment. Project was cancelled due to rising project cost estimates.
- Completed the design, tender, and completed the construction of the Off Highway Vehicle (OHV) Connector Trail in Osprey Village. Although the contractor started late in the season the project had no environmental issues and was constructed on schedule and under budget estimates.
- Design work is continued for the Active Living Park – Pickleball Courts working with engineering consultants and a landscape architect while consulting with MODL's Recreation Department and user groups. During the year the location was changed, and the design had to be adapted for an alternate location in Centre. A new design work was completed and a tender was issued for this project in 2023. Project was cancelled due to rising project cost.
- 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 a wastewater treatment facility capacity and conditional assessment 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.
- Developed parks and open space maintenance standards in conjunction with Recreation as part of the Re-Create Parks initiative.

MAJOR INITIATIVES FOR 2024/2025

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. *Design and Construction of Galvanized Metal Stairs at Indian Falls Park*
The wooden stairs that provide access to the North Branch of the LaHave river have been condemned by MODL's insurance provider. Design and construction will be completed in the 2024 construction season.
Analysis of Initiative
Impact on existing services- medium
Financial/Budget
The Capital Budget includes $330,000 in 2024/25 to complete this project.

3. *Osprey Village Water Storage Tank and Related Infrastructure*
Constructing a water storage tank at Exit 12 will increase available flows servicing Osprey Village. This water tank and related infrastructure will increase available fire flows 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 2024/25 and construction is planned for 2026/27/28. 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 $800,000 in 2024/25 for design work and $1.3 million in 2025/26 and $1.94 million in 2026/27 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 of $2.1 million, with the remainder cost shared by the Municipality and the Town of Bridgewater.

4. *Cookville Wastewater Treatment Plant Assessment and Upgrade*
To assess the current capacity; reduce inflow and infiltration (I&I); purchase needed replacement equipment and design and construct 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 and equipment replacement purchases were done in 2022/23 and 2023/24. The I&I work began in 2023/24 with completion

expected to be in 2024/25. The design of a plant expansion will continue into 2024/25 with construction starting later in 2024/25.

Financial/Budget

The Capital Budget includes a total of $20,000,000; $4,000,000 in 2024/25; $14,000,000 in 2025/26 and $2,000,000 in 2026/27 for work related to assessing, designing, and constructing the upgrades to the Cookville wastewater treatment plant.

6. 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.

<u>Analysis of Initiative</u>
Impact on existing services – medium
Repairs of the municipal infrastructure commenced in 2023/24 and is being scheduled for completion in 2024/25. The Municipality is responsible to coordinate the design, tender and construction components of the work.

Financial/Budget

The Capital Budget includes $900,000 in 2024/25 for the work related to the repairs of the collection system.

7. Mush-a-Mush Park Vault Washroom Facilities

New accessible vault washroom facilities are being planned to improve the accessibility of the Park's amenities as recommended in a recent Parks Accessibility Audit.

<u>Analysis of Initiative</u>
Impact on existing services – medium

Financial/Budget

The Capital Budget includes $190,000 in 2024/25 for the design and construction of new accessible vault washroom facilities.

8. Former Centre School – Environmental Site Assessment (ESA)

The MODL owned former Centre School has been deteriorating since being vacated years ago. Increasing levels of vandalism and deteriorating appearance of the property is a concern. Work will commence on compiling existing environmental information and preparing further environmental assessment work and tender documents in preparation for future demolition.

Analysis of Initiative
Impact on existing services – low

Financial/Budget

The Capital Budget includes $100,000 in 2024/25 for conducting Environmental Site Assessments in preparation for the facility's future demolition.

OTHER INITIATIVES FOR 2024/2025

- Construct building expansion and permanent automated chemical injection and monitoring systems to adjust pH at Conquerall Bank wastewater treatment facility.
- Improved maintenance tracking for snow and ice control of municipal public roads, sidewalks and municipally-owned properties (within baseline budget).
- Place gravel on more municipally-owned roads as well as doing some drainage work.
- Subdivision Reviews.
- Manage Solid Waste Collection Contract (within baseline budget).
- Assist the Recreation Department with small projects
- 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.
- Implement new parks maintenance standards and levels of service in alignment with the Parks & Open Space Standards and Guidelines.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

Provide a member of the department on the IDEA Working Group and provide Engineering support as necessary.

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 Project Manager has overseen this transition as standards and service levels are developed and implemented in collaboration with the Recreation Department. Service levels will continue to be increased in municipal parks in 2024/25.
- The solid waste collection contract is going into Year 5, effective April 1, 2024. The contract includes an increase of 18.1% resulting in an increase of approximately $241,400 in 2024/25.
- 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 and open spaces. Grading of the MARC, River Ridge Commons, Wiles and Miller parking areas, Mush-a-Mush Beach Park Rd, Indian Falls Rd, 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 development and implementation of safety procedures 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.
- Inflation and other market conditions are impacting the cost of operations and capital project. Engineering staff need to manage resources and prioritize work effectively.
- With the Engineering and Public Works Department managing the maintenance and capital projects of the recreation facilities, increased demands are placed on staff, particularly with the enhanced level of service required at municipal parks.
- 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 full time Certified Engineering Technologist (CET) position was vacated in 2023 and plans are to re-define the position and fill in the 2024/25 budget year.

2021/2022 FTEs Actual	6.5	Vacancies: 1.0 FTE
2021/2022 FTEs Budgeted	8.1	Actual
2022/2023 FTEs Budgeted	8.5	Actual
2023/2024 FTEs Budgeted	9.5	Actual
2024/2025 FTEs Budgeted	16.04 -	Reflecting transfer of Parks Maintenance Staff from Recreation to Engineering & Public Works

Municipality of the District of Lunenburg

Engineering, Public Works & Wastewater		**2022/23 Actual**		**2023/24 Annual Budget**		**2023/24 Budget Forecast**		**2024/25 Adjusted Baseline**		**2024/25 Additions**		**2024/25 Proposed Budget**	**Percent Change Budget 2025 to Budget 2024**
INCOME													
Area Rate - Streetlights	$	144,197	$	148,900	$	148,900	$	138,200	$	-	$	138,200	*-7.2%*
CES Facility													
Expense Recovery		61,831		82,400		82,400		77,400		-		77,400	*-6.1%*
Rental		86,966		87,000		87,000		100,700		-		100,700	*15.7%*
		148,798		169,400		169,400		178,100		-		178,100	*5.1%*
Waste Water Treatment													
Sewer Area Rates		469,194		451,800		460,200		482,400		-		482,400	*6.8%*
Hydrant Charges		60,092		64,000		64,000		68,500		-		68,500	*7.0%*
Sewer Interest and permit fees		2,810		2,500		2,500		2,500		-		2,500	*0.0%*
Sewer Maintenance Fees		30,099		37,000		111,400		36,000		-		36,000	*-2.7%*
		562,194		555,300		638,100		589,400		-		589,400	*6.1%*
Engineering Services													
Student Grants		13,046		-		-		-		-		-	
		868,235		**873,600**		**956,400**		**905,700**		**-**		**905,700**	*3.7%*

Municipality of the District of Lunenburg

Engineering, Public Works & Wastewater	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
EXPENDITURES							
Engineering Services							
Advertising, Legal and Advisory Services	12,182	68,500	26,500	39,500	-	39,500	*-42.3%*
Hydrants	66,187	68,700	73,700	73,700	-	73,700	*7.3%*
Personnel (salaries, benefits, training, travel & conferences)	499,532	672,000	629,600	729,500	-	729,500	*8.6%*
Office Expense	3,848	10,000	5,000	8,000	-	8,000	*-20.0%*
Return of Schools	14,069	22,200	31,000	31,200	-	31,200	*40.5%*
Garbage Collections	1,246,693	1,334,100	1,334,100	1,575,500	-	1,575,500	*18.1%*
	1,842,512	2,175,500	2,099,900	2,457,400	-	2,457,400	*13.0%*
Other Administration							
Municipal Services Bldg - Janitorial	64,930	74,000	74,500	84,800	-	84,800	*14.6%*
Municipal Services Bldg - maintenance	153,404	189,500	186,000	176,000	-	176,000	*-7.1%*
	218,333	263,500	260,500	260,800	-	260,800	*-1.0%*
Transportation							
Municipal Road Maintenance	229,260	350,000	331,740	367,500	-	367,500	*5.0%*
Provincial Road Contribution	461,276	493,100	490,400	510,000	-	510,000	*3.4%*
J Class Road Paving	384,243	350,000	-	700,000	-	700,000	*100.0%*
Street Lighting	147,184	172,100	172,100	158,100	-	158,100	*-8.1%*
	1,221,963	1,365,200	994,240	1,735,600	-	1,735,600	*27.1%*
CES Facility							
Building Maintenance	58,887	82,400	82,400	77,400	-	77,400	*-6.1%*
Non-recoverable expenses	13,575	17,000	17,000	16,500	-	16,500	*-2.9%*
	72,461	99,400	99,400	93,900	-	93,900	*-5.5%*
Waste Water Treatment							
Personnel (salaries, benefits, training, travel) & other shared costs	354,555	379,200	334,900	408,000	58,200 [1]	466,200	*22.9%*
Hebbville	107,088	114,600	104,000	114,000	-	114,000	*-0.5%*
Riverside and Shore Drive	34,980	35,000	34,900	38,200	-	38,200	*9.1%*
Cookville	185,522	205,500	210,600	236,500	-	236,500	*15.1%*
New Germany Lift Stations	46,130	37,900	41,400	49,200	-	49,200	*29.8%*
New Germany Treatment Plant	87,913	114,200	109,350	126,100	-	126,100	*10.4%*
Sewer Maintenance Costs	62,580	-	142,000	55,000	-	55,000	*0.0%*
	878,768	886,400	977,150	1,027,000	58,200	1,085,200	*22.4%*
	4,234,037	**4,790,000**	**4,431,190**	**5,574,700**	**58,200**	**5,632,900**	*17.6%*
Transfers to (from) Reserves & Funds							
Transfer To (From) Sewer Reserves	175,000	175,000	175,000	175,000	-	175,000	
CCBF Reserve - J Class Roads	(384,243)	(350,000)	-	(334,200)	-	(334,200)	
Other Reserves - J Class Roads	-	-	-	(365,800)	-	(365,800)	
Operating Reserve - Municipal Roads	25,000	25,000	25,000	25,000	-	25,000	
Operating Reserve -CES	25,000	25,000	25,000	84,000	-	84,000	
	(159,243)	(125,000)	225,000	(416,000)	-	(416,000)	
	4,074,794	**4,665,000**	**4,656,190**	**5,158,700**	**58,200**	**5,216,900**	
NET EXPENDITURES	**$ (3,206,559)**	**$ (3,791,400)**	**$ (3,699,790)**	**$ (4,253,000)**	**$ (58,200)**	**$ (4,311,200)**	*13.7%*

Notes:

1. Wastewater Treatment Operator Position added due to Cookville Plant expansion

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 and conducting required onsite inspections to ensure compliance with the National and Provincial Building Codes. The Department conducts 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	2023-2024
Development Permit applications reviewed within 14 days	100%	90%	96%	99%
Subdivision applications initial review within 14 days	98%	98%	93%	98%
Building permit applications reviewed within 14 days	92%	91%	91%	94%

Building inspections conducted within 4 days	100%	100%	99%	100%
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%	63%
Unsightly property inspections conducted within 14 days of complaint.	Service disruption due to COVID-19	Service disruption due to COVID-19	74%	75%
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	Behind on inspections due to COVID-19	Met
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.	Department met or exceeded Council's requirements for public participation.

2023/2024 ACCOMPLISHMENTS

Significant achievements within the framework of providing core services are:

- Agreements for private road maintenance charges for Bulter Lake Estates and Plamu Road Lot Owners Association.
- Amended agreement for Botany Woods Landowners Association to add addition properties per request.
- Amended Hertiage Property Alteration Policy to make the replacement of roofing material with metal deemed a non-substantial alteration.
- Approved accessibility alterations to registered heritage properties: New Elm Union Church and the St. John Evangelist Church.
- Amended Hertiage Property Alteration Policy to deem accessibility upgrades as non-substantial alterations. Speeds up the approval process when the alterations will not impact character-defining elements.
- Amendment to the Osprey Village Land Use By-law regarding side-yard parking
- Appeal of a Site Plan Approval in Hebbville for a duplex.

- Submitted a funding application to the Canadian Mortgage and Housing Corporation Housing Accelerator Fund/
- Amended the Blockhouse Land Use By-law to add Boulangerie La Vendéenne Incorporee to the list of developments permitted to expand by Site Plan Approval; Upon amendment taking effect the Development Agreement was discharged.
- Amended the Riverport & District Land Use By-law to revise the wetlands at Cooks Brook Division.
- Received an application to rezoning 11 Century Drive to the High-Density Residential Zone.
- Amended the electric vehicle charging rate in the Fees Policy.
- An Anti-Idling Policy was developed and adopted.
- Held a tree giveaway event.
- Partnered in hosting the South Shore Sustainability Summit.
- Report on local food security.
- Organized and promoted “No Mow May” event.
- Assisted with having 100 KW solar installation on the Municipal Services Building.
- 7MW Community Solar Garden. Worked on preparing for a Provincial Shared Solar Program.
- Worked on developing land use planning policy and regulations, researching numerous planning topics to plan our communities out to the year 2040.
- Worked with a consultant on developing a 5-year transit operations plan.
- Coastal protection regulations. Held public engagement sessions and developed a draft coastal protection land use by-law.
- Cluster development regulation. Held public engagement sessions and developed a draft coastal protection land use by-law.
- Completed and presented the municipality’s Council district boundary review application to the Nova Scotia Utility and Review Board.
- Ongoing work with partners to transition to regional shared building services.
- Provided Building services to the Town of Bridgewater, Town of Lunenburg and the Region of Queens.
- Fire Inspections services to the Town of Bridgewater and the Town of Lunenburg.

Applications and Inspections MODL:

	Fiscal Year			
	2020-2021	**2021-2022**	**2022-2023**	**2023-2024**
Development Permit Applications	102	138	123	101
Subdivision Applications Received	109	130	120	114
Zoning Confirmations & Property Certificates	66	71	63	67
Site Plan Approvals	1	1	3	2
Variance	1	0	1	0
Development Agreements & Amendment Requests	1	2	2	3
Antenna Siting Applications	3	0	3	2
Building Permit Applications	621	634	615	603

	($80.6M)	($77.2M)	($109.6M)	($87.7M)
Building Inspections	2036	1981	2371	2498
Fire Inspections	71	20	34	37
Building Compliance Inspections	61	30	38	29
Dangerous and Unsightly Inspections	75	53	49	54

MAJOR INITIATIVES FOR 2024/2025

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

- Modernize the current development permitting application process by replacing with an e-permitting/payment system.
- Transition to a regional building permitting and fire inspection service model.
- Continue working on the MODL 2040 project. Development of a municipal wide planning strategy and land use by-law.
- Flood line mapping project. A gap analysis on the Municipality's last flood risk study will be completed. The analysis will inform where to deploy sensors to collect data including water levels; river flow; rainfall; surveying culvert locations, elevations and sizing as well as bridge dimensions.
- Implementation and education of coastal protection regulations
- Implementation and education of cluster development regulations
- Implementation of local climate change action plan including:
    - Clean Energy Financing program.
    - Youth engagement.
    - Annual "Let It Grow May!" event.
    - Annual Tree planting program.
    - Electric vehicle promotion and education.
    - Assist with waste management promotion
    - Helping community facilities get energy audits for their buildings.
    - Assist Administration department with the Community Solar Garden project.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

Provide a member of the department on the IDEA Working Group and provide Planning support as necessary.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Sign a Regional Building Services phase 2 agreement with Town of Lunenburg, Town of Bridgewater and Region of Queens.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Coordinating an agreement that meets the needs of four municipal units on regional building services.
- Implementing a new regional permit tracking system.
- Awareness and implementation of any new land use by-law regulations on coastal protection and cluster development.
- Continuing progress on the MODL 2040 project.

FULL-TIME EQUIVALENT

2021-2022 FTEs: 11.7 (+3 students and 1 casual)
2022-2023 FTEs Actual: 14.5 (+ 1 FTE term +3 students)
2023-2024 FTEs Actual: 15.5 (+ 1 FTE term + 3 students)
2024-2025 FTEs Budgeted: 16.5 (+ 1 FTE term + 2 students)

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

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget
INCOME							
Private Roads Area Rate	$ 282,806	$ 315,700	$ 315,700	$ 331,900	$ -	$ 331,900	*5.1%*
Building Permits & Development Fees	101,241	81,500	91,500	92,500	-	92,500	*13.5%*
Sale of Services	182,015	352,200	114,000	306,000	-	306,000	*-13.1%*
D&U Recovery/Sundry	15,740	100	350	500	-	500	*0.0%*
Civic Numbering	9,861	9,900	9,800	9,800	-	9,800	*-1.0%*
Floodline Mapping Grant	-	-	-	-	500,000 [1]	500,000	*100.0%*
Public Transit Grant	-	50,000	50,000	-	-	-	
Fancy Lake Study Grant	-	-	-	-	-	-	
Sustainability/Student Grants	25,000	8,400	15,000	6,000	-	6,000	*-28.6%*
	616,662	**817,800**	**596,350**	**746,700**	**500,000**	**1,246,700**	*52.4%*
EXPENDITURES							
Building Inspection							
Personnel (salaries, benefits, training, travel & conferences)	592,855	737,400	653,000	775,400	-	775,400	*5.2%*
Office & Legal Expense	64,951	143,700	108,200	110,000	-	110,000	*-23.5%*
	657,805	881,100	761,200	885,400	-	885,400	*0.5%*
Private Roads	269,338	301,000	301,000	316,500	-	316,500	*5.1%*
Planning							
Personnel (salaries, benefits, training, travel & conferences)	729,269	987,400	983,100	1,060,700	3,000 [2]	1,063,700	*7.7%*
Planning Services	58,971	70,100	57,000	31,000	13,500 [3]	44,500	*-36.5%*
Climate, Cluster & Coastal Protection	9,662	23,600	23,600	8,900	18,500 [4]	27,400	*16.1%*
Floodline Mapping Project	-	-	-	-	500,000 [1]	500,000	
Research & Innovation Grants	-	10,000	10,000	-	-	-	*-100.0%*
Public Transit Grants	34,500	65,000	65,000	65,000	-	65,000	*0.0%*
Repayable CEF Grants	22,019	500,000	500,000	500,000	-	500,000	*0.0%*
	854,421	1,656,100	1,638,700	1,665,600	535,000	2,200,600	*32.9%*
Transfers to (from) Reserves & Funds							
Clean Energy Financing Program	(3,979)	(500,000)	(500,000)	(500,000)	-	(500,000)	*0.0%*
General Operating Reserves	-	(110,600)	(110,600)	-	-	-	
	(3,979)	(610,600)	(610,600)	(500,000)	- -	(500,000)	
	1,777,585	**2,227,600**	**2,090,300**	**2,367,500**	**535,000**	**2,902,500**	
NET EXPENDITURES	**$ (1,160,923)**	**$ (1,409,800)**	**$ (1,493,950)**	**$ (1,620,800)**	**$ (35,000)**	**$ (1,655,800)**	***17.4%***

Notes:

1. Floodline Mapping 100% funded Prov NS Project 2. Affordable Housing Development Program 3. Climate/Coastal Programs Advertising
4. MODL 2040, Tree Planting, Climate Projects, Coastal/Cluster Education

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 the development of the tourism and events industry to bolster economic growth, foster community pride, and create more opportunities for the residents of the Municipality.

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 Open Space Plan, Active Transportation Plan, Active Living Strategy, Parks and Recreation Standards, Parks Accessibility Report and 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
- Shared Strategy for Trails in Nova Scotia

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
- Attracting events and tourists to the area
- Fostering pride in our communities

CORE SERVICES

Service or Goal	Performance 2023/2024
Active Living: Foster Active Living through physical recreation	• Increased physical activity promotion and awareness. • Continued Multisport program, involving 13 community sport organizations; and an Adult Multisport for Women with 6 sports. • Free drop-in women/girls swim at the LCLC. • Implemented free Rainbow Swims and Skates for 2SLGBTQIA+ Community. • Updated Active Transportation Strategy. • 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. • A reserve fund was established to help establish pickleball courts within MODL.
Tourism & Events: Attract visitors and events to our Municipality	• Provided Visitor Services at pop-up locations and events. • Distributed print material throughout the province promoting the Municipality as a tourism destination.

	• Collaborated with the South Shore Tourism Co-op on the 2024 Lobster Crawl Festival. • Facilitated the Family Fun Day event featuring Tide Kite at the MARC. • Hosted the Osprey Connector Trail Grand Opening • Updated the Wayfinding Strategy
Inclusion & Access: Increase inclusion and access to recreation	• PRO Kids - continued to support youth participation. • Created Adult Subsidy Program – PRO Fund. • Created an accessible pathway at Indian Falls. • Increased low cost/no fee initiatives. • Completed Park accessibility audits on five MODL parks. • Facilitated MODL events to celebrate equity, diversity, inclusion and access (e.g., Pride event at the MARC, participated in Pride Parade) • Offered parasport opportunities through multisport and other programming initiatives. • Received funding from Sport NS for 6 sport wheelchairs and trailer. • Received funding from Recreation Nova Scotia for adaptive equipment as part of the equipment loan program.
Connecting People & Nature Help people connect to nature through recreation	• 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 fifth Art on the Trail / Parks installation Pencil Walk at LaHave Sunset Park. • Constructed and opened the Osprey Connector Trail – connecting to the Central Nova, Authur Young and Lahave River Trails. • Constructed and opened a new accessible walking trail at Indian Falls Park. • Amendments approved by the Provincial Government to the Lunenburg Commons Land Act enabling MODL to enter into a conservation easement with the NS Nature Trust. Community consultation scheduled in this fiscal year. • Wharf assessments were conducted on the Sawpit and Rosebay wharves.
Supportive Environments: Encourage participation and build strong caring communities.	• Actively participated with Lunenburg Queens Recreation Coordinators Directors Association (LQRCDA). • Supported and collaborated with LCLC. • Continued partnerships with community organizations to manage parks and trails. • Collaborated with Events Atlantic. • Partnered with South Shore Tourism.

	• Launched Project Volunteer. • Hosted a grant information session for non-profit groups. • Updated the grants policy for non-profit groups.

2023/2024 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.
- **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 –** Opened the fifth art in the trail/park was installed at LaHave Sunset Park called The Pencil Walk.
- **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.
- **Rainbow Swims and Skates** – With partnership with the LCLC, MODL provides weekly free drop-in swims and skates for the 2SLGBTQIA+ Community.
- **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 adapted equipment.
- **PRO Fund Launch** – Council approved an adult recreation subsidy program which was launched April 1, 2024.
- **PRO Kids**
  - Invested over $80,000 supporting youth applications; an increase of over 43% compared to 2022/2023.
  - Received almost $21,000 in donations.
  - 137 children benefitted from this funding; 12.41% of the applications were for children aged between 0-4, 68.61% aged between 5-12, and 18.98% of the applications were for the 13-18 age group.
- **Grant Programs** – Community organizations/individuals continued to access grant programs to the sum of:

- Annual Operating Grants $77,350.00
    - Major Recreation Capital Grants $75,275.00
    - Community Recreation Capital Grants $17,669.45
    - Community Event Grant $17,671.55 (Combined this year, to include Canada Day and Remembrance Day Grants)
    - Major Event Grant $14,000
    - Sponsorship Ad Grant $4,988.75
    - Community Recreation Program Grants $4,347.01
    - Elite Athlete Grant $5,700
    - Youth Travel Grant $3,000
    - Leadership Training $75
- **The Nova Scotia Active Smarter (ASK) Kids Project** – Project was extended and expanded for a further 3-year partnership ending in August 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 four meetings with representation from all trail associations to discuss challenges, needed support and collaboration.
- **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), the Riverport Community Centre to develop a park at the former Riverport and Area School grounds. The Municipality is currently working on a management agreement with the Seahawks Football Club to manage the former Pinegrove Park.
- **Multisport** – Continued to offer the Multisport program which included thirteen sports, in partnership with community sport organizations, 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 Services** – 2024 was the first-year pop-up Visitor Services was provided at locations and events across the municipality and neighbouring areas.
- **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.
- **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, 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** – The second annual grant information sessions were held, and the two sessions were attended by over 46 volunteers representing various non-profit groups.
- **Park Wayfinding** – Updated wayfinding strategy to reflect lessons learned from phase 1 implementation and include additional sign types to best fit particular applications.
- **Parks Standards Document** – An internal working group was created to implement RE-Create Parks strategic priority. As such maintenance standards have been developed and implemented, accessible park furnishings purchased, also purchased an accessible mat for installation at Mushamush Beach and new bleachers for the MARC Ballfields.
- **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.
- **Trail Connector** – The construction of the Osprey Connector Trail completed a vital link in the rail trail network in this district connecting the Adventure Trail to the LaHave River Trail.
- **Project Volunteer!** – Spearheaded an inter-municipal initiative to bring back the buzz to volunteering in Lunenburg and Queens counties, beginning with a survey for volunteer organizations to complete to show where they need assistance. This project will continue in 2024/25 by way of Volunteer Spotlights in local media and workshops on pertinent subjects.
- **Cape LaHave Island** -The Province amended the Lunenburg Commons Land Act enabling MODL the ability to enter into a conservation easement with the NS Nature Trust. Public Consultation will take pace in 2024 to help form the terms of the conservation easement.
- **Active Transportation Plan** – the Active Transportation Plan is in the process of being updated based on community input, stakeholder input and industry best practices.
- **Park Accessibility Audits** – The consulting firm EXP was hired to conducted accessibility audits on Miller Point Peace Park, River Ridge Common, Hirtles Beach, Mush-A-Mush Park, and Indian Falls Park. The outcome being five concept plans with recommendations and Class D pricing to help decrease the barriers present in these five parks.
- **Wharf Assessments** – Assessments were conducted at the Sawpit Wharf and Rosebay Wharf to help determine their condition and future maintenance. These assessments are planned to be conducted every three years.

MAJOR INITIATIVES FOR 2024/2025

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. Wayfinding

Analysis of Initiative

Impact on existing service levels – increase

The intention is to complete the wayfinding in all of MODL's parks and open spaces – 50+ signs.
Financial/Budget
Budget: $425,000 (2025-2026 budget $225,000)
Funding: $50,000 beautification funding; municipal operating reserves

2. Recreation Assets Accessibility Audit and Implementation
<u>Analysis of Initiative</u>
Impact on existing service levels – increase

Will replace benches, picnic tables and waste recyclables to provide a more cohesive look in MODL parks and to increase accessibility. Based on the final report by EXP will begin implementing accessibility improvements in the five parks that had accessibility audits conducted.

Financial/Budget:
Budget: $260,000
Funding: Municipal Operating reserves

3. Mush-a-mush Accessible Vault Toilet
<u>Analysis of Initiative</u>
Impact on existing service levels – increase

Designing and installing an accessible vault toilet at the park.

Financial/Budget:
Budget: $190,000
Funding: Municipal Operating Reserves

4. Park Standards Upgrades
<u>Analysis of Initiative</u>
Impact on existing service levels – increase

Improvements to parks to begin to meet the minimum standards as outlined in the MODL Parks Standards document and to replace the stairs at Indian Falls Park.

Financial/Budget:
Budget: $420,000
Funding: Municipal Operating Reserve; applied for $150,000 through a Provincial Recreation Capital Program for the stairs at Indian Falls.

5. Sawpit Wharf Park Community Plan
<u>Analysis of Initiative</u>
Impact of existing service levels – increase

The Landscape Architect Firm Mills and Wright has been hired to undertake a community plan and conceptual plan for Sawpit Wharf Park. Public consultation will begin in April 2024. This plan will help guide any future development of Sawpit Wharf. Part of the scope of work is to conduct a Rick Hansen audit on the park to assess ways the park can become more accessible to the public.

Financial/Budget:

Budget: $38,700

Funding: Municipal Operating Reserves

6. Art on the Trail / Parks
Analysis of Initiative

Impact of existing service levels – increase

Collaborating with local artists planning to install a piece of art at one of MODL parks.

Financial/Budget:

Budget: $30,000

Funding: Municipal Operating Reserves

7. Active Transportation Paved Shoulders
Analysis of Initiative

Impact of existing service levels – increase

Partnering the Department of Public works to have 5.6 KM of trails from the Martin's River bridge to Mahone Bay northerly to improve the roads for walkers and cyclists.

Financial/Budget:

Budget: $870,000 (Carry over)

Funding: Active Transportation and municipal operating reserves

8. Para-Sport Equipment and Storage Trailer
Analysis of Initiative

Impact on existing service levels – increase

With funding from Sport NS will purchase six sport wheelchairs and a storage trailer to increase wheelchair sports in MODL.

Financial/Budget:

Budget: $47,000

Funding: $45,500 Sport Nova Scotia; $1,500 municipal recreation operating budget.

9. E-bike Loan Program
Analysis of Initiative

Impact of existing service levels – increase

This program will only move forward with funding secured from a grant. The addition of bikes will add to MODL's equipment loan program. The intent of loaning e-bikes is to make this mode of Active

Transportation more accessible and to encourage the public to consider alternative modes of transportation other than a motor vehicle.

Financial/budget

Budget: $41,000

Funding: Applied to the Connect2 Funding program for 75% of the funding.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- Installation of accessible park furnishings in multiple spaces
- Rick Hansen audit on Sawpit Wharf Park in 2024
- Accessible Vault Toilet at Mushamush Park
- Updating website to reflect the level of accessibility of each park.
- Completed Rick Hansen Accessibility audits at Mushamush, Indian Falls, Hirtles Beach, River Ridge Common, and Miller Point Peace Park
- Increasing IDEA programming

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Improving Park standards as per the Parks Standards document, which includes improving accessibility.
- Increasing maintenance to existing parks, trails, and open space.
- Increasing all-season opportunities at designated public spaces.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- 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, increase in 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	$392,100		$333,651	85.09%
2020-21	$418,000	+6.50%	$333,469	79.77%
2021-22	$518,200	+23.97%	$433,129	83.58%
2022-23	$636,300	+22.79%	$540,753	84.98%
2023-24	$703,100	+10.50%	$497,608	70.77%
2024-25	$733,400	+4.31%		

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 potential percentage that could be awarded based on allotted budgets.

Period	Amount Requested	Budget	Potential 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%
2023-24	$283,700	$150,000	52.87%
2024-25	$399,533	$150,000	37.54%

3. Visitor Services Event Engagement Statistics

The table below provides information pertaining to the events attended throughout the 2023 Visitor Season, details include event name, date, and number of people spoken to. This was the first season Visitor Services operated via pop-up locations throughout the municipality and surrounding areas. In 2024, we will not attend events or locations that consistently receive low levels of engagement. Instead, we will explore replacing them with locations or events expected to generate higher levels of engagement.

Event Name / Location	Dates	Number of people spoken to
Family Fun Day-Tide Kite event	2024-05-20	40
Michelin Seniors Expo	2024-06-14	110
Ice Cream Social / Maze opening	2024-06-21	14
4 Point Vintage Market	2024-06-24	39
Canada Day New Germany	2024-07-01	35
Fort Point Museum	2024-07-06	2
Lunenburg Waterfront	2024-07-07	58
Lunenburg Waterfront	2024-07-08	125
Chicory Blue	2024-07-13	14
Lunenburg Waterfront	2024-07-14	125
Fort Point Museum	2024-07-20	13
New Germany Farmers Market	2024-07-21	10
Exhibition	2024-07-27	0
Exhibition	2024-07-28	6
Exhibition	2024-07-29	5
Lunenburg Waterfront	2024-08-03	50-70
Best Western	2024-08-04	60
Fort Point Museum	2024-08-10	2
Best Western	2024-08-11	28
Lunenburg Waterfront	2024-08-12	87
Best Western	2024-08-18	22
More on the Shore-Chester Race Week	2024-08-19	62
Best Western	2024-08-25	23
Best Western	2024-09-01	12
Ovens Park	2024-09-02	16

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%
2024	37	+ 94.73%

FULL-TIME EQUIVALENT

2020/2021 FTEs Actual: 10.73

2021/2022 FTEs Actual: 11.53

2022/2023 FTEs Actual: 14.89

2023/2024 FTEs Actual: 14.89

2024/2025 FTEs Budgeted: 14.89

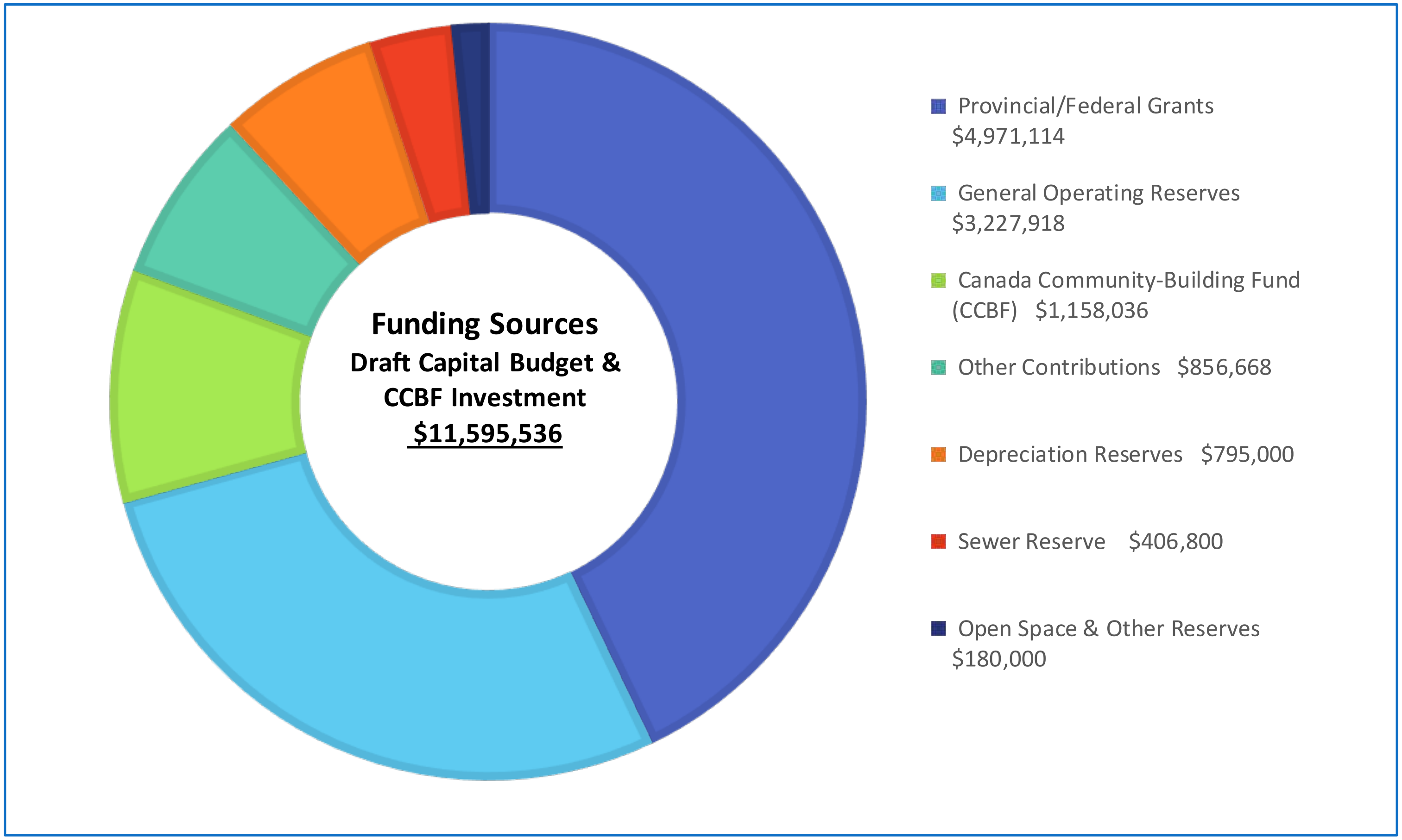
Annually hire students and contract workers for delivery of recreation program services.

Municipality of the District of Lunenburg Recreation & Tourism Services	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024
INCOME							
Recreation Fees	$ 81,894	$ 78,500	$ 89,701	$ 78,000	$ -	$ 78,000	-0.6%
ProKids	20,585	15,000	21,000	20,000	-	20,000	33.3%
Rental Revenue	8,688	-	3,659	8,000	-	8,000	0.0%
Recreation Grant	180,019	175,000	175,000	175,000	-	175,000	0.0%
Tourism - VIC	53,971	13,000	9,187	8,100	-	8,100	-37.7%
Tourism Marketing Levy	-	100,000	-	-	-	-	
	345,158	**381,500**	**298,547**	**289,100**	**-**	**289,100**	-24.2%
EXPENDITURES							
General Services							
Sponsor Ad & Municipal Celebration	12,805	14,500	12,070	14,500	1,500 [1]	16,000	10.3%
Grants to Organizations	385,126	511,800	520,875	592,400	17,000 [2]	609,400	19.1%
Legal	5,729	12,000	8,000	12,000	-	12,000	0.0%
Insurance & Office Expenses	7,252	10,700	10,700	10,700	-	10,700	0.0%
Personnel (salaries, benefits, training, travel & conferences)	621,505	660,400	642,680	701,600	-	701,600	6.2%
	1,032,417	1,209,400	1,194,325	1,331,200	18,500	1,349,700	11.6%
Parks & Recreation Facilities							
Park Maintenance Personnel (salaries, benefits, training, travel & conferences)	305,206	415,200	352,670	350,900	-	350,900	-15.5%
Building, Grounds & Park Maintenance	224,837	270,400	251,950	346,600	50,000 [3]	396,600	46.7%
Building Utilities	21,082	21,900	20,900	21,900	-	21,900	0.0%
Telephone	6,164	7,500	13,500	11,500	-	11,500	53.3%
Insurance	64,553	82,600	83,638	88,000	-	88,000	6.5%
Office Expense	4,484	10,200	7,500	9,000	-	9,000	-11.8%
	626,325	807,800	730,158	827,900	50,000	877,900	8.7%
Recreation Programs							
Parks Equipment and Special Programs	64,765	167,200	172,728	179,500	17,000 [4]	196,500	17.5%
Winter Programs	6,010	13,800	13,700	16,600	-	16,600	20.3%
Spring Programs	8,869	11,100	8,758	14,400	-	14,400	29.7%
Swimming Program	13,048	16,000	20,271	22,000	-	22,000	37.5%
Summer Programs	107,291	146,500	150,141	135,000	-	135,000	-7.8%
Fall Programs	7,388	14,100	16,362	18,900	-	18,900	34.0%
Special Events - supplies & advertising	6,020	7,500	5,660	7,500	-	7,500	0.0%
	213,392	376,200	387,620	393,900	17,000	410,900	9.2%
Active Transportation - paved shoulders	-	150,000	-	870,000	-	870,000	100.0%
Tourism	226,119	220,200	212,671	230,800	15,000 [5]	245,800	11.6%
Transfers to (from) Reserves & Funds							
Open Space Strategy	60,000	60,000	60,000	60,000	-	60,000	0.0%
General Reserves - AT Paved Shoulders	-	-	-	(370,000)	-	(370,000)	
Pinegrove Park	10,265	-	-	-	-	-	
Pro Kids	-	-	-	-	-	-	
CCBF- Active Transportation	-	(150,000)	-	(500,000)	-	(500,000)	100.0%
CCBF- Trail Groups	(59,850)	(68,000)	(68,000)	(74,800)	-	(74,800)	10.0%
	10,415	(158,000)	(8,000)	(884,800)	-	(884,800)	460.0%
	2,108,668	**2,605,600**	**2,516,774**	**2,769,000**	**100,500**	**2,869,500**	
NET EXPENDITURES	**$ (1,763,510)**	**$ (2,224,100)**	**$ (2,218,227)**	**$ (2,479,900)**	**$ (100,500)**	**$ (2,580,400)**	**16.0%**

Notes:
1. Promotions 2. Town of Lunenburg & School Pantries 3. Hemlock wooly adelgid 4. New Adult Subsidy & MARC playbox 5. New tourism events

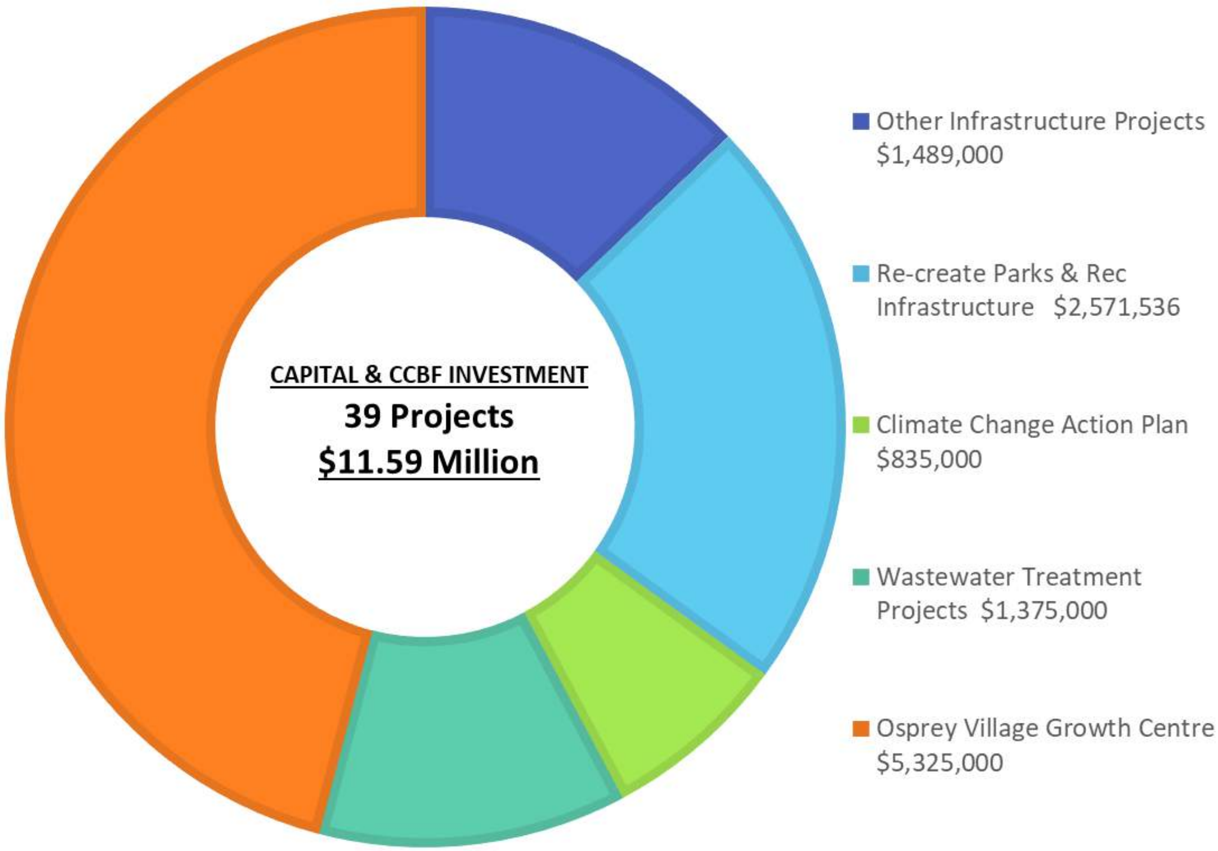
CAPITAL BUDGET AND CANADA COMMUNITY-BUILDING FUND INVESTMENT

The Municipality has budgeted $11,595,536 for capital expenditures in 2024/2025 including Canada Community-Building Fund (CCBF) investment of $1,158,036. 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. Other infrastructure projects include road paving and internet connectivity.



CLIMATE CHANGE ACTION PLAN

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, and a community solar garden.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Climate Change Action Plan							
Facility & Energy Assessment CES Building	Assessment for energy upgrades and safety/accessibility options.	*2022-03*	**50,000**				
CES Building Upgrades	Upgrades will be determined from the assessment			300,000			
Engineering Dept Vehicle (EV)	Replacement as required		-	100,000			
Bldg. Insp Vehicle Replacements (EV)	Estimate for 2 replacements per budget year indicated			160,000			
Parks Vehicle Replacements	Replace 2 used trucks with EV's				120,000	120,000	
MARC EV Chargers for Park Mtce Vehicles	Chargers for EV's at the MARC		-		80,000		
WWTP Van & Truck replacements (EV)	To replace aging vehicles (2014 purchase year)			120,000	120,000		

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Climate Change Action Plan							
Green/Climate Change Projects	Climate Change Emergency Declared Est $500,000/year. Includes Solar panels & EV charges & Solar Garden below. Sustainability Reserve to be created from unused budget monies.						
Solar Panels - EV Chargers at Mun. Bldg.	Add additional chargers to staff parking lot						
Solar Panels - New Germany WWTP	Installation of 100KW system					200,000	
Solar Panels - Conquerall Bank WWTP	Installation of 10KW system, plus building addition to accommodate inverter	*2023-10*	**50,000**				
Solar Panels - Cookville WWTP	Installation of 100KW system				300,000		
Solar Panels - CES Building	Future installation after building upgrades completed						
Living Shoreline	Demonstration project (Coastal or inland shoreline)				500,000		
E-bikeshare Hub Pilot	Infrastructure for E-bike share based on feasibility study outcomes			80,000			
Battery Installation at Homes Pilot	Pilot project to install batteries in 40 homes with solar panels installed. It will help homeowners during power outages and reduce their daily electricity bills.				50,000		
Portable Battery Charger	A solar-powered portable battery generator to replace diesel ones, it can be used for events, power outages, and emergencies (e.g., by REMO).			20,000			
Community Solar Garden - Site Selection & design	Construction of 7 MW Solar Garden managed by AREA (energy savings equal to 700 homes or 150,000 trees). Municipal partnership with MODL share up to 50%. Subscription model to be considered. $880,000 contribution from Lunenburg County Community Fund in Trust.	*2023-11*	**500,000**				
Community Solar Garden - Construction				6,500,000			
EV Fleet Chargers	Install EV charges in the fleet parking lot at Municipal Services Building. Council's approval received: $386,000. Spent $151,000 by March 31. Carry over remaining balance required $235,000	*2023-13*	**235,000**				
Climate Change Action Plan Subtotal			***835,000***	*7,280,000*	*1,170,000*	*320,000*	*-*

Capital Projects 2024/25 to 2028/29

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

Project Name	Department	Project Manager
CES Building - Facility & Energy Upgrades	Engineering & Public Works	Maria Butts, PMP

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-26

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ 75,000	$ 50,000	$ 300,000	$ -	$ -	$ -
Estimated Spending by Year	$ 425,000	$ 75,000	$ 50,000	$ 300,000	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ 70,360	$ 70,360					
Reserves	$ 354,640	$ 4,640	$ 50,000	$ 300,000			
Other Contributions	$ -						
Total Funding	$ 425,000	$ 75,000	$ 50,000	$ 300,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Implement recommendations from a recent facility Energy Audit. Building upgrades include HVAC, insulation, caulking, lighting and plumbing fixtures to reduce energy use and enhance building comfort. Design of the HVAC system upgrades and other building upgrades are planned in 2024/25.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Reduce energy useage of the building and enhance the comfort level for the approximately 20 employees working in the building.

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

5. Does the Project Support Climate Change Considerations? How?
Supports Climate Change initiatives by reducing energy consumption.

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

Capital Projects 2024/25 to 2028/29

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

Project Name	**Department**	**Project Manager**
Solar Panels for Conquerall Bank Waste Water Treatment Plant (WWTP)	Engineering & Public Works	Tyler Richardson, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy): 1-Apr-23	Jun-24

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 150,000	$ 100,000	$ 50,000				
Estimated Spending by Year	$ 150,000	$ 100,000	$ 50,000				
Sources of Funding							
CCBF							
Grants	$ -						
Reserves	$ 150,000	$ 100,000	$ 50,000				
	$ -						
Total Funding	$ 150,000	$ 100,000	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Project entails the design and installation of a ground mounted solar energy system at the Conquerall Bank WWTP to generate power for the plant's operation.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The 15kW ground mounted solar energy installation will reduce energy required from external power sources and provide a source of renewable power.

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

5. Does the Project Support Climate Change Considerations? How?
The new ground mount solar energy installation will generate power to offset power needed to operate the Conquerall Bank WWTP.

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

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)		Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy):	22-Dec-13	Mar-26

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 7,220,000	$ 220,000	$ 500,000	$ 6,500,000			
Estimated Spending by Year	$ 7,220,000	$ 220,000	$ 500,000	$ 6,500,000			
Sources of Funding							
Grants	$ 75,000	$ 75,000					
Reserves	$ 265,000		$ -	$ 265,000			
LCCF	$ 880,000	$ 145,000	$ 250,000	$ 485,000			
Municipal Partnership	$ 3,500,000		$ 250,000	$ 3,250,000			
Total Funding	$ 4,720,000	$ 220,000	$ 500,000	$ 4,000,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ 2,500,000	$ -	$ -	$ 2,500,000	$ -	$ -	$ -

1. Project Summary

In the 2024/25 fiscal year, $500,000 is allocated for project development, including site selection, geotechnical study, and a preliminary engineering and design assessment for a 7MW community-scale solar garden intended for application to the Provincial Community Solar Program. This project will be jointly owned by the Municipality of the District of Lunenburg, District of Shelburne, District of Argyle, Town of Shelburne, and Town of Lockeport. MODL will fund and own 50% of the project, equivalent to a 3.5 MW system.

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

If the application is approved, construction of the solar array will commence next year. MODL will sell energy to Nova Scotia Power Inc. through a Power Purchase Agreement (PPA), and homeowners can subscribe to the solar garden, saving on their electricity bills. The total project will provide clean, renewable solar electricity to approximately 1,000 homes in Nova Scotia, avoiding 6,000 tonnes of carbon emissions.

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?

This project supports climate change mitigation by generating solar electricity, reducing reliance on fossil fuels, and aligning with MODL's emissions reduction goals.

6. Does the Project Support Accessibility Considerations? How?

Yes, the project will provide access to solar electricity for all residents, including renters or those with unsuitable rooftops for installing solar panels, regardless of income level or location, thereby promoting equity and inclusion in the transition to sustainable energy sources.

Recommendation for Capital Expenditure
Capital Projects 2024/25 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, P.Eng. Jamie Burgess P. Eng.

Category/Life Expectancy	Council Initial Approval (2023/24 or prior)	Estimated Completion Date (mmm-yy)
15 Years	Meeting Date (dd-mm-yy): 1-Feb-23	August-24

		Prev Years	**2024-25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ 380,000		$ -			
Estimated Spending by Year	$ 386,000	$ 151,000	$ 235,000		$ -	$ -	$ -
Sources of Funding							
CCBF	$ 80,000	$ 80,000					
Grants	$ -						
Reserves	$ 306,000	$ 71,000	$ 235,000				
Other Contributions	$ -						
Total Funding	$ 386,000	$ 151,000	$ 235,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Install more EV Chargers to accommodate 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)
This project entails the installation of 6 EV charging stations for MODL owned EV's, as well as infrastructure which will allow for 18 future EV chargers.

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?
Yes, two of the new EV charging stations 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 EV charging infrastructure will require maintenance and licensing fees, so the operating cost will increase. This increase will be offset by the elimination of conventional fuel costs.

OSPREY VILLAGE GROWTH CENTRE

Osprey Village is growing! Projects include an enhancement plan to identify where beautification should occur, land acquisition to facilitate deliveries, a water tower to serve the area and substantial upgrades to the Cookeville wastewater treatment plant.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Osprey Village Growth Centre							
Public Transit - Osprey Village	Transit costs for route in Osprey Village. Gas Tax (CCBF) earmarked $236,900 (2023/24) Carry over 2023/24 to 2025/26.			500,000			
Land Acquisition & access to facilitate deliveries	Facilitate deliveries to Osprey Village (looking for 3rd party contributions)	*2024-10*	**160,000**	50,000			
Osprey Village Extension of Champlain - to Lot 9 (new 21-1)	Road extension to facilitate development. This project will be tied to the FH Development expansion and sewer expansion.			700,000			
Enhancement Plan	Plan to inform where beautification should occur based on existing and expected development in Osprey Village. Where to place streetlights, benches, landscaping.	*2024-12*	**75,000**				
Infrastructure Osprey Village - Design	Osprey Village Commercial Centre Area (80% grant for design) (underground pipes & lighting, benches, waste receptacles, landscaping strip, sidewalks) Estimate 50% grant for construction.			40,000			
Infrastructure Osprey Village - Construction					2,500,000		
E-permitting platform	Replace software permitting platform to facilitate e-permitting for expected growth in MODL.	*2024-13*	**150,000**				

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project #	Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 2028/29
Osprey Village Growth Centre							
Osprey Village Water Tower - Year 1 of 3 (Site Selection, Design & Site Prep)	Water Tower - funding 73% of $2.9M, TOB MODL share 50% Total $3.84M for tower and connections, design included (TOB has committed $350K only).	*2021-63*	**800,000**				
Osprey Village Water Tower - Year 2 of 3 (Construction)				1,300,000			
Osprey Village Water Tower - Year 3 of 3 Completion					1,940,000		
WWTP Cookville Plant Expansion Year 1 of 3 (award tender & start construction)	Upgrades to support housing growth in Osprey Village.	2022-61	**4,000,000**				
WWTP Cookville Plant Expansion - Year 2 of 3 (construction)	Grants received: ICIP Grant 73.3% grant $9.1M for design and construction; $1,136,943 Sustainable Service Growth Fund. Balance will be debt financing. We have applied for further grant funding of $4.1M			14,000,000			
WWTP Cookville Plant Expansion - Year 3 of 3 (complete construction & deficiencies)					2,000,000		
WWTP Cookville Plant Expansion - Future Expansion	Future expansion to accommodate development.						
WWTP Cookville I&I investigation	Carry over balance of project delayed due to equipment availability.	2024-60	**40,000**				
Nathan Cirillo Pumpstation Backup Power - Year 1 of 2 (design & begin construction)	Provide on site generator to supply backup power during power outages, design in year 1, construct in year 2.	2024-61	**100,000**				
Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)				40,000			
Subtotal Osprey Village Growth Centre			**5,325,000**	16,630,000	6,440,000	-	-

Capital Projects 2024/25 to 2028/29

Project Number 2024-10

GL Account 02-2610005-974

Project Name	Department	Project Manager
Land Acquisition & Driveway Construction to Facilitate Deliveries	Economic Development	Dave Waters

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy):	9-Apr-24	Oct-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 210,000		$ 160,000	$ 50,000			
Estimated Spending by Year	$ 210,000		$ 160,000	$ 50,000			
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 210,000		$ 160,000	$ 50,000			
3rd Party Funding	$ -						
Total Funding	$ 210,000	$ -	$ 160,000	$ 50,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Purchase of PID 60630977 from Firm Capital for back driveway access to business park.

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

Purchase of the land then provide Kents the rights to construct a driveway.

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

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

No

6. Does the Project Support Accessibility Considerations? How?

No

Capital Projects 2024/25 to 2028/29

Project Number 2024-12

GL Account 02-2610002-974

Project Name	Department	Project Manager
Enhancement Plan	Planning & Development Services	Reid Shepherd, Manager of Planning

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
5 Years	Meeting Date (dd-mm-yy):	24-Apr-09	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 75,000		$ 75,000				
Estimated Spending by Year	$ 75,000		$ 75,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 75,000		$ 75,000				
3rd Party Funding	$ -						
Total Funding	$ 75,000	$ -	$ 75,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Comprehensive and dynamic enhancement plan for Exit 12 / Osprey Village.

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

The main objective of the Exit 12 / Osprey Village Enhancement Plan is to create a vibrant and connected community by addressing housing needs, promoting equitable access to housing, and enhancing the area's design and infrastructure. The plan will focus on connecting the development area to the existing community through improved transportation and trails while also incorporating beautification and open space planning. It aims to prioritize the creation of a diverse range of housing types, particularly missing middle and affordable housing opportunities, to meet the area's key growth needs.

3. Aligns with which Council Strategic Goal?	Oprey Village Growth Centre and Climate Change Action Plan.
4. Is the Project Mandated by Regulatory Authorities?	No

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

The plan supports climate change considerations by the development of a more integrated and well-connected community, enhancing the area's walkability through infrastructure improvements and ensuring access to amenities and services through public and active transportation.

6. Does the Project Support Accessibility Considerations? How?

It seeks to ensure that housing opportunities are accessible to all members of the community and identify and prioritize design and infrastructure needs for the area.

Capital Projects 2024/25 to 2028/29

Project Number 2024-13
GL Account 02-2100013-972

Project Name	**Department**	**Project Manager**
E-Permitting Platform	Planning & Development Services	Jeff Merrill, Director of Planning & Development Services

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
10 Years	Meeting Date (dd-mm-yy):	24-Apr-09	March-25

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 150,000		$ 150,000				
Estimated Spending by Year	$ 150,000		$ 150,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 89,100		$ 89,100				
3rd Party Funding	$ 60,900		$ 60,900				
Total Funding	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Modernize the current development permitting application process by replacing with an e-permitting/payment system.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This will replace the existing manual system where developers submit payments and documentation in hard copy. The goal is to streamline the permit approval process, identify opportunities for efficiency gains, and reduce the timelines for processing and approving new developments.

3. Aligns with which Council Strategic Goal?	Osprey Village Growth Centre & MODL 2040 Municipal Planning Strategy
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Yes. An online e-permitting system will reduce the need for Applicants to make in person visits to the municipal services building.

6. Does the Project Support Accessibility Considerations? How?
Accessibility will be a consideration in the selection of the e-permitting system.

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)		Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy):	11-May-21	Mar-27

			Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 4,965,000	$ 925,000	$ 800,000	$ 1,300,000	$ 1,940,000		
Estimated Spending by Year		$ 4,965,000	$ 925,000	$ 800,000	$ 1,300,000	$ 1,940,000		
Sources of Funding								
CCBF		$ -						
Grants	73.33% Funding	$ 2,126,657	$ 678,330	$ 586,664	$ 861,663			
Reserves	General Operating Reserve	$ 1,608,340	$ 123,335	$ 106,668	$ 438,337	$ 940,000		
Other	Town of Bridgewater	$ 1,230,003	$ 123,335	$ 106,668	$ -	$ 1,000,000		
Total Funding		$ 4,965,000	$ 925,000	$ 800,000	$ 1,300,000	$ 1,940,000	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

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

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

Detailed design and tender preparation is scheduled for 2024/25 with construction in 2024/25, 2025/26 and 2026/27.

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

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	11-May-21	Mar-27

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 20,000,000		$ 4,000,000	$ 14,000,000	$ 2,000,000		
Estimated Spending by Year	$ 20,000,000		$ 4,000,000	$ 14,000,000	$ 2,000,000		
Sources of Funding							
CCBF	$ -						
Grants	$ 10,699,850		$ 2,933,200	$ 7,766,650			
Reserves Deprecation reserve	$ 1,333,350			$ 1,333,350	$ -		
Sewer reserves	$ 2,066,800		$ 1,066,800	$ 1,000,000			
Total Funding	$ 14,100,000	$ -	$ 4,000,000	$ 10,100,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ 5,900,000	$ -	$ -	$ 3,900,000	$ 2,000,000	$ -	$ -

1. Project Summary

Upgrade the Cookville WWTP-Phase 3, design 2023/24 and construction in 2024/25, 2025/26 and 2026/27.

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

Capital Projects 2024/25 to 2028/29

Project Number 2024-60

GL Account 02-2410310-974

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

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	9-Apr-24	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount		$ 50,000					
Other (further study)							
Gross Capital Budget	$ 90,000	$ 50,000	$ 40,000				
Estimated Spending by Year	$ 40,000		$ 40,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Sewer reserves	$ 40,000		$ 40,000				
Total Funding	$ 40,000	$ -	$ 40,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 deficiencies 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

Capital Projects 2024/25 to 2028/29

Project Number 2024-61

GL Account 02-2400010-970

Project Name	**Department**	**Project Manager**
Nathan Cirillo Pumpstation Backup Power	Engineering & Public Works	Larry Feener, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	9-Apr-24	Mar-26

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 140,000		$ 100,000	$ 40,000			
Estimated Spending by Year	$ 140,000		$ 100,000	$ 40,000			
Sources of Funding							
CCBF	$ -						
Grants	$ 50,000		$ 50,000				
Reserves	$ -						
Sewer reserves	$ 90,000		$ 50,000	$ 40,000			
Total Funding	$ 140,000	$ -	$ 100,000	$ 40,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Provide on site back up power to the Nathan Cirillo wastewater pump station during power outages caused by storms and scheduled power outages for system maintenance.

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

Provide uninterrupted wastewater services to commercial and residential developments in the Osprey Village area.

3. Aligns with which Council Strategic Goal?	Osprey Village Growth Centre
4. Is the Project Mandated by Regulatory Authorities?	Yes-Approval To Operate Issued by 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

OTHER INFRASTRUCTURE PROJECTS

Other infrastructure projects include paving of Municipal roads in partnership with the Province, completion of the internet connectivity strategy, assessment of the Centre School property and warranty work and improvements in the Municipal Services building. Work will also commence on setting up a portal where ratepayers can access their property tax bills online.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Other Infrastructure Projects							
Municipal Services Building Warranty Repairs	HVAC (3rd party warranty $400,000), Miscellaneous upgrades balance carry forward until complete.	*2021-01*	**250,000**				
CES Building Re-Coating	Re-paint the building.				250,000		
Office reconfiguration	Create office space from existing storage room.	*2023-02*	**100,000**				
Public Mooring installations	$20,000 to come from MICA - 20 public buoys						
Tax Bill Portal	Purchase software for online access to Tax Bills (Provincial funding rec'd) also includes employee pay stubs. Carried over - waiting on software vendor.	*2022-05*	**30,000**				
Internet - Final Year of Connectivity Strategy	Per Council Internet Strategy - remaining areas include Molega Lake Lun Co.	*2021-20*	**249,000**	-			
J Class Roads (NSPW paving Partnership)	NSPW partnership to pave non-owned MODL roads. Carry over 2023/24 Point Road $334,200 2024/25 Request: Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km.	*2021-51*	**700,000**	350,000	350,000	350,000	350,000
Homestead Estates Paving	Next priority municipal road upgrade.						
Jessie Lane Upgrade	Next priority municipal road upgrade after Homestead Estates.						
Billie Lane Upgrade	Cost share with developer.						
Centre School ESA Assessments	ESA Assessment, Implementation of remediation & demolition of building. 73% grant funding estimate.	*2024-50*	**100,000**				
Centre School Bldg. Demo & Soil Remediation				2,000,000			
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	*2021-61*	**60,000**	60,000	60,000	60,000	60,000
Subtotal Other Infrastructure Projects			***1,489,000***	*2,410,000*	*660,000*	*410,000*	*410,000*

Capital Projects 2024/25 to 2028/29

Project Number 2021-01

GL Account 02-2100010-97

Project Name	**Department**	**Project Manager**
Municipal Services Building - Final Costs	Engineering & Public Works	Jamie Burgess P. Eng. And Maria Butts PMP.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy):	11-May-21	March-25

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 900,000	$ 650,000	$ 250,000				
Estimated Spending by Year	$ 900,000	$ 650,000	$ 250,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 650,000	$ 650,000					
3rd Party Funding	$ 250,000		$ 250,000				
Total Funding	$ 900,000	$ 650,000	$ 250,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

The budget amount for the Municipal Services Building includes a carry over for final costs of building construction related to the HVAC system which will be covered by 3rd party warranty for an amount of approximately $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
4. Is the Project Mandated by Regulatory Authorities?	No

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

Yes. The building achieved 40% under the efficiency requirements of the 'Model National Energy Code for Buildings (MNECB).

6. Does the Project Support Accessibility Considerations? How?

Yes, the new Municipal Services Building supports greater access for those with increased accessible needs.

Capital Projects 2024/25 to 2028/29

Project Number 2023-02

GL Account 02-2100025-972

Project Name	**Department**	**Project Manager**
Municiapl Services Building - Office Reconfiguration	Engineering & Public Works	Tyler Richardson, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 1-Apr-23	Apr-24

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 200,000	$ 100,000	$ 100,000				
Estimated Spending by Year	$ 200,000	$ 100,000	$ 100,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 200,000	$ 100,000	$ 100,000				
3rd Party Funding	$ -						
Total Funding	$ 200,000	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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?	N/A

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, including 36" doors, height adjustable work surfaces, ergonomic seating.

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)		$ 15,000					
Gross Capital Budget		$ 15,000	$ 30,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 30,000	$ -	$ 30,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 30,000	$ -	30000				
Other Contributions	$ -						
Total Funding	$ 30,000	$ -	$ 30,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

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

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

5. Does the Project Support Climate Change Considerations? How?
The ability for tax customers and employees to see their bills/pay stubs and receipts online will result in less bill and receipt copies being printed, saving the use of paper.

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

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)		Estimated Completion Date (mmm-yy)
4 years	Meeting Date (dd-mm-yy):	26-Jun-18	Mar-24

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount		$ 2,900,000					
Other (further study)							
Gross Capital Budget	$ 3,149,000	$ 2,900,000	$ 249,000				
Estimated Spending by Year	$ 2,699,000	$ 2,450,000	$ 249,000				
Sources of Funding							
CCBF	$2,699,000	$ 2,450,000	$ 249,000				
Grants	$0						
Reserves	$0						
	$0						
Total Funding	$ 2,699,000	$ 2,450,000	$ 249,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

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

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

Provide the District with 99% fibre based Internet by the end of 2023.

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

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

No

6. Does the Project Support Accessibility Considerations? How?

No

CCBF Projects 2024/25 to 2028/29

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 (2024/25 or prior)	Estimated Completion Date (mmm-yy)
Annual Contribution - 20 years	Meeting Date (dd-mm-yy):	Ongoing

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 6,225,100	$ 4,125,100	$ 700,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Estimated Spending by Year	$ 5,189,405	$ 3,089,405	$ 700,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Sources of Funding							
Gas Tax	$ 4,823,605	$ 3,089,405	$ 334,200	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Grants							
Reserves	$ 365,800	$ -	$ 365,800				
Total Funding	$ 5,189,405	$ 3,089,405	$ 700,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Carry over 2023/24 The Point Road $334,200 (0.79km) 2024/25 Request: 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)

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

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

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

Capital Projects 2024/25 to 2028/29 **Project Number 2024-50**

GL Account 2-2100032-975

Project Name	Department	Project Manager
Former Centre School	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
N/A	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-26

	Total	Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 2,100,000		$ 100,000	$ 2,000,000			
Estimated Spending by Year	$ 2,100,000		$ 100,000	$ 2,000,000			
Sources of Funding							
CCBF	$ -						
Grants	$ 1,516,600		$ 50,000	$ 1,466,600			
Reserves	$ 583,400		$ 50,000	$ 533,400			
Sewer reserves	$ -						
Total Funding	$ 2,100,000	$ -	$ 100,000	$ 2,000,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Project entails the demolition and disposal of the MODL-owned former Centre School building, as well as site remediation of the property located in Centre. Scope of work for 2024/25 includes further Environmental Site Assessments (ESA's) to identify the sources and quantities of hazardous materials and other deleterious materials for disposal.

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

Project objective is to demolish and dispose of the former Centre School, remediate the site and return the property for other potential future uses.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment has authority - depends on outcome of ESA's

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

N/A

6. Does the Project Support Accessibility Considerations? How?

N/A

Capital Projects 2024/25 to 2028/29

Project Number 2021-61

GL Account 02-2300015-974

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

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 420,000	$ 120,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Estimated Spending by Year	$ 408,269	$ 108,269	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Depreciation reserve	$ 408,269	$ 108,269	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Total Funding	$ 408,269	$ 108,269	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

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

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

To ensure a steady inventory of green compost carts for replacement due to life cycle and damage, as well as for new properties.

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

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

N/A

6. Does the Project Support Accessibility Considerations? How?

N/A

RE-CREATE! PARKS

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. As well, accessible upgrades will be completed based on the results of the Accessibility Audit. Washrooms will be installed in Mush-a-Mush park, the stairs will be replaced at Indian Falls, and Oakland Park will also get stairs for easier access.

The wayfinding project to install directional and visual signage will continue to ensure consistency across Municipal Parks & Trails.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Re-Create! Parks							
MARC Facility Re-imagining	Estimate for design from assessment and then significant upgrades or re-imagining MARC Assume 60% Grant Green Funds.				75,000		
Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails	An RFP will be issued to hire a fabricator and installer based on the updated Wayfinding Strategy which includes new signs such as a Park ID and Kiosk design.	*2021-23*	**425,000**	225,000	-		
Rec Assets Accessibility Audit & Implementation	Accessibility audits soon to be complete. Projects for accessibility at the 5 assessed parks will move forward over future years.	*2022-41*	**260,000**	266,200	**425,000**	**425,000**	**425,000**
Hirtle's Beach Park							
Accessible parking, curbs/sidewalk, guardrail & walkways to washroom	Create accessible parking, including parking lot delineation for better vehicle alignment with curbing and guardrails; create accessible access to washrooms by replacing boardwalk to washrooms.			188,000			
Renovate existing washrooms	Renovate washrooms for accessibility.			60,000			
Beach boardwalk rebuild for accessibility	Replace the boardwalk to the beach to create accessible access to the beach.			80,000			

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Re-Create! Parks							
Mush-a-Mush Beach Park							
Mush-a-Mush vault washroom facilities	Building design, & construction of an accessible vault washroom facility.	*2024-42*	**190,000**				
Miller Point Peace Park							
River Ridge Common							
Park Standards Upgrades	Upgrades to parks as identified in the Parks and Open Space Standards document and in response to the park, trail and open space survey conducted in summer 2023. This will be based on direction from Council.		**-**	125,000	425,000	25,000	425,000
Park Bench, picnic tables & bollards Installations	Concrete pads & installation for park benches, picnic tables and entrance bollards.	*2024-45*	**90,000**				
Indian Falls Stairs - Design	Design & construct new stairs to access river. Existing stairs were at end of life and removed. Pre-budget approval received Feb 27/24.	*2024-43*	**30,000**				
Indian Falls Stairs - Installation			**300,000**				
MARC Playground Equipment Replacement	Install small playground at MARC ballfields that includes accessible features. Existing playground was removed as it reached the end of its useful life and represented a safety issue. Staff will be pursuing grants.					400,000	
Oakland Conservation Area Improvements	Install stairs and handrail on path to beach to improve safety of users accessing the water and clear undergrowth between road and parking lot to improve visibility.	*2024-47*	**35,000**				
Subtotal Re-create! Parks			***1,330,000***	*944,200*	*925,000*	*850,000*	*850,000*

Capital Projects 2024/25 to 2028/29

Project Number 2021-23

GL Account 02-2610051-974

Project Name	**Department**	**Project Manager**
Wayfinding	Recreation, Parks & Tourism	Trails & Open Space Coordinator

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
6 Years	11-May-21	March-26

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,175,000	$ 525,000	$ 425,000	$ 225,000	$ -	$ -	$ -
Estimated Spending by Year	$ 961,800	$ 311,800	$ 425,000	$ 225,000	$ -	$ -	$ -
Sources of Funding							
CCBF	$ 500,000	$ 275,000		$ 225,000	$ -	$ -	$ -
Grants	$ -						
Reserves General Operating Reserve	$ 461,800	$ 36,800	$ 425,000		$ -	$ -	$ -
Total Funding	$ 961,800	$ 311,800	$ 425,000	$ 225,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

The project will include development and implementation of a comprehenisve wayfinding system for the District of Lunenburg to direct residents and visitors to municipal assets.

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

Year 1 involved the development of the wayfinding strategy. Year two implementation began. Year three the strategy was updated based on lessons learned. Following years will be to implement the revised strategy focusing on parks first.

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?

Yes the project will support accessible guidelines for wayfinding signage.

Capital Projects 2024/25 to 2028/29

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

Project Name	Department	Project Manager
Accessibility - Improve Recreation Assets	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Ongoing

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ 275,000	$ 260,000	$ 266,200	$ 425,000	$ 425,000	$ 425,000
Estimated Spending by Year	$ 1,984,400	$ 183,200	$ 260,000	$ 266,200	$ 425,000	$ 425,000	$ 425,000
Sources of Funding							
CCBF	$ 1,175,000	$ 125,000		$ 200,000		$ 425,000	$ 425,000
Grants	$ -						
Reserves Operating General	$ 809,400	$ 58,200	$ 260,000	$ 66,200	$ 425,000		
Other Contributions	$ -						
Total Funding	$ 1,984,400	$ 183,200	$ 260,000	$ 266,200	$ 425,000	$ 425,000	$ 425,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Year 1 - application submitted for Accessibility grant. Priorities Mushamush, Miller, Hirtle's, Indian Falls, Miler Point Peace Park, River Ridge Common, and water access sites. Accessibility plan will determine priorities. In addition we will upgrade waste receptacles, picnic tables, benches, washrooms, bike stations.

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

Improve accessiblity in our parks and open spaces.

3. Aligns with which Council Strategic Goal?	Re-Create Parks
4. Is the Project Mandated by Regulatory Authorities?	Accessibility Legislation

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

Parks in general support climate change.

6. Does the Project Support Accessibility Considerations? How?

Yes, removing barriers to increase participation in outdoor recreation.

Capital Projects 2024/25 to 2028/29

Project Number 2024-42

GL Account 02-2700024-97

Project Name	Department	Project Manager
Mushamush Vault Washroom Facilities	Recreation, Parks & Tourism	and Public Works Maria Butts, PMP; Jamie Bu

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
25	Meeting Date (dd-mm-yy):	9-Apr-24	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 190,000		$ 190,000				
Estimated Spending by Year	$ 190,000		$ 190,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 190,000		$ 190,000				
Sewer reserves	$ -						
Total Funding	$ 190,000	$ -	$ 190,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Design and construct two accessible vault toilets and change room facilities.

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

To build two accessible vault toilets and change room facilities for park users.

3. Aligns with which Council Strategic Goal?	Re-Create Parks
4. Is the Project Mandated by Regulatory Authorities?	N/A

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

N/A

6. Does the Project Support Accessibility Considerations? How?

The new vault toilets and change rooms will be designed and contructed to meet accessiblity standards.

Capital Projects 2024/25 to 2028/29

Project Number 2024-45

GL Account 02-2700022-972

Project Name	**Department**	**Project Manager**
Park Bench & Equipment Installations	Recreation, Parks & Tourism	Trails & Open Space Coordinator

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	9-Apr-24	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 90,000		$ 90,000				
Estimated Spending by Year	$ 90,000		$ 90,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 90,000		$ 90,000				
	$ -						
Total Funding	$ 90,000	$ -	$ 90,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Installation of park benches, picnic tables, waste receptacles, bike racks, and park entrance bollards.

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

To develop a cohesive look to MODL parks using similar park furnishings.

3. Aligns with which Council Strategic Goal?	Re-Create Parks
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?

Many of the park furnishings are accessible.

Capital Projects 2024/25 to 2028/29

Project Number 2024-43
GL Account 02-2700017-974

Project Name	Department	Project Manager
Indian Falls Stairs Replacement	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy):	27-Feb-24	Sep-24

	Total	Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 330,000		$ 330,000				
Estimated Spending by Year	$ 330,000		$ 330,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 330,000		$ 330,000				
Sewer reserves	$ -						
Total Funding	$ 330,000	$ -	$ 330,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Project entails the design & construction of new galvanized steel stairs to access the river at Indian Falls. Existing stairs have been deemed at the end of life and are slated for removal. Pre-budget approval was received Feb 27/24 to proceed with replacement stairs as quickly as possible.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To design and install a new set of galvanized steel stairs to provide access to residents to view the falls from the lower river level, as well as to provide emergency access to first responders in the event of an emergency.

3. Aligns with which Council Strategic Goal?	Re-Create Parks
4. Is the Project Mandated by Regulatory Authorities?	Insurance provider deemed the existing stairs unsafe and require replacement

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

6. Does the Project Support Accessibility Considerations? How?
The stairs will improve safety and assist those with mobility issues to get to the lower level of the river. The new stairs will not meet all accessibility needs, but will comply with all relavent building codes.

Capital Projects 2024/25 to 2028/29

Project Number 2024-47

GL Account 02-2700056-974

Project Name	Department	Project Managers
Oakland Park Improvements	Recreation, Parks & Tourism	Jamie Burgess, P.Eng. Maria Butts, PMP Engineering & Public Works

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-25

	Total	Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 35,000		$ 35,000				
Estimated Spending by Year	$ 35,000		$ 35,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 35,000		$ 35,000				
Sewer reserves	$ -						
Total Funding	$ 35,000	$ -	$ 35,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

To install precast concrete steps and handrail leading to the beach.

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

To provide safer access to the beach.

3. Aligns with which Council Strategic Goal?	Re-Create Parks
4. Is the Project Mandated by Regulatory Authorities?	N/A

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

N/A

6. Does the Project Support Accessibility Considerations? How?

The proposed steps do not meet accessibility standards but will aid persons who may have mobility challenges to access the beach.

RECREATION INFRASTRUCTURE

The Municipality recognizes the importance of its trails to its residents. This year contributions to local trail groups for maintenance has increased, and the Art on Trail project will be continued.

Paved shoulders continue to be a priority in the Active Transportation Plan. The shoulders in Martin's River will be paved this fiscal.

Para-sport equipment will be purchased and an e-bike/bicycle equipment loan program will be implemented.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	*Project #*	**Year 1 2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Recreation Infrastructure							
Recreation Truck - Tourism & Events	Purchase a Truck to provide mobile VIC Services and other recreation services.			120,000			
Annual contribution to Trail Groups	Annual budgeted grant to local Trail associations ($531/km in 2023/24, $584/km in 2024/25 then 10% annual increase thereafter) for ongoing trail capital requirements. Central Nova has been added as they now look after 4 kms.	*2021-30*	**74,836**	82,320	90,552	99,607	109,567
Art on the Trail/in the Parks	Continuation of art installations on MODL trails/parks in consultation with stakeholders.	*2021-31*	**30,000**	22,000	24,000	26,000	25,000
Arthur Young Trail	Upgrade existing trail.	*2023-31*	**10,000**				
MARC existing Trail Upgrade	Capital upgrades to existing trail (repairs & drainage enhancements).	*2021-34*	**30,000**				
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.	*2021-40*	**50,000**	50,000	50,000	50,000	50,000
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.	*2024-40*	**50,000**	50,000	50,000	50,000	50,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project #	Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 2028/29
Recreation Infrastructure							
Park Roads - Miller Point	Upgrades to existing road for easier future maintenance.				90,000		
Park Roads - Mush A Mush	Upgrades to park roads needed.				90,000		
River Ridge Parking Upgrades	Construct additional parking lot. Signage will be moved.						
Sawpit Park	Community Plan awarded in fiscal 2022-2023 & funds carried over. Tender Award 2024-02-27 Council Meeting.	*2021-46*	**38,700**				
Sherbrooke Lake Park	Reserves available $200,000.						-
Wharf Assessment/Upgrades - Rose Bay	Wharf assessment completed in 2023 and required every 3 years.				15,000		
Wharf Assessment/Upgrades - Sawpit	Wharf assessment completed in 2023 and required every 3 years.				15,000		
Wile's Lake Park	Park Standards to be adopted before Community Concept Plan initiated.						
Firebrook Falls	Placeholder - Trail & other upgrades to be determined.						
Pickleball Courts	Decision not to award tender at March 12/24 Council Meeting. An $800,000 Operating reserve will be created from the original budget as a placeholder.						
AT Paved Shoulders	Carry over approval for Martin's River Paved Shoulders $870,000	*2021-50*	**870,000**	-	-	-	-
AT Plan - implementation (projects coming out of AT Plan)	Develop AT Plan for Osprey Village - 100% funded up to $50,000. Implementation of the Plan to begin 2024-2025.		**-**	100,000	100,000	100,000	100,000
Para-sport equipment - wheelchairs & storage trailer	Grant received to purchase 6 wheelchairs and a storage trailer in the amount of $45,549. MODL cost $1,500.	*2024-41*	**47,000**				
E Bike Feasibility Study & Implementation	Expand the current MODL equipment loan program to include bicycles & e-bikes. Cost includes bikes, helmets, bike rack & storage containers. Connect 2 & rebates 75% funding.	*2024-46*	**41,000**				
Subtotal Recreation Infrastructure			**1,241,536**	424,320	524,552	325,607	334,567

CCBF Projects 2024/25 to 2028/29

Project Number 2021-30

GL Account 01-2195100-295

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

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
Annual Grant	Meeting Date (dd-mm-yy):	11-May-21	Ongoing for annual Capital Upgrades

	Total	Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount		$ 242,824					
Other (further study)							
Gross Capital Budget		$ 242,824	$ 74,836	$ 82,320	$ 90,552	$ 99,607	$ 109,567
Estimated Spending by Year	$ 699,706	$ 242,824	$ 74,836	$ 82,320	$ 90,552	$ 99,607	$ 109,567
Sources of Funding							
CCBF	$ 699,706	$ 242,824	$ 74,836	$ 82,320	$ 90,552	$ 99,607	$ 109,567
Grants							
Reserves							
Total Funding	$ 699,706	$ 242,824	$ 74,836	$ 82,320	$ 90,552	$ 99,607	$ 109,567
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Annual trail grants $59,900 ($525/km) Increase to $531/k in 2023/24, $584 in 2024/2025 and increase by 10% each year until 2028/2029.

Brookfield Mines - 1
Dynamite - 10
Adventure - 15
Bay to Bay - 11
Bull Run - 27
LaHave River - 15
SS Annapolis Valley - 35 in MODL
Central Nova ATV Club - 4

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 trail organizations and is distributed on a per km basis for capital upgrades and projects.

3. Aligns with which Council Strategic Goal?	Yes
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?

Accessibility guidelines are considered in the contruction and maintenance of trails.

Capital Projects 2024/25 to 2028/29

Project Number 2021-31
GL Account 02-2700034-975

Project Name	**Department**	**Project Manager**
Art on the Trail	Recreation, Parks & Tourism	Trails and Open Space Coordinator

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Ongoing for annual Capital Upgrades

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount		$ 59,000					
Other (further study)							
Gross Capital Budget	$ 186,000	$ 59,000	$ 30,000	$ 22,000	$ 24,000	$ 26,000	$ 25,000
Estimated Spending by Year	$ 165,800	$ 38,800	$ 30,000	$ 22,000	$ 24,000	$ 26,000	$ 25,000
Sources of Funding							
Gas Tax							
Grants	$ 80,000	$ 16,500	$ 15,000	$ 11,000	$ 12,000	$ 13,000	$ 12,500
Reserves General Operating Reserve	$ 85,800	$ 22,300	$ 15,000	$ 11,000	$ 12,000	$ 13,000	$ 12,500
Total Funding	$ 165,800	$ 38,800	$ 30,000	$ 22,000	$ 24,000	$ 26,000	$ 25,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The purpose of this project is to allow for an opportunity to showcase a local artist in an outdoor setting with the intent to promote and encourage trail/park use. The Art installation will also promote outdoor physical activity as well making new and exciting connections between users and art.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To increase the number of visits to the trails and parks in MODL with the art pieces being one of the reasons people get out to enjoy these outdoor spaces.

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

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

6. Does the Project Support Accessibility Considerations? How?
Accessibility considerations will be applied to any promotion around the art installations.

Recommendation for Capital Expenditure
Capital Projects 2024/25 to 2028/29

Project Number 2023-31
GL Account 02-2700015-970

Project Name	**Department**	**Project Manager**
Arthur Young Trail	Recreation, Parks & Tourism	Engineering and Pub;ic Works, Maria Butts, PMP, Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	9-Apr-24	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 10,000		$ 10,000				
Estimated Spending by Year	$ 10,000		$ 10,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves	$ 10,000		$ 10,000				
Other Contributions	$ -						
Total Funding	$ 10,000	$ -	$ 10,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The Arthur Young Trail is heavily used by walkers, cyclists and ATV'ers. Last year ditching and culvert project was carried out to improve management of water along the trail to help prevent erosion. Funding this fiscal will enable to work to continue. It is an important link to the Osprey Connection Trail and the LaHave River Trail.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Improve the surface conditions on 1 km of the trail.

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

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

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)
Addressing ditching and other capital upgrades will aid with a regular maintenance program. These upgrades are intended to help decrease the annual maintenance costs.

Capital Projects 2024/25 to 2028/29

Project Number 2021-34

GL Account 02-2700034-974

Project Name	**Department**	**Project Manager**
MARC Existing Trail Upgrades	Recreation, Parks & Tourism	Engineering and Public Works; Maria Butts, PMP, Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	March-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount		$ 55,000					
Other (further study)							
Gross Capital Budget	$ 66,500	$ 36,500	$ 30,000				
Estimated Spending by Year	$ 66,447	$ 36,447	$ 30,000				
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves General Operating Reserve	$ 66,447	$ 36,447	$ 30,000				
	$ -						
Total Funding	$ 66,447	$ 36,447	$ 30,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

The MARC trails are heavily used and enjoyed year round. They have not received any significant maintenance since they were first gravelled in 2006 and do not have adequate ditches or culverts in place to manage flow of stormwater along the trail network. As a result, it is getting more difficult for staff to maintain them annually because there is little surface gravel to repair when needed and surface erosion due to inadequate drainage infrastructure is ongoing issue.

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

Ditch along 1.7 km of trail, and install cross culverts to divert water. Repair exiting surface conditions and resurface the trail section with gravel.

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

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

Having a well developed and maintained trail in place helps ensure the long term sustainability of the trail and is less impacted by weather events, supporting its long term sustainability.

6. Does the Project Support Accessibility Considerations? How?

The trails and structures are constructed and maintained to support accessibility guidelines for significant sections on the overall route. Having improved surface conditions will improve accessiblity of the trails.

Capital Projects 2024/25 to 2028/29

Project Number 2021-40

GL Account 02-2700033-970

Project Name	**Department**	**Project Manager**
LAND PURCHASE - NEW PARK DEVELOPMENT	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
Placeholder for land purchases	Meeting Date (dd-mm-yy): 11-May-21	Ongoing

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount		$ 1,104,071					
Other (further study)							
Gross Capital Budget	$ 1,354,071	$ 1,104,071	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 1,354,071	$ 1,104,071	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Open Space/Operating	$ 1,354,071	$ 1,104,071	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Funding	$ 1,354,071	$ 1,104,071	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Placeholder utilizing Open Space Reserves for purchases of land that will serve a future recreation purpose or to provide upgrades to current recreation properties.

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

Development and acquisition of open space in the Municipality and supports initiatives that encourage partnerships with stakeholders to open space ownership and management.

3. Aligns with which Council Strategic Goal?	Yes - Open Space Strategic Plan
4. Is the Project Mandated by Regulatory Authorities?	

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

Yes, the project supports climate action by preserving open space habitat, improving recreation areas for climate resilience, and promoting environmental awareness.

6. Does the Project Support Accessibility Considerations? How?

Yes, the project prioritizes accessibility through universal design principles and inclusive park amenities.

Capital Projects 2024/25 to 2028/29

Project Number 2024-40

GL Account 02-2600001-97

Project Name	**Department**	**Project Manager**
Land Purchase- Conservation & Stewardship	Planning & Development Services	Director of Planning & Development Services

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)		Estimated Completion Date (mmm-yy)
Placeholder for land purchases	Meeting Date (dd-mm-yy):	9-Apr-24	Ongoing

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 250,000		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 250,000		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Sustainability Reserves	$ 250,000		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Funding	$ 250,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Placeholder utilizing Sustainability Reserves for the purchase of land, with the aim of protecting and conserving it in perpetuity. Additionally, developing and adopting a land conservation and stewardship policy to serve as a guiding framework for the Municipal Council.

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

MODL has set a goal of protecting and conserving 20% of its land and water mass by 2030 as part of its Local Climate Change Action Plan 2030.

3. Aligns with which Council Strategic Goal?	Yes - Local Climate Change Action Plan 2030
4. Is the Project Mandated by Regulatory Authorities?	

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

Yes, protecting forests, wetlands, and lands of high ecological value helps reduce global warming through carbon sequestration, protects plants and animals, and increases our community's resilience to floods and other extreme weather events.

6. Does the Project Support Accessibility Considerations? How?

Yes, accessibility will be considered for lands conserved for public access.

Capital Projects 2024/25 to 2028/29

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

Project Name	Department	Project Manager
Sawpit Wharf Park Community Plan	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	Mar-24

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount		$ 44,000					
Other (further study)							
Gross Capital Budget	$ 53,700	$ 15,000	$ 38,700				
Estimated Spending by Year	$ 55,050	$ 16,350	$ 38,700				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves General Operating reserve	$ 55,050	$ 16,350	$ 38,700				
Total Funding	$ 55,050	$ 16,350	$ 38,700	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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?
The Climate Action Plan and regulations will be considered in the re-design of the park.

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.

CCBF Projects 2024/25 to 2028/29

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

Project Name	**Department**	**Project Manager**
Active Transportation Road Paved Shoulders	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
Category Active Transpiration 20 years	Meeting Date (dd-mm-yy):	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,020,000	$ 150,000	$ 870,000				
Estimated Spending by Year	$ 1,020,000	$ 150,000	$ 870,000				
Sources of Funding							
CCBF	$ 650,000	$ 150,000	$ 500,000				
Grants	$ -						
Reserves	$ 370,000		$ 370,000				
Total Funding	$ 1,020,000	$ 150,000	$ 870,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

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

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 Public Works. The selection of roads is based on Public Works 5 year plan, which is cross referenced with the MODL Active Transportation Plan. 5.7 km of Trunk 3 from Mahone Bay to Martins Brook is scheduled to be resurfaced. This picturesque coastal route is well travelled by local and visiting walkers, cyclists and wheelers. This route is a regional priority in our MODL Active transportation plan.

3. Aligns with which Council Strategic Goal?	Yes - Active Transportation Plan, Active Living
4. Is the Project Mandated by Regulatory Authorities?	Public Works

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

Active Transportation helps to mitigate the effects of climate change by promoting walking, rolling and cycling . 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. 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.

Capital Projects 2024/25 to 2028/29

Project Number 2024-41

GL Account 02-2700029-974

Project Name	**Department**	**Project Manager**
Para-sport equipment - wheelchairs & storage trailer	Recreation, Parks & Tourism	Program Coordinator

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-25

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 47,000		$ 47,000				
Estimated Spending by Year	$ 47,000		$ 47,000				
Sources of Funding							
CCBF	$ -						
Grants	$ 45,500		$ 45,500				
Reserves	$ 1,500		$ 1,500				
Sewer reserves	$ -						
Total Funding	$ 47,000	$ -	$ 47,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Grant received to purchase 6 wheelchairs and a storage trailer in the amount of $45,549, MODL cost $1,500. The intent is to provide parasport opportunities across the Municipality.

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

To increase the number of, access to and exposure of parasports for all abilities.

3. Aligns with which Council Strategic Goal?	Inclusion and Accessiblity
4. Is the Project Mandated by Regulatory Authorities?	

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

No

6. Does the Project Support Accessibility Considerations? How?

Yes, as this will help increase the number of parasports and access for residents in MODL.

Capital Projects 2024/25 to 2028/29

Project Number 2024-46

GL Account 02-2600005-972

Project Name	Department	Project Manager
E Bike Loan Program	Recreation, Parks & Tourism	Active Living Coordinator

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 41,000		$ 41,000				
Estimated Spending by Year	$ 41,000		$ 41,000				
Sources of Funding							
CCBF	$ -						
Grants	$ 30,750		$ 30,750				
Reserves	$ 10,250		$ 10,250				
Sewer reserves	$ -						
Total Funding	$ 41,000	$ -	$ 41,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary

Expand the current MODL equipment loan program to include bicycles & e-bikes. Cost includes bikes, helmets, bike rack & storage containers. Applied for funding through the Connect2 grant.

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

To provide access to residents who cannot afford an e-bike and to encourage those to use and possiblly invest in this mode of transportation. To decrease residents' reliance on the motor vehicle.

3. Aligns with which Council Strategic Goal?	Local Climate Change Action Plan 2030
4. Is the Project Mandated by Regulatory Authorities?	

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

Providing access to e-bikes may encourage residents to use a different mode of transportation other than the motor vehicle, which will help decrease green house gas emmission.

6. Does the Project Support Accessibility Considerations? How?

WASTEWATER TREATMENT PROJECTS

A commitment to a cleaner environment and improving water and wastewater services continues to be a Council priority. Existing Municipal sewer systems outside the Osprey Village Growth Area will see upgrades and refurbishments.

Wastewater Treatment Projects								
WWTP - Annual Large Pump Rebuilding/Replacement Program	Annual Large Pump Rebuilding/Replacement Program ($15k/YEAR) 2024/25 NG RAS Pump; 2025/26 HB PS#20 Pump 1; 2026/27 HB PS#20 Pump 2; 2027/28 HB PS#19 Pump 1 ;2028/29 HB PS#19 Pump 2; 2029/30 HB PS#18 Pump 1; 2030/31 HB PS#18 Pump 2. HB would only be done if we don't upgrade the stations as part of the larger capital project for $4M.	2023-61	**15,000**	15,000	15,000	15,000	15,000	-
WWTP Hebbville Pump Stns - Assess & Design	Replace entire system, including 3 pump stations, as per CBCL's 2022 study.				175,000			
WWTP Hebbville Pump Stns - Replacement	Replace entire system, including 3 pump stations, as per CBCL's 2022 study.					4,000,000		
Conquerall Bank - I&I Study	Inflow & infiltration study at Conquerall Bank System.	*2023-62*	**50,000**			80,000		95,000
Conq Bank - caustic soda system improvements	Expand existing building and install caustic soda system - 50% Provincial funding (estimate).	*2023-63*	**350,000**					
WWTP NG Inflow & Infiltration Mitigation	Council pre-approval received. Carry over Year 4 for future investigation if required.	*2023-64*	**900,000**			40,000		
WWTP NG Plant Upgrades - Capacity Study	Estimate for capacity study, design and refurbishment of NG Treatment Plant.				150,000			
WWTP NG Plant Upgrades - Design	Estimate for capacity study, design and refurbishment of NG Treatment Plant.					225,000		
WWTP NG Plant Upgrades - Refurbishment	Estimate for capacity study, design and refurbishment of NG Treatment Plant.						6,000,000	
Portable Backup Power for Pumpstations	Portable trailer mount generator that can supply power to the pumpstations during power outages.	*2024-65*	**60,000**					
Subtotal Wastewater Treatment Projects			*1,375,000*	*15,000*	*340,000*	*4,360,000*	*6,015,000*	*95,000*

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	Annually

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 85,000	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Estimated Spending by Year	$ 85,000	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Sewer reserves	$ 85,000	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Total Funding	$ 85,000	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Replace large outdated waste water pumps that cannot be rebuilt/repaired.

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 economically 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

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-25

	Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)						
Previously Approved Amount						
Other (further study)						
Gross Capital Budget	$ 170,000	$ 40,000	$ 50,000			$ 80,000	
Estimated Spending by Year	$ 170,000	$ 40,000	$ 50,000			$ 80,000	
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Sewer reserves	$ 170,000	$ 40,000	$ 50,000			$ 80,000	
Total Funding	$ 170,000	$ 40,000	$ 50,000	$ -	$ -	$ 80,000	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 this 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)
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

Capital Projects 2024/25 to 2028/29

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

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

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): Spring 2023	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 400,000	$ 50,000	$ 350,000				
Estimated Spending by Year	$ 400,000	$ 50,000	$ 350,000				
Sources of Funding							
CCBF	$ 25,000	$ 25,000					
Grants	$ 175,000		$ 175,000				
Reserves	$ 175,000		$ 175,000				
Sewer reserves	$ 25,000	$ 25,000					
Total Funding	$ 400,000	$ 50,000	$ 350,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Capital Projects 2024/25 to 2028/29

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 (2024/25 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	1-Mar-23	Jun-24

		Prev Years	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,740,000	$ 800,000	$ 900,000			$ 40,000	
Estimated Spending by Year	$ 1,740,000	$ 800,000	$ 900,000			$ 40,000	
Sources of Funding							
CCBF	$ -						
Grants	$ 400,000	$ 400,000					
Reserves	$ 700,000	$ 200,000	$ 500,000				
Sewer reserves	$ 640,000	$ 200,000	$ 400,000	$ -	$ -	$ 40,000	$ -
Total Funding	$ 1,740,000	$ 800,000	$ 900,000	$ -	$ -	$ 40,000	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Capital Projects 2024/25 to 2028/29

Project Number 2024-65
GL Account 02-2400020-970

Project Name	Department	Project Manager
Portable Backup Power for Pumpstations	Engineering & Public Works	Larry Feener, P.Eng.

Category/Life Expectancy	Council Initial Approval (2024/25 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-25

		Prev Years	2024/25	2025/26	2026/27	2027/28	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 60,000		$ 60,000				
Estimated Spending by Year	$ 60,000		$ 60,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 60,000		$ 60,000				
Sewer reserves	$ -						
Total Funding	$ 60,000	$ -	$ 60,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Portable generator that can supply power to the wastewater pumpstations during power outages.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To provide wastewater collection services during power outages with the use of a portable generator.

3. Aligns with which Council Strategic Goal?	N/A
4. Is the Project Mandated by Regulatory Authorities?	Yes-Approval To Operate Issued by 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

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.

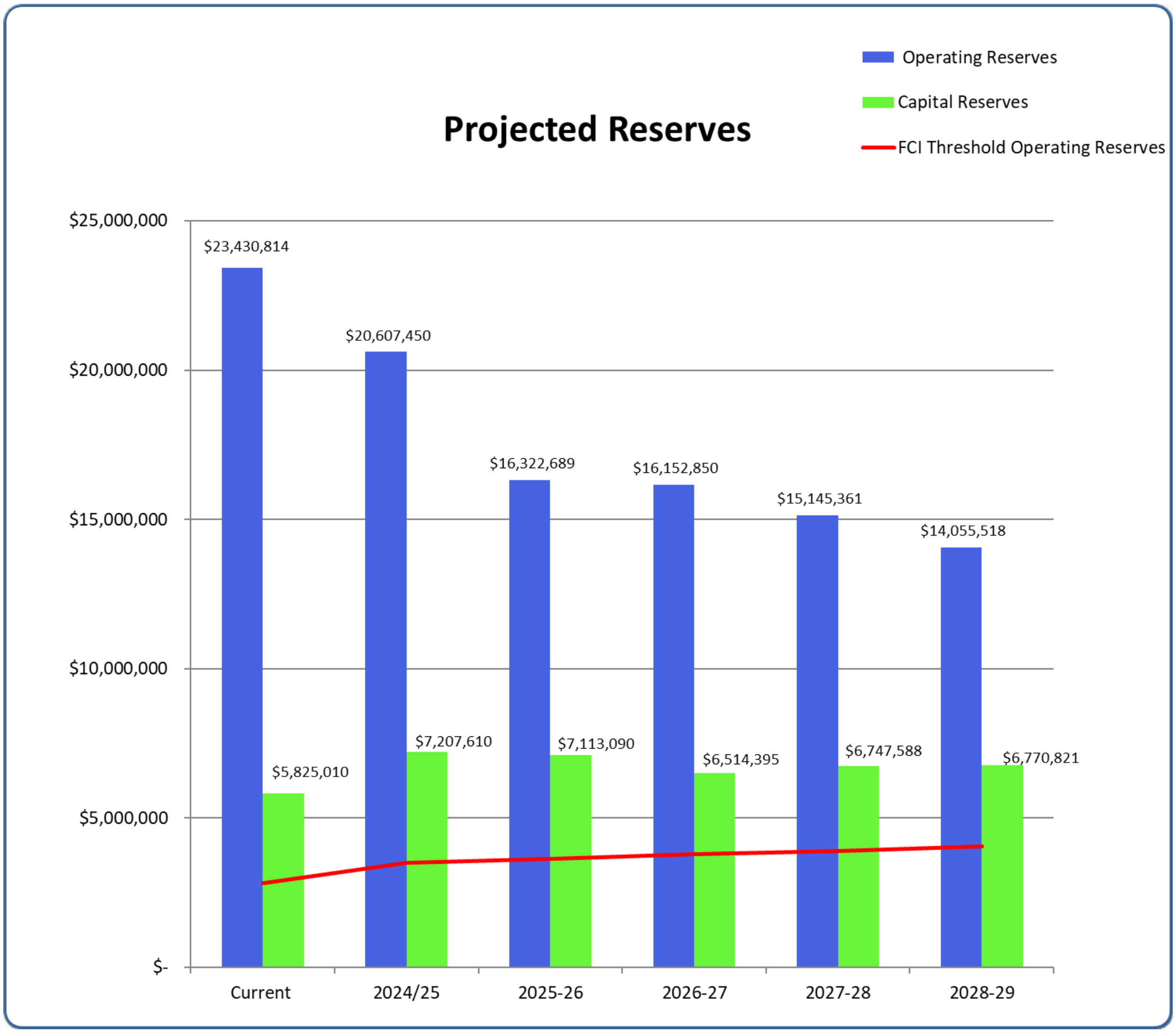
Open Space Reserve Fund: monies collected from the development community in lieu of dedication of land for parkland purposes.

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

	2024/25			2025-26	2026-27	2027-28	2028-29
	Opening Balance Forecast 31-Mar-24	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-25	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	280,246	10,000	290,246	60,000	60,000	60,000	35,000
Surveying Common Land	17,202	-	17,202	-	-	-	-
NS Transit Grant *	43,364	-	43,364	-	-	-	-
Election	150,000	(150,000)	-	50,000	50,000	50,000	50,000
General Operations	12,983,833	(4,042,754)	8,941,079	(3,427,600)	(1,683,057)	(1,451,000)	(2,040,000)
Sewer payback	3,000,000	1,120,000	4,120,000	500,000	400,000	260,000	600,000
PACE Loans	(546,862)	(500,000)	(1,046,862)	(500,000)	(500,000)	(500,000)	(500,000)
PACE Loan Payments	7,000	42,875	49,875	62,875	82,875	102,875	119,261
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-
Sewer Depreciation Reserve - Restricted	1,650,168	(231,800)	1,418,368	(840,000)	(77,500)	(185,000)	175,000
LaHave River Sewer Reserve	24,661	-	24,661	-	-	-	-
Depreciation Reserve - General Operations	4,305,476	805,000	5,110,476	(473,350)	1,172,500	320,000	140,000
LaHave River Sewer Solutions - Loan Payments	-	174,314	174,314	174,314	166,342	176,636	171,896
Contingency - Pension/Hospital	274,818	(50,000)	224,818	(50,000)	-	-	-
Sustainability/Climate Change Reserve	353,500	(100,000)	253,500	(50,000)	(50,000)	(50,000)	(50,000)
CES Building Reserve	219,270	84,000	303,270	84,000	84,000	84,000	84,000
Roads	324,400	25,000	349,400	25,000	25,000	25,000	25,000
SNSMR Grant	42,000	-	42,000	-	-	-	-
Indian Path	833	-	833	-	-	-	-
Hirtle's Beach	2,638	-	2,638	-	-	-	-
Regional Fire Training Facility	100,000	100,000	200,000	100,000	100,000	100,000	100,000
Safe Restart	110,000	(110,000)	-	-	-	-	-
Pine Grove Park	10,265	-	10,265	-	-	-	-
Pro Kids	51,008	-	51,008	-	-	-	-
TOTAL OPERATING RESERVES	**23,430,814**	**(2,823,364)**	**20,607,450**	**(4,284,760)**	**(169,840)**	**(1,007,489)**	**(1,089,843)**
			BALANCE	**16,322,689**	**16,152,850**	**15,145,361**	**14,055,518**

CAPITAL RESERVES

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

	2024/25			2025-26	2026-27	2027-28	2028-29
	Opening Balance Forecast 31-Mar-24	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-25	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 *	897,991	-	897,991	-	-	-	-
Land Sales - Osprey Village	125,664	-	125,664	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	528,130	165,000	693,130	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-
CCBF Revenue	1,676,190	(46,200)	1,629,990	(16,520)	318,248	(61,807)	(296,767)
CCBF Revenue -- Public Transit earmarked *	250,045	-	250,045	-	-	-	-
Open Space	851,592	50,000	901,592	(343,000)	(45,000)	30,000	55,000
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	1,198,338	1,100,000	2,298,338	-	(1,136,943)	-	-
General Capital Reserve	51,500	13,800	65,300	-	-	-	-
Interest Estimate			100,000	100,000	100,000	100,000	100,000
TOTAL CAPITAL RESERVES	**5,825,010**	**1,282,600**	**7,207,610**	**(94,520)**	**(598,695)**	**233,193**	**23,233**
			BALANCE	**7,113,090**	**6,514,395**	**6,747,588**	**6,770,821**
TOTAL RESERVES (*Includes Interest kept)	**29,255,824**		**27,815,059**	**23,435,779**	**22,667,244**	**21,892,949**	**20,826,339**

APPENDIX I – APPROVED AREA RATES

Municipality of the District of Lunenburg
Area Rates 2024/25 Budget

STREET LIGHT RATES	Approved 2023-24	Approved 2024-25
Rates per $100 of assessment		
Riverport	$ 0.024	**$ 0.013**
Dayspring	$ 0.071	**$ 0.054**
New Germany	$ 0.041	**$ 0.036**
Catidian Place	$ 0.013	**$ 0.012**
Pine Haven Subdivision	$ 0.041	**$ 0.035**
Flat Rates Per Property		
Barss Corner	$ 54.75	**$ 63.33**
Vogler's Cove, Broad Cove & Cherry Hill	$ 53.62	**$ 60.52**
Chelsea	$ 95.44	**$ 110.41**
Pine Grove	$ 53.56	**$ 60.17**
Oakhill acres	$ 33.93	**$ 43.00**
Little Tancook	$ 36.19	**$ 34.09**
Whitley & Jenny	$ 31.85	**$ 41.62**
Westside Drive	$ 137.39	**$ 151.37**

FIRE HYDRANT RATES	Approved 2023-24	Approved 2024-25
Rate per $100 of assessment	0.1713	**0.1334**

SEWER RATES		
5-Year Rate Approved - starting 2020-21	Year 4 of 5 2023-24	**Year 5 of 5 2024-25**
Rates per $100 of assessment		
Global Sewer	$ 0.43	**$ 0.43**
Hebbville Sewer	$ 0.25	**$ 0.25**

APPENDIX II – STRATEGIC PRIORITIES

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 provinces̓ 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

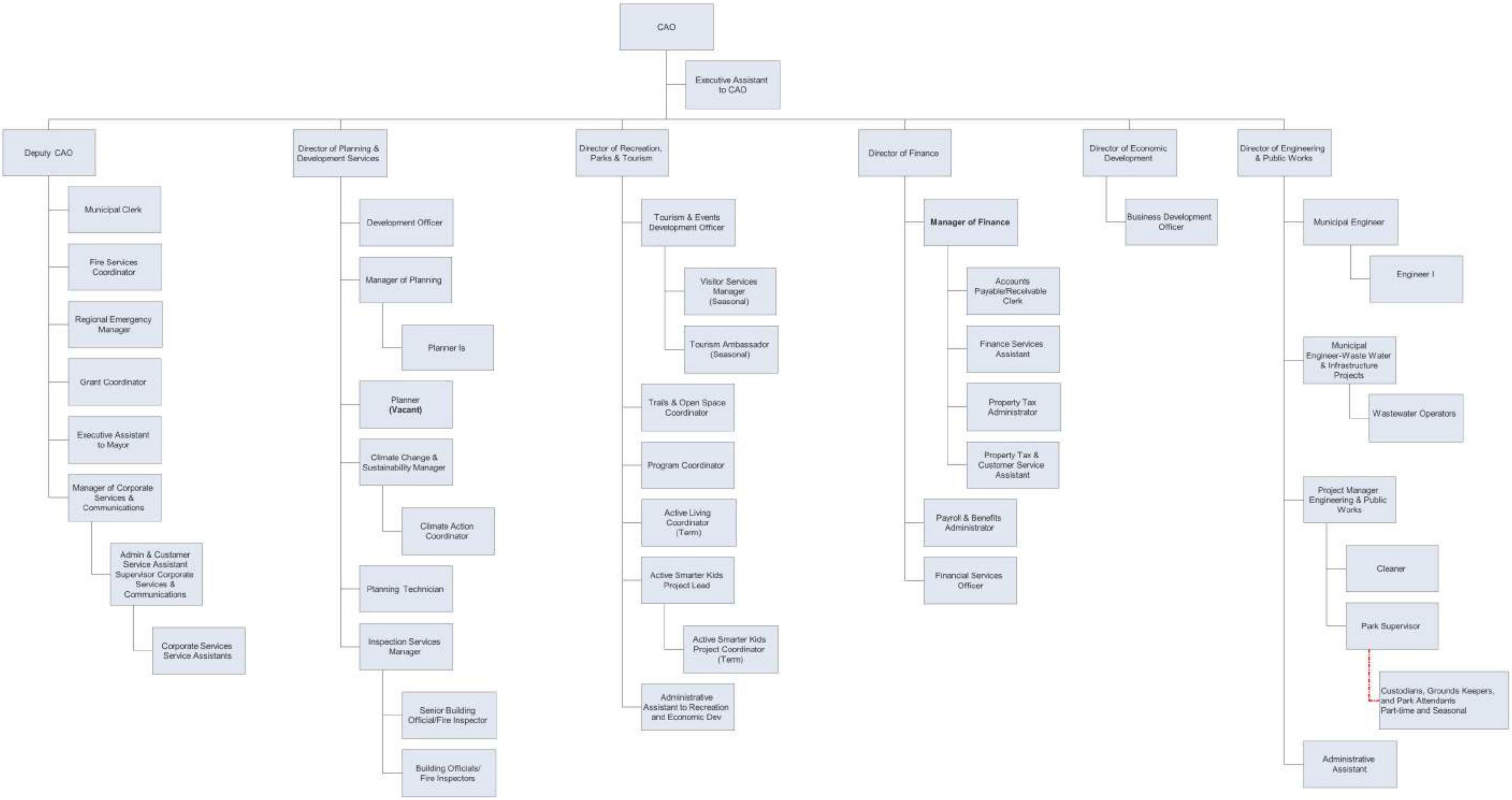
FULL TIME EQUIVALENT CHART

Department & Challenges	Position	Actual FTE 2022/23	Actual FTE 2023/24	Budget FTE 2024/25
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 of Corporate Services & Communications	1.00	1.00	1.00
	Executive Assistant to CAO	1.00	1.00	1.00
	Executive Assistant to Mayor	1.00	1.00	1.00
	Grant Coordinator	1.00	0.69	0.69
Formerly Corporate Services Assistant	Corporate Services Supervisor	--	--	1.00
Casual staffing to ensure counter coverage and service continuity	Corporate Services Assistant	1.00	1.00	1.00
	Corporate Services Assistant	1.00	1.00	1.00
	Corporate Services Assistant	1.00	0.50	1.00
	Corporate Services Assistant (Casual)	--	--	0.60
	Corporate Services Assistant (Casual)	--	--	0.40
New position	Inclusion, Diversity, Equity & Accessibility Coordinator	--	--	0.20
Protective Services	Fire Services Coordinator	1.00	1.00	1.00
Formerly REMO Coordinator	Manager of Emergency Management	1.00	1.00	1.00
New position	REMO Coordinator	--	--	1.00
	Assistant Emergency Coordinators	0.60	0.60	0.60
Moved to Economic Development & Recreation only	Administrative Assistant	.40	--	--
Finance	Director of Finance	1.00	1.00	1.00
	Manager of Finance	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
Moved to Corporate Services	Administrative Assistant – Tax Period	.20	--	--

<table>
<tr><th>Department & Challenges</th><th>Position</th><th>Actual FTE
2022/23</th><th>Actual FTE
2023/24</th><th>Budget FTE
2024/25</th></tr>
<tr><td>Economic Development</td><td>Director of Economic Development</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Business Development Officer</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Admin Assistant – Economic Development & Recreation</td><td>0.20</td><td>0.20</td><td>0.50</td></tr>
<tr><td>Engineering & Public Works</td><td>Director of Engineering & Public Works</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Municipal Engineer</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td>Formerly Engineer –in-Training</td><td>Engineer I</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Certified Engineering Technologist</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Project Manager – Engineering & Public Works</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Municipal Engineer-Waste Water & Infrastructure Projects</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Wastewater Operator II</td><td>2.00</td><td>2.00</td><td>3.00</td></tr>
<tr><td></td><td>Cleaner</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Administrative Assistant-Engineering & Planning</td><td>0.50</td><td>0.50</td><td>0.50</td></tr>
<tr><td></td><td>Parks Supervisor</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td></td><td>Groundskeeper - Full-Time</td><td rowspan="2">4.52</td><td rowspan="2">4.52</td><td>1.00</td></tr>
<tr><td></td><td>Groundskeepers (3) - Seasonal</td><td>2.02</td></tr>
<tr><td></td><td>Park Attendants (4) - Seasonal</td><td>1.62</td><td>1.62</td><td>1.52</td></tr>
<tr><td>Position eliminated</td><td>MARC Permanent PT Custodian</td><td>0.75</td><td>.75</td><td>--</td></tr>
<tr><td>Planning & Development</td><td>Director of Planning & Development Services</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td>Previously Development Officer</td><td>Senior Development Officer</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
<tr><td>Was Senior Planner</td><td>Manager of Planning</td><td>1.00</td><td>1.00</td><td>1.00</td></tr>
</table>

Department & Challenges	Position	Actual FTE 2022/23	Actual FTE 2023/24	Budget FTE 2024/25
	Climate Change & Sustainability Manager	1.00	1.00	1.00
vacant	Senior Planner	--	--	1.00
Previously Planner I	Planner II	1.00	--	1.00
	Planner I	2.00	3.00	2.00
	Planning Technician	1.00	1.00	1.00
New position 2023	Climate Action Coordinator	--	1.00	1.00
	Administrative Assistant-Engineering & Planning	.50	.50	.50
	Inspection Services Manager	1.00	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	3.00	4.00	4.00
	Assistant Building Official/Fire Inspector	1.00	--	--
New position for Regional Services	Inspection Services Coordinator/Analyst	1.00	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
	Tourism & Event Development Officer	1.00	1.00	1.00
MODL now solely responsible for Visitor Services	Visitor Services Manager (seasonal)	--	0.50	0.37
	Tourism Ambassador (seasonal)	--	0.50	0.37
	Administrative Assistant Economic Development & Recreation	0.20	0.50	0.50
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 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.