APPROVED OPERATING AND CAPITAL BUDGET

2025/26

MUNICIPALITY OF THE DISTRICT OF LUNENBURG

MUNICIPALITY OF THE DISTRICT OF LUNENBURG
2025/2026 BUDGET

Prepared by:
The Municipality of the District of Lunenburg
Elana Wentzell, CPA, CMA, Director of Finance
Financial Services Staff
10 Allée Champlain Drive, Cookville, NS B4V 9E4
Email: elana.wentzell@modl.ca
(902) 541-1322
www.modl.ca

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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, 2024

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, 2024. 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.

Mayor and Council of the Municipality of the District of Lunenburg are pleased to present the 2025-26 approved budget. The combined budget is $57,130,700, including $46,693,200 in operating spending and a capital plan of $10,437,500. 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.

This is the first budget for this term of Council and we took a different approach to the planning and development of the budget. All the discussions were held in public and open for public input. We did not receive as much public involvement as we might have liked however, I am not discouraged by this as this was year one and it will take time for people to understand the process we follow and the extent to which residents can be involved and contribute to the discussion.

For next year we will start the process in November with a reconfirmation or refinement of our strategic priorities and then follow with the budget planning process. We must consider the requirements from both the provincial and federal government, our priorities, the needs of our community and the opportunities that present themselves to work with others to achieve our goals.

In developing our budget, we begin by recognizing the mandatory contributions that are made for education, policing, assessment services and libraries, road maintenance (on the municipally owned roads – 11.3km), and waste collection. This accounts for .60 cents of each tax dollar, leaving .40 cents for the other services.

During our planning process we recognized that affordability is a key concern for many residents. The municipality does not have a lot of ways to address this however here is what we have done:

There is an increase in the Property Tax rebate program. This is targeted to help those who need it most, like seniors or people with lower incomes who are homeowners. Last fiscal, we increased the budget from $550,00 to $753,400 which is the equivalent of reducing the tax rate by $.02. We believe we lead the province outside of HRM with the amount returned to low-income homeowners

We have recognized the need to support children by expanding the funding for our PRO Kids program so they can access cultural and recreational opportunities. There is also a program for adults which supports their participation in sport, recreation and cultural activities.

Community groups will see increased grants in this budget and we are contributing more funding to Fire Service, the Regional Emergency Management Office and important services like Lunenburg County Wheels.

MODL collects more than $5.0 million dollars each year and sends this directly back to the fire departments. In addition, MODL spends more than $410,000 to provide additional services to our fire departments. We have a Fire Service Coordinator on staff who works with the fire department on a wide range of activities, all intended to support the service they provide to our community which includes recognition event grants, leadership training, Family and Members Assistance Programs, recruitment campaigns, group insurance, and WCB premiums.

Parks and recreation are an important part of the work this municipality has championed for many years. Outdoor spaces are near and dear to our residents and appreciated for the trail ways, parks and access to water that are provided. We will continue to invest in these areas, working to develop the parks with a planned strategy which will develop the parks in an appropriate way and recognize the need to make our parks accessible and welcoming for all residents.

We continue to invest in major water and wastewater projects to ensure we do not incur costly failures in the future and create open areas for future residential development including affordable housing.

We have committed to planning for affordable housing development with the collection of data on the housing needs of our community and the subsequent preparation of a housing strategy which will likely be available in early 2026.

We are investing in projects that benefit our climate, address affordability and accessibility by committing to the establishment of the first phase of a public transit system. This will connect the communities immediately surrounding the Town of Bridgewater and Osprey Village with the town. I am very excited to see this happen within the next year.

We do put money aside – into reserves for future capital projects. This is a responsible and common-sense approach to managing residents' tax dollars. It requires us to plan, save money and allows time for seeking other funds from the federal and provincial government to support our work.

I would like to thank our staff – CAO Tom MacEwan, Director of Finance Elana Wentzell and the many others who worked diligently and thoughtfully – recognizing the direction offered by Council and the public to deliver a strong and balanced financial plan. We are in an enviable position as a Municipality to have the finances and ability to continue to take on new projects and invest in our community.

Mayor Elspeth McLean-Wile

TIMELINE: 2025/26 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. There was a municipal election in October 2024. The new Council made the development of a new Strategic Plan one of their first priorities. The plan was informed by what they heard from their constituents during the election campaign. The approved 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. This year there was more opportunity for public input on the budget as Council wanted to make this a truly public process. Council discussion and decisions result in the overall tax impact and tax rate required to deliver the service levels and capital program.

Because assessable property values increased (the CAP is set at 1.5%), increased service levels have been achieved without a necessitating a change in the tax rate.

Budget Process - 2025/26 COUNCIL		
Date	**Responsible Team/Committee**	**Outcomes**
December 12, 2024	Council Workshop	Strategic Planning
December 13, 2024	Council Workshop	Strategic Planning
January 21, 2025	Policy & Strategy Committee	Council Strategic Priorities Summary & Property Tax Rebate budget
February 4, 2025	Finance Committee	5 year Financial Strategy (budget schedule, communication plan, direction for assumptions and tax rates) Area Rates approvals - hydrants, sewer & street lights. 3rd Quarter Variance reports.
February 25, 2025	Council	Draft Operating Budget with Public Input Session
February 27, 2025	Special Council Meeting	Public engagement Draft Operating Budget
March 4, 2025	Finance Committee	Draft Capital Budget & 5 Year Financial Strategy with Public Input session
March 6, 2025	Special Council Meeting	Public engagement Draft Capital Budget
March 11, 2025	Council	Draft Operating & Capital Budget Review with Pubic Input session
April 1, 2025	Finance Committee	Updates to Draft Operating & Capital Budgets with Public Input session
April 8, 2025	Council Meeting	Approval of Capital & Operating Budget

Budget Process - 2025/26 - STAFF		
Date	**Responsible Team/Committee**	**Outcomes**
November 18, 2024	Directors	Update Capital Project Shared Spreadsheet
November 21, 2024	Directors	Review Capital Projects
December 19, 2024	Directors	Initial discussion re Council Strategic Priorities
January 2, 2025	Directors	Review draft from discussion re Council Strategic Priorities & Capital Projects alignment
January 9, 2025	Directors	Update Budget Process
January 16, 2025	Director Meeting	Economic assumptions for 5 Year Financial Strategy
February 11, 2025	Directors	Draft Operating Budgets due
February 13, 2025	Director Meeting	Review changes to Draft Capital Budget
February 17, 2025	Director of Finance	Draft Operating Budget Slides to Directors
February 20, 2025	Director Meeting	Review of Draft Operating Slides
February 21, 2025	Directors	Draft Capital Budget due
February 27, 2025	Director Meeting	Review of Draft Capital Slides
March 4, 2025	Directors	Draft Operating Budget Revisions due
March 6, 2025	Director Meeting	Review slides for March 11 Meeting
March 14, 2025	Corporate Services	Department write-ups and performance measures sent to Directors to update - Due April 7
March 25, 2025	Directors	Draft Operating & Capital Budget Revisions due
April 3, 2025	Directors	Capital Budget Information Sheets due
April 7, 2025	Directors	Department write-ups and performance measures due
May 1, 2025	Corporate Services	Publish Budget Book

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

BUDGET SUMMARY

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Approved Budget	*% Change over Prior Year*
Gross Expenditures (after reserve transfers)	$ 41,730,155	$ 44,691,400	$ 43,827,425	$ 46,111,100	$ 545,600	$ 46,693,200	4.48%
Non-Tax Revenue	3,956,834	4,275,800	4,211,033	4,083,800	35,000	4,118,800	-3.67%
Net Expenditures	$ 37,773,322	$ 40,415,600	$ 39,616,392	$ 42,027,300	$ 510,600	$ 42,574,400	5.34%
Tax Revenue	37,773,322	40,442,600	41,322,600	42,695,000	-	42,695,000	5.57%
Surplus (Deficit)	$ -	$ 27,000	$ 1,706,208	$ 667,700	$ (510,600)	$ 120,600	

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). 89% 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

	2024-25	2025-26	Difference	% Change
Total Market Assessment	$ 5,060,352,100	$ 5,590,519,900	$ 530,167,800	10.48%
Total Taxable Assessment (after CAP applied)	$ 3,773,764,700	$ 3,989,827,900	$ 216,063,200	5.73%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	$ 3,770,164,700	$ 3,981,927,900	$ 211,763,200	5.62%
Total Number of Taxable Properties	30,835	31,041	206	0.67%
Total Number of Capped Properties	23,350	23,140	(210)	-0.90%
Assessment Value Differential	$ 1,286,587,400	$ 1,604,660,800	$ 318,073,400	24.72%
Total Number of Dwelling Units	15,389	15,551	162	1.05%

ADDITIONS & SIGNIFICANT CHANGES TO DISCRETIONARY BASELINE BUDGET

The 2025/26 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.

Department/Description	Prior Budget	Approved Budget	Increase (decrease) in Budget	Notes
Wages & Benefits	7,230,000	7,465,800	235,800	0.9% increase (CPI + baseline changes)
Financial Services				
Interest Income	2,002,000	1,773,500	(228,500)	Based on market conditions and planned capital projects
Interest on Taxes	251,500	335,000	83,500	Based on outstanding tax amounts
Advisory Services	-	69,000	69,000	New Shared Procurement Service
Data Processing/IT	380,200	464,900	84,700	Tax Bill Portal & IT Special Projects
Administrative Services				
Government Relations	109,000	227,600	118,600	Communications & market research
Engineering & Public Works				
Wastewater Services	1,085,200	1,264,300	179,100	Hebbville Sewer capacity study & increased maintenance costs
Advisory Services	10,000	40,000	30,000	Shared Safety Officer
Garbage & Waste Collection	3,126,700	3,286,500	159,800	8% increase per contract
NSPW Road Paving	700,000	350,000	(350,000)	Combined 2 fiscal years last year
NS Transfer for 78.8km Roads	510,000	516,200	6,200	CPI
Planning & Development Services				
Flood line Mapping Prov NS Project	500,000	380,900	(119,100)	100% recovery through grant
Municipal-wide Planning	-	60,000	60,000	Provincial Requirement
Public Transit	65,000	222,000	157,000	New fixed route bus service & increase grant to Lunenburg County Wheels
Plotter	-	9,200	9,200	Equipment replacement
Housing Strategy	-	50,000	50,000	Develop a municipal housing strategy
Economic Development Services				
Community HUB Leaseholds	300,000	2,000,000	1,700,000	One time set up costs in Lumia Building (reserve funded)
Community Development Projects	5,000	30,000	25,000	Explore Regional Economic Development
Recreation Services				
Parks & Facilities				
Park Trees - Hemlock inoculation	50,000	100,000	50,000	To protect the species
LaHave Sunset Park	-	5,000	5,000	Tree maintenance
Tourism				
Major Events Grant	20,000	35,000	15,000	Increase based on need
Recreation Grants				
55+ Games	-	10,000	10,000	Grant for 55+ Games
Pro-Kids (net)	50,000	60,000	10,000	Increased applications
Multi-Purpose Facility (LCLC)	859,800	1,062,000	202,200	LCLC Board Approved
Total Significant Discretionary Expenditures	**17,254,400**	**19,816,900**	**2,562,500**	

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 2025 is $239,230.

The average annual tax bill is $1,938 exclusive of area rates ($0.81 x $239,230/100).

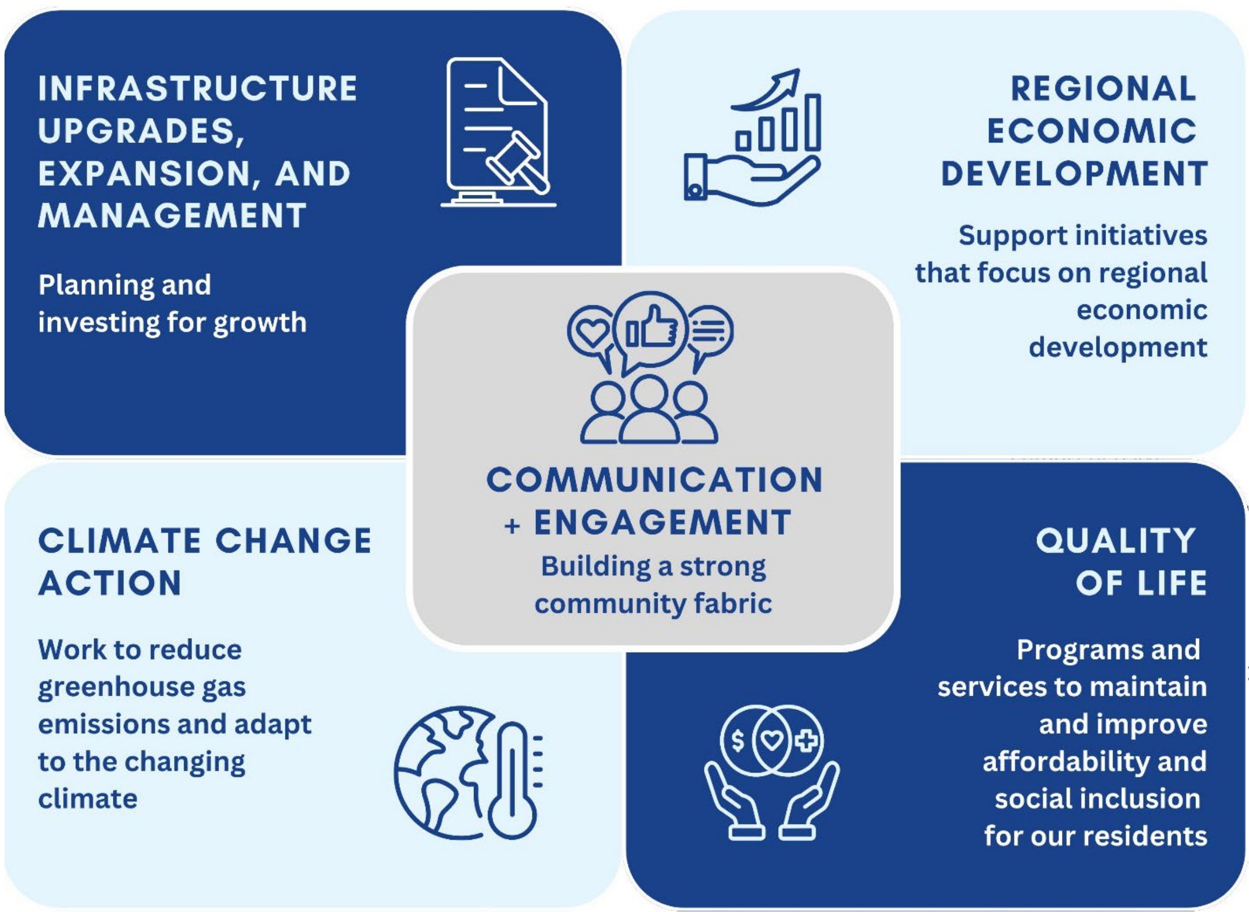
This budget provides for a continuation of not only existing service levels, but also the expansion of services and programs outlined in the following Budget Highlights section.

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

Watch our Budget Summary Video here: https://youtu.be/jZyUlfThNEs

These highlights showcase how Council is investing in projects and initiatives that align with the District of Lunenburg's five strategic priorities: Regional Economic Development, Infrastructure Upgrades, Parks, Trails, and Open Spaces, Quality of Life, Climate Change Action, and Communication and Engagement.

The 2025/2026 budget reflects Council's commitment to enhancing community infrastructure, supporting economic growth, promoting social inclusion, and protecting the environment. These investments will ensure that the District continues to thrive, providing valuable services and opportunities for residents while fostering a sustainable and prosperous future.



REGIONAL ECONOMIC DEVELOPMENT

Support initiatives that focus on regional economic development.

- $6,500,000 in expansion work at the Cookville Wastewater Treatment Plant to increase our capacity to treat waste, allowing for high-density housing and commercial development. Further investment of $17,000,000 for construction is planned for the 2026/2027 budget. 65% of the total project is funded by grants from the federal and provincial government.
- $2,000,000 to build the Community Hub space in the Lumia Collaborative Health Centre in Osprey Village.
- Regional growth happens through collaboration among municipalities. The Municipality is establishing a Joint committee with our neighbours to speed up collaboration on infrastructure and initiatives that will grow the economy in our region.
- A water storage tank will be constructed to provide increased fire flow to support new high density residential and commercial development in Osprey Village. This is a $6M project phased in over three years. A 73% grant has been received ($2.1M) from the federal and provincial government. The balance of construction costs ($3.9M) will be equally shared by the Municipality and the Town of Bridgewater.
- $250,000 for design work for the Osprey Village Sidewalk Project, which will ultimately see sidewalks, curbs and gutters, watercourse crossing, stormwater infrastructure, traffic signals and pedestrian crossings, and lighting and seating in the Osprey Village area. Further investment of $4,750,000 for construction is planned for the 2026/2027 budget Grant funding of over $3.9M (79% of total cost) has been leveraged for this project.
- $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.
- $50,000 is earmarked for the development of a housing strategy. Future infrastructure investments will support the execution of the strategy in our growth centres.
- $35,000 for grants to support major events, plus $18,000 for the 2025 National Para Hockey Championship being held at the LCLC in May.

INFRASTRUCTURE UPGRADES, EXPANSION, AND MANAGEMENT

Planning and investing for growth.

Parks, Trails, and Open Spaces

Council continues to aggressively pursue improvements to our parks, trails, and open spaces. The 2025/26 budget includes more than $2.7 million dollars for parks and open spaces. This includes:

- $600,000 for construction of pickleball courts (budgeted, but not yet confirmed by Council).
- Grants to community organizations of $517,100.
- $478,000 to make accessible trails and build an accessible canoe/kayak launch at Miller Point Peace Park.
- Recreation programming at a cost of $420,700.
- $452,600 in improvements and operating our parks and park facilities.
- $350,000 for accessibility upgrades and a vault toilet at Indian Falls Park.
- $340,000 to complete the wayfinding and directional signage project.
- $200,000 towards Sawpit Wharf Park improvements. Further investment of $4,000,000 for phased in construction over three years is planned.
- $178,300 for grants to trail groups.
- $150,000 for MARC ballfield improvements.
- Investments in tourism of $119,100.
- $80,000 for public consultation, concept design and Class D estimates to reimagine the MARC.
- $50,000 for public consultation, concept design and Class D estimates to reimagine Wiles Lake Park.
- $50,000 for Art on the Trails.
- $41,000 to expand the equipment loan program to include e-bikes.

Wastewater Improvements

- In addition to the Cookville upgrades that will permit high density housing, this budget supports capital maintenance for our four wastewater treatment systems. This includes upgrades such as replacement pumps, pH balancing improvements, and an assessment of small treatment plant costs and effectiveness.

QUALITY OF LIFE

Programs and services to maintain and improve affordability and social inclusion for our residents.

- $150,000 to purchase a transit bus for a fixed route transit services to Osprey Village and surrounding areas.
- Council has expanded the Property Tax rebate program. This offers rebates ranging from $270 to $680 on household incomes under $60,000. The property tax rebate is a targeted tax relief strategy that provides a rebate to those homeowners who need it the most. Rebates for 2025-26:
    - Under $30,750 – maximum rebate value up to $680
    - $30,751 - $45,000 – maximum rebate value up to $475
    - $45,001 - $60,000 – maximum rebate value up to $270
- $600,000 for the Water Supply Upgrade program, offering low-interest financing to help residents access potable water through system upgrades, including new wells and cisterns. This program supports residents in coping with increasingly dry well conditions due to changing climate patterns. Loans are repayable over 15 years. Learn more: **cleanfoundation.ca/energy/water-supply-upgrade**.
- $500,000 for the Clean Energy Financing program, providing low-interest financing to homeowners for energy efficiency and clean energy upgrades, such as insulation, windows, heat pumps, and solar panels. This program improves affordability by helping homeowners save on energy costs, with the savings covering the loan repayments over 15 years. Learn more: **cleanenergyfinancing.ca/lunenburg**
- $350,000 for cost-sharing with the province to pave non-District of Lunenburg owned roads.
- $75,000 to support the transit services provided by Lunenburg County Wheels.
- $60,000 allocated to ProKids and ProFund (an increase of $10,000 over 2024/2025 budget).
- We have budgeted $35,000 in grants to help bring communities together.

CLIMATE CHANGE ACTION

Work to reduce greenhouse gas emissions and adapt to the changing climate.

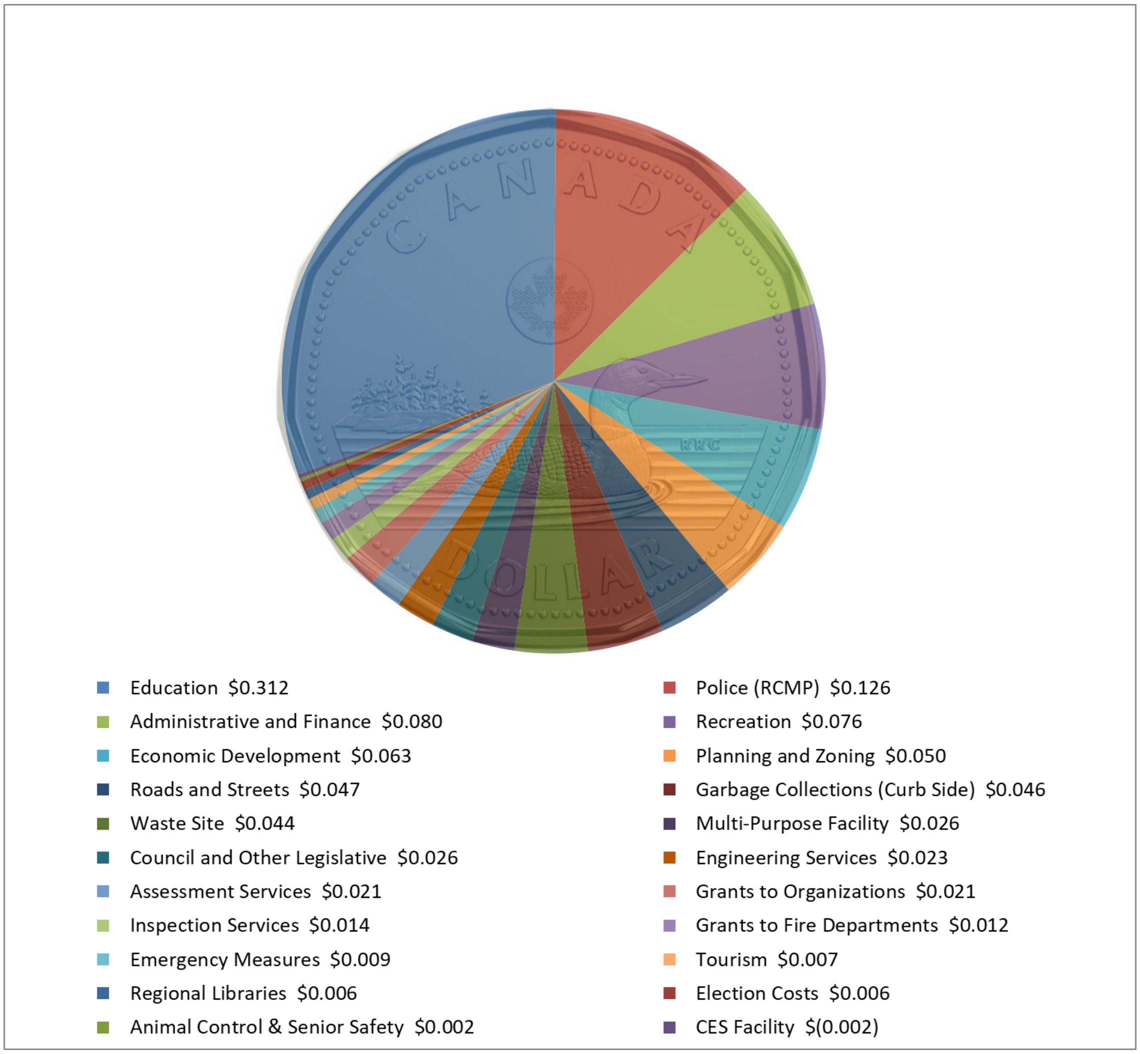
- The Municipality has partnered with Efficiency Nova Scotia through the Roving Energy Manager (REM) program to improve energy efficiency and reduce utility costs for municipal buildings and community fire halls across the region. In 2024/25, MODL completed energy audits at 10 fire halls and is now supporting the implementation of the recommended upgrades.
- $5,500,000 for the remediation and demolition of the Centre School building. Application will be made for 73% provincial/federal grant funding; the project will not proceed without this funding.
- $650,000 for the land acquisition for a 7MW community solar garden in MODL, to be repaid once construction is complete and financing is secured. The project will be jointly owned by an Intermunicipal Service Agreement (IMSA) between the District of Lunenburg, District of Shelburne, and District of Argyle, pending approval from the Provincial Government and the three Municipal Partner Councils.
- $840,000 to cover interest costs during construction of the community solar garden, to be reimbursed upon securing financing. Funded through general operating reserves, ensuring no impact on municipal debt. The project will reduce electricity costs, provide clean energy to approximately 1,200 homes (saving residents ~$0.02/kWh), cut 6,000 tonnes of carbon emissions annually, and generate about $250,000 in annual profit for municipal partners. Learn more at: **engage.modl.ca/community-solar-garden-project**.
- $150,000 to purchase a transit bus for a fixed route transit services to Osprey Village and surrounding areas.
- $140,000 to complete purchase and installation for backup power generator for the Nathan Cirillo Road pump station.
- $100,000 to combat the Hemlock Woolly Adelgid in municipal parks and forests.
- $75,000 to support the transit services provided by Lunenburg County Wheels.
- $50,000 to identify and map Environmentally Significant Areas (ESAs) as part of a land conservation strategy
- $50,000 to support land purchases for the purpose of conservation.
- $30,000 addition to REMO, jointly funded by all five municipalities in the county to add an emergency coordinator who will help with local preplanning and responding to emergencies.
- $12,000 for annual tree planting program, distributing 1,000 trees this year to promote a greener, more sustainable community.
- $15,000 to eliminate tipping fees for brush to help residents reduce wildfire risk and seeking partnerships and grants to help communities become FireSmart.

COMMUNICATION AND ENGAGEMENT

Building a strong community fabric.

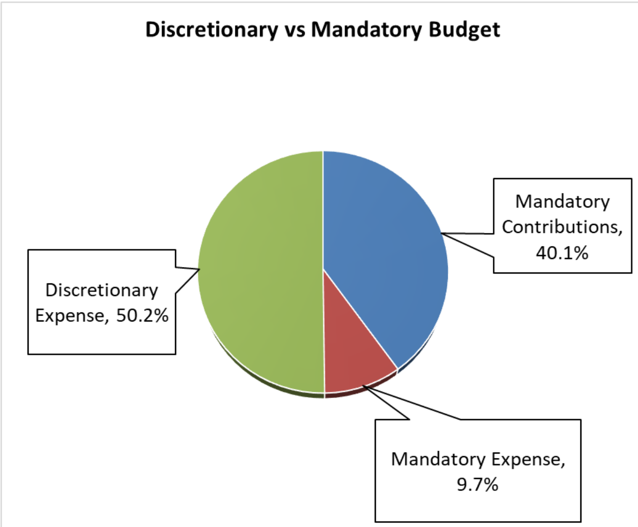
- $60,000 for public engagement to hear directly from residents about new rules for all property owners as we write new zoning regulations.
- $25,000 for audio visual services to hold Council in the Community meetings throughout the Municipality.
- $23,000 for public engagement initiatives, including our online engagement website engage.modl.ca and public engagement events and initiatives.
- $15,000 for the development of a District of Lunenburg app for residents.
- Reallocation of staff time from other projects to support Communications with residents.
- Changing the format of Municipal Matters to offer more space for municipal and community news.

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.

MANDATORY EXPENSES VS DISCRETIONARY EXPENSES



Mandatory and required expenditures represent 49.8% of the net expenditure budget for 2025/2026.

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.

	Gross Expenditure	Net of associated revenues
Mandatory Contributions		
Education - schools	$ 11,594,400	$ 11,594,400
Assessment Services	725,300	725,300
Regional Library	199,700	199,700
	12,519,400	12,519,400
Mandatory Expenditures		
Policing - RCMP	4,604,200	4,535,200
Roads & Streets		
Provincal Road Contribution	516,200	516,200
Road Paving Partnerships	350,000	350,000
Private Roads	369,100	(18,400)
Paved Shoulders	-	-
	1,235,300	847,800
Municipal Road Costs	365,500	365,500
Total Roads & Streets	1,600,800	1,213,300
Curbside Garbage Collection	1,699,600	1,699,600
Waste Site (MJSB) - MODL Share	1,541,000	1,541,000
	3,240,600	3,240,600
Debt Repayment & Transfers	(310,500)	(310,500)
	$ 21,654,500	$ 21,198,000

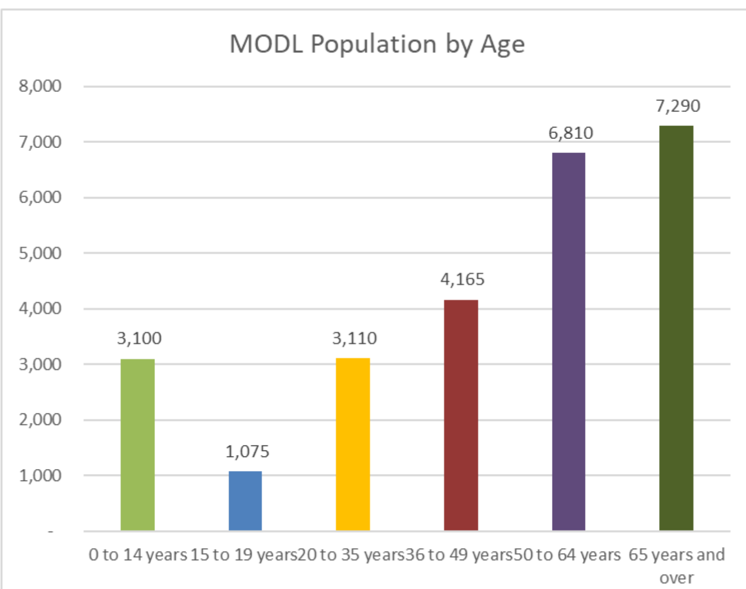
COMMUNITY PROFILE

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.

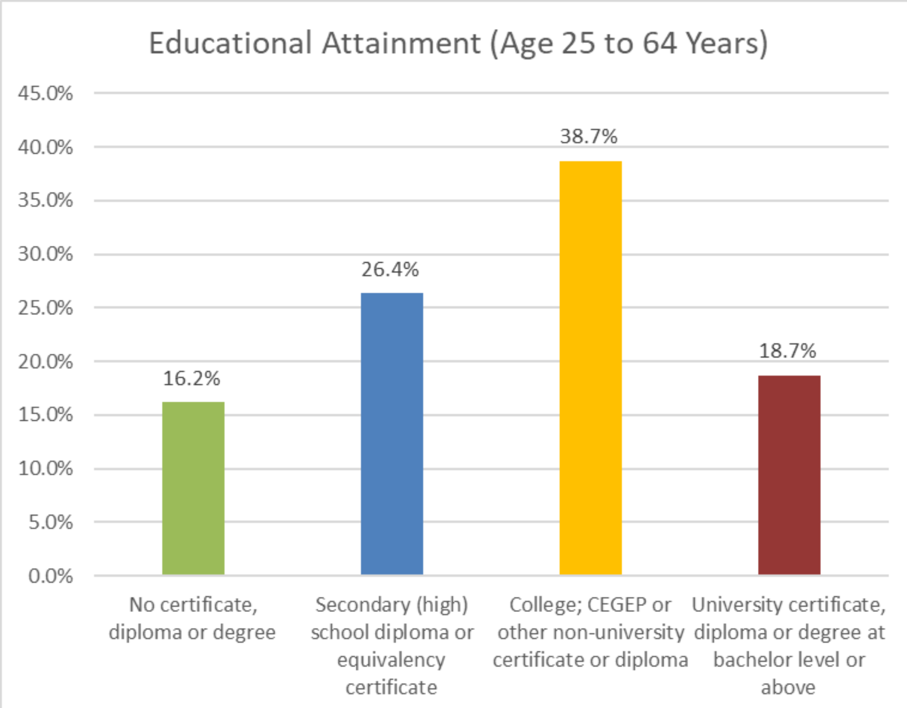
Rich in charm and history, the Municipality offers a safe, rural lifestyle with wonderful seaside communities, sparkling coves and beaches, miles of Atlantic shoreline and numerous recreational lakes. All of this within a short commute to the large metropolitan area of Halifax.

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.

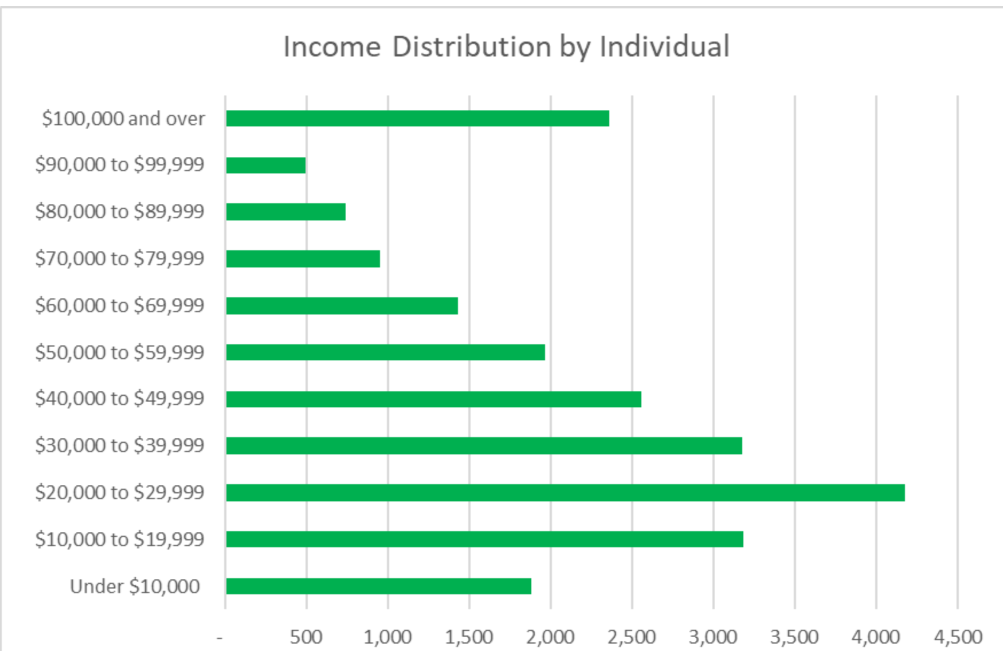


The Municipality is a progressive community with a sustainable, diversified economy incorporating both traditional resource-based activities and a spirit of innovation and entrepreneurship that capitalizes on new economic activities. The Municipality's success is built on a strong work ethic and productive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



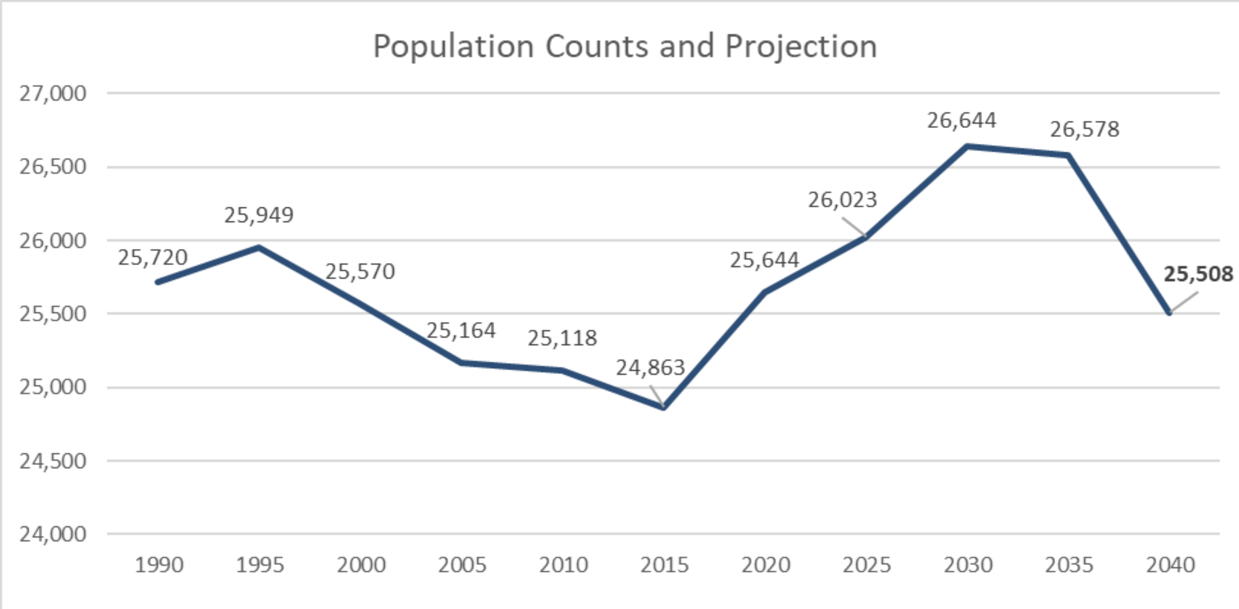
Approximately 16% of individuals between the ages of 25 and 64 do not have a high school diploma or equivalent. 26% have a high school diploma while 38% have a non-university diploma or certificate, and 18% have a university bachelor's degree or post graduate degree.



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

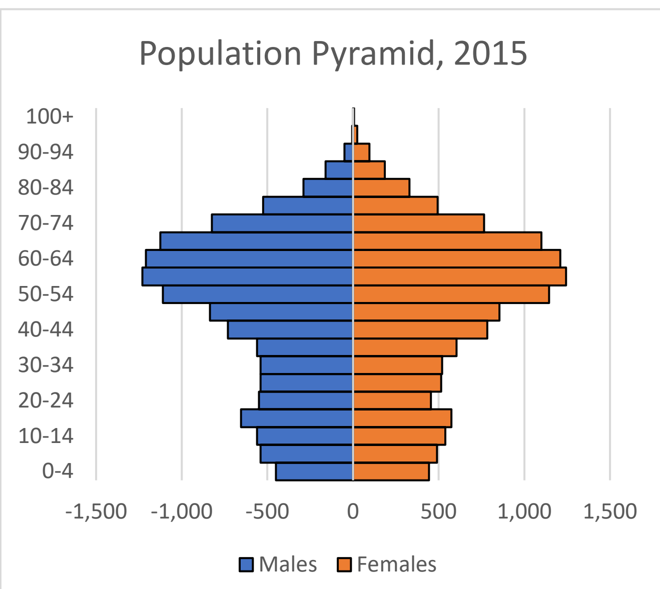
The majority of individuals (approximately 46%) have income between $10,000 and $39,999 (before taxes).

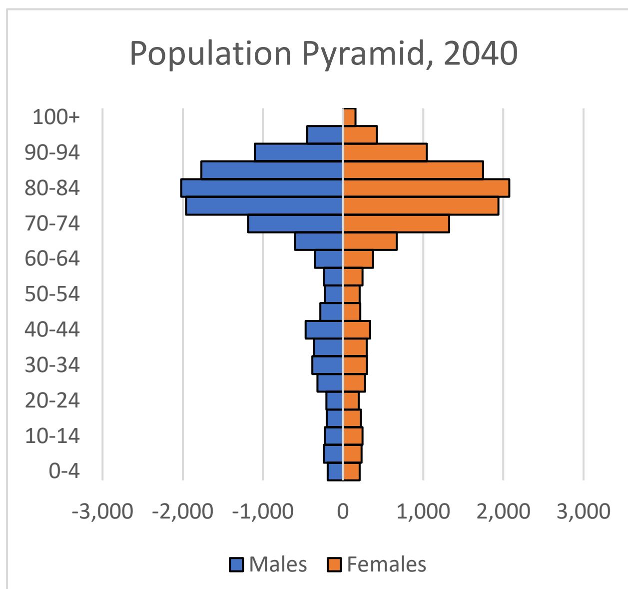
Ten percent make over $100,000 per year.



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 2024-28

Front Row (left to right): Councillor Alison Smith, Councillor Wendy Oickle, Mayor Elspeth McLean-Wile, Councillor Kacy DeLong, Councillor Cathy Moore

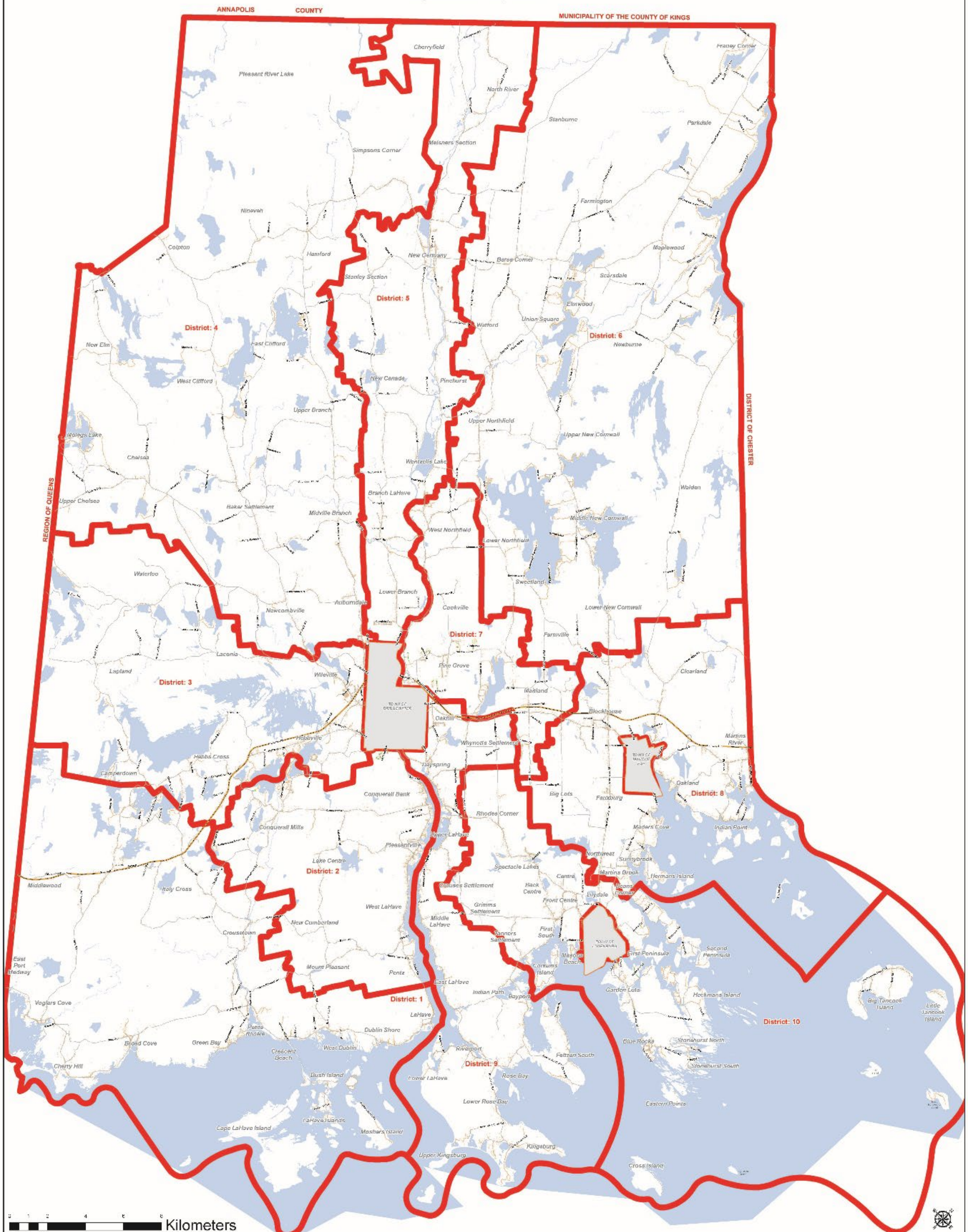
Back row (left to right): Councillor Ben Brooks, Councillor Morgen Reinhardt, Councillor Edgar Burns, Deputy Mayor Chasidy Veinotte, Councillor Pam Hubley, Councillor Martin Bell, CAO Tom MacEwan

Municipality of the District of Lunenburg

COUNCIL DISTRICT BOUNDARIES

As approved by NSUARB Decision:
2023 NSUARB 169 - M10936
September 26, 2023

Elector Civics MODL
Town Boundaries
Highway 103
Provincial Road
Municipal Road
Private Road
Council Districts
Waterbody



COUNCIL

Mayor Elspeth McLean-Wile

District 1 Councillor Morgen Reinhardt

District 2 Councillor Martin Bell

District 3 Councillor Wendy Oickle

District 4 Councillor Pam Hubley

District 5 Councillor Cathy Moore

District 6 Councillor Alison Smith

District 7 Councillor Edgar Burns

District 8 Councillor Kacy DeLong

District 9 Councillor Ben Brooks

District 10 Deputy Mayor 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**

Deputy Director, Planning **Reid Shepherd, MCIP, LPP**

Director of Recreation, Parks & Tourism **Trudy Payne**

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

Manager, Communications and Public Engagement **Sarah Kucharski**

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

Municipal Clerk **April Whynot-Lohnes**

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

In 2025/2026, the total budgeted complement of the municipal departments is 65.57 full-time equivalent staff. This includes approximately eight full-time equivalent staff who are employed on a seasonal basis. For further information, refer to Appendix 3, Staffing and Organizational Charts on page 162.

SUMMARY OF COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

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

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

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

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

OPERATING BUDGET CONTROL PROCESS

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

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

FINANCIAL PLANNING, POLICIES, AND PRINCIPLES

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

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

REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES

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

DEBT MANAGEMENT

Council adopted a Debt Management Policy in 2013 which is intended to provide a framework for reducing the debt of the 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
- 2024/2025 Other Significant Achievements
- Current Conditions
- 2025/2026 Strategic Direction and Priorities
- Inclusivity, Diversity, Equity, and Accessibility Targets
- Additions to Baseline Budget
- Departmental Budgets – 2025/2026

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

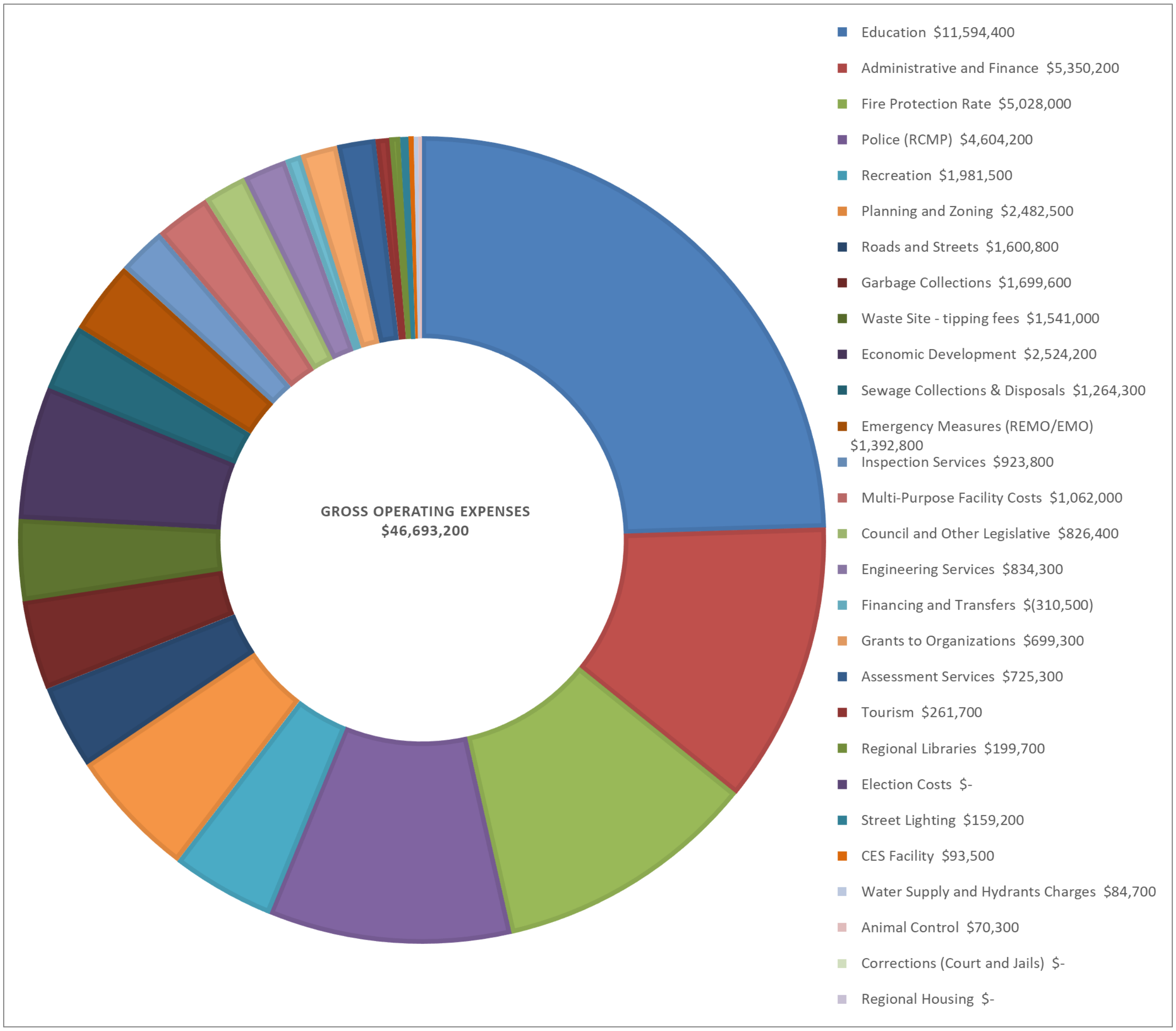
TOTAL OPERATING EXPENDITURES

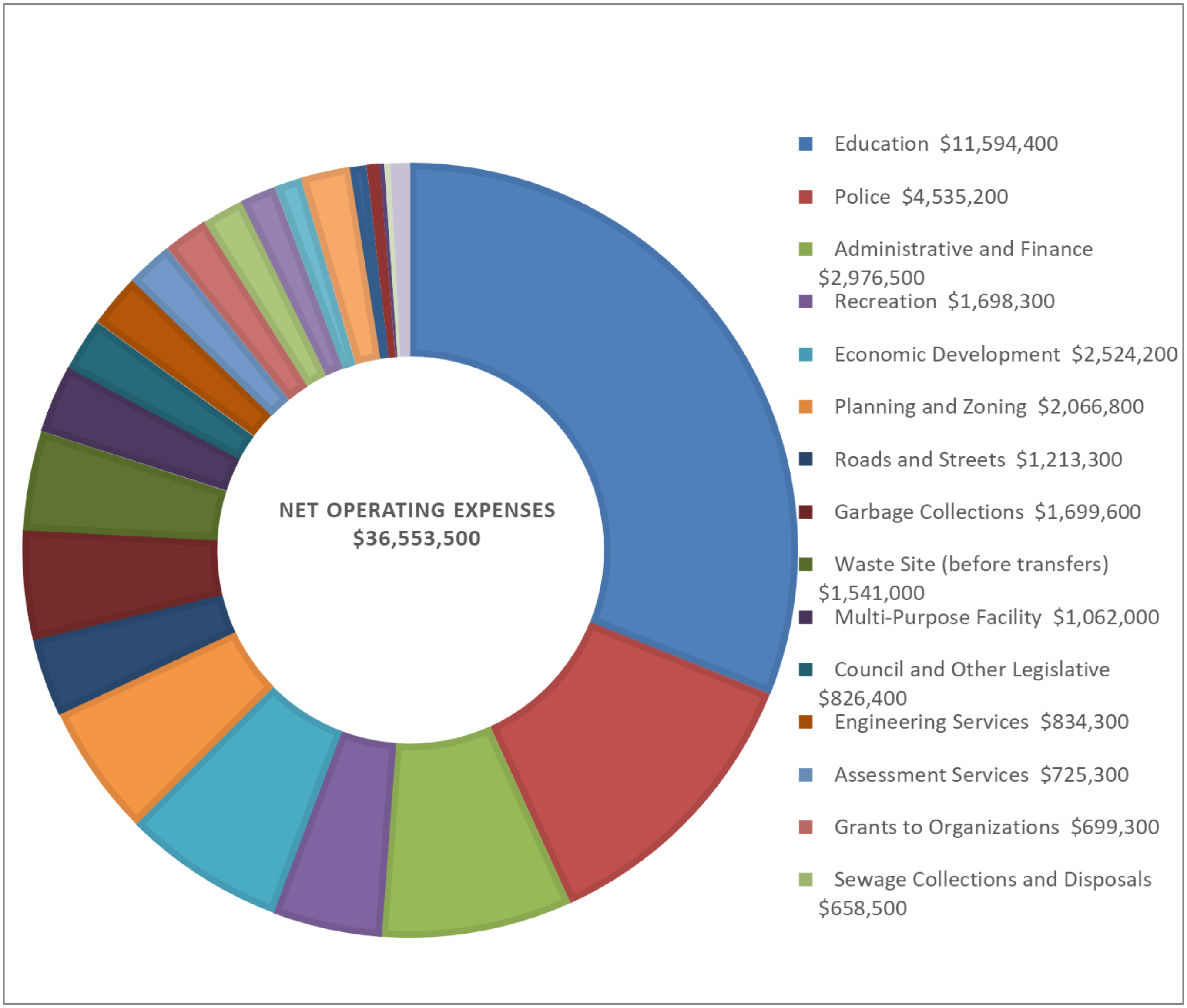
The gross expenditures, provided for in the 2025/2026 operating budget, total $46,693,200 (net $36,533,500).

Major mandatory and required expenditures including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management account for $26,993,000 or 58% of the Municipality's net expenditures. The following charts summarize the Municipality's budget.

Municipal Summary - Gross & Net Operating Expenditures (After Area Rates) 2025-26

	Budget Gross Expense	Revenues	Partner Contributions	Net Cost	% Change over Prior Year
Operating Expenditures					
Education	$ 11,594,400	$ -	$ -	$ 11,594,400	8.90%
Waste Site (before transfers)	1,541,000	-	-	1,541,000	2.81%
Police (RCMP)	4,604,200	69,000	-	4,535,200	5.20%
Fire Protection Rate	5,028,000	5,028,000	-	-	0.00%
Administrative and Finance	5,350,200	2,373,700	-	2,976,500	9.12%
Election Costs	-	-	-	-	0.00%
Debt Financing & Transfers	(310,500)	-	-	(310,500)	-142.07%
Economic Development	2,524,200	-	-	2,524,200	121.09%
Garbage Collections	1,699,600	-	-	1,699,600	7.88%
Recreation	1,981,500	283,200	-	1,698,300	-34.16%
Multi-Purpose Facility	1,062,000	-	-	1,062,000	23.52%
Tourism	261,700	6,000		255,700	7.57%
Assessment Services	725,300	-	-	725,300	3.00%
Roads and Streets	1,600,800	387,500	-	1,213,300	-22.33%
Sewage Collections and Disposals	1,264,300	605,800	-	658,500	9.70%
Council and Other Legislative	826,400	-	-	826,400	-2.39%
Planning and Zoning	2,482,500	415,700	-	2,066,800	22.67%
Inspection Services	923,800	82,500	285,000	556,300	14.25%
Engineering Services	834,300	-	-	834,300	7.37%
Grants to Organizations	699,300	-	-	699,300	-1.24%
Street Lighting	159,200	153,400	-	5,800	-70.85%
Grants to Fire Departments	416,100	-	-	416,100	1.39%
Regional Libraries	199,700	-	-	199,700	0.00%
Emergency Measures (REMO/EMO)	976,700	-	204,200	772,500	151.30%
CES Facility	93,500	180,700	-	(87,200)	3.56%
Water Supply and Hydrants Charges	84,700	85,000	-	(300)	-105.77%
Other Protective Services	70,300	-	-	70,300	0.00%
Total Expenses	$ 46,693,200	$ 9,670,500	$ 489,200	$ 36,533,500	3.50%


GROSS OPERATING EXPENSES
$46,693,200
Education $11,594,400
Administrative and Finance $5,350,200
Fire Protection Rate $5,028,000
Police (RCMP) $4,604,200
Recreation $1,981,500
Planning and Zoning $2,482,500
Roads and Streets $1,600,800
Garbage Collections $1,699,600
Waste Site - tipping fees $1,541,000
Economic Development $2,524,200
Sewage Collections & Disposals $1,264,300
Emergency Measures (REMO/EMO) $1,392,800
Inspection Services $923,800
Multi-Purpose Facility Costs $1,062,000
Council and Other Legislative $826,400
Engineering Services $834,300
Financing and Transfers $(310,500)
Grants to Organizations $699,300
Assessment Services $725,300
Tourism $261,700
Regional Libraries $199,700
Election Costs $-
Street Lighting $159,200
CES Facility $93,500
Water Supply and Hydrants Charges $84,700
Animal Control $70,300
Corrections (Court and Jails) $-
Regional Housing $-


NET OPERATING EXPENSES
$36,553,500
Education $11,594,400
Police $4,535,200
Administrative and Finance $2,976,500
Recreation $1,698,300
Economic Development $2,524,200
Planning and Zoning $2,066,800
Roads and Streets $1,213,300
Garbage Collections $1,699,600
Waste Site (before transfers) $1,541,000
Multi-Purpose Facility $1,062,000
Council and Other Legislative $826,400
Engineering Services $834,300
Assessment Services $725,300
Grants to Organizations $699,300
Sewage Collections and Disposals $658,500

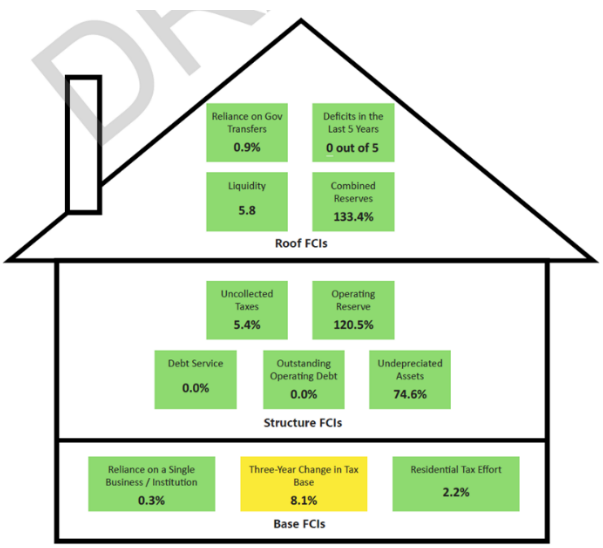
FINANCIAL CONDITION INDEX & MUNICIPAL INDICATORS

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 2023 indicators were still considered draft at the time of printing this document.

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 11 out of 12 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. Each indicator is assessed against a risk threshold: low risk (green); moderate risk (yellow); and high risk (red).



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.

The Municipality strives to respond to the needs of the community in a fiscally responsible manner by creating a budget that maintains stable tax rates and meets the service levels established by Council.

The Draft 2023 Financial Condition index is proof of this fiscal responsibility with green indicators in all dimensions except one.

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 2.2% 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 2022/23 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 2021/22	MODL 2022/23	Yellow Threshold	Red Threshold
Residential Tax Effort	2.1%	2.2%	4% to 6%	> than 6%
3 Year Change in Tax Base	7.4%	8.1%	Less than actual CPI 3-yr average	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.

Indicator	MODL 2021/22	MODL 2022/23	Yellow Threshold	Red Threshold
Debt Service	3.0%	0.0%	10% to 15%	> than 15%
Uncollected Taxes	4.7%	5.4%	10% to 15%	> than 15%
Outstanding Operating Debt	0.0%	0.0%	25% to 50%	> than 50%
Undepreciated Assets	76.0%	74.6%	1 to 1.5	Less than 1
Operating Reserves	97.4%	120.5%	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 2021/22	MODL 2022/23	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	2.6	5.8	1 to 1.5	Less than 1
Reliance on Government Transfers*	1.9%	0.9%	15% to 20%	> than 20%
Combined Capital & Operating Reserves	108.2%	133.4%	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

Property tax is a tax based on the assessed value of properties. All properties in Nova Scotia are assessed based on market value by the Property Valuation Services Corporation. The largest portion of revenue budgeted to be received in 2025 comes from property tax, which includes residential, resource and commercial assessed properties. Tax rates are set annually by Council based on these assessed values and the amount required to balance the annual operating budget.

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 AREA RATES

The Municipality's sewer rate is charged to properties connected to one of the three municipally owned sewer systems. This rate is designed to cover most operating expenditures and a 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 volunteer fire commissions and departments and private road maintenance associations. In the case of the Fire Departments, each Department must have an annual ratepayer meeting to approve its budget and area rate charged.

ADMINISTRATION CHARGES

The Municipality charges fees 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. This includes renal income from the Canadian Engineering Squadron for the buildings located on Harold Whynot Road.

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.

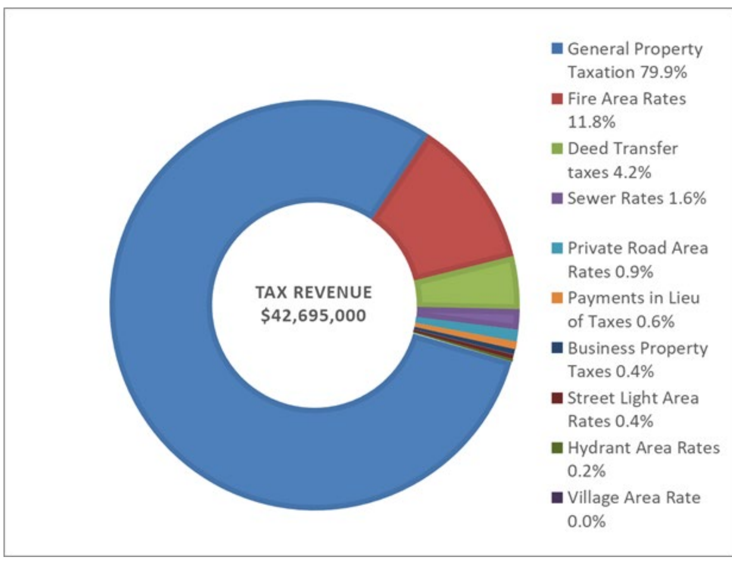
At March 31, 2024 the Municipality had the following non-consolidated comparative fund balances and accumulated surplus:

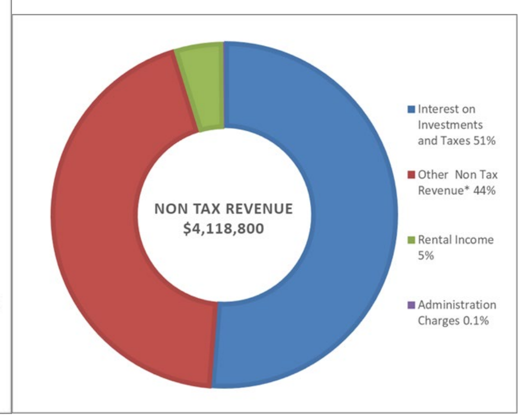
	2024 Actual	2023 Actual
Operating Fund *	$ 0	$ 0
Capital Fund	42,909,883	43,344,033
Reserve Fund	33,152,207	28,916,117
Accumulated Surplus	$ 76,062,090	$ 72,260,150

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

REVENUE DETAILS AND INFOGRAPHICS

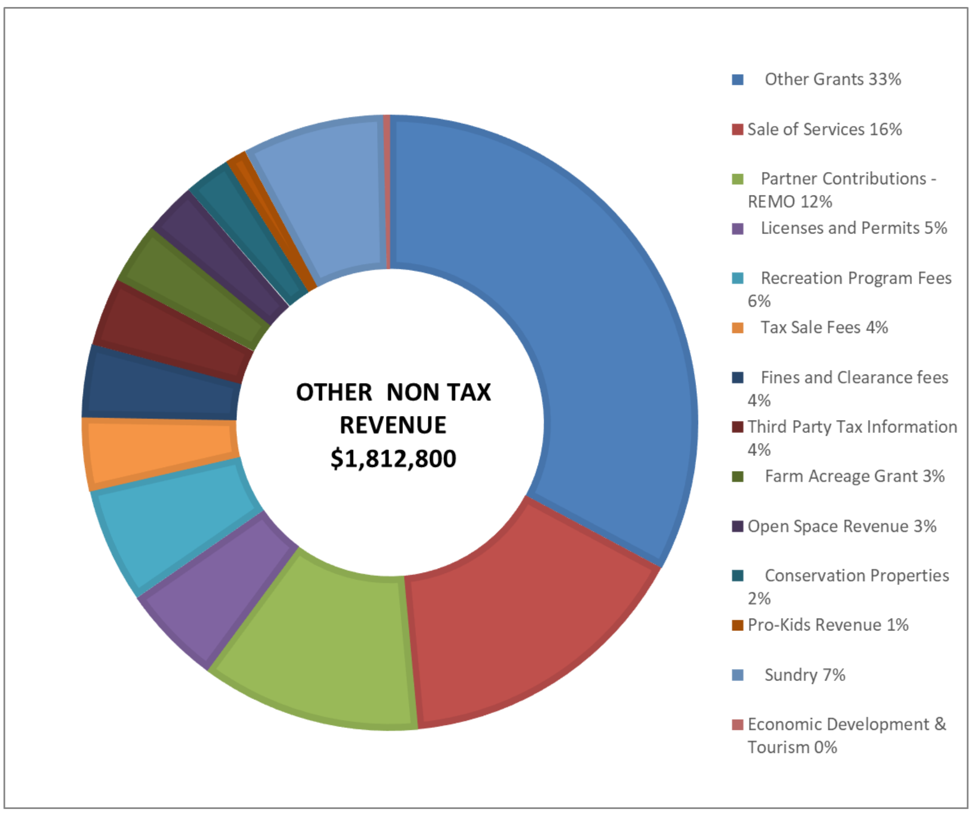
	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Approved Budget	Percent Change Budget 2025 to Budget 2024
Tax Revenue							
General Property Taxation	$ 29,702,890	$ 32,444,900	$ 32,416,300	$ 34,188,000	-	$ 34,188,000	5.4%
Payments in Lieu of Taxes	268,565	268,700	268,700	269,600	-	269,600	0.3%
Sewer Rates	529,407	517,400	561,600	674,800	-	674,800	30.4%
Fire Area Rates	4,370,604	4,735,400	4,752,600	5,028,000	-	5,028,000	6.2%
Hydrant Area Rates	78,311	68,500	68,500	85,000	-	85,000	24.1%
Street Light Area Rates	161,800	138,200	138,200	153,400	-	153,400	11.0%
Private Road Area Rates	315,621	331,900	354,300	387,500	-	387,500	16.8%
Hebbville Village Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.0%
Business Property Taxes	168,791	168,600	193,400	176,200	-	176,200	4.5%
Deed Transfer Taxes	2,212,249	1,800,000	2,600,000	1,800,000	-	1,800,000	0.0%
Total Tax Revenue	37,812,237	40,442,600	41,322,600	42,695,000	-	42,695,000	5.6%
Non Tax Revenue							
Interest on Investments and Taxes	2,672,480	2,255,500	2,626,000	2,110,500	-	2,110,500	-6.4%
Administration Charges	5,800	5,800	5,800	5,800	-	5,800	0.0%
Rental Income	158,871	186,100	187,350	189,700	-	189,700	1.9%
Other Non Tax Revenue **	1,080,768	1,828,400	1,391,883	1,777,800	35,000	1,812,800	-0.9%
Total Non Tax Revenue	3,917,919	4,275,800	4,211,033	4,083,800	35,000	4,118,800	-3.7%
Total Revenue	**$ 41,730,155**	**$ 44,718,400**	**$ 45,533,633**	**$ 46,778,800**	**$ 35,000**	**$ 46,813,800**	**4.7%**





**** Other Non Tax Revenue Breakdown**

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Approved Budget	Percent Change Budget 2025 to Budget 2024
Other Non Tax Revenue							
Partner Contributions - REMO	$ 100,141	$ 212,100	$ 186,500	$ 210,000	$ -	$ 210,000	-1.0%
Sale of Services - Building Inspections	111,282	306,000	216,900	285,000	-	285,000	-6.9%
Recreation Program Fees	100,172	78,000	68,655	75,000	35,000	110,000	41.0%
Licenses and Permits	118,001	105,100	112,500	95,100	-	95,100	-9.5%
Fines and Clearance fees	87,434	69,000	69,000	69,000	-	69,000	0.0%
Tax Sale Fees	57,425	70,000	70,000	70,000	-	70,000	0.0%
Third Party Tax Information	62,390	65,000	65,000	65,000	-	65,000	0.0%
Open Space Revenue	42,530	50,000	50,000	50,000	-	50,000	0.0%
Economic Development & Tourism	9,187	8,100	6,000	6,000	-	6,000	-25.9%
Pro-Kids Revenue	20,317	20,000	38,000	20,000	-	20,000	0.0%
Sundry	48,996	50,900	63,400	135,300	-	135,300	165.8%
Farm Acreage Grant	57,266	57,000	58,900	58,400	-	58,400	2.5%
Conservation Properties	44,097	42,200	42,200	44,100	-	44,100	4.5%
Other Grants	221,531	695,000	344,828	594,900	-	594,900	-14.4%
	$ 1,080,768	**$ 1,828,400**	**$ 1,391,883**	**$ 1,777,800**	**$ 35,000**	**$ 1,812,800**	**-0.9%**

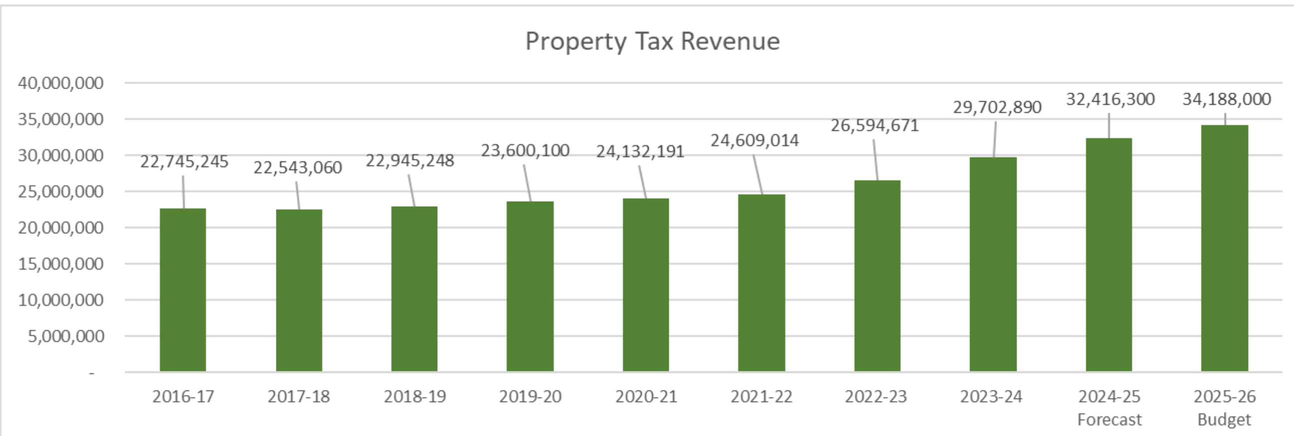


SELECT REVENUE TRENDS

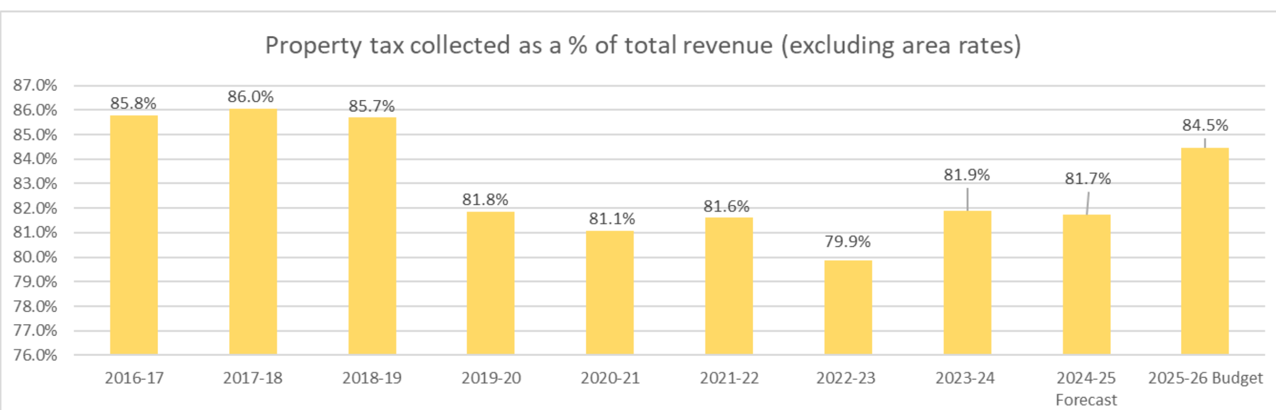
Municipal revenue trends usually move with the Consumer Price index (CPI) because the majority of revenue consists of property taxation based on assessed value where most property tax assessments are capped at CPI.

PROPERTY TAX REVENUE

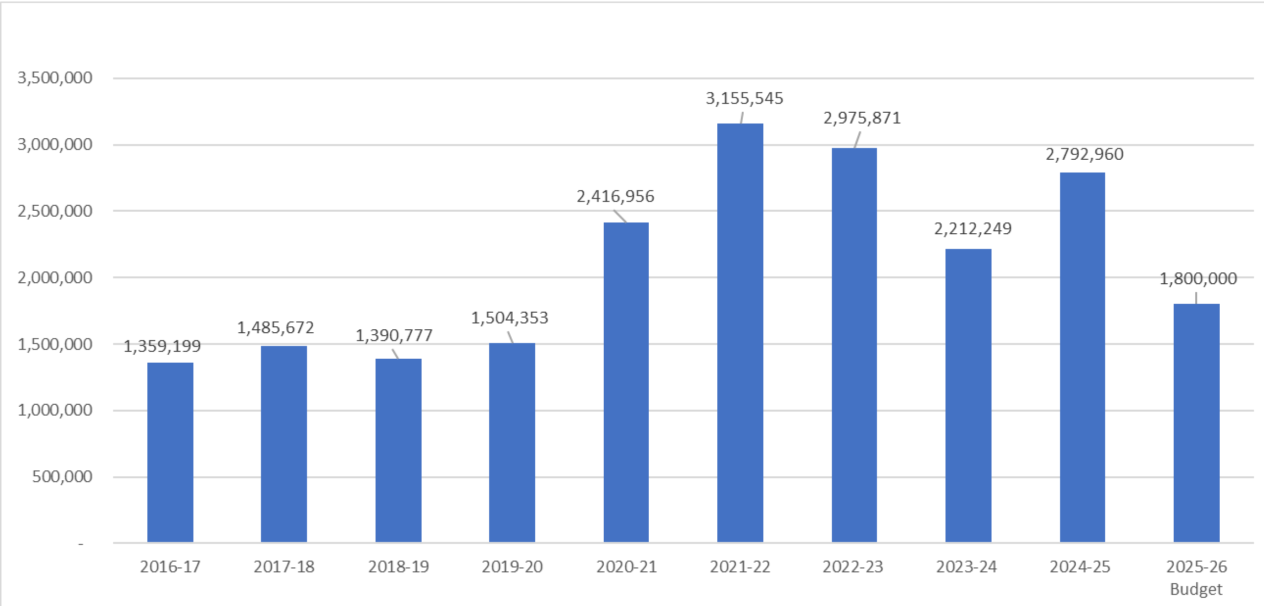
Property Tax Revenue has increased based on new construction and CPI. The residential property tax rate has remained the same for the past 15 years. Because assessed values are increasing, mandatory costs like education that are paid based on property assessment are also increasing.



Property taxes are the main source of revenue for municipal units to deliver services to ratepayers. The approved 2025/26 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 on a monthly basis.

During the COVID pandemic, property sales boomed. This trend has slowed but sales are still strong in the Municipality and increased in 2024/25.

FIVE-YEAR FINANCIAL STRATEGY

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

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

The development of the strategy focused on:

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

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

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

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

The *Debt Affordability Model* allows decision makers:

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

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

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

OPERATING BUDGET PROJECTIONS

As with any financial plan, assumptions have inherent risks. Inflation is set at 4% in the model for the Operating Budget, with a few exceptions, based on historical trends.

Municipality of the District of Lunenburg
5- Year Operating Budget

	2023-24	2024-25	FORECAST	DRAFT				
	Prior	*Current*	*Current*	BUDGET	*Projected*			
Description	***2023-24***	***2024-25***	***2024-25***	***2025-26***	***2026-27***	***2027-28***	***2028-29***	***2029-30***
Revenue Sources								
Residential property tax	$25,626,084	$27,950,000	$27,920,000	$29,613,000	$30,945,585	$32,338,136	$33,308,280	$34,307,529
Commercial property tax	2,808,839	3,195,700	3,191,500	3,230,700	3,295,314	3,361,220	3,428,445	3,497,014
Other taxes	4,738,145	4,327,800	5,224,800	4,625,200	4,671,452	4,764,881	4,860,179	4,957,382
Fire Protection	4,370,604	4,735,400	4,752,600	5,028,000	5,128,560	5,231,131	5,335,754	5,442,469
Transfers from other govts	322,893	794,200	445,928	697,400	704,374	711,418	718,532	725,717
Other revenue sources [1]	3,863,590	3,715,300	3,998,805	3,619,500	3,655,695	3,692,252	3,729,174	3,766,466
	$41,730,155	$44,718,400	$45,533,633	$46,813,800	$48,400,980	$50,099,039	$51,380,364	$52,696,577
Expenditures								
Discretionary Expenditures [2]	$17,915,593	$22,585,900	$20,988,025	$24,960,800	$23,392,237	$23,789,530	$24,190,955	$24,596,390
CCBF Investment	262,908	1,159,000	1,159,000	432,300	433,380	441,718	459,600	470,500
Mandatory Expenditures								
Mandatory Contributions	10,886,778	11,550,700	11,550,700	12,519,400	13,562,481	14,270,970	14,884,657	15,316,730
Other Mandatory Expenditures	7,974,702	8,657,800	9,396,700	9,091,200	9,533,252	9,996,906	10,483,223	10,993,314
Deficit from prior year	0	0	0	0	0	0	0	0
Debt servicing	0	0	0	0	0	720,000	704,000	958,000
Reserves	4,690,174	738,000	733,000	-310,500	1,410,915	835,911	617,748	328,751
	23,551,655	20,946,500	21,680,400	21,300,100	24,506,649	25,823,787	26,689,628	27,596,795
	$41,730,156	$44,691,400	$43,827,425	$46,693,200	$48,332,266	$50,055,035	$51,340,183	$52,663,685
Surplus/(Deficit)	***$0***	***$27,000***	***$1,706,208***	***$120,600***	***$68,714***	***$44,003***	***$40,181***	***$32,892***

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 2024 and ends in October 2028. 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 audit of the Municipality's Financial Statements 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: reviews and recommends draft budgets to Council and monitors the implementation of the Operating and Capital 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 2025-26 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 (IT), Human Resources (HR), Safety, and Procurement 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 2024/25
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. • Meetings are livestreamed and recordings of meetings are available 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 is revising and expanding its Communications Strategy.
Input into Public Policy	• Members at large on Committees & Boards. • Regular opportunity for public input at Council and Committee Meetings and engagement events. • Expanded public input and public meeting process for the development of the 2025/26 budget • 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.

2024/25 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, the District adopted coastal protection regulations in 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.

3. *Municipal Election*
   The Municipality once again provided a transparent and fair election process for candidates while remaining within budget and providing opportunity for an extended early voting period. On election day, citizens had the opportunity to vote electronically, via telephone or via an in person voting kiosk.

MAJOR INITIATIVES FOR 2025/2026

Following the 2024 election, Council embarked on a strategic priority setting process. Following a workshop, committee debate, public engagement, and final deliberations, Council approved the following priorities: Infrastructure Upgrades expansion and management; Regional Economic Development, Communications & Engagement, Quality of Life, and Climate Change Action.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- In 2024 Council approved the IDEA at MODL plan. In 2025 Council approved in principle the Regional strategy for belonging and updated the regional accessibility plan. Council will monitor staff's implementation of these plans in 2025/26 and will participate in the regional anti-racism and accessibility committees.

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

See strategic priorities, Appendix.

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 regional economic development, upgrades to infrastructure in growth centres and investing in our parks network and transportation services.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region. While this collaborative work can take more time than acting alone, Council is committed to working with our neighbours to make lasting improvements for our region as a whole.

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 provides effective management of municipal human resources in the provision of municipal services. Through the Corporate Services unit, the Administration Department provides high quality public service to citizens.

SERVICE DELIVERY PRESSURES AND CHALLENGES

Provincial changes to legislation affecting municipalities are 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, 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 2024/2025**
Operational support and strategic advice to Council Strategic Priorities	The Department coordinated Regular Council, Policy and Strategy, and Finance committees and supported Council in developing a new set of strategic priorities to guide the 2025/26 budget.
Provide service and information to residents through a range of channels	• 10,307 walk in customers served • 37,243 residents engaged with on engage.modl.ca • 55,121 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 Sawpit Wharf, Cluster Development, Food Hub Feasibility, Community Hub, Community Solar Garden, and Pine Grove Outdoor Play Park.

2024/2025 ACCOMPLISHMENTS

- 2024 saw the beginning of construction of new high density residential units in Osprey Village, adding to the two Stonemont buildings. The FH Development project will increase the number of rental units available in the municipality. Council will develop a formal housing strategy to guide municipal action and investment in future years.
- In collaboration with the Planning Department, Administration staff supported extensive public consultation and policy development on coastal protection policy and regulations which were passed in 2024.
- The Administration department led the delivery of a smooth and transparent election process and guided the municipality through the orientation process for new council, establishing new strategic priorities and supported the Finance Department in the budget preparations.

MAJOR INITIATIVES FOR 2025/2026

Project	Objectives for this Term
Housing Strategy	The administration department (supported by the economic development and planning departments) will lead the development of a draft housing strategy for council's review and approval
Regional Growth	The CAO will lead the development of a joint committee with the Town of Bridgewater to drive collaborative planning for managed growth in the municipality's communities that surround the town.
Public Transit	The Administration and Planning departments will work with the Town of Bridgewater transit service to expand fixed route transit into the municipality.

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- The Administration department led municipal staff in the regional work to submit an updated accessibility plan to the Province, establish a regional anti-racism committee and develop a draft strategy for belonging for the region

PERFORMANCE MEASURES

	Target	Actual
2021/22	2,000	2,600
2022/23	2,000	12,800
2023/24	2,000	19,777
2024/2025	2,000	37,243
2025/2026	40,000	

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

	Actual
2021/22	N/A
2022/23	97%
2023/24	68%
2024/25	71%

Note: service level not met due to staffing gap (elections-related), combined with the addition of special council meetings.

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	10.5
2025/26	11	

Municipality of the District of Lunenburg
Legislative and Administration

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Additions		2025/26 Approved Budget	Percent Change Budget 2026 to Budget 2025
REVENUE								
Student Grants	4,200	4,200	4,200	-	-		-	*100.0%*
Miscellaneous Revenue	6,540	6,300	6,300	6,300	-		6,300	*0.0%*
	10,740	**10,500**	**10,500**	**6,300**	**-**		**6,300**	*-40.0%*
EXPENDITURES								
General Government Services								
Legislative Services (Council)	725,398	839,200	839,200	820,700	-		820,700	*-2.2%*
Members-at-Large	4,304	7,400	7,400	5,700	-		5,700	*-23.0%*
Council Approved Contingency	32,275	80,000	80,000	40,000	-		40,000	*-50.0%*
Government Relations	101,475	109,000	109,000	116,800	110,800	1	227,600	*108.8%*
Grant - SSRH	50,000	50,000	50,000	50,000	-		50,000	*0.0%*
Personnel (salaries, benefits, training, travel & conferences)	1,184,063	1,371,100	1,390,100	1,429,800	-		1,429,800	*4.3%*
Advisory Services (legal fees, shared services: HR, EDIA)	185,085	378,800	324,600	354,600	-		354,600	*-6.4%*
Office Expense	21,099	34,000	34,000	41,000	-		41,000	*20.6%*
	2,303,699	2,869,500	2,834,300	2,858,600	110,800		2,969,400	*3.5%*
Other								
Elections	4,676	190,000	170,000	-	-		-	
Litter Clean Up Program	9,580	10,000	10,000	10,000	-		10,000	*0.0%*
	14,256	200,000	180,000	10,000	-		10,000	
Transfers to (from) Reserves & Funds								
Election Reserve	50,000	(150,000)	(150,000)	50,000	-		50,000	*-133.3%*
Transfer for Hospital Donation	(50,000)	(50,000)	(50,000)	(50,000)	-		(50,000)	*0.0%*
	-	(200,000)	(200,000)	-	-		-	
	2,317,955	**2,869,500**	**2,814,300**	**2,868,600**	**110,800**		**2,979,400**	
NET EXPENDITURES	**$ (2,307,215)**	**$ (2,859,000)**	**$ (2,803,800)**	**$ (2,862,300)**	**$ (110,800)**		**$ (2,973,100)**	*3.99%*

Notes on additions:
1. Increased Communications

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 a collaboration 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. REMO provides for emergency planning and sharing of services and resources during an event. The Municipality provides two positions 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.

POLICING

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.

2024/2025 ACCOMPLISHMENTS

- The Fire Services Coordinator has successfully led a working group in the development of a draft training strategy for improving training resources and opportunities in Lunenburg County. Broader consultation with the fire service and regional partners will be undertaken in 2025/26 before finalizing the strategy.
- In response to high demand, council reviewed and significantly expanded the financing available for the clean water financing program. Eligible homeowners can apply to the municipality for financing to upgrade their water systems and wells.

MAJOR INITIATIVES FOR 2025/26

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 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
- The District will also be considering a report on the gender-based violence epidemic, and will be considering how the Municipality can work with protective services partners and community to identify and address root causes of domestic violence incidents.

FULL-TIME EQUIVALENT POSITIONS

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	2.4
2025/26	3.5	

Performance measures:

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

	Goal	Interim payment	Final Payment
2021/22	100%	100%	100%
2022/23	100%	100%	100%
2023/24	100%	100%	100%
2024/25	100%	100%	100%
2025/26	100%		

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

	Goal	Actual
2021/22	3	2
2022/23	5	3
2023/24	2	2
2024/2025	2	
2025/26	2	

3) REMO training Exercises undertaken

	Goal	Actual
2022/23	3	3
2023/24	3	1
2024/25	3	11
2025/26	8	

Municipality of the District of Lunenburg
Protective Services

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Additions	2025/26 Approved Budget	Percent Change Budget 2026 to Budget 2025
REVENUE							
Fire Protection Area Rates	$ 4,370,604	$ 4,735,400	$ 4,752,600	$ 5,028,000	$ -	$ 5,028,000	*6.2%*
Police Prosecution Fines & Clearance Certificates	87,434	69,000	69,000	69,000	-	69,000	*0.0%*
REMO - Partners contribution	94,341	206,300	180,700	204,200	-	204,200	*-1.0%*
	4,552,378	**5,010,700**	**5,002,300**	**5,301,200**	**-**	**5,301,200**	*5.8%*
EXPENDITURES							
Fire Protection - Volunteer Fire Departments	4,352,169	4,735,400	4,705,900	5,028,000	-	5,028,000	*6.2%*
Fire Services Administration & Grants	423,586	410,400	410,400	416,100	-	416,100	*1.4%*
	4,775,755	5,145,800	5,116,300	5,444,100	-	5,444,100	*5.8%*
Police Protection - RCMP	4,130,648	4,337,100	4,385,200	4,553,900	-	4,553,900	*5.0%*
Provincial Corrections	428,002	-	-	-	-	-	*0.0%*
Senior Safety Coordinator Grant	25,340	25,400	25,400	25,400	-	25,400	*0.0%*
Other Law Enforcement	43,976	43,000	44,500	50,300	-	50,300	*17.0%*
	4,627,966	4,405,500	4,455,100	4,629,600	-	4,629,600	*5.1%*
REMO Personnel & Expenditures	187,991	409,700	359,300	405,400	-	405,400	*-1.0%*
Local EMO Services	19,828	20,000	20,000	26,000	-	26,000	*30.0%*
Grants - Comfort Centres & Homeless Shelters	22,000	24,000	24,000	24,000	-	24,000	*0.0%*
Drought Response	13,905	60,000	60,000	521,300	-	521,300	*100.0%*
	243,724	513,700	463,300	976,700	-	976,700	*90.1%*
Animal Control	40,385	44,900	44,900	44,900	-	44,900	*0.0%*
Transfers to (from) Reserves & Funds							
Transfer from General Operating Reserve - Drought Financing	-	(50,000)	(50,000)	(521,300)	-	(521,300)	*100.0%*
Transfer from General Operating Reserve - Regional Fire Training Facility	-	-	-	-	-	-	
Transfer to Fire Training Facility Reserve	100,000	100,000	100,000	100,000	-	100,000	*100.0%*
	100,000	50,000	50,000	(421,300)	-	(421,300)	
	9,787,830	**10,159,900**	**10,129,600**	**10,674,000**	**-**	**10,674,000**	
NET EXPENDITURES	**$ (5,235,452)**	**$ (5,149,200)**	**$ (5,127,300)**	**$ (5,372,800)**	**$ -**	**$ (5,372,800)**	*4.34%*

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
- Administering Property Tax Exemption policies including the Property Tax Rebate for low-income households
- 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
    - Dry Well Financing Program

CORE SERVICES

Service or Goal	Performance in 2024/2025
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 Property Tax Rebate	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.

2024/2025 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 fifth 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.

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.

- Monthly Staff meetings include IDEA as a standing item
- Finance Staff assist residents in completion of application forms like TIPP and the Property Tax rebate
- Ensured equitable access through equipment purchases
    - microphones at the front counter for both customers and staff
    - professional assessment of job tasks & purchase of mobility aids to accommodate staff
- Encouraged staff to take training in areas that will benefit not only the job but personal growth as well
- Updating internal forms as PDF fillable
- Supported Council on expanded public engagement on the budget process, ensuring reports were saved in an accessible format
- Working to improve application forms to remove barriers and make the submission process easier.

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, $34 million in property 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 2025-26 taxation year.

2025/2026 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 Actual:	8.00
2025/26 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.

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
2024-25	10,174	$ 2,725,415

Increase in number of payments processed
13.3%
0.7%
12.1%
7.0%
11.2%
8.4%
7.7%

Low Income Property Tax Exemption/Property Tax Rebate

Goal – ensure the application process is easy for residents and process applications in a timely manner.

Performance: Council sets the policy and staff administer it. The program has been continually updated to meet the needs of residents. Funds equal to a 2 cent tax rate reduction have been budgeted in this program. This is a targeted tax relief strategy that will put funds back in the hands of residents that need it the most – families with lower incomes and senior citizens.

	2025-26	2024-25	2023-24	2022-23	2021-22
Number of qualifying applications		1,186	734	546	339
Maximum household income per policy	$ 60,000	$ 51,840	$ 40,700	$ 38,000	$ 29,999
Maximum rebate per policy	$ 680	$ 650	$ 570	$ 530	$ 500
Municipal Budget	$ 763,400	$ 763,400	$ 213,400	$ 171,000	$ 88,400
Actual (budget overage more than 10% Approved by Council)		$ 533,504	$ 257,769	$ 185,956	$ 78,068

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 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
2024-25	3,097	$ 943,929	9,793	$ 7,629,903	6,261	$ 2,022,574

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
2024-25	33,543	$ 22,259,757	4,608	$ 10,263,007

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
2025-25	2,722	$ 37,645,353

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
2024-25	2,184	$ 3,781,766

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.

Council has made the determination to continue with a tender call for tax sales.

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 of Nova Scotia. If the surplus funds are not paid out, they are transferred to a Municipal Capital Reserve.

TAX SALE INFORMATION	TENDER March 3, 2025	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	51	50	55	69	96	64
# of Accounts at Advertising	18	25	13	39	27	28
# of Accounts on Tax Sale Day	13	15	8	24	20	16
# of Accounts with no Bids	2	4	1	8	2	2
# of Bids on Removed Accounts	14	18	23	66	79	none
# of Compliant Bids	99	85	31	230	289	Public Auction
# of Non-compliant Bids	3	8	6	28	7	n/a
Total amount owing at time of Sale	$34,884	$78,676	$35,205	$157,685	$91,997	$90,645
Total amount Collected	$343,814	$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	2024-25	Note
April	n/a	393	251	256	155	
May	n/a	875	619	284	366	Tax billing
June	n/a	346	318	100	128	
July	n/a	332	295	252	248	
August	n/a	187	206	199	126	
September	n/a	263	171	105	138	
October	n/a	453	564	352	496	Tax billing
November	320	234	199	97	128	
December	305	153	131	173	77	
January	318	215	112	101	162	
February	250	228	122	131	129	
March	391	250	173	123	168	
Total	1,584	3,929	3,161	2,173	2,321	

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 2024/25 there were 2,321 calls that went to voicemail.

Loan Programs

Goal – to efficiently manage municipal loan programs.

PACE Clean Energy Financing & Dry Well Financing Program

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
2024-25	39	356	$ 32,839	$ 435,877

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

The dry well program is included in these numbers.

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
2024-25	145	1816	$ 249,568	$ 769,035		0	$ -

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 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 62,000 residents. The SSRCE provides English language education to 6,300 students in 23 schools and 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 24.8% of the Municipality's Gross Expenditure Budget.

Municipality of the District of Lunenburg
Financial Services

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Approved Budget	Percent Change Budget 2026 to Budget 2025
REVENUE							
Assessable Property	$ 32,087,929	$ 34,417,500	$ 35,213,700	$ 36,168,200	$ -	$ 36,168,200	5.09%
Grant In Lieu	268,565	268,700	268,700	269,600	-	269,600	0.33%
Licenses and Permits	15,194	12,100	14,100	12,100	-	12,100	0.00%
Interest Income	2,300,658	2,002,000	2,303,700	1,773,500	-	1,773,500	-11.41%
Interest on Taxes	369,895	251,500	320,300	335,000	-	335,000	33.20%
Tax Sale Fees	57,425	70,000	70,000	70,000	-	70,000	0.00%
Other Revenue (MGA development fees, tax sale surplus, verbal tax information, sundry)	151,924	134,700	139,700	183,100	-	183,100	35.93%
Grants of Farm & Conservation Properties	101,363	99,200	101,100	102,500	-	102,500	3.33%
	35,352,953	**37,255,700**	**38,431,300**	**38,914,000**	**-**	**38,914,000**	4.45%
EXPENDITURES							
General							
Personnel (salaries, benefits, training, travel & conferences)	773,337	834,500	829,500	847,800	-	847,800	1.59%
Office & Equipment Expense	165,050	186,600	186,600	204,500	-	204,500	9.59%
Bank Interest and Charges	4,240	4,700	4,700	5,400	-	5,400	14.89%
Audit & Actuarial Fees	27,380	28,500	28,500	28,500	-	28,500	0.00%
Tax Rebate and Exemptions	351,284	868,700	695,300	868,700	-	868,700	0.00%
Advisory Services	4,881	5,000	11,000	5,000	69,000 [1]	74,000	1380.00%
Data Processing & IT Shared Services	313,532	414,700	414,700	501,400	-	501,400	20.91%
Sundry	10,629	1,500	1,900	1,500	-	1,500	0.00%
Tax Sale Expenses	56,496	70,000	70,000	70,000	-	70,000	0.00%
LRCRC - Waste Site Costs	1,371,292	1,468,000	1,468,000	1,490,900	15,000 [2]	1,505,900	2.58%
LRCRC - Monitoring Costs	36,024	22,400	22,400	26,300	-	26,300	17.41%
Previously Exempt Waste (Parks & Fire Depts)	8,932	8,500	8,500	8,800	-	8,800	3.53%
Region 6 Operating Grant	33,594	42,300	42,300	35,900	-	35,900	-15.13%
Grant Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.00%
Insurance	195,313	212,700	206,800	149,100	-	149,100	-29.90%
Uncollectible Taxes	88,126	150,000	150,000	143,200	-	143,200	-4.53%
Safe Restart Expenses	131,641	110,000	110,000	-	-	-	-100.00%
Debt Service - Principal & Interest	-	-	-	-	-	-	
	3,575,750	4,432,100	4,254,200	4,391,000	84,000	4,475,000	0.97%
Mandatory Contributions							
Assessment Services	690,276	704,200	704,200	725,300	-	725,300	3.00%
Regional Housing	28,950	-	-	-	-	-	0.00%
Regional Library	199,700	199,700	199,700	199,700	-	199,700	0.00%
Education	9,539,851	10,646,800	10,646,800	11,594,400	-	11,594,400	8.90%
	10,458,777	11,550,700	11,550,700	12,519,400	-	12,519,400	8.39%
Multi-Purpose Facility Costs	912,309	859,800	859,800	1,062,000	-	1,062,000	23.52%
Transfers to (from) Reserves & Funds							
Depreciation, Interest, Site Monitoring, LCLC Capital Reserve, Safe Restart, Future Capital	4,669,706	2,938,800	2,943,800	2,872,300	-	2,872,300	-2.26%
	19,616,543	**19,781,400**	**19,608,500**	**20,844,700**	**84,000**	**20,928,700**	5.80%
NET SURPLUS (EXPENDITURE)	**$ 15,736,410**	**$ 17,474,300**	**$ 18,822,800**	**$ 18,069,300**	**$ (84,000)**	**$ 17,985,300**	*2.92%*

Notes on additions:

1. Procurement Shared Service 2. Increased disposal costs to remove tipping fees from brush disposal

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. 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.

2024/2025 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:

- The department is working with several 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 continues to work with Lumia Health on the new Collaborative Health Care / Community Hub
- The Department is near completion of the Food Hub Feasibility Study, Community Hub/Farmers Market Community Engagement and the Osprey Village Enhancement and Beautification Plan
- 2025 marked the completion of the Fibre based internet project with 98% of the district covered with Fibre and 100% with quality High Speed Internet.
- 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 2025/2026

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 2025/2026 fiscal year are:

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

<u>Analysis of Initiative</u>

Impact on existing service levels

The new Centre construction should start in 2025. The department will work alongside Lumia to start the design and construction with completion scheduled for 2026/27.

Financial/Budget (2024/2025): $2,000,000

2. *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

3. *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. The feasibility study will be complete in 2025 and provide direction to move forward.

Financial/Budget: 2024/25 budget

4. 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 out a plan that sees the development grow, develop, and benefit the up to 1,000 new residents that are expected over the next five years. The plan will be complete in 2025 and give insight as to actions moving forward.

Financial/Budget: Operating Budget - $35,000 carryover

5. Regional Economic Partnership Platform

Analysis of Initiative

Impact on existing service levels

The department will develop a plan that looks at the options of a regional economic partnership and how it could benefit both Lunenburg and Queens County. The base plan will be complete in 2026 and give insight as to actions moving forward.

Financial/Budget: Operating Budget - $30,000

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

2025/26 FTEs Budgeted 2.5 – additional staff is required for marketing and the community hub / Event Space and Commercial Kitchen in 2026/27.

Municipality of the District of Lunenburg
Economic Development

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions		2025/26 Approved Budget	Percent Change Budget 2026 to Budget 2025
REVENUE								
Grants & Other Revenue	4,069	$ -	$ -	$ -	$ -		$ -	*0.0%*
	4,069	-	-	-	-		-	
EXPENDITURES								
Personnel (salaries, benefits, training, travel & conferences)	326,263	351,200	351,200	355,700	-		355,700	*1.3%*
Legal & Office Expenses	28,688	38,500	16,500	26,500	-		26,500	*-31.2%*
Community HUB	42,304	300,000	300,000	-	2,000,000	1	2,000,000	*566.7%*
Internet Project	200,250	250,000	250,000	-	-		-	*-100.0%*
Economic Development Strategy	-	-	-	-	-		-	*0.0%*
Community Development Projects	25,068	97,000	97,000	97,000	25,000	2	122,000	*25.8%*
Osprey Village Marketing Plan	-	40,000	40,000	20,000	-		20,000	
Immigration Partnership	-	5,000	5,000	-	-		-	
Feasibility Study - Food Hub	-	60,000	60,000	-	-		-	*-100.0%*
	622,572	**1,141,700**	**1,119,700**	**499,200**	**2,025,000**		**2,524,200**	*121.1%*
Transfers to (from) Reserves & Funds								
Transfer From Reserves - CCBF/HUB	(200,250)	(250,000)	(250,000)	-	(2,000,000)		(2,000,000)	*700.0%*
	422,322	891,700	869,700	499,200	25,000		524,200	
NET EXPENDITURES	**$ (418,253)**	**$ (891,700)**	**$ (869,700)**	**$ (499,200)**	**$ (25,000)**		**$ (524,200)**	*-41.21%*

Notes on additions:
1. Community Hub fit-up (one time cost) 2. Regional Economic Development

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, three Wastewater Operators, a Municipal Engineer, a Facility Coordinator, a Custodian, and Administrative Support. These staff members oversee solid waste collection; transportation (municipally owned public roads); municipally owned properties; wastewater collection and treatment; 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 the Municipality of the District of Lunenburg (MODL).
- 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, stormwater plans, and zoning development agreements.
- Providing the technical work/expertise for the subdivision of Municipal lands.
- 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** 2024**/2025**
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 2024/2025
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	• As well as the scheduled grading in June and October, some early spring grading was completed to address winter damage on the busier municipal roads.

WASTEWATER COLLECTION AND TREATMENT MISSION

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

CORE SERVICES

Service	Performance in 2024/2025
Collect and treat wastewater for areas in Conquerall Bank	• Achieved with balanced budget • Treated effluent met most of 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 considered 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 most of the 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.

2024/2025 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 the design and construction of galvanized steel staircase, to provide safe access the river shore below the falls, including concrete foundations and trail modifications at the Indian Falls Park.
- Completed the design and construction of stairs to allow safe access the beach at the Oakland Conservation Area.
- Completed ditching and drainage project on the Arthur Young Trail.
- Completed drainage and trail upgrades to a section of trail at the MARC.
- Reviewed shop drawing for Wayfinding project.
- 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.
- Review Municipal Road Access permits.
- Review of Storm Water Plans for new developments.
- Create Municipal Services Locate Permits as required for contractors to excavate safely.
- Completed a HAZMAT Survey Assessment and Phases II and III Environmental Site Assessments (ESA's) of the Centre School building and property.
- Completed construction of a 100 kw solar panel energy project to supply electricity to the Municipal Services Building.

- Completed construction of a solar panel energy project for the Conquerall Bank Wastewater Treatment Plant.
- Completed Construction of EV charging system for municipally owned vehicles that will charge six vehicles bases and conduit sized to expand to include 18 additional charging stations.
- Subdivision of Land in Osprey Village for development
- Completed the design; tendered and awarded the construction contract for the Cookville Wastewater Treatment Facility Upgrade - Phase 3.
- Completed the Infiltration and Inflow (I&I) project of the New Germany Wastewater Collection system.
- Renewed Cookville Wastewater Treatment Approval to Operate permit issued by Nova Scotia Environment and Climate Change.
- Completed the New Germany Wastewater Treatment Plant equipment replacement.
- Completed the Inflow and Infiltration study of the Cookville Wastewater Collection System.
- Supported other Departments, Parks and Recreation, Planning and Development, and Economic Development initiatives.
- Performed maintenance on the Municipal Services Building at 10 Allee Champlain Drive.
- Continued with 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 2025/2026

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 and Developments*

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 of Sidewalks and Related Infrastructure as well as Beautification of the Osprey Village Commercial Centre*

Design includes sidewalks and related stormwater drainage on Nathan Cirillo Road and Pine Grove Road to Highway 10; traffic lights at Nathan Cirillo Road and Pine Grove Road; improved lighting; benches and other features. Construction is proposed for the 2026 construction season.

Analysis of Initiative
Impact on existing services- medium
Financial/Budget
The Capital Budget includes $250,000 in 2025/26 to complete this design project with an expected construction cost of $4,750,000 in 2026/27.

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.

<u>Analysis of Initiative</u>

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 $500,000 in 2025/26 for design work and $1.2M in 2025/26 and $4.3M 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 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.

<u>Analysis of Initiative</u>

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 in October 2024.

Financial/Budget

The Capital Budget includes a total of $24.5M; $1M in 2024/25; $6.5M in 2025/26 and $17M in 2026/27 for work related to assessing, designing, and constructing the upgrades to the Cookville wastewater treatment plant.

5. Former Centre School – Building Demolition and Disposal and Site Remediation

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 was recently completed on a HAZMAT Survey and Phases II and III Environmental Site Assessments (ESA's). Tender documents will be prepared for future building demolition / disposal and site remediation.

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

Financial/Budget

The Capital Budget includes $5,500,000 in 2025/26 for the HAZMAT removal and disposal; building demolition and disposal as well as site remediation. Proceeding with the project depends upon successfully obtaining grant funding.

6. *Summer Road – Upgrade*

This road does not meet municipal public road standards and as such is difficult to maintain. This project will increase the turn radius of the cul-de-sac, improve drainage, and improve the surface of the road.

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

Financial/Budget Analysis of Initiative
Impact on existing services – medium

The Capital Budget includes $65,000 for this project.

OTHER INITIATIVES FOR 2025/2026

- Installation of a back-up power generator for the Nathan Cirillo Road Pump Station.
- Upgrades to the storm drainage; widen cul-de-sac; grade and gravel Summer Road, a municipally-owned road.
- Conduct a Study of wastewater treatment options for New Germany and Conquerall Bank.
- Demolish and dispose of a vacant barn at the Wile’s Lake Park.
- 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 and development reviews.
- Manage Solid Waste Collection Contract (within baseline budget).
- Assist the Recreation Department in executing its capital works program (within baseline budget).
- Assist Economic Development with development projects.
- Assist Planning & Development with subdivision and development agreement approvals.

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

- A new 7-year solid waste collection contract was signed, effective April 1, 2025. The contract includes an increase of 8.12% resulting in an increase of approximately $127,500 in 2025/26.

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, potential effects of tariffs and other market conditions are impacting the cost of operations and capital projects. Engineering staff need to manage resources and prioritize work effectively.
- The current expansion of the Cookville WWTP and other wastewater capital projects are placing more demands on staff. The Cookville WWTP design scope includes a review of operational staffing levels required for future plant operations.

FULL-TIME EQUIVALENT

2021/2022 FTEs Actual	6.5	Vacancies: 1.0 FTE
2021/2022 FTEs Budgeted	8.1	
2022/2023 FTEs Budgeted	8.5	
2023/2024 FTEs Budgeted	9.5	
2024/2025 FTEs Budgeted	15.5	Vacancies: 1.0 FTE
2025/2026 FTEs Budgeted	10.5	

Municipality of the District of Lunenburg
Engineering, Public Works & Wastewater

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Approved Budget	Percent Change Budget 2026 to Budget 2025
REVENUE							
Area Rate - Streetlights	$ 161,800	$ 138,200	$ 138,200	$ 153,400	$ -	$ 153,400	*11.0%*
CES Facility							
Expense Recovery	68,246	77,400	77,400	77,400	-	77,400	*0.0%*
Rental	86,966	100,700	100,700	103,300	-	103,300	*2.6%*
	155,212	178,100	178,100	180,700	-	180,700	*1.5%*
EV Charging Stations	2,050	500	1,600	1,000	-	1,000	
Waste Water Treatment							
Sewer Area Rates	490,492	482,400	526,600	603,300	-	603,300	*25.1%*
Hydrant Charges	78,311	68,500	68,500	85,000	-	85,000	*24.1%*
Sewer Interest and permit fees	2,937	2,500	2,500	2,500	-	2,500	*0.0%*
Sewer Maintenance Fees	39,915	36,000	36,000	71,500	-	71,500	*98.6%*
	611,655	589,400	633,600	762,300	-	762,300	*29.3%*
Engineering Services							
Student Grants	-	-	-	-	-	-	
	930,718	**906,200**	**951,500**	**1,097,400**	**-**	**1,097,400**	*21.1%*
EXPENDITURES							
Engineering Services							
Advertising, Legal and Advisory Services	20,153	39,500	107,500	79,500	-	79,500	*101.3%*
Hydrants	73,116	73,700	79,500	84,700	-	84,700	*14.9%*
Personnel (salaries, benefits, training, travel & conferences)	648,130	729,500	636,300	749,800	-	749,800	*2.8%*
Office Expense	3,097	8,000	5,000	5,000	-	5,000	*-37.5%*
Return of Schools	23,895	31,200	31,000	31,200	-	31,200	*0.0%*
Garbage Collections	1,305,963	1,575,500	1,570,700	1,699,600	-	1,699,600	*7.9%*
	2,074,354	2,457,400	2,430,000	2,649,800	-	2,649,800	*7.8%*
Other Administration							
Municipal Services Bldg - Janitorial	75,095	84,800	91,800	94,500	-	94,500	*11.4%*
Municipal Services Bldg - maintenance	163,251	176,000	169,500	197,500	-	197,500	*12.2%*
	238,346	260,800	261,300	292,000	-	292,000	*12.0%*
Transportation							
Municipal Road Maintenance	287,710	367,500	306,600	365,500	-	365,500	*-0.5%*
Provincial Road Contribution	490,372	510,000	510,000	516,200	-	516,200	*1.2%*
J Class Road Paving	334,237	700,000	700,000	350,000	-	350,000	*-50.0%*
Street Lighting	181,050	158,100	158,100	159,200	-	159,200	*0.7%*
	1,293,368	1,735,600	1,674,700	1,390,900	-	1,390,900	*-19.9%*
CES Facility							
Building Maintenance	64,996	77,400	77,400	77,000	-	77,000	*-0.5%*
Non-recoverable expenses	14,826	16,500	16,500	16,500	-	16,500	*0.0%*
	79,822	93,900	93,900	93,500	-	93,500	*-0.4%*
Waste Water Treatment							
Personnel (salaries, benefits, training, travel) & other shared costs	394,700	466,200	472,800	508,800	500 [1]	509,300	*9.2%*
Hebbville	99,915	114,000	109,900	127,100	18,000 [2]	145,100	*27.3%*
Riverside and Shore Drive	26,465	38,200	42,900	44,300	-	44,300	*16.0%*
Cookville	227,016	236,500	230,060	264,400	-	264,400	*11.8%*
New Germany Lift Stations	39,490	49,200	49,200	52,500	-	52,500	*6.7%*
New Germany Treatment Plant	108,795	126,100	135,000	143,700	-	143,700	*14.0%*
Sewer Maintenance Costs	157,808	55,000	135,000	105,000	-	105,000	*0.0%*
	1,054,190	1,085,200	1,174,860	1,245,800	18,500	1,264,300	*16.5%*
	4,740,080	**5,632,900**	**5,634,760**	**5,672,000**	**18,500**	**5,690,500**	*1.0%*
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	-	(334,200)	(334,200)	(350,000)	-	(350,000)	
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	84,000	84,000	-	-	-	
	225,000	(416,000)	(416,000)	(150,000)	-	(150,000)	
	4,965,080	**5,216,900**	**5,218,760**	**5,522,000**	**18,500**	**5,540,500**	
NET EXPENDITURES	**$ (4,034,363)**	**$ (4,310,700)**	**$ (4,267,260)**	**$ (4,424,600)**	**$ (18,500)**	**$ (4,443,100)**	*3.07%*

Notes on additions:

1. Maintenance on portable generator 2. Hebbville Sewer Capacity Review

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:	**2021-2022**	**2022-2023**	**2023-2024**	**2025-2026**
Development Permit applications reviewed within 14 days	90%	96%	99%	98%
Subdivision applications initial review within 14 days	98%	93%	98%	100%
Building permit applications reviewed within 14 days	91%	91%	94%	99%

Building inspections conducted within 4 days	100%	99%	100%	100%
Dangerous property inspections conducted within 14 days of complaint.	Service disruption due to COVID-19	86%	63%	90%
Unsightly property inspections conducted within 14 days of complaint.	Service disruption due to COVID-19	74%	75%	73%
Conduct fire inspections as per policy MDL-26 System of Fire Inspections system of Fire Inspections.	Service disruption due to COVID-19	Behind on inspections due to COVID-19	Met	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.

2024/2025 ACCOMPLISHMENTS

Significant achievements within the framework of providing core services are:

- Signed a regional inspection services agreement with the Town of Bridgewater, Town of Lunenburg and the Region of Queens for shared building permitting, fire inspection service and Dangerous & Unsightly Property Administration.
- Transitioned to providing inspection services under the regional inspection service agreement to our partner units.
- Awarded RFP for regional e-permit tracking system.
- Drafted a municipal wide planning strategy and land use by-law.
- Awarded RFP for the Watershed gap analysis and Data collection project. Draft gap analysis report on the flood risk data. Consultant is collecting flood line data including water levels; river flow; rainfall; surveying culvert locations, elevations and sizing as well as bridge dimensions; project expected to be completed in September 2025.
- Implementation of Council's coastal protection land use regulations
- Hosted an industry education session on the coastal protection land use regulations
- Prepared cluster development land use regulations

- Agreements for private road maintenance charges for Herman's Point Property Owners Association and Homestead Estates Property Owners Association.
- Awarded RFP for a housing market data study in partnership with all municipalities in Lunenburg County.
- Heritage property alteration application approved for the roof of the Christ Church Maitland.
- Prepared and submitted a CMHC Housing Accelerator Fund round two application.
- Implementation of local climate change action plan including:
    - Clean Energy Financing program.
    - Youth engagement.
    - Organized and promoted "Let It Grow May!" event.
    - Held annual tree giveaway event.
    - Electric vehicle promotion and education.
    - Assisted with waste management promotion
    - Helped community facilities get energy audits for their buildings.
    - Assisted the Administration department with the Community Solar Garden project.
- Hemlock Woolly Adelgid. Signed a service agreement with Town of Bridgewater to inventory and treat hemlocks in MODL parks.
- Adopted a land conservation policy.

Applications and Inspections MODL:

	Fiscal Year			
	2021-2022	**2022-2023**	**2023-2024**	**2024-2025**
Development Permit Applications	138	123	101	230
Subdivision Applications Received	130	120	114	117
Zoning Confirmations & Property Certificates	71	63	67	265
Site Plan Approvals	1	3	2	4
Variance	0	1	0	0
Development Agreements & Amendment Requests	2	2	3	1
Antenna Siting Applications	0	3	2	1
Building Permit Applications	634 ($77.2M)	615 ($109.6M)	603 ($87.7M)	579 ($92.4M)
Building Inspections	1981	2371	2498	2281
Fire Inspections	20	34	37	45
Building Compliance Inspections	30	38	29	30
Dangerous and Unsightly Inspections	53	49	54	102

MAJOR INITIATIVES FOR 2025/2026

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

- Conduct engagement on municipal-wide land-use planning.
- Assist the development of a housing strategy
- Public transit –Establish fixed route transit service to Osprey Village and surrounding areas.
- Implement an e-permit system for Regional Inspection Services
- Complete the provincial flood line data collection project
- Host an annual tree giveaway event (including Tancook Islands)
- Assist with education on the impacts of climate change
- Conduct youth engagement on climate change
- Oversee the Clean Energy Financing program
- Hemlock woolly adelgid -Conduct an inventory and begin treatment in municipal parks
- Develop a land conservation strategy

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- Provide a member of the department on the IDEA Working Group and provide Planning support as necessary.
- Conduct engagement with under-served communities to include diverse perspectives.
- Ensure transit vehicle is accessible.
- E-permit system to adhere to web content accessibility guidelines.
- Tree giveaway event to provide accessibly accommodations for attendees. Including Tancook Islands.
- Ensure community outreach efforts reach underrepresented populations

SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

- Significant public engagement campaign on municipal-wide land use planning
- Implementation of an e-permit system for building and development permits.

SERVICE DELIVERY PRESSURES AND CHALLENGES

- Implementing a new regional permit tracking system.
- Public engagement on municipal wide land use planning

FULL-TIME EQUIVALENT

2022-2023 FTEs: 14.5 (+ 1 FTE term +3 students)
2023-2024 FTEs Budgeted: 15.5 (+ 1 FTE term + 3 students)
2024-2025 FTEs Budgeted: 16.5 (+ 1 Three-month term)

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

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Approved Budget	Percent Change Budget 2026 to Budget
REVENUE							
Private Roads Area Rate	$ 315,621	$ 331,900	$ 354,300	$ 387,500	$ -	$ 387,500	16.8%
Building Permits & Development Fees	101,797	92,500	97,900	82,500	-	82,500	-10.8%
Regional Building Service	111,282	306,000	216,900	285,000	-	285,000	-6.9%
D&U Recovery/Sundry	4,002	-	6,400	-	-	-	0.0%
Civic Numbering	9,755	9,800	9,800	9,800	-	9,800	0.0%
Floodline Mapping Grant	-	500,000	119,100	380,900	-	380,900	100.0%
Public Transit Grant	-	-	-	-	-	-	
Wage Offset Grants	14,980	6,000	32,500	25,000	-	25,000	316.7%
	557,437	**1,246,200**	**836,900**	**1,170,700**	**-**	**1,170,700**	-6.1%
EXPENDITURES							
Building Inspection - Regional Service							
Personnel (salaries, benefits, training, travel & conferences)	713,213	775,400	771,900	804,000	-	804,000	3.7%
Office, Vehicle Maintenance & Insurance	95,876	100,300	102,000	111,100	(2,000) [1]	111,100	10.8%
	809,089	875,700	873,900	915,100	(2,000)	915,100	4.5%
Building Inspection - MODL							
Office & Legal	19,547	9,700	17,100	8,700	-	8,700	-10.3%
	828,635	885,400	891,000	923,800	(2,000)	923,800	4.3%
Private Roads	300,589	316,500	337,200	369,100	-	369,100	16.6%
Planning							
Personnel (salaries, benefits, training, travel & conferences)	953,490	1,063,700	1,049,700	1,071,400	(1,700) [2]	1,072,700	0.8%
Legal and Office	62,896	60,600	49,800	71,200	(12,000) [2]	80,400	32.7%
Municipal-wide Planning (MODL 2040)	-	-	-	-	60,000 [3]	60,000	
LCCAP Projects	-	-	-	-	15,500 [4]	15,500	
Housing Strategy	-	-	-	-	50,000 [5]	50,000	
Climate Protection	3,529	61,300	56,800	51,000	39,700 [6]	101,000	64.8%
Floodline Mapping Project	-	500,000	119,100	380,900	-	380,900	
Public Transit Grants	65,000	65,000	65,000	75,000	147,000 [7]	222,000	241.5%
Repayable CEF Grants	164,873	500,000	500,000	500,000	-	500,000	0.0%
	1,249,788	2,250,600	1,840,400	2,149,500	298,500	2,482,500	10.3%
Transfers to (from) Reserves & Funds							
Clean Energy Financing Program	(80,033)	(500,000)	(500,000)	(500,000)	-	(500,000)	0.0%
General Operating Reserves	-	-	-	(30,000)	(59,200) [8]	(89,200)	
	(80,033)	(500,000)	(500,000)	(530,000)	(59,200) -	(589,200)	17.8%
	2,298,979	**2,952,500**	**2,568,600**	**2,912,400**	**237,300**	**3,186,200**	
NET EXPENDITURES	**$ (1,741,542)**	**$ (1,706,300)**	**$ (1,731,700)**	**$ (1,741,700)**	**$ (237,300)**	**$ (2,015,500)**	18.12%

Notes on additions: 1. Removed cell boosters 2. Moved MODL2040 and Climate projects to their own accounts, added replacement plotter 3. Land Use Planning engagement 4. LCCAP Projects: Tree Planting Program-$12,000; Education on the impact on Climate Change-$2,500; Youth Engagement-$1,000 5. Hire Grad students to complete Housing Strategy 6. Hemlock Woolly Adelgid additional $50,000 & removed $10,300 from last fiscal to new Climate account 7. Six months of public transit operating costs 8. Reserve funding for Housing Strategy, Plotter and Housing Market Data Study

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 Lunenburg County.

A VISION FOR RECREATION & TOURISM IN MODL

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

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

MISSION

MODL adopts strategic priorities which provide direction to Recreation, Parks & Tourism. Guiding documents includes Parks an Open Space Standards and Guidelines – creating space for everyone, Active Transportation Plan, Active Living Strategy, Open Space Strategic Plan, Parks Accessibility Report, Lunenburg County Accessibility Plan, Anti-Racism & Diversity Plan, Inclusion, Diversity, Equity and Accessibility (IDEA) Framework, and the Climate Change Action Plan.

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
- 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 continues to adapt to maximize the deliverables for programming and activities. Interactions with communities and visitors are amplified, aiming to reach societal norms of new usage of technology and learnings from the COVID-19 pandemic era.

What we aim to achieve:

- Promoting physical activity
- Boosting social interaction in creative ways
- Encouraging time for mindfulness and self-care
- Supporting connection to nature
- Strengthening community economic development
- Attracting events and tourists to the area
- Fostering pride in our communities

CORE SERVICES

Service or Goal	Performance 2024/2025
Active Living: Foster Active Living through physical recreation	• Increased physical activity promotion and awareness. • Strengthened partnerships with local organizations and businesses to enhance active living into daily routines. • Provided equitable opportunities for community members to have access to participate in programming. • Collaborated with provincial organizations for enhancing recreational activity within the municipality (i.e. Cycling NS, Hike NS, Recreation NS, Recreation Facilities Association of NS). • Continued implementation of physically active learning in schools within MODL through the NS Active Smarter Kids (ASK) Project. • Promotion and awareness of benefits of small bouts of movement in lifestyles. • Partnered with the Bridgewater and Area Chamber of Commerce for organized business group walks and events. • Continue promoting active transportation through our walking communities' signs and other venues.
Tourism & Events:	• Provided Visitor Services at pop-up locations and events.

Attract visitors and events to our Municipality	• Distributed print material throughout the province promoting the Municipality as a tourism destination. • Collaborated with the South Shore Tourism Co-op on the 2025 Lobster Crawl Festival. • Facilitated the Family Fun Day event featuring Tide Kite at the MARC. • Hosted a launch event for the LaHave Sunset Pencil Walk • Wayfinding Strategy Implementation: Continuing in 2025, with Wayfinding signs scheduled for installation in all parks by May/June. • Revamped the tourism website • Contributed actively to the 55+ Games Host Committee
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. • Facilitated MODL events to celebrate equity, diversity, inclusion and access (e.g., Sensory-Friendly events, participated in Pride Parade, BIPOC surfing). • Offered parasport opportunities through programming. • Continued to loan adaptive recreation equipment.
Connecting People & Nature Help people connect to nature through recreation	• Expanded outdoor programming opportunities. • Continue to support the seven rail to trail groups and Central Nova ATV in trail maintenance and development. • Upgraded some trails. • Installed picnic tables and benches in a number of parks making them more accessible. • Continued to make improvements to parks and open spaces following the Parks and Open Spaces Standards and the Park Accessibility Audit report. • Community consultations for Sawpit Wharf and Pinegrove parks.
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. • Project Volunteer. • Grant information session for non-profit groups.

2024/25 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:

- **E-Bikes-** Procurement of e-bikes for a shared mobility bicycle fleet available through the equipment loan program, in partnership with local organizations. The goal to increase connectivity to community and promote active living.
- **Accessibility upgrades/improvements to several parks –** stairs replaced at Indian Falls Park leading to the river, stairs installed at the Oakland Conservation Area, playground replaced at the MARC (located near ballfields), replaced the bleachers at the MARC ballfields, accessible trail at Indian Falls Park, installation of the pencil walk interactive art at LaHave Sunset Park.
- **Park furnishings** - installed park benches, picnic tables and waste receptacles in various parks.
- **Sawpit Wharf Park** - completed community consultation which helped informed the Community Concept Plan for the park.
- **Major Events –** supported major events such as 55+ Games and Mobility Cup through the Major Events Grant.
- **Pinegrove Park -** conducted community consultation which will inform a What We Heard Report.
- **Tourism website -** completed improvements (launching 2025/26)
- **Trail Upgrades** - at the MARC, Arthur Young Trail and Indian Falls.
- **Support Community Groups –** continue to support community (i.e. grants, promoting volunteerism).
- **LaHave River Trail -** acquired land to secure an established connection to the Trail**.**
- **Ballfields -** continue working on grub control**.**
- **Cape LaHave Island -** hosted public engagement session which will inform a What We Heard Report.
- **New School Build in New Germany** - Reached out and asked to participate on Committee.
- **Partnership with Bridgewater and Area Chamber of Commerce –** To promote the Make Your Move at Work campaign with local businesses, through organized business group walks and events.
- **Arties Pond and Cove -** Continue to provide support to this committee**.**
- **Canoe Procurement –** became a member.
- **Recreation Facilities Association of NS-** Became a member of the provincial organization and have MODL representation on the Board of Directors.
- **Vault Toilet Design –** design near completion that can be used throughout the park system.
- **Active Living Coordinator –** Filled the position after a vacancy, strengthening the department’s deliverables.
- **Hillside Cemetery (located at MARC) -** Engaged the services of the South Shore Genealogical Society to verify and conduct research on the burials at the site.
- **PRO Kids/PRO Fund -** Launched online applications.
- **Celebrating Diversity –** Collaborating with underrepresented populations, an emphasis has been put on facilitating inclusive and educational opportunities for the community.

- **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** – In 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.
- **Equipment Loan Program** – Continued to offer the loan of recreation equipment, including adaptive equipment, free of charge to the community.
- **PRO Fund -** for the inaugural year offering this program, we provided support for 21 persons through almost 98.5% of the $15,000 budget. It is important to note that some of approvals were for family memberships of local facilities, meaning that more persons benefited from the approval than the applicant themselves.
    - 17 of the 21 participants chose to share their age groups:
        - 19-24 – 1
        - 25-34 – 3
        - 35-44 – 4
        - 45-54 – 5
        - 55-64 – 2
        - 65-75 – 1
        - 75+ - 1
    - Some applicants chose to share more personal information with us and among these:
        - Two identified as belonging to a visible minority group.
        - One identified as belonging to the 2SLGBTQIA+ community.
        - Four identified as a person with a disability.
- **PRO Kids**
    - Invested just over $97,000 supporting youth applications; an increase of approximately 21% compared to 2023/2024.
    - Received just over $32,000 in donations; an increase of approximately 52% compared to 2023/2024
    - 198 children benefitted from this funding; an increase of approximately 44.5% compared to 2023/2024.
    - Of these children:
        - 9.70% of the applications were for children aged between 0-4
        - 69.19% aged between 5-12
        - 21.43% of the applications were for the 13-18 age group
    - Applications for children aged 0-4 had reduced slightly from the previous year, the 5-12 age group remained steady, but there was a 2.45% increase in applications from the 13-18 age group. This is great news, as this demographic, are the one’s more likely to stop sports and cultural activities.
    - Some applicants chose to share more person information about the participants with us, and among these:
        - Five identified as belonging to a visible minority group.
        - Four identified as belonging to the 2SLGBTQIA+ community.
        - Seven identified as a person with a disability.

- **Grant Programs** – Community organizations/individuals continued to access grant programs to the sum of:
    - Annual Operating Grants $85,064.00
    - Major Recreation Capital Grants $67,861.00
    - Community Recreation Capital Grants $23,767.85
    - Major Event Grant $20,000.00
    - Community Event Grant $19,456.00
    - Community Recreation Program Grants $5,750.00
    - Sponsorship Ad Grant $5,013.75
    - Sport, Recreation & Cultural Travel Assistance $4,000.00
    - Elite Athlete Grant $2,750.00
    - Municipal Celebrations $1,785.00
    - Leadership Training $799.00
- **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 meetings with representation from all trail associations to discuss challenges, needed support and collaboration.
- **Community Groups with Management Agreements**- 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.
- **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 in both the Spring and Summer, which had 20 participants over 6 weeks, participating in 6 sports in each season.
- **Parasports –** Purchased 6 parasport chairs and an enclosed trailer to deliver parasport programming across the Municipality, through an EDIA Grant from Sport NS.
- **Visitor Services** – 2023 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.
- **Tourism Information Distribution** – Distributed print material throughout the province promoting the Municipality as a tourism destination.

- **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** – Continue implementation of this document to improve the MODL park system.
- **Park Maintenance staff** – The management of the Park Maintenance staff has been transferred back under the Recreation department. The park service standards will continue to be strived for to provide welcoming and safe parks in the Municipality.
- **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 featured Volunteer Spotlights in local media and workshops on pertinent subjects. A volunteer symposium is being planned for the Fall of 2025.
- **Active Transportation Plan** – the Active Transportation Plan has been updated based on community input, stakeholder input and industry best practices. Plan requires Council’s approval.

MAJOR INITIATIVES FOR 2025/2026

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 Improving residents Quality of Life:

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: $340,000 (carry over from 2024-2025 budget)

Funding: Canada Community Building Fund

2. Indian Falls Park Upgrades

Analysis of Initiative

Impact on existing service levels – increase

This project involves creating accessible pathways to the look off area and creating an accessible picnic area near the grassy area and look off; improving the trail leading to the river to make it more accessible; and installing accessible vault washrooms.

Financial/Budget:

Budget: $350,000

Funding: Canada Community Building Fund

3. Pickleball Courts

Analysis of Initiative

Impact on existing service levels – increase

To enter into a lease agreement with the South Shore Pickleball Club enabling the Club the ability to develop six pickleball courts at the Municipal Activity Recreation Complex (MARC) in Dayspring.

Financial/Budget:
Budget: $600,000
Funding: Pickleball reserve; application made to the Provincial Recreation Facility Development Grant; a portion to be contributed by the South Shore Pickleball Club

5. Sawpit Wharf Park Engineered Plans

Analysis of Initiative

Impact of existing service levels – increase

To contract with a firm to develop engineered plans based on the approved community concept plan that was developed last fiscal enabling the municipality to proceed with implementation of the plan.

Financial/Budget:

Budget: 200,000

Funding: Municipal General 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: $50,000

Funding: Canada Community Building Fund

7. MARC Re-imagining

Analysis of Initiative

Impact of existing service levels – increase

The MARC is classified as one of the Municipality's regional parks. It has been part of MODL's park system since the 1980's. It is unique in that it offers both indoor and outdoor spaces such as ballfields and mountain bike trails. This project is to conduct an extensive community consultation process, that will help shape a community concept plan for the MARC. It is about re-imaging how this regional park can continue to serve the residents of the district and visitors to the area.

Financial/Budget:

Budget: $80,000

Funding: Municipal General Operating Reserves, provincial grant

8. Wiles Lake Park Re-imagining
<u>Analysis of Initiative</u>

Impact on existing service levels – increase

As one of the Municipality's regional parks, this project is to conduct an extensive community consultation process, that will help shape a community concept plan for Wiles Lake Park. It is about re-imagining how this park can continue to serve residents and visitors alike.

Financial/Budget:

Budget: $50,000

Funding: Municipal General Operating Reserves

9. E-Bike Loan Program
<u>Analysis of Initiative</u>

Impact of existing service levels – increase

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

Financial/budget

Budget: $41,000

Funding: Received Connect 2 and Active Communities Fund funding ($31,000); Municipal General Operating Reserves

10. Internal Park Wayfinding Strategy
<u>Analysis of Initiative</u>

Impact of existing service levels – increase

This project would align an internal park wayfinding strategy with the wayfinding signs installed. Internal wayfinding signs will help guide people through MODL's park system.

Financial/budget

Budget: $25,000

Funding: Municipal General Operating Reserves

11. Hillside Cemetery Monument
<u>Analysis of Initiative</u>

Impact of existing service levels – increase

To design and install a monument at Hillside Cemetery providing family members the opportunity to place family member(s) name on the monument, providing a sufficient number of family members has expressed interest.

Financial/budget

Budget: $150,000

Funding: Municipal General Operating Reserves

12. Miller Point Peace Park

Analysis of Initiative

Impact of existing service levels – increase

This project involves upgrading existing pathways, creating a new accessible trail at the New Point Loop trail, creating a new accessible trail from the outer parking lot to the inner parking lot to create a separate trail for walkers and cyclists from vehicles and installing an accessible canoe/kayak boat launch.

Financial/budget

Budget: $478,000

Funding: Anticipate $170,000 from other funding sources; Canada Community Building Fund

12. MARC Ballfields

Analysis of Initiative

Impact of existing service levels – increase

This project involves extending the fencing at the ballfields to better enclose them mitigating risk of damage to the fields, placing du outs at better locations.

Budget: $150,000

Funding: Canada Community Building Fund

INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- Installation of accessible park furnishings in multiple spaces
- Updating website to reflect the level of accessibility of each park.
- Increasing IDEA programming
- Updating the Recreation Guide to be more accessible, both print and electronic
- Increasing accessible equipment stock/inventory (i.e. accessible e-bikes)
- Partnering with community organizations to host accessible programming (i.e. Cycling for All Abilities accessible e-bike cycling program with local special care facility and Accessible Surfing for those with physical limitations with local surfing organizations).
- Improving Miller Point Peace Park by providing more accessible trails and an accessible canoe/kayak launch.
- Improving Indian Falls Park by making the look off and picnic area accessible and installing an accessible vault toilet.
- Conducting community consultations that will inform community concept plans for the MARC and Wiles Lake Park.
- Continue to implement the Wayfinding strategy to improve communication and services at MODL parks.
- Developing an internal park wayfinding strategy.

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.
- Open Space Strategic Plan (2002/03- reviewed 2009 & 2013) in need of update/refresh.
- In 2017 Accessibility Legislation was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- Recruitment and Retention of volunteers.
- Changing demographics, increased and aging populations, highlights need to improve aging recreation spaces.
- Behavioural change is complex, takes time and many resources.
- Demand shifting from planned activities to opportunities that can be incorporated in daily lifestyles (e.g., drop-in, unstructured activity).
- Shifting Park maintenance to Recreation, Parks & Tourism Department.
- Working environment / conditions for Park Staff – temperature control in barn
- Short staffed with the Trails, Parks and Open Space Coordinator’s secondment as General Manager of the Lunenburg County Lifestyle Centre.

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
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%	$527,548	75.03%
2024-25	$733,400	+4.31%	$546,011	74.45%
2025-26	$771,100	+5.14%		

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
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%
2025-26	$255,114	$165.000	64.67%

3. Visitor Services Event Engagement Statistics

The table below provides information pertaining to the events attended throughout the 2024 Visitor Season, including event name, date, and number of people spoken to. This was the second season Visitor Services operated via pop-up locations throughout the municipality and surrounding areas. Events attended are evaluated to assess their impact, engagement levels, and effectiveness in reaching both locals and visitors.

Visitor Information Pop-Ups During Peak Season			
Date	**Event/Location**	**Time**	**# of Visitors**
June 1st	International Trails Day (Dynamite)	10:00am - 4:00pm	76
June 5th	Senior's Expo (Michelin Social Club)	12:00pm - 3:00pm	70
June 8th	Community Connections (LCLC)	11:00am - 2:00pm	61
June 14th	Ovens Natural Park	12:00pm - 2:00pm	18
June 16th	Shunpike Studio Crawl (Blue Rocks)	12:00pm - 2:00pm	23
June 21st	BernArt Maze	11:00am - 2:00pm	0
June 24th	West Dublin Craft Market	3:00pm - 5:00pm	Cancelled: Weather (Storm)
June 28th	Hungry Traveler Café	12:00pm - 3:00pm	1
July 5th	New Germany Farmers' Market	2:00pm - 4:00pm	18
July 11th	Heartland Tour (LaHave Ballfields)	9:00am - 12:00pm	17
July 13th	Risser's Beach	12:00pm - 3:00pm	Cancelled: Weather (High Winds)
July 18th	Hirtle's Beach	11:00am - 2:00pm	17
July 20th	Sandcastle Comp. (Risser's Beach)	11:00am - 2:00pm	20
July 24th	Hirtle's Beach	11:00am - 2:00pm	65

July 26th	Best Western Hotel	1:00pm - 4:00pm	4
July 27th	Best Western Hotel	1:00pm - 4:00pm	11
August 1st	Hirtle's Beach	11:00am - 2:00pm	Cancelled: Weather (High Winds)
August 3rd	Miller Point Peace Park	12:00pm - 3:00pm	2
August 8th	Tastee Freeze	1:00pm - 3:00pm	1
August 9th	Best Western Hotel	9:30am - 11:30am	6
August 13th	Best Western Hotel	9:30am - 11:30am	4
August 16th	Miller Point Peace Park	10:00am - 12:00pm	8
August 25th	Mobility Cup (Lunenburg Yacht Club)	10:00am - 4:00pm	Cancelled: Staff Sickness

Total # of Visitors	422

Notes:
23 pop-ups scheduled, 3 cancellations due to weather, 1 cancellation due to staff sickness, 422 visitors counselled in total.
Pencil Walk Grand Opening event was organized by Tourism Staff and took place on August 18th.

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
2019	34
2020	32
2021	29
2022	24
2023	19
2024	37
2025	33

FULL-TIME EQUIVALENT

2020/2021 FTEs Actual: 10.73

2021/2022 FTEs Actual: 11.53

2022/2023 FTEs Budgeted: 14.89

2023/2024 FTEs Budgeted: 14.89

2025/2026 FTEs Budgeted: 12.58

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

Municipality of the District of Lunenburg
Recreation, Parks & Tourism Services

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions		2025/26 Approved Budget	Percent Change Budget 2026 to Budget 2025
REVENUE								
Recreation Fees	$ 100,172	$ 78,000	$ 68,655	$ 75,000	$ 35,000	1	$ 110,000	*41.0%*
ProKids	20,317	20,000	38,000	20,000	-		20,000	*0.0%*
Rental Revenue	3,659	8,000	9,250	9,000	-		9,000	*0.0%*
Recreation Grants	188,526	175,000	179,228	179,200	-		179,200	*2.4%*
Tourism - VIC	9,187	8,100	6,000	6,000	-		6,000	*-25.9%*
Tourism Marketing Levy	-	-	-	-	-		-	
	321,861	**289,100**	**301,133**	**289,200**	**35,000**		**324,200**	*12.1%*
EXPENDITURES								
General Services								
Sponsor Ad & Municipal Celebration	11,565	16,000	15,000	15,000	-		15,000	*-6.3%*
Grants to Organizations	498,266	624,400	631,000	597,100	10,000	2	607,100	*-2.8%*
Legal	6,652	12,000	8,000	8,000	-		8,000	*-33.3%*
Insurance & Office Expenses	7,464	10,700	8,700	9,200	-		9,200	*-14.0%*
Personnel (salaries, benefits, training, travel & conferences)	658,599	701,600	643,300	701,800	-		701,800	*0.0%*
	1,182,547	1,364,700	1,306,000	1,331,100	10,000		1,341,100	*-1.7%*
Parks & Recreation Facilities								
Park Maintenance Personnel (salaries, benefits, training, travel & conferences)	315,018	350,900	334,600	362,400	-		362,400	*3.3%*
Building, Grounds & Park Maintenance	208,054	346,600	305,200	367,300	5,000	3	372,300	*7.4%*
Building Utilities	16,057	21,900	21,900	21,900	-		21,900	*0.0%*
Telephone	10,365	11,500	11,500	11,500	-		11,500	*0.0%*
Insurance	73,928	88,000	88,000	46,900	-		46,900	*-46.7%*
Office Expense	4,960	9,000	9,000	9,000	-		9,000	*0.0%*
	628,381	827,900	770,200	819,000	5,000		824,000	*-0.5%*
Recreation Programs								
Parks Equipment and Special Programs	126,309	181,500	126,650	192,000	40,000	4	232,000	*27.8%*
Winter Programs	8,996	16,600	14,200	19,400	-		19,400	*16.9%*
Spring Programs	8,789	14,400	14,985	17,400	-		17,400	*20.8%*
Swimming Program	20,271	22,000	21,300	22,000	-		22,000	*0.0%*
Summer Programs	129,901	135,000	130,390	138,000	-		138,000	*2.2%*
Fall Programs	16,940	18,900	17,740	19,400	-		19,400	*2.6%*
Special Events - supplies & advertising	7,235	7,500	6,000	7,500	-		7,500	*0.0%*
	318,442	395,900	331,265	415,700	40,000		455,700	*15.1%*
Active Transportation - paved shoulders	7,904	870,000	870,000	-	-		-	*100.0%*
Tourism	208,423	245,800	235,300	246,700	15,000	5	261,700	*6.5%*
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	-	-	-	-	-		-	
Pro Kids	(21,592)	-	(10,000)	-	-		-	
CCBF- Active Transportation	-	(500,000)	(500,000)	-	-		-	*100.0%*
CCBF- Trail Groups	(62,658)	(74,800)	(74,800)	(82,300)	-		(82,300)	*10.0%*
	(24,250)	(884,800)	(894,800)	(22,300)	-		(22,300)	*-97.5%*
	2,321,446	**2,819,500**	**2,617,965**	**2,790,200**	**70,000**		**2,860,200**	
NET EXPENDITURES	**$ (1,999,585)**	**$ (2,530,400)**	**$ (2,316,832)**	**$ (2,501,000)**	**$ (35,000)**		**$ (2,536,000)**	*0.22%*

Notes on additions:
1. Grants for new programs (TBA) 2. Added for 55+ Games 3. LaHave Sunset Park Tree maintenance 4. New Programs (TBA) 5. Major events grants

CAPITAL BUDGET AND 5 YEAR CAPITAL PLAN

CAPITAL BUDGET EXECUTIVE SUMMARY

The Municipality plans and budgets for capital infrastructure through two planning horizons: the current budget year, in this case 2025 and the Five-year Capital Investment Plan, 2025–2030.   Effective planning and the utilization of the 5-year Financial Strategy through these horizons ensures that the Municipality:

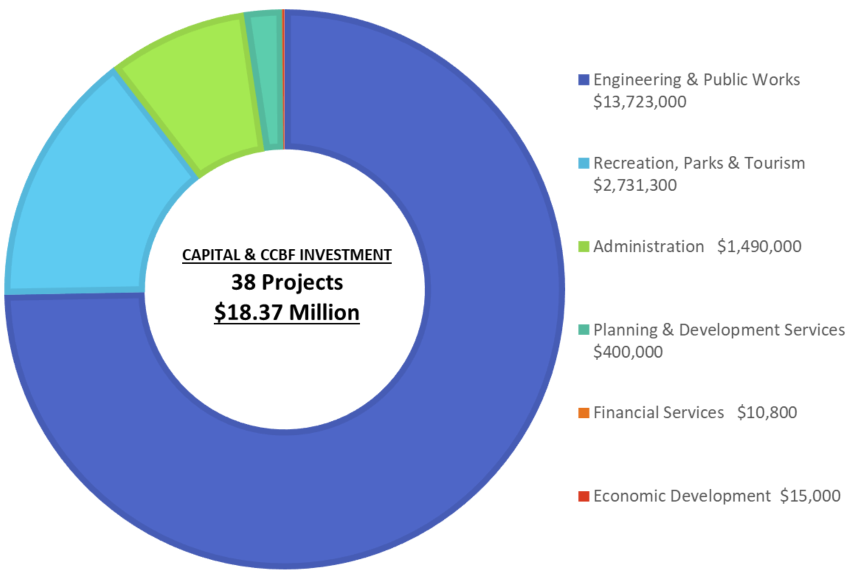
- Delivers value for tax dollars
- Is fiscally responsible; manages resources efficiently and effectively
- Invests in the future to enhance the quality of life that residents enjoy today

The 5-year Financial Strategy uses a rolling five-year planning horizon for both the operating and capital budgets. This multi-year approach allows the Municipality to respond to political, economic, social and environmental circumstances. The Strategy ensures that Council has the best information possible to make business and budget decisions. Council reviews estimates and forecasts for the full five-year period: however, spending and taxation is authorized each year, it is for the first year of the new cycle only, which in this instance is 2025/26.

The 5-year Capital Plan outlines how and where the Municipality plans to allocate resources to address capital project requirements for the next 5 years. All projects costs are in estimated in 2025 dollars and departments have prioritized their capital projects based on Council's Strategic Priorities.

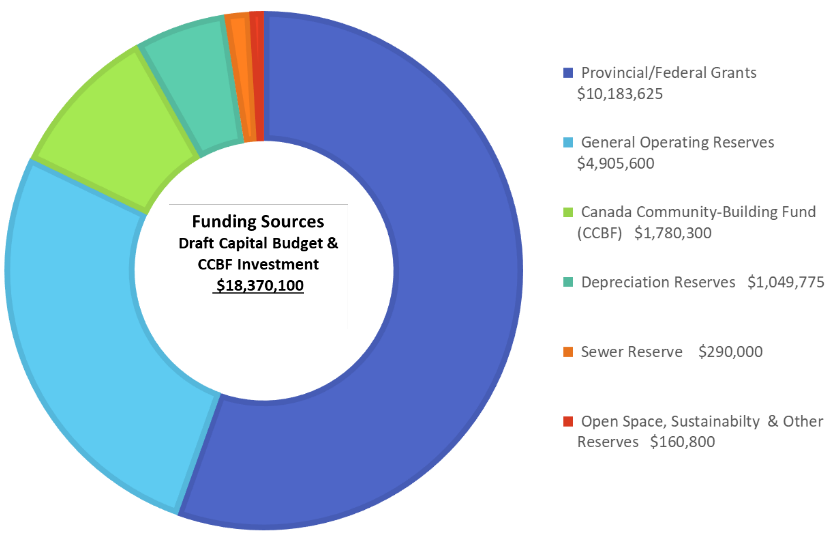
Detailed Project Sheets follow each Department's Capital financial plan which are located after the summary section.

2025-26 CAPITAL BUDGET & CANADA COMMUNITTY-BUILDING FUND INVESTMENT



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.



The Municipality has budgeted $18,370,100 for capital expenditures in 2025/2026 including Canada Community-Building Fund (CCBF) investment of $1,780,300. After grants, reserve funding, and other revenue sources there is no borrowing required for capital projects.

ADMINISTRATION DEPARTMENT – CAPITAL PROJECTS

The Administration Department is responsible for 2 capital projects. Both support the Climate Change Action Strategic Priority.

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Strategic priority	*Project #*	Current 2024-25	**Year 1 2025-26**	Year 2 2026-27	Year 3 2027-28	Year 4 *2028-29*	Year 5 *2029-30*
Administration Department									
Community Solar Garden - Site Selection & design & Construction	Construction of 7 MW Solar Garden managed by AREA (energy savings equal to 700 homes or 150,000 trees). Municipal partnership with MODL. An IMSA will be formed to Construct & Manage. Interest during Construction $1,491,346 (MODL Share 56.14%). The spend is conditional on application approval and successfully negotiating a PPA and that the amount is fully repaid to MODL from the IMSA Corp from long term borrowing.	Climate Change Action	*2023-11*	500,000	**840,000**				
Community Solar Garden - Land Acquisition	The purchase of the land for the solar garden with same conditions as above and fully repaid - cost is $650,000	Climate Change Action	*2025-01*		**650,000**				
Administration Department Subtotal				*500,000*	*1,490,000*	-	-	-	-

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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

Project Name	Department	Project Manager
Community Solar Garden - Design & Construction	Planning/Administration	CAO

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy):	22-Dec-13	Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,560,000	$ 720,000	$ 840,000				
Estimated Spending by Year	$ 1,560,000	$ 720,000	$ 840,000				
Sources of Funding							
Grants	$ 75,000	$ 75,000					
Reserves	$ -						
LCCF	$ 395,000	$ 395,000					
Municipal Partnership	$ 1,090,000	$ 250,000	$ 840,000				
Total Funding	$ 1,560,000	$ 720,000	$ 840,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
MODL in partnership with the Districts of Shelburne and Argyle, is developing a 7MW community solar garden. The project will be jointly owned through an Intermunicipal Service Agreement (IMSA), pending approvals. MODL has budgeted $840,000 to cover interest costs during construction. These costs will be financed through bridge funding secured by IMSA, backed by the Power Purchase Agreement. Full financing will be obtained through the Municipal Finance Corporation once the system is operational. Construction is expected to begin 2025/26 fiscal year, if approved.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project will generate clean electricity to power approximately 1,200 homes and reduce greenhouse gas emissions by 6,000 tonnes annually, or 150,000 tonnes over 25 years. It will help lower electricity costs for residents, and increase access to renewable energy through local, shared infrastructure. Additionally, the project will generate revenue for municipal partners, which can be reinvested in regional sustainability initiatives.

3. Aligns with which Council Strategic Priority?	Climate Change Action
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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The project will not impact MODL’s operating budget. All costs during construction—including the $840,000 in interest—will be managed by IMSA through bridge financing. Once the system is operational, revenue from the Power Purchase Agreement will cover all past and future costs, including operations, maintenance, and debt repayment.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-01
GL Account 02-2100026-972

Project Name	Department	Project Manager
Community Solar Garden - Site Selection & Design & Construction	Planning/Administration	CAO

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
25 Years	Meeting Date (dd-mm-yy):	22-Dec-13	Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2028/29
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 650,000		$ 650,000				
Estimated Spending by Year	$ 650,000		$ 650,000				
Sources of Funding							
Grants	$ -						
Reserves	$ -						
LCCF	$ -						
Municipal Partnership	$ 650,000		$ 650,000				
Total Funding	$ 650,000	$ -	$ 650,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The Municipality of the District of Lunenburg (MODL), with the Districts of Shelburne and Argyle, is developing a 7MW community solar garden to provide clean energy to local residents. Joint ownership will be established through an Intermunicipal Service Agreement, pending provincial and all three municipal council approvals. MODL has budgeted $650,000 for land acquisition, to be repaid once construction is complete and financing is secured. Construction is expected to begin 2025/26 fiscal year, if approved.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project will generate clean electricity to power approximately 1,200 homes and reduce greenhouse gas emissions by 6,000 tonnes annually, or 150,000 tonnes over 25 years. It will help lower electricity costs for residents, and increase access to renewable energy through local, shared infrastructure. Additionally, the project will generate revenue for municipal partners, which can be reinvested in regional sustainability initiatives.

3. Aligns with which Council Strategic Priority?	Climate Change Action
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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The project will not impact the municipality’s annual operating budget. If approved, all construction and operating costs will be managed through the Intermunicipal Service Agreement (IMSA) starting in 2025/26. Once the solar garden is operational and financing is secured, revenue from the power purchase agreement will cover all past development and construction costs, future operating and maintenance costs, and IMSA debt payments.

FINANCE DEPARTMENT – CAPITAL PROEJCTS

In 2022/2023, the Finance Department started working on an initiative to enhance and increase accessibility for residents through the implementation of an online customer portal. This project was delayed until the financial software could move to the Cloud.

In March 2025, a contract was signed to begin the software implementation. Staff expect that the project will be complete in fiscal 2025/26.

This project supports the Communication and Engagement Strategic Priority.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	**Strategic priority**	*Project #*	Current 2024-25	**Year 1 2025-26**	Year 2 2026-27	Year 3 2027-28	Year 4 *2028-29*	Year 5 *2029-30*
Finance Department									
Tax Bill Portal	Purchase software for online access to Tax Bills (Provincial funding rec'd) also includes employee pay stubs. 70% paid on contract start. 30% due in 2025/26. Total $34,500 + HST	Communication & Engagement	*2022-05*	30,000	**10,800**				
Finance Department Subtotal				*30,000*	*10,800*	-	-	-	-

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	10-May-22	Mar-25

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget		$ 30,000	$ 10,800	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 40,800	$ 30,000	$ 10,800	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 40,800	$ 30,000	10800				
Other Contributions	$ -						
Total Funding	$ 40,800	$ 30,000	$ 10,800	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase software for online access to Tax Bills (SNSMR funding rec'd) also includes employee pay stubs. The project started in late March with a September Tax Billing target date.

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 Priority?	Communication & Engagement
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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
There will be an annual subscription charge which will include hosting and maintaining, and supporting the portal.

ECONOMIC DEVELOPMENT DEPARTMENT

Osprey Village is growing! In 2024-25 an enhancement plan was started to identify where beautification should occur. This project will be complete in 2025/26 and supports Quality of Life in our municipality.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	**Strategic priority**	*Project #*	Current 2024-25	**Year 1 2025-26**	Year 2 2026-27	Year 3 2027-28	Year 4 *2028-29*	Year 5 *2029-30*
Economic Development Department									
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 which is outside the 5 year timeframe.	Regional Economic Development	*2026-20*	-	**-**	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. Carry over project completion	Quality of Life, Affordability & Social Inclusion	*2024-12*	75,000	**15,000**				
Economic Development Department Subtotal				*484,000*	*15,000*	*700,000*	-	-	-

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2024-12
GL Account 02-2610002-974

Project Name	Department	Project Manager
Enhancement Plan	Planning & Development Services	David Waters, Director, Economic Development

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
5 Years	Meeting Date (dd-mm-yy): 9-Apr-24	Mar-26

	Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 90,000	$ 75,000	$ 15,000				
Estimated Spending by Year	$ 90,000	$ 75,000	$ 15,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 90,000	$ 75,000	$ 15,000				
3rd Party Funding	$ -						
Total Funding	$ 90,000	$ 75,000	$ 15,000	$ -	$ -	$ -	$ -
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 Priority?	Quality of Life, Affordability & Social Inclusion
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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
Infrastructure enhancements identified in the plan will not occur in the current fiscal year and would be subject to a future year's budget approval.

ENGINEERING, PUBLIC WORKS AND WASTEWATER – CAPITAL PROJECTS

Engineering infrastructure projects include sidewalks in Osprey Village, continuation of the Cookville Wastewater treatment plant expansion, addressing the issues identified in Centre School property assessment, municipal road improvements and an assessment of the wastewater treatment plants in Conquerall Bank and New Germany.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	**Strategic priority**	*Project #*	**Year 1 2025-26**	Year 2 2026-27	Year 3 2027-28	Year 4 *2028-29*	Year 5 *2029-30*	Future Years
Engineering, Public Works, Water & Wastewater									
Engineering Dept Vehicle	Add another Engineering vehicle to reduce personal vehicle use	Infrastructure Upgrades, Expansion, and Management			85,000				
WWTP Van & Truck replacements	To replace aging vehicles (2014 purchase year)	Infrastructure Upgrades, Expansion, and Management	*2025-11*	**85,000**	100,000				
EV Chargers at Mun. Bldg.	Add additional chargers to staff parking lot	Climate Change Action							250,000
Solar Panels - New Germany WWTP	Installation of 100KW system	Climate Change Action	*2027-10*					200,000	
Solar Panels - Cookville WWTP	Installation of 100KW system	Climate Change Action					300,000		
Solar Panels - CES Building	Future installation after building upgrades completed	Climate Change Action							250,000
Osprey Village Sidewalk Project - Design	Sidewalks, Curb and Gutter, Water Course Crossing, Stormwater Infrastructure, Traffic Signal Lights & Pedestrian Crossing, Lighting & Seating along Nathan Cirillo and Pine Grove Roads. External Funding: ICIP ($1,814,204), MCGP ($1,136,973), and AT Fund ($504,000). Municipal Funding: ($1,044,823)	Quality of Life, Affordability & Social Inclusion	*2025-10*	**250,000**					
Osprey Village Sidewalk Project - Design		Quality of Life, Affordability & Social Inclusion	*2025-10*		4,750,000				
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	Regional Economic Development	*2021-63*	**500,000**					
Osprey Village Water Tower - Year 2 of 3 (Construction)		Regional Economic Development	*2021-63*		1,200,000				
Osprey Village Water Tower - Year 3 of 3 Completion		Regional Economic Development	*2021-63*			4,300,000			
WWTP Cookville Plant Expansion Year 1 of 3 (award tender & start construction)	Upgrades to support housing growth in Osprey Village.	Infrastructure Upgrades, Expansion, and Management	*2022-61*						
WWTP Cookville Plant Expansion - Year 2 of 3 (construction)	Grants received: ICIP $6.67M; Reallocated ICIP ($5.3M), MCGP ($4.1M) Balance will be debt financing. Anticipated Expenditures 2024/25 $1M, 2025/26 $6.5M, 2026/27 $17M for Total $24.5M	Infrastructure Upgrades, Expansion, and Management	*2022-61*	**6,500,000**					
WWTP Cookville Plant Expansion - Year 3 of 3 (complete construction & deficiencies)		Infrastructure Upgrades, Expansion, and Management	2022-61		17,000,000				
WWTP Cookville Plant Expansion - Future Expansion	Future expansion to accommodate development.	Infrastructure Upgrades, Expansion, and Management							20,000,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Strategic priority	Project #	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Year 5 2029-30	Future Years
Engineering, Public Works, Water & Wastewater									
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, and construct in year 2.	Infrastructure Upgrades, Expansion, and Management	2024-61						
Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)		Infrastructure Upgrades, Expansion, and Management	2025-60	**140,000**					
Municipal Services Building Warranty Repairs	HVAC (3rd party warranty $400,000), Miscellaneous upgrades balance carry forward until complete.	Infrastructure Upgrades, Expansion, and Management	*2021-01*	**50,000**					
CES Building Re-Coating	Re-paint the building.	Infrastructure Upgrades, Expansion, and Management			250,000				
J Class Roads (NSPW paving Partnership)	NSPW partnership to pave non-owned MODL roads. Carry over 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.	Infrastructure Upgrades, Expansion, and Management	*2021-51*	**350,000**	350,000	350,000	350,000	350,000	
Summer Road	Upgrade storm drainage; widen cul-de-sac; grade and gravel	Infrastructure Upgrades, Expansion, and Management	*2025-30*	**65,000**					
Homestead Estates Paving	Next priority municipal road upgrade.	Infrastructure Upgrades, Expansion, and Management							1,300,000
Jessie Lane Upgrade	Next priority municipal road upgrade after Homestead Estates.	Infrastructure Upgrades, Expansion, and Management							1,000,000
Billie Lane Upgrade	Cost share with developer.	Infrastructure Upgrades, Expansion, and Management							400,000
Traffic Lights at Highway 10 and Allee Champlain Drive	Install traffic lights at intersection of Highway 10 & Allee Champlain Drive	Infrastructure Upgrades, Expansion, and Management	*2026-30*		500,000				
Centre School ESA Assessments	ESA Assessment, Implementation of remediation & demolition of building. 73% grant funding estimate. Project will not proceed without grant.	Infrastructure Upgrades, Expansion, and Management	*2024-50*						
Centre School Bldg. Demo & Soil Remediation		Infrastructure Upgrades, Expansion, and Management	*2024-51*	**5,500,000**					
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	Infrastructure Upgrades, Expansion, and Management	*2021-61*	**60,000**	60,000	60,000	60,000	60,000	
Wile's Lake Park - Garage Building - HAZMAT Removal & Demolition	Demolish and remove garage building (including identified HAZMAT's)	Infrastructure Upgrades, Expansion, and Management	*2026-12*		125,000				
Wile's Lake Park - Barn Demolition and Removal	Demolish vacant barn	Infrastructure Upgrades, Expansion, and Management	*2025-12*	**35,000**					
WWTP - Annual Large Pump Rebuilding/Replacement Program	Annual Large Pump Rebuilding/Replacement Program ($15-25k/YEAR) 2025/26 NC PS and NG PS#1,2, or 5; 2026/27 HB PS#20 Pump 1; 2027/28 HB PS#20 Pump 2; 2028/29 HB PS#19 Pump 1 ;2029/30 HB PS#19 Pump 2; 2030/31 HB PS#18 Pump 1; 2031/32 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 $6M.	Infrastructure Upgrades, Expansion, and Management	2023-61	**25,000**	15,000	15,000	15,000	15,000	-

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Strategic priority	Project #	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Year 5 2029-30	Future Years
Engineering, Public Works, Water & Wastewater									
WWTP Hebbville Pump Stns - Assess & Design	Replace entire system, including 3 pump stations, as per CBCL's 2022 study.	Infrastructure Upgrades, Expansion, and Management	2026-60	-	175,000				
WWTP Hebbville Pump Stns - Replacement	Replace entire system, including 3 pump stations, as per CBCL's 2022 study.	Infrastructure Upgrades, Expansion, and Management	2027-60			4,000,000			
Conquerall Bank - I&I Repairs	Address Inflow & infiltration recommendatins at Conquerall Bank System as recommended by the I&I Study.	Infrastructure Upgrades, Expansion, and Management	*2023-62*		30,000	50,000			95,000
Conq Bank - caustic soda system improvements	Expand existing building and install caustic soda system - 50% Provincial funding (estimate).	Infrastructure Upgrades, Expansion, and Management	*2023-63*		500,000				
Wastewater Treatment Options - Study - Conquerall Bank and New Germany	Study wastewater treatment options to the current treatment plants in Conquerall Bank and New Germany	Infrastructure Upgrades, Expansion, and Management	*2025-61*	**125,000**					
WWTP NG Inflow & Infiltration Mitigation	Council pre-approval received. Carry over Year 4 for future investigation if required.	Infrastructure Upgrades, Expansion, and Management	*2023-64*			40,000			
WWTP NG Plant Upgrades - Capacity Study	Estimate for capacity study, design and refurbishment of NG Treatment Plant.	Infrastructure Upgrades, Expansion, and Management			150,000				
WWTP NG Plant Upgrades - Design	Estimate for capacity study, design and refurbishment of NG Treatment Plant.	Infrastructure Upgrades, Expansion, and Management				225,000			
WWTP NG Plant Upgrades - Refurbishment	Estimate for capacity study, design and refurbishment of NG Treatment Plant.	Infrastructure Upgrades, Expansion, and Management					6,000,000		
NG Pump Stations - Permanent Back-up Power	PS Priority #3, 4, 2, 5, 1, and 6	Infrastructure Upgrades, Expansion, and Management			200,000	200,000	200,000	200,000	200,000
Annual Manhole Cover Repair/Replacement Program	Annual program to uncover and adjust to grade, repair/replace manhole covers to allow access for maintenance and monitoring of sewers.	Infrastructure Upgrades, Expansion, and Management	*2025-62*	**20,000**	20,000	20,000	20,000	20,000	
WWTP NG pH and Dissolved Oxygen (DO) Probe	Supply and install new pH probe and DO sensor to monitor and adjust treatment process to ensure regulatory compliance.	Infrastructure Upgrades, Expansion, and Management	*2025-63*	**18,000**					
Engineering, Public Works, Water & Wastewater Subtotal				*13,723,000*	*25,510,000*	*9,260,000*	*6,945,000*	*845,000*	*23,495,000*

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-11
GL Account 02-2410013-974

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

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
10 Years	Meeting Date (dd-mm-yy): 2025/2026	March 31, 2027

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 185,000		$ 85,000	$ 100,000			
Estimated Spending by Year	$ 185,000		$ 85,000	$ 100,000			
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Depreciation Reserves	$ 185,000		$ 85,000	$ 100,000			
Other	$ -						
Total Funding	$ 185,000	$ -	$ 85,000	$ 100,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
To replace aging vehicles (2014 purchase year).

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Replace older aging vehicles with new, reduce annual maintenance costs and downtime.

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

5. Does the Project Support Climate Change Considerations? How?
Options to reduce GHG emissions will be explored during the procurement process.

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The project will reduce annual maintenance costs thus decrease the operating budget.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-10
GL Account 02-2610050-974

Project Name	Department	Project Manager
Osprey Village Sidewalk Project	Engineering & Public Works	Jamie Burgess, P.Eng.

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 9-Apr-25	Mar-27

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 5,000,000		$ 250,000	$ 4,750,000			
Estimated Spending by Year	$ 5,000,000		$ 250,000	$ 4,750,000			
Sources of Funding							
CCBF	$ 500,000			$ 500,000			
Grants 73.33% Funding	$ 3,655,100		$ 200,000	$ 3,455,100			
Reserves General Operating Reserve	$ 844,900		$ 50,000	$ 794,900			
Other	$ -						
Total Funding	$ 5,000,000	$ -	$ 250,000	$ 4,750,000	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project will construct a sidewalk complete with curb, on Nathan Cirillo Road from Pine Grove Road to the existing sidewalk at the School and from Nathan Cirillo Road to Trunk 10 on the side of the Pine Grove Road. In order to construct this sidewalk there will be a need to construct stormwater infrastructure including catch basins and storm mains. This project will also include street lights, benches and trees along the route.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This project will create approximately 700 meters of sidewalk.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Quality of Life, and Regional Economic Development
4. Is the Project Mandated by Regulatory Authorities?	No

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

6. Does the Project Support Accessibility Considerations? How?
Yes. This project will be designed and constructed will adhering to the Built Environment Accessibility Standard.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This sidewalk will require winter maintenance, the storm infrastructure will require regular maintenance, and landscaping will require regular property maintenance. There will be a need to increase the annual operating budget to maintain this proposed infrastructure.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 11-May-21	Mar-28

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 6,000,000		$ 500,000	$ 1,200,000	$ 4,300,000		
Estimated Spending by Year	$ 6,000,000		$ 500,000	$ 1,200,000	$ 4,300,000		
Sources of Funding							
CCBF	$ -						
Grants 73.33% Funding	$ 2,126,570			$ 879,960	$ 1,246,610		
Reserves General Operating Reserve	$ 2,186,715		$ 500,000	$ 160,020	$ 1,526,695		
Other Town of Bridgewater	$ 1,686,715			$ 160,020	$ 1,526,695		
Total Funding	$ 6,000,000	$ -	$ 500,000	$ 1,200,000	$ 4,300,000	$ -	$ -
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 2025/26 with construction in 2026/27 and 2027/28.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Manage
4. Is the Project Mandated by Regulatory Authorities?	Public Service Commission of Bridgewater

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

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The infrastructure will be owned, operated, and maintained by the Public Service Commission of Bridgewater.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Mar-27

			Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 27,500,000	$ 4,000,000	$ 6,500,000	$ 17,000,000			
Estimated Spending by Year		$ 27,500,000	$ 4,000,000	$ 6,500,000	$ 17,000,000			
Sources of Funding								
CCBF		$ -						
Grants		$ 17,566,425	$ 2,933,200	$ 5,633,225	$ 9,000,000			
Reserves	Deprecation reserve	$ 866,775		$ 866,775		$ -		
	Sewer reserves	$ 9,066,800	$ 1,066,800		$ 8,000,000			
Total Funding		$ 27,500,000	$ 4,000,000	$ 6,500,000	$ 17,000,000	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Department of Environment and Climate Change

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

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

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

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-60
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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 9-Apr-24	March 31, 2026

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 140,000	$ 100,000	$ 140,000				
Estimated Spending by Year	$ 140,000	$ -	$ 140,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Sewer Reserves	$ 140,000		$ 140,000				
Sewer reserves	$ -						
Total Funding	$ 140,000	$ -	$ 140,000	$ -	$ -	$ -	$ -
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.

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 Priority?	Infrastructure Upgrades, Expansion, and Management
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

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

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
50 Years	Meeting Date (dd-mm-yy): 11-May-21	March-25

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 950,000	$ 900,000	$ 50,000				
Estimated Spending by Year	$ 950,000	$ 900,000	$ 50,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 550,000	$ 500,000	$ 50,000				
3rd Party Funding	$ 400,000	$ 400,000					
Total Funding	$ 950,000	$ 900,000	$ 50,000	$ -	$ -	$ -	$ -
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 Priority?	Infrastructure Upgrades, Expansion, and Management
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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
Addressing the HVAC deficiencies should result in higher efficiencies and result in lower operating costs.

Recommendation for Capital/CCBF Expenditure
CCBF Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
Annual Contribution - 20 years	Meeting Date (dd-mm-yy): 8-Apr-25	Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 6,575,100	$ 4,825,100	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Estimated Spending by Year	$ 5,539,405	$ 3,789,405	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Sources of Funding							
Gas Tax	$ 5,539,405	$ 3,789,405	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Grants							
Reserves	$ -	$ -					
Total Funding	$ 5,539,405	$ 3,789,405	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
A Cost Sharing Agreement between NSDPW and MODL allows for Capital upgrades of Provincially owned J Class Roads within MODL.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
2025/26 Request: Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman Cresent (0.37 km), Riverview Drive (0.18 km) & Church Road(0.25 km)

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	No

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

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The project will not affect the annual operating budget.

Recommendation for Capital/CCBF Expenditure
CCBF Projects 2025/26 to 2029/30

Project Number 2025-30
GL Account 02-2610046-974

Project Name	Department	Project Manager
Summer Road	Engineering & Public Works	Jamie Burgess, P.Eng. & Stephen Pace, MBA, P. Eng.

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 2025/2026	November 2025

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 65,000		$ 65,000				
Estimated Spending by Year	$ 65,000		$ 65,000				
Sources of Funding							
CCBF	$ -	$ -		$ -	$ -	$ -	$ -
Grants							
Reserves	$ 65,000	$ -	$ 65,000				
Total Funding	$ 65,000	$ -	$ 65,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Improve drainage and bring the road closer to the Municipal Standard for a Municipally owned public road. This will include brush cutting, ditching, culver replacement and increasing the turning radius of the cu-de-sac and placing gravels.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
This will improve 100 meters of Municipal Road that provides access to four residences and three additional properties.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	No

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

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

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

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2024-51
GL Account 02-2100032-975

Project Name	Department	Project Manager
Centre School Bldg. Demo & Soil Remediation	Engineering & Public Works	Jamie Burgess, P.Eng. Stephen W. Pace MBA, P.Eng.

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
N/A	Meeting Date (dd-mm-yy): 8-Apr-25	Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 5,600,000	$ 100,000	$ 5,500,000				
Estimated Spending by Year	$ 5,600,000	$ 100,000	$ 5,500,000				
Sources of Funding							
CCBF	$ -						
Grants	$ 4,083,150	$ 50,000	$ 4,033,150				
Reserves	$ 1,516,850	$ 50,000	$ 1,466,850				
	$ -						
Total Funding	$ 5,600,000	$ 100,000	$ 5,500,000	$ -	$ -	$ -	$ -
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. Environmental Site Assessments (ESA's) and a HAZMAT Survey are now completed and the project is ready for tender stage. Funding opportunities are being explored to offset the cost to MODL.

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 Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment has authority

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

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
Current ongoing maintenance and security costs will be eliminated once the derelict building is demolished.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 8-Apr-25	Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 480,000	$ 180,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Estimated Spending by Year	$ 468,269	$ 168,269	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Sources of Funding							
Gas Tax	$ -						
Grants	$ -						
Reserves Depreciation reserve	$ 468,269	$ 168,269	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Total Funding	$ 468,269	$ 168,269	$ 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 Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	Yes...waste collection required

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

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

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

Recommendation for Capital/CCBF Expenditure
CCBF Projects 2025/26 to 2029/30

Project Number 2025-12
GL Account 02-2400034-972

Project Name	**Department**	**Project Manager**
Wile's Lake Park - Barn Demolition and Removal	Engineering & Public Works	Project Management Committee

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	December 2025

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
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							
Gas Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants							
Reserves	$ 35,000	$ -	$ 35,000				
Total Funding	$ 35,000	$ -	$ 35,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The existing barn structure has been identified as a safety risk due to rotting structural members, particularly around the main door. The project involves demolition and removal of the structure and leaving the site neat and graded.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Remove the safety and fire hazard from this property.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	No

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

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
There will be no affect on the operating budget.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 2023/2024	Annually

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 110,000	$ 25,000	$ 25,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Estimated Spending by Year	$ 110,000	$ 25,000	$ 25,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Sewer Reserves	$ 110,000	$ 25,000	$ 25,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Total Funding	$ 110,000	$ 25,000	$ 25,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Replace large outdated and inefficient waste water pumps that cannot be rebuilt/repaired (2025/26 NC PS and NG PS#1, 2, or 5).

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 Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	Nova Scotia Environment and Climate Change

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

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
New pumps would be more efficient, thus reduce the operating costs.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-61
GL Account 02-2410006-974

Project Name	Department	Project Manager
Wastewater Treatment Options - Study - Conquerall Bank and New Germany	Engineering & Public Works	Larry Feener, P.Eng.

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	March 31, 2026

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 125,000		$ 125,000				
Estimated Spending by Year	$ 125,000		$ 125,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves OpenSpace	$ 125,000		$ 125,000				
Other	$ -						
Total Funding	$ 125,000	$ -	$ 125,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Study wastewater treatment options and technologies for the existing treatment plants in Conquerall Bank and New Germany.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Evaluate existing treatment technologies, compare to other available treatment options and technologies, recommend the most appropriate technology for both the Conquerall Bank and New Germany plants.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	N/A

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

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

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The study will take into consideration future operating costs for treatment technologies and options.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-62
GL Account 02-2410010-974

Project Name	Department	Project Manager
Annual Manhole Cover Repair/Replacement Program	Engineering & Public Works	Larry Feener, P.Eng.

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy):	8-Apr-25	March 31, 2030

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 100,000		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Estimated Spending by Year	$ 100,000		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Depreciation Reserves	$ 100,000		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Total Funding	$ 100,000	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Uncover buried manhole covers, evaluate condition, adjust to grade and replace/repair as necessary.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Provide access for maintenance and monitoring of sewers.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
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

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

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-63
GL Account 02-2410100-974

Project Name	Department	Project Manager
WWTP NG pH and Dissolved Oxygen (DO) Probe	Engineering & Public Works	Larry Feener, P.Eng.

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	March 31, 2027

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 18,000		$ 18,000				
Estimated Spending by Year	$ 18,000		$ 18,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ 18,000		$ 18,000				
Other	$ -						
Total Funding	$ 18,000	$ -	$ 18,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Supply and install new pH probe and Dissolved Oxygen (DO) sensor to monitor and adjust treatment process to ensure regulatory compliance.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Equipment is necessary to monitor incoming wastewater quality to allow a proactive response to adjust treatment process to ensure regulatory compliance for pH.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
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

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

PLANNING & DEVELOPMENT SERVICES – CAPITAL PROJECTS

The Municipality has made a commitment to improve public transit, invest in land conservation and improve access to municipal building inspection services. These projects support Climate Change Action and improving the Quality of Life for residents.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	**Strategic priority**	*Project #*	**Year 1** **2025-26**	Year 2 2026-27	Year 3 2027-28	Year 4 *2028-29*	Year 5 *2029-30*
Planning & Development Services								
Bldg. Insp Vehicle Replacements (EV)	Estimate for 2 replacements per budget year indicated	Infrastructure Upgrades, Expansion, and Management			120,000			
Green/Climate Change Projects ($500k/yr. - less projects i.e. solar panels) Solar Garden taking this annually	Council - Climate Change Emergency Declared Est $500,000/year. Sustainability Reserve to be created from unused Climate Change budget monies.	Climate Change Action						
Living Shoreline	Demonstration project (Coastal or inland shoreline)	Climate Change Action			500,000			
E-bikeshare Hub Pilot	Infrastructure for E-bike share based on feasibility study outcomes	Climate Change Action			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.	Climate Change Action	*2026-10*		50,000			
Land Conservation Strategy	This project will identify and map all Environmentally Significant Areas (ESAs) in MODL, providing a strategic framework to protect valuable natural areas. It will also help procure land and attract external stakeholders and matching funding to meet the municipality's 20% protection target by 2030.	Climate Change Action	*2025-70*	**50,000**				
Public Transit	Transit costs for route in Osprey Village. Gas Tax (CCBF) earmarked $236,900 (2023/24) Carry over 2023/24 to 2025/26.	Quality of Life, Affordability & Social Inclusion	*2023-12*	**150,000**				
E-permitting platform	Replace software permitting platform to facilitate e-permitting for expected growth in MODL. Carry-over of MIP grant $91,250 (capital portion)	Infrastructure Upgrades, Expansion, and Management	*2024-13*	**150,000**				
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.	Quality of Life, Affordability & Social Inclusion	*2024-40*	**50,000**	50,000	50,000	50,000	50,000
Planning & Development Services Subtotal				*400,000*	*800,000*	*50,000*	*50,000*	*50,000*

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-70
GL Account 02-2610012-972

Project Name	Department	Project Manager
Land Conservation Strategy	Planning & Development Services	Jeff Merrill, Director of Planning & Development Services

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	2025-03-31

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 50,000		$ 50,000				
Estimated Spending by Year	$ 50,000		$ 50,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves	$ -						
Sustainability Reserves	$ 50,000		$ 50,000				
Total Funding	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project will identify and map all Environmentally Significant Areas (ESAs) in MODL, providing a strategic framework to protect valuable natural areas.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Identify and map all Environmentally Significant Areas in MODL. Produce a land conservation strategy.

3. Aligns with which Council Strategic Priority?	Climate Change Action
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Conserving our Municipality’s natural resources such as forests and wetlands will increase resilience against the impacts of changing climate. Benefits include: carbon sequestration and storage, reduced air and water pollution, preserved wildlife habitats, protected watersheds and wetlands, reduced soil erosion and enhanced soil.

6. Does the Project Support Accessibility Considerations? How?

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
It will help Council strategically procure land and attract external stakeholders and matching funding to meet the municipality’s 20% protection target by 2030.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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

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

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 25-Apr-08	26-Mar

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
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	$ 150,000		$ 150,000				
Grants	$ -						
Reserves	$ -						
Other Contributions	$ -						
Total Funding	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
Purchase a transit bus for a fixed route transit services to Osprey Village and surrounding areas.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Transit bus to be able to provide transit service.

3. Aligns with which Council Strategic Priority?	Climate Change, Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Yes. Public transit reduces the number of individual vehicles on the road. Fewer cars mean less fuel consumption and lower carbon emissions.

6. Does the Project Support Accessibility Considerations? How?
Yes. The service to be accessible to passengers in wheelchairs, with strollers or walkers and to passengers with bicycles.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The service's estimated annual operating cost is $294,000, with fare fees integrated into the financial plan to keep transit affordable and attract riders. However, for the 2025-26 fiscal year, only half of the operating costs estimated at—$147,000

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
10 Years	Meeting Date (dd-mm-yy): 24-Apr-09	March-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
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	$ 91,250		$ 91,250				
Reserves	$ 58,750		$ 58,750				
3rd Party Funding	$ -						
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 Priority?	Infrastructure Upgrades, Expansion, and Management
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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The e-permitting system will have an annual maintenance and support fees however the fee will be less than the maintenance and support fees for the current permit system being replaced.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2024-40
GL Account 02-2600001-972

Project Name	Department	Project Manager
Land Purchase- Conservation & Stewardship	Planning & Development Services	Jeff Merrill, Director of Planning & Development Services

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
Placeholder for land purchases	Meeting Date (dd-mm-yy):	9-Apr-24	Ongoing

	Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)						
Previously Approved Amount						
Other (further study)						
Gross Capital Budget	$ 300,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 300,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding						
CCBF	$ -					
Grants	$ -					
Reserves	$ -					
Sustainability Reserves	$ 300,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Funding	$ 300,000	$ 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 Priority?	Climate Change Action
4. Is the Project Mandated by Regulatory Authorities?	No

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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
No impact at this time.

RECREATION, PARKS & TOURISM - CAPITAL PROJECTS

The Municipality recognizes the importance of its parks and trails to its residents and has made a commitment to ensure park and open space access to residents. The Capital Budget includes park improvements based on the new Park Standards and Accessibility Audit.

The wayfinding project to install directional and visual signage will continue to ensure consistency across Municipal Parks & Trails and an e-bike/bicycle equipment loan program will be implemented.

5 Year Capital Investment and Canada Community-Building Fund Plan	**Project Description**	**Strategic priority**	*Project #*	**Year 1 2025-26**	Year 2 2026-27	Year 3 2027-28	Year 4 *2028-29*	Year 5 *2029-30*
Recreation, Parks & Tourism								
Parks Vehicle Replacements	Replace 2 used trucks	Infrastructure Upgrades, Expansion, and Management	*2021-04*		120,000			
MARC Facility Re-imagining	Public consultation, concept designs and Class D budgets to reimagine the MARC	Quality of Life, Affordability & Social Inclusion	*2023-07*	**80,000**				
Wiles Lake Park Re-imagining	Public consultation, concept designs and Class D budgets to reimagine Wiles Lake Park	Quality of Life, Affordability & Social Inclusion	*2025-41*	**50,000**				
MARC Ballfield	Extend fencing on ballfields and reposition four dugouts	Infrastructure Upgrades, Expansion, and Management	*2025-42*	**150,000**				
Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails	AN RFP was awarded. Anticipated to be completed by end of fiscal. Due to delays getting art designs and stamped engineered plans from the contractor and cold weather funds need to be carried over with completion now expected in early May 2025.	Quality of Life, Affordability & Social Inclusion	*2021-23*	**340,000**	-			
Internal Park Wayfinding Strategy & installation	To develop an internal park wayfinding strategy that aligns with the current Wayfinding Strategy and Design.	Quality of Life, Affordability & Social Inclusion	*2025-43*	**25,000**	50,000	50,000	50,000	50,000
Hillside Cemetery Monument	To install a monument so family can choose to install a family member(s) name to the monument. Engagement in Year 1. Year 2 cost based on engagement.	Quality of Life, Affordability & Social Inclusion	*2025-44*	**150,000**				
Rec Assets Accessibility Audit & Implementation	Placeholder based on completed accessibility audits. Projects for accessibility at the 5 assessed parks will move forward over future years.	Quality of Life, Affordability & Social Inclusion	*2022-41*		200,000	200,000	200,000	200,000
Hirtle's Beach Park Replace existing washrooms	Replace with accessible vault washrooms and small change room	Quality of Life, Affordability & Social Inclusion			250,000			
Mush-a-Mush vault washroom facilities	Consultation in 2026-27. Construction of an accessible vault washroom facility in 2027-28.	Quality of Life, Affordability & Social Inclusion	*2024-42*		50,000	350,000		
Miller Point Peace Park	$150,000 Provincial grant received for Miller Park accessible trails, pending $20,000 accessibility funding for accessible canoe/kayak boat launch	Quality of Life, Affordability & Social Inclusion	*2025-45*	**478,000**				

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Strategic priority	Project #	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Year 5 2029-30	Future Years
Recreation, Parks & Tourism									
Park Standards Upgrades - placeholder	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.	Quality of Life, Affordability & Social Inclusion	*2025-40*		100,000	100,000	100,000	100,000	
Indian Falls Park Accessibility upgrades	Grassy area and look off (as you enter the park) to be made accessible by creating accessible pathways ($50,000), a trail upgrade to be fully accessible ($50,000) and accessible vault toilets ($250,000).	Quality of Life, Affordability & Social Inclusion	*2025-46*	**350,000**					
Recreation Truck - Tourism & Events	Purchase a Truck to provide mobile VIC Services and other recreation services.	Communication & Engagement	*2025-48*	**85,000**					
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.	Quality of Life, Affordability & Social Inclusion	*2021-30*	**82,300**	90,500	99,600	109,600	120,500	
Art on the Trail/in the Parks	Continuation of art installations on MODL trails/parks in consultation with stakeholders. The amount budgeted includes carrying over $30,000 from the 2024-2025 budget.	Quality of Life, Affordability & Social Inclusion	*2021-31*	**50,000**	24,000	26,000	25,000	30,000	
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.	Quality of Life, Affordability & Social Inclusion	*2021-40*	**50,000**	50,000	50,000	50,000	50,000	
Park Roads - Miller Point	Upgrades to existing road for easier future maintenance.	Quality of Life, Affordability & Social Inclusion	*2026-40*		90,000				
Park Roads - Mush A Mush	Upgrades to park roads needed.	Quality of Life, Affordability & Social Inclusion	*2026-41*		90,000				
River Ridge Parking Upgrades	Construct additional parking lot. Signage will be moved.	Quality of Life, Affordability & Social Inclusion	*2025-47*						140,000
Sawpit Park	Implementation of the Sawpit Wharf Park Concept Plan. The next phase is to complete engineered designs.	Quality of Life, Affordability & Social Inclusion	*2021-46*	**200,000**	1,000,000	2,000,000	1,000,000		
Sherbrooke Lake Park	Reserves available $200,000.	Quality of Life, Affordability & Social Inclusion					-		200,000
Wharf Assessment/Upgrades - Rose Bay	Wharf assessment completed in 2023 and required every 3 years.	Quality of Life, Affordability & Social Inclusion			15,000				
Wharf Assessment/Upgrades - Sawpit	Wharf assessment completed in 2023 and required every 3 years.	Quality of Life, Affordability & Social Inclusion			15,000				
Pickleball Courts	Construction of outdoor pickleball courts in collaboration with the Pickleball Club. An $800,000 Operating reserve was created as a placeholder.	Quality of Life, Affordability & Social Inclusion	*2022-44*	**600,000**					
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.	Quality of Life, Affordability & Social Inclusion	*2025-50*		100,000	100,000	100,000	100,000	
E Bike Purchase for Equipment Loan Program	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 $31,000.	Quality of Life, Affordability & Social Inclusion	*2024-46*	**41,000**					
Recreation, Parks & Tourism Subtotal				*2,731,300*	*2,244,500*	*2,975,600*	*1,634,600*	*650,500*	*12,740,000*

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2023-07
GL Account 02-2700044-974

Project Name	Department	Project Manager
MARC Facility Re-imagining	Recreation, Parks & Tourism	Project Management Committee

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	March 31, 2026

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 80,000	$ -	$ 80,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 80,000	$ -	$ 80,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -						
Grants	$ 25,000		$ 25,000				
Reserves General Operating Reserve	$ 55,000		$ 55,000				
Total Funding	$ 80,000	$ -	$ 80,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The MARC is classified as one of the Municipality's regional parks. It has been part of MODL's park system since the 1980's. It is unique in that it offers both indoor and outdoor spaces such as ballfields and mountain bike trails. Since COVID the buildings have been closed for public use. As one of the Municipality's regional parks, this project is to conduct an extensive community consultation process, that will help shape a community concept plan for the MARC. It is about re-imaging how this regional park can continue to serve the residents of the district and visitors to the area.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To develop a community concept plan for the MARC informed by an extensive community consultation process.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
This will be included in the Request for Proposal document.

6. Does the Project Support Accessibility Considerations? How?
This will be included in the Request for Proposal document.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This could impact the operating budget. The impact will depend on the community concept plan and the ultimate decision of Council to make upgrades and changes to the park and the facilities within.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-41
GL Account 02-2700048-974

Project Name	**Department**	**Project Manager**
Wiles Lake Park Re-imagining	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	31-Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants	$ -						
Reserves General Operating Reserve	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Total Funding	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
As one of the Municipality's regional parks, this project is to conduct an extensive community consultation process, that will help shape a community concept plan for Wiles Lake Park. It is about re-imagining how this park can continue to service residents and visitors alike.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To develop a community concept plan for Wiles Lake Park informed by a community consultation process.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
This will be part of the Request for Proposal document.

6. Does the Project Support Accessibility Considerations? How?
This will be part of the Request for Proposal document.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This could impact the operating budget. The impact will depend on the community concept plan and the decisions made by Council regarding upgrades and improvements.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-42
GL Account 02-2700026-974

Project Name	Department	Project Manager
MARC Ballfield	Recreation, Parks & Tourism	Project Management Committee

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy):	8-Apr-25	31-Mar-26

			Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
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		$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Grants		$ -						
Reserves	General Operating Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding		$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project involves extending the fencing at the ballfields to better enclose them mitigating risk of damage to the fields, placing dug outs at better locations.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Install approximately 1000 ft of fencing to enclose the ballfields, install service and user gates for field access, replace three backstop fences and move four dugouts.

3. Aligns with which Council Strategic Priority?	Infrastructure Upgrades, Expansion, and Management
4. Is the Project Mandated by Regulatory Authorities?	No

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

6. Does the Project Support Accessibility Considerations? How?
Dugouts in a better position for the ball players.

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

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
6 Years	11-May-21	March-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 1,290,000	$ 950,000	$ 340,000				
Estimated Spending by Year	$ 1,076,800	$ 736,800	$ 340,000				
Sources of Funding							
CCBF	$ 615,000	$ 275,000	$ 340,000	$ -	$ -	$ -	$ -
Grants	$ -						
Reserves General Operating Reserve	$ 461,800	$ 461,800	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 1,076,800	$ 736,800	$ 340,000	$ -	$ -	$ -	$ -
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. The project for the 2025-2026 is completing the project that was awarded in the 2024-2025 budget, thus, a carry over of $340,000 is reflected in the 2025-2026 capital budget.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This signage will require very little maintenance. Replacement at the end of useful life will be capitalized. Accessibility standards have been applied in the design. Inspections and maintenace of signs is part of the maintenance standards.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-43

GL Account 02-2700001-971

Project Name	**Department**	**Project Manager**
Internal Park Wayfinding Strategy & Installation	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	31-Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 225,000	$ -	$ 25,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 225,000	$ -	$ 25,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding							
CCBF	$ 200,000	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Grants	$ -						
Reserves General Operating Reserve	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -
Total Funding	$ 225,000	$ -	$ 25,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project would align an internal park wayfinding strategy with the wayfinding signs installed. Internal wayfinding signs will help guide people through MODL's park system.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The deliverable is an internal park wayfinding strategy.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
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 accessibility guidelines for wayfinding signage.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The signage will require very little maintenance. Replacement at the end of useful life will be capitalized. Inspections and maintenance of signs is part of the maintenance standards.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-44
GL Account 02-2700028-974

Project Name	**Department**	**Project Manager**
Hillside Cemetery Monument	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 8-Apr-25	31-Mar-26

	Total	Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
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 General Operating Reserve	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Total Funding	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
To design and install a monument at Hillside Cemetery providing family members the opportunity to place family member(s) name on the monument, providing a sufficient number of family members has expressed interest.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To erect a monument at Hillside Cemetery.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
When electing a monument low maintenance and resiliency to the weather will be considered.

6. Does the Project Support Accessibility Considerations? How?
An accessibility lens will be used.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This would be an addition to the cemetery so anticipated this would increase the annual operating costs but not significantly.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-45
GL Account 02-2700046-974

Project Name	Department	Project Manager
Miller Point Peace Park	Recreation, Parks & Tourism	Project Management Committee

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 8-Apr-25	31-Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 478,000	$ -	$ 478,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 478,000	$ -	$ 478,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ 308,000	$ -	$ 308,000	$ -	$ -	$ -	$ -
Grants	$ 170,000		$ 170,000				
Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 478,000	$ -	$ 478,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project involves upgrading existing pathways, creating a new accessible trail at the New Point Loop trail, creating a new accessible trail from the outer parking lot to the inner parking lot to create a separate trail for walkers and cyclists from vehicles and installing an accessible canoe/kayak boat launch.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
Installation of a new accessible trail from the outer to the inner parking lot, upgrading the New Point Trail Loop to be accessible, upgrading some of the current trails and installing an accessible canoe/kayak boat launch.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Considerations such as drainage and erosion will be taken into consideration when building the trails. Environmental permits will be obtained to install th

6. Does the Project Support Accessibility Considerations? How?
The upgrades will support making the park more accessible.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
A new trail and accessible canoe/kayak launch will be installed so will increase the annual operating budget.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-46
GL Account 02-2700016-974

Project Name	Department	Project Manager
Indian Falls Park Accessibility Upgrades	Recreation, Parks & Tourism	Project Management Committee

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy):	8-Apr-25	31-Mar-26

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 350,000	$ -	$ 350,000	$ -	$ -	$ -	$ -
Estimated Spending by Year	$ 350,000	$ -	$ 350,000	$ -	$ -	$ -	$ -
Sources of Funding							
CCBF	$ 350,000	$ -	$ 350,000	$ -	$ -	$ -	$ -
Grants	$ -						
Reserves General Operating Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 350,000	$ -	$ 350,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
This project involves creating accessible pathways to the look off area and creating an accessible picnic area near the grassy area and look off; improving the trail leading to the river to make it more accessible; and installing accessible vault washrooms.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The deliverables will be creating accessible pathways to the look off and picnic area, creating an accessible picnic area, improving the trail leading to the river to be more accessible and installing an accessible vault toilet.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
Permits will be obtained form environment required for the accessible trail upgrade and the installation of the vault toilets.

6. Does the Project Support Accessibility Considerations? How?
The upgrades will make the park more accessible.

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

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2025-48

GL Account 02-2700043-974

Project Name	Department	Project Manager
Recreation Truck - Tourism & Events	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)		Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy):	8-Apr-25	31-Mar-26

			Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)								
Previously Approved Amount								
Other (further study)								
Gross Capital Budget		$ 85,000	$ -	$ 85,000	$ -	$ -	$ -	$ -
Estimated Spending by Year		$ 85,000	$ -	$ 85,000	$ -	$ -	$ -	$ -
Sources of Funding								
CCBF		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants		$ -						
Reserves	General Operating Reserve	$ 85,000	$ -	$ 85,000	$ -	$ -	$ -	$ -
Total Funding		$ 85,000	$ -	$ 85,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
To acquire a truck that will assist staff in delivering recreation, parks and tourism services such as pop ups, events, programming, parades.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The project deliverable is acquiring a truck that is accessible to the recreation, parks and tourism staff to continue to provide services to residents and visitors to the area.

3. Aligns with which Council Strategic Priority?	Communication & Engagement
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
An assessment will be conducted to help determine whether to purchase gas, hybrid or electric.

6. Does the Project Support Accessibility Considerations? How?
Specifications of the vehicle will align with the needs of the department to deliver services.

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

Recommendation for Capital Expenditure
CCBF Projects 2025/26 to 2029/30

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 (2025/26 or prior)		Estimated Completion Date (mmm-yy)
Annual Grant	Meeting Date (dd-mm-yy):	11-May-21	Ongoing for annual Capital Upgrades

		Prev Years	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**
Annual Project Cost (Gross)							
Previously Approved Amount		$ 242,824					
Other (further study)							
Gross Capital Budget		$ 317,660	$ 82,300	$ 90,500	$ 99,600	$ 109,600	$ 120,500
Estimated Spending by Year	$ 820,160	$ 317,660	$ 82,300	$ 90,500	$ 99,600	$ 109,600	$ 120,500
Sources of Funding							
CCBF	$ 820,160	$ 317,660	$ 82,300	$ 90,500	$ 99,600	$ 109,600	$ 120,500
Grants							
Reserves							
Total Funding	$ 820,160	$ 317,660	$ 82,300	$ 90,500	$ 99,600	$ 109,600	$ 120,500
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 Priority?	Quality of Life, Affordability & Social Inclusion
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 construction and maintenance of trails.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This contribution is 100% funded through Canada Community Building Fund with no impact on the operating budget. The trail organizations are responsible for the maintenance and operations of the trails.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
	Meeting Date (dd-mm-yy): 11-May-21	Ongoing for annual Capital Upgrades

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/230
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 244,000	$ 89,000	$ 50,000	$ 24,000	$ 26,000	$ 25,000	$ 30,000
Estimated Spending by Year	$ 223,800	$ 68,800	$ 50,000	$ 24,000	$ 26,000	$ 25,000	$ 30,000
Sources of Funding							
CCBF	$ 155,000		$ 50,000	$ 24,000	$ 26,000	$ 25,000	$ 30,000
Grants	$ 31,500	$ 31,500					
Reserves — General Operating Reserve	$ 37,300	$ 37,300					
Total Funding	$ 223,800	$ 68,800	$ 50,000	$ 24,000	$ 26,000	$ 25,000	$ 30,000
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
The purpose of this project is to allow for an opportunity to showcase local artists 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 Priority? Quality of Life, Affordability & Social Inclusion

4. Is the Project Mandated by Regulatory Authorities? No

5. Does the Project Support Climate Change Considerations? How?
The Art Installation 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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
This will be a new piece of art work so will need to be maintained and added to the maintenance program for park staff.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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 (2025/26 or prior)	Estimated Completion Date (mmm-yy)
Placeholder for land purchases	Meeting Date (dd-mm-yy): 11-May-21	Ongoing

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount		$ 1,203,672					
Other (further study)							
Gross Capital Budget	$ 1,553,672	$ 1,303,672	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Spending by Year	$ 1,553,672	$ 1,303,672	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Open Space/Operating	$ 1,553,672	$ 1,303,672	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Funding	$ 1,553,672	$ 1,303,672	$ 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 Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

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.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
No impact at this time.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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

Project Name	Department	Project Manager
Sawpit Wharf Park Community Plan	Recreation, Parks & Tourism	Project Management Committee

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

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
Annual Project Cost (Gross)							
Previously Approved Amount		$ 82,700					
Other (further study)							
Gross Capital Budget	$ 4,282,700	$ 82,700	$ 200,000	$ 1,000,000	$ 2,000,000	$ 1,000,000	
Estimated Spending by Year	$ 4,259,550	$ 59,550	$ 200,000	$ 1,000,000	$ 2,000,000	$ 1,000,000	
Sources of Funding							
CCBF	$ 1,333,200			$ 333,300	$ 666,600	$ 333,300	
Grants	$ 2,666,800			$ 666,700	$ 1,333,400	$ 666,700	
Reserves General Operating reserve	$ 259,550	$ 59,550	$ 200,000				
Total Funding	$ 4,259,550	$ 59,550	$ 200,000	$ 1,000,000	$ 2,000,000	$ 1,000,000	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
To develop engineered plans that is reflective of the community concept plan recommended by the Sawpit Wharf Park Advisory Committee and approved by Council.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
The engineered plans will provide more accurate project costing and will enable tender documents to be developed to begin updating the park.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

5. Does the Project Support Climate Change Considerations? How?
The concept plan took into consideration climate resiliency.

6. Does the Project Support Accessibility Considerations? How?
An accessibility lens was used in developing the concept plan.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The design should enable maintaining the operating budget.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

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

Project Name	**Department**	**Project Manager**
Pickleball Courts	Recreation, Parks & Tourism	Director of Recreation, Parks & Tourism

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
20 years	Meeting Date (dd-mm-yy): 2025/2026	March 31, 2026

		Prev Years	**2025/26**	**2026/27**	**2027/28**	**2026/27**	**2027/28**
Annual Project Cost (Gross)							
Previously Approved Amount							
Other (further study)							
Gross Capital Budget	$ 600,000		$ 600,000				
Estimated Spending by Year	$ 600,000		$ 600,000				
Sources of Funding							
CCBF	$ -						
Grants	$ -						
Reserves Pickleball Reserve	$ 600,000		$ 600,000				
	$ -						
Total Funding	$ 600,000	$ -	$ 600,000	$ -	$ -	$ -	$ -
Net Budget - Debt Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Project Summary
To enter into a lease agreement with the South Shore Pickleball Club enabling the Club the ability to develop six pickleball courts at the Municipal Activity Recreation Complex (MARC) in Dayspring.

2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)
To develop a lease agreement with the South Shore Pickleball Club that outlines the terms and conditions of developing six pickleball courts at the MARC, property owned by the Municipality. Another outcome will be the establishment of six pickleball courts in the Municipality, courts that will include public use and the ability to host tournaments and events.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

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

6. Does the Project Support Accessibility Considerations? How?
An accessibility lens will be used.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The South Shore Pickleball Club will be responsible for the maintenance and operations of the courts.

Recommendation for Capital Expenditure
Capital Projects 2025/26 to 2029/30

Project Number 2024-46

GL Account 02-2600005-972

Project Name	Department	Project Manager
E Bike Feasibility Study & Implementation	Recreation, Parks & Tourism	Active Living Coordinator

Category/Life Expectancy	Council Initial Approval (2025/26 or prior)	Estimated Completion Date (mmm-yy)
10 years	Meeting Date (dd-mm-yy): 2024/2025	March 31, 2026

		Prev Years	2025/26	2026/27	2027/28	2028/29	2029/30
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	$ 31,000		$ 31,000				
Reserves	$ 10,000		$ 10,000				
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 and Active Community Fund.

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 possibly invest in this mode of transportation. To decrease residents' reliance on the motor vehicle.

3. Aligns with which Council Strategic Priority?	Quality of Life, Affordability & Social Inclusion
4. Is the Project Mandated by Regulatory Authorities?	No

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 emission.

6. Does the Project Support Accessibility Considerations? How?
Accessibility features will be included to increase usage.

7. How will the project affect the Operating Budget? (i.e. will the project result in increased or decreased annual operating costs)
The fleet of bikes will need to be maintained and checked annually by a bike repair business. MODL does have partners who will administer the loan of the bikes.

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.

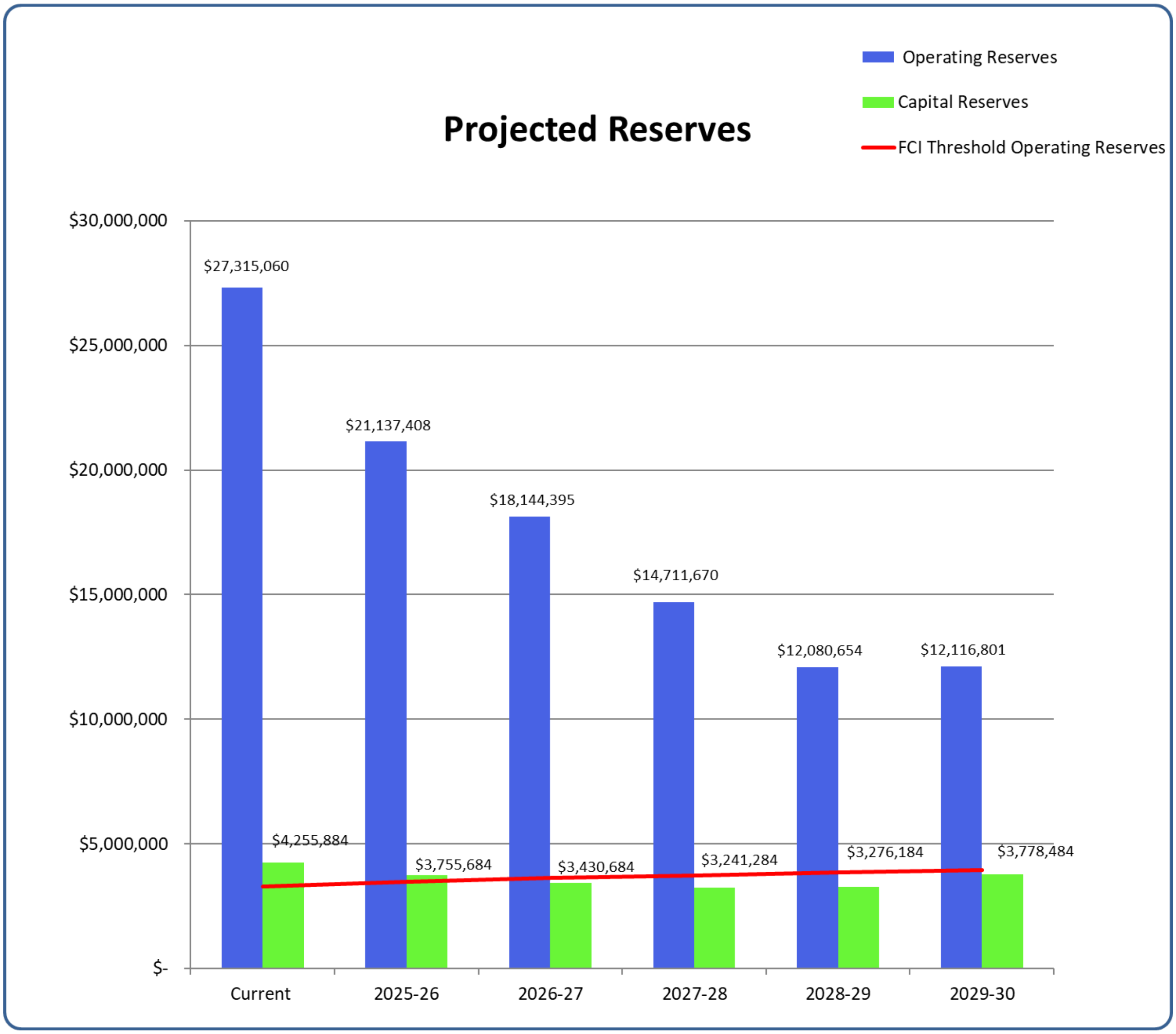
Open Space Reserve Fund: monies collected from the development community in lieu of dedication of land for parkland purposes.

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

	2025-26			2026-27	2027-28	2028-29	2029-30	TOTAL
	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 (see Capital below)	687,889	60,000	747,889	60,000	60,000	60,000	(90,000)	837,889
Surveying Common Land	17,202	-	17,202	-	-	-	-	17,202
NS Transit Grant *	43,364	-	43,364	-	-	-	-	43,364
Election	-	50,000	50,000	50,000	50,000	50,000	(200,000)	-
General Operations	17,536,084	(5,316,300)	12,219,784	(3,174,920)	(3,626,695)	(1,080,000)	(540,000)	3,798,169
Solar payback	-	-	-	1,490,000	-	-	-	1,490,000
Loans	(676,895)	(1,021,300)	(1,698,195)	(500,000)	(500,000)	(500,000)	(500,000)	(3,698,195)
PACE & Water Loan Payments	7,000	76,209	83,209	144,295	177,629	207,348	239,251	851,731
LaHave River Sewer Solutions - Loan Payments	174,314	174,314	348,628	174,314	166,342	176,636	171,896	1,037,816
LCLC Operating Reserve	191,994	-	191,994	-	-	-	-	191,994
Sewer Depreciation Reserve - Restricted	1,878,733	(115,000)	1,763,733	(357,500)	70,000	160,000	(40,000)	1,596,233
Depreciation Reserve - General Operations	5,279,235	550,225	5,829,460	(904,203)	95,000	(1,780,000)	920,000	4,160,257
Contingency - Pension/Hospital	224,818	(50,000)	174,818	(50,000)	-	-	-	124,818
Sustainability/Climate Change Reserve	253,500	(100,000)	153,500	(50,000)	(50,000)	(50,000)	(50,000)	(46,500)
CES Building Reserve	303,270	-	303,270	-	-	-	-	303,270
Roads	349,400	25,000	374,400	25,000	25,000	25,000	25,000	474,400
SNSMR Grant	12,000	(10,800)	1,200	-	-	-	-	1,200
Indian Path	833	-	833	-	-	-	-	833
Hirtle's Beach	2,638	-	2,638	-	-	-	-	2,638
Regional Fire Training Facility	200,000	100,000	300,000	100,000	100,000	100,000	100,000	700,000
Safe Restart	-	-	-	-	-	-	-	-
Pine Grove Park	10,265	-	10,265	-	-	-	-	10,265
Pickleball Court	800,000	(600,000)	200,000	-	-	-	-	200,000
Pro Kids	19,416	-	19,416	-	-	-	-	19,416
TOTAL OPERATING RESERVES	**27,315,060**	**(6,177,652)**	**21,137,408**	**(2,993,013)**	**(3,432,724)**	**(2,631,016)**	**36,146**	**12,116,801**
			BALANCE	**18,144,395**	**14,711,670**	**12,080,654**	**12,116,801**	

CAPITAL RESERVES

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

	2025-26			2026-27	2027-28	2028-29	2029-30	TOTAL
	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	-	-	-	-	537
Land Development - Saw Pit Wharf	6,276	-	6,276	-	-	-	-	6,276
District Special - Site Closure *	935,184	-	935,184	-	-	-	-	935,184
Land Sales - Osprey Village	143,020	-	143,020	-	-	-	-	143,020
Recreation Complex (LCLC Depreciation Reserve)	549,950	165,000	714,950	165,000	165,000	165,000	165,000	1,374,950
Trails	6,245	-	6,245	-	-	-	-	6,245
CCBF Revenue	1,604,305	(652,500)	951,805	(415,000)	(379,400)	(55,100)	262,300	364,605
CCBF Revenue -- Public Transit earmarked *	250,045	(150,000)	100,045	-	-	-	-	100,045
Open Space	479,821	-	479,821	(150,000)	(50,000)	(150,000)	-	129,821
Sewer Capital Reserve - User Connect Fees	31,812	-	31,812	-	-	-	-	31,812
Aerated Carts	690	-	690	-	-	-	-	690
Sherbrooke Reserve	200,000	-	200,000	-	-	-	-	200,000
Sustainable services growth fund Reserve	(0)	-	(0)	-	-	-	-	(0)
General Capital Reserve	48,000	62,300	110,300	-	-	-	-	110,300
Interest Estimate			75,000	75,000	75,000	75,000	75,000	375,000
TOTAL CAPITAL RESERVES	**4,255,884**	**(575,200)**	**3,755,684**	**(325,000)**	**(189,400)**	**34,900**	**502,300**	**3,778,484**
			BALANCE	**3,430,684**	**3,241,284**	**3,276,184**	**3,778,484**	
TOTAL RESERVES (*Includes Interest kept)	**31,570,944**		**24,893,092**	**21,575,079**	**17,952,955**	**15,356,838**	**15,895,285**	**15,895,285**

Municipality of the District of Lunenburg
Area Rates 2026/26 Budget

STREET LIGHT RATES	Approved 2024-25	**Approved 2025-26**
Rates per $100 of assessment		
Riverport	$ 0.013	**$ 0.016**
Dayspring	$ 0.054	**$ 0.067**
New Germany	$ 0.036	**$ 0.035**
Catidian Place	$ 0.012	**$ 0.013**
Pine Haven Subdivision	$ 0.035	**$ 0.043**
Flat Rates Per Property		
Barss Corner	$ 63.33	**$ 56.55**
Vogler's Cove, Broad Cove & Cherry Hill	$ 60.52	**$ 53.55**
Chelsea	$ 110.41	**$ 100.11**
Pine Grove	$ 60.17	**$ 69.63**
Oakhill acres	$ 43.00	**$ 34.40**
Little Tancook	$ 34.09	**$ 36.85**
Whitley & Jenny	$ 41.62	**$ 35.02**
Westside Drive	$ 151.37	**$ 140.08**

FIRE HYDRANT RATES

Rate per $100 of assessment	0.1334	**0.1270**

SEWER RATES

Rates per $100 of assessment		
Global Sewer	$ 0.43	**$ 0.43**
Hebbville Sewer	$ 0.25	**$ 0.25**

2025 MODL STRATEGIC PRIORITIES

INFRASTRUCTURE UPGRADES, EXPANSION, AND MANAGEMENT

Planning and investing for growth

REGIONAL ECONOMIC DEVELOPMENT

Support initiatives that focus on regional economic development

COMMUNICATION + ENGAGEMENT

Building a strong community fabric

CLIMATE CHANGE ACTION

Work to reduce greenhouse gas emissions and adapt to the changing climate

QUALITY OF LIFE

Programs and Services to maintain and improve affordability and social inclusion for our residents

APPENDIX III – STAFFING CHARTS

FULL TIME EQUIVALENT CHART

Department & Challenges	Position	Actual FTE 2023/24	Actual FTE 2024/25	Budget FTE 2025/26
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 Communications & Public Engagement	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	0.69	0.69	0.69
Formerly Corporate Services Assistant	Corporate Services Supervisor	--	1.00	1.00
Casual staffing to ensure counter coverage and service continuity	Corporate Services Assistant	2.50	3.00	3.00
	Corporate Services Assistant (Casual)	--	0.60	0.50
	Corporate Services Assistant (Casual)	--	0.40	0.50
New position	Inclusion, Diversity, Equity & Accessibility Coordinator	--	0.20	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	1.00
	Assistant Emergency Coordinators	0.60	0.60	0.60
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

Department & Challenges	Position	Actual FTE 2023/24	Actual FTE 2024/25	Budget FTE 2025/26
Economic Development	Director of Economic Development	1.00	1.00	1.00
	Business Development Officer	1.00	1.00	1.00
	Admin Assistant – Economic Development & Recreation	0.20	0.50	0.50
Engineering & Public Works	Director of Engineering & Public Works	1.00	1.00	1.00
	Municipal Engineer	1.00	1.00	1.00
Formerly Engineer – in-Training	Engineer I	1.00	1.00	1.00
Formerly - CET	Facilities Coordinator	1.00	1.00	1.00
	Project Manager – Engineering & Public Works	1.00	1.00	1.00
	Municipal Engineer-Waste Water & Infrastructure Projects	1.00	1.00	1.00
	Wastewater Operator II	2.00	3.00	3.00
	Cleaner	1.00	1.00	1.00
	Administrative Assistant-Engineering & Planning	0.50	0.50	0.50
Planning & Development	Director of Planning & Development Services	1.00	1.00	1.00
Previously Manager of Planning	Deputy Director of Planning & Development Services	1.00	1.00	1.00
Previously Senior Development Officer	Manager of Development	1.00	1.00	1.00
	Climate Change & Sustainability Manager	1.00	1.00	1.00
Removed from Budget 2025/26	Senior Planner	--	1.00	--
Previously Planner I	Planner II	--	1.00	1.00
	Planner I	3.00	2.00	2.00
	Planning Technician	1.00	1.00	1.00
New position 2023	Climate Action Coordinator	1.00	1.00	1.00
	Administrative Assistant-Engineering & Planning	0.50	0.50	0.50

Department & Challenges	Position	Actual FTE 2023/24	Actual FTE 2024/25	Budget FTE 2025/26
	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	4.00	4.00	4.00
	Inspection Services Coordinator	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	0.48
	Tourism Ambassador (seasonal)	0.50	0.37	0.37
	Administrative Assistant Economic Development & Recreation	0.50	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	0.43
Parks Staff moved from Engineering to Recreation Dept in early 2025	Parks Supervisor	1.00	1.00	1.00
	Groundskeeper - Full-Time	4.52	1.00	1.00
	Groundskeepers (3) - Seasonal		2.02	1.86
	Park Attendants (3) - Seasonal	1.62	1.52	0.94
Position eliminated	MARC Permanent PT Custodian	0.75	--	--

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.

Amortization

Accounting process of allocating cost less residual value of a tangible capital asset to operating periods as an expense over the asset's useful life in a rational and systematic manner appropriate to its nature and use; "depreciation" is another commonly used term.

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 (PVSC) for real property for use as a basis for levying property taxes for municipal purposes.

Assessment Roll

Record of taxable persons and property in a jurisdiction; prepared by PVSC and used as the basis of determination of property taxes.

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.

Capital Expenditures

Budgetary term for money received for or spent on the acquisition or construction of fixed assets such as land, roads, buildings and equipment.

Capital Plan

Multi-year program adopted by Council comprised of an approved capital budget for the current year and a planned program for the succeeding four years. The multi-year plan covers longer-term and one-time expenditures for capital assets. Projects in the 5-year annual forecast advance from year to year.

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 Municipality’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.

Gas Tax

Share of provincial and federal gas tax that is transferred to municipalities to fund public transit and other infrastructure. The federal Gas Tax Fund is now known as the Canada Community-Building Fund.

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.

Performance Measurement

Planning and management system which sets goals and measures accomplishments for the provision of services; establishes specific planned service levels for each major service and monitors the degree of success achieved, to further inform service planning and management.

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.

Strategic Plan

Document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives; starts with examining the present, envisioning the future, choosing how to get there and making it happen.

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.