

# **Finance Committee Meeting Agenda**

**Tuesday, April 5, 2022 – 9:00 a.m.**

**MODL Council Chambers, 10 Allee Champlain Drive, Cookville, NS  
And Via Video/Audio Teleconferencing**

- 1. Call to Order**
  - 1.1. Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognitions**
  - 2.1. 2022 World Autism Awareness Day
- 3. Approval of Agenda (as circulated)**
- 4. Approval of Minutes – March 1, 2022**
- 5. Business Arising from Minutes**
- 6. Presentations/Scheduled Times - Nil**
- 7. Consideration of Correspondence - Nil**
- 8. Recommendations from Committees & Boards - Nil**
- 9. Staff Reports**
  - 9.1. **Finance Committee**
    - 9.1.1. 2022/2023 Draft Capital Budget..... 1-61
    - 9.1.2. Capital Budget Pre-Approval – Recreation Tractor ..... 18
    - 9.1.3. Tax Exemptions for Non-Profit Organizations Policy MDL-12..... 62-64
    - 9.1.4. Canada Infrastructure Program – Cookville Wastewater Treatment Plant ..... 65-67
- 10. Mayor's/Deputy Mayor's/Councillors' Matters**
- 11. Added Items**
- 12. In Camera**
- 13. Adjournment**


# Draft Capital Budget & Canada Community-Building Fund Investment 2022/23


April 5, 2022





# Budget Process & Schedule



 October

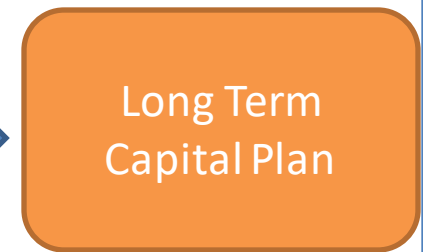
 January through February

 March/April: Draft Capital Budget & 5-Year Financial Strategy  
Draft Operating Budget by Department  
Updated Draft Operating & Capital Budgets  
May 3: Final Budget Review & Key Budget Messages

 May 10: Final Budget Presentation (evening)

# Capital Planning Inputs to Decisions

Environmental Sustainability  
Infrastructure Masterplans  
Legislative Requirements  
Community Wants & Needs  
Strategic Planning  
Asset Management  
(Replacement & Refurbishment)



# Capital Budget Planning

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

Services = Quality of Life } Taxes, fees, rates and charges

**Capital is the Foundation of the Services we provide**

# Capital Projects (Assets) Support Services

## Project Groupings

Corporate  
Infrastructure  
Climate Change  
Mitigation &  
Adaptation  
Economic  
Development  
Trail  
Development  
Parks & Open  
Space  
Paving  
Wastewater &  
Environmental  
Protection

## Support Departments

Recreation  
Administration  
Fire Services  
Engineering  
Wastewater  
Treatment  
Planning &  
Development  
Inspection Services  
Economic  
Development

## Service Outcomes

Promote Health &  
Wellness  
Protect Residents  
Move People –  
Active Transit  
Foster  
Sustainability  
Create Community  
Beauty  
Facilitate growth  
Protect  
Community Assets

# Capital Budget /Strategic Priorities

Capital Competes for resources

1. Review Competing projects
2. Determine Financing
3. Consider intermunicipal cost share agreements

Investment in large scale projects may require a trade off for capital maintenance items

Capital costs and ongoing maintenance costs are a consideration

# Capital Budget Funding

## Sources of funding

1. Grants
2. Unrestricted Reserves
3. Debt or internal borrowing
4. Contributions from Operating fund towards Capital and Reserves
5. Land Sales, 3<sup>rd</sup> party contributions
6. Other Municipal Units (collaborative projects)

Capital Gap – difference between capital needs and financial capacity

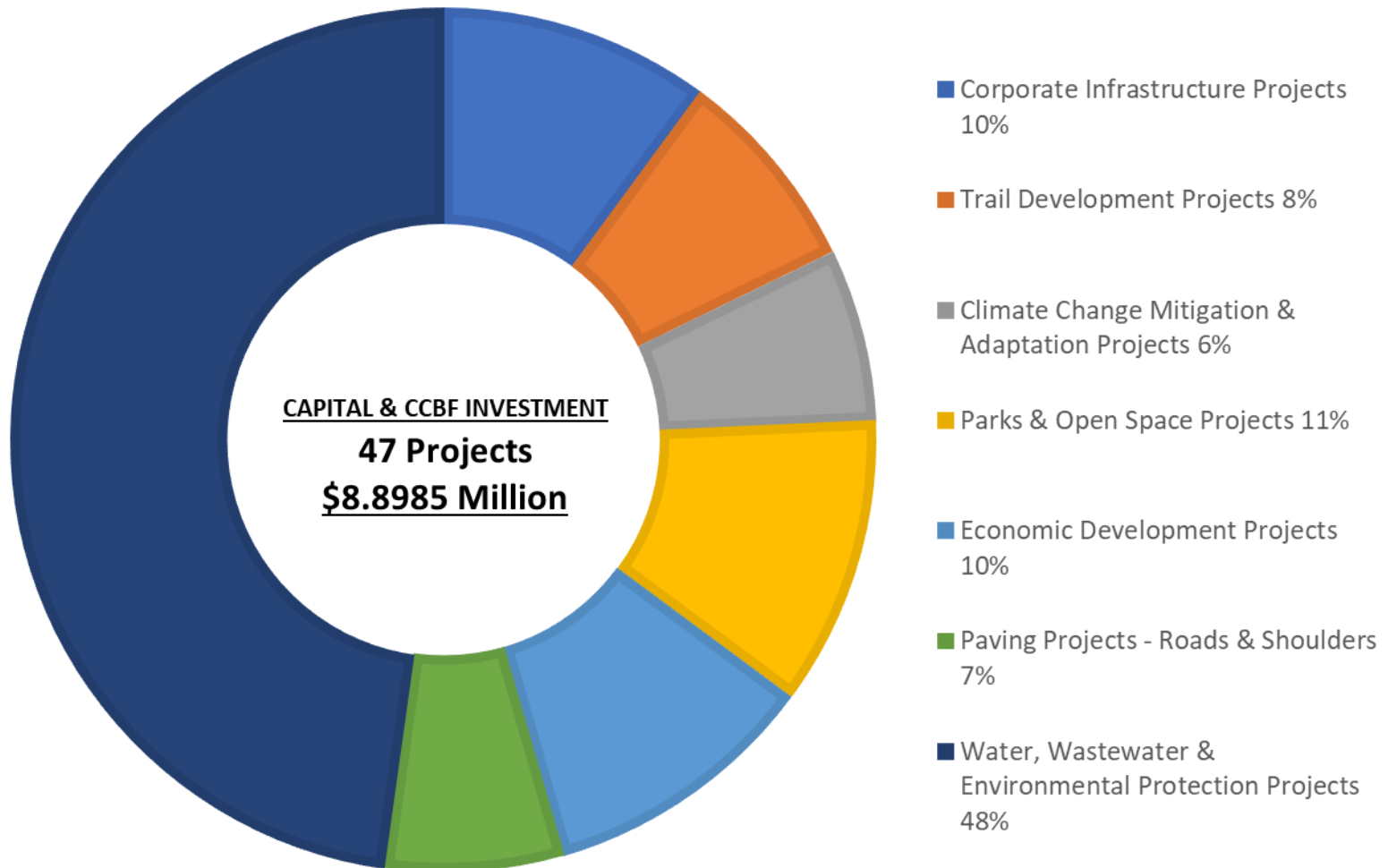
## 5 Year Project Cost Projection

- Draft \$8.898 M in Year 1
  - \$41.5 M in Years 2 to 5
- Keeps Operating Reserve Balance within FCI threshold
- Requires borrowing from MODL Reserves for Waste Water Treatment Projects in Years 2 & 4

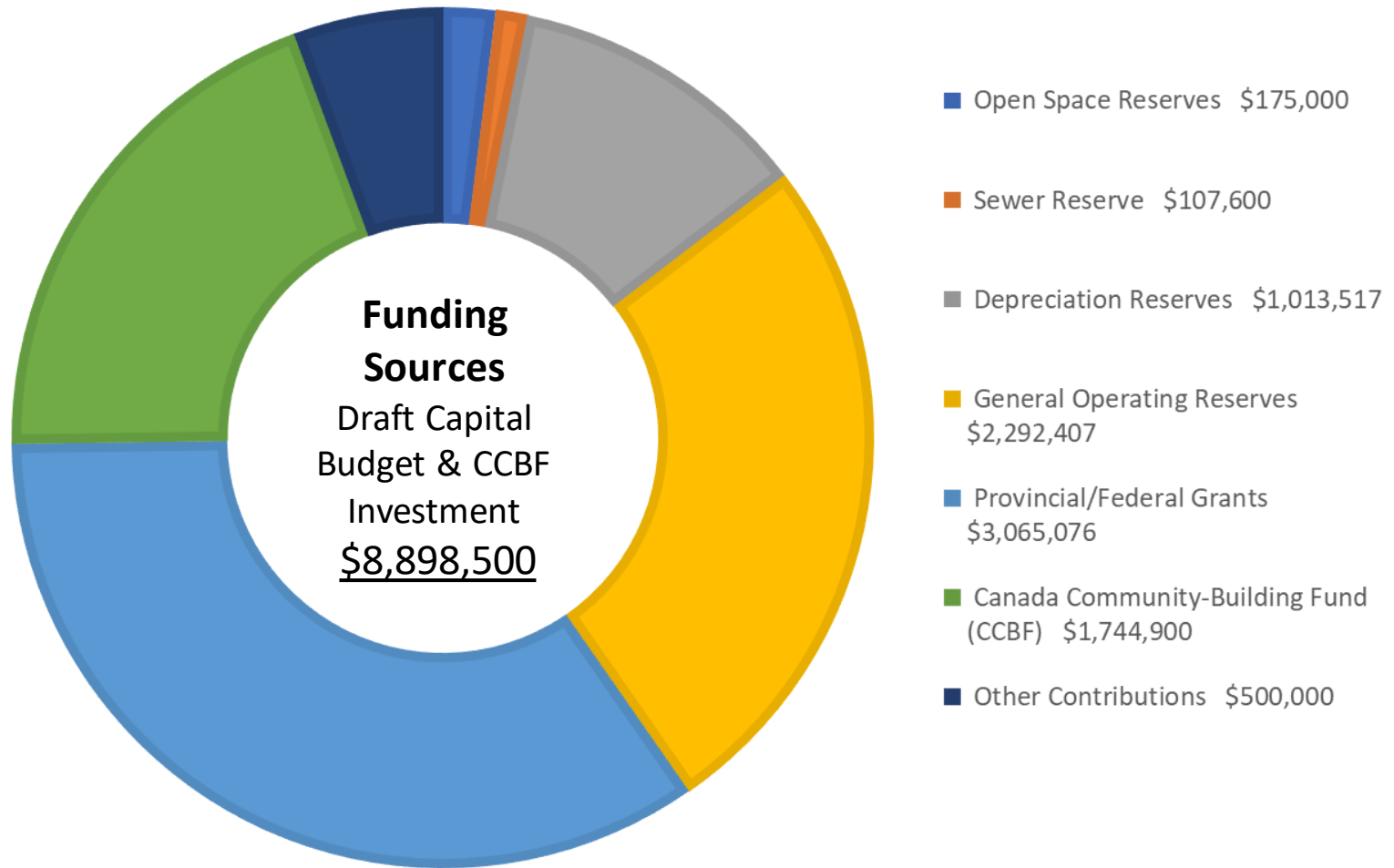


# Draft Capital Budget Overview

# Draft Capital Budget & CCBF Investment

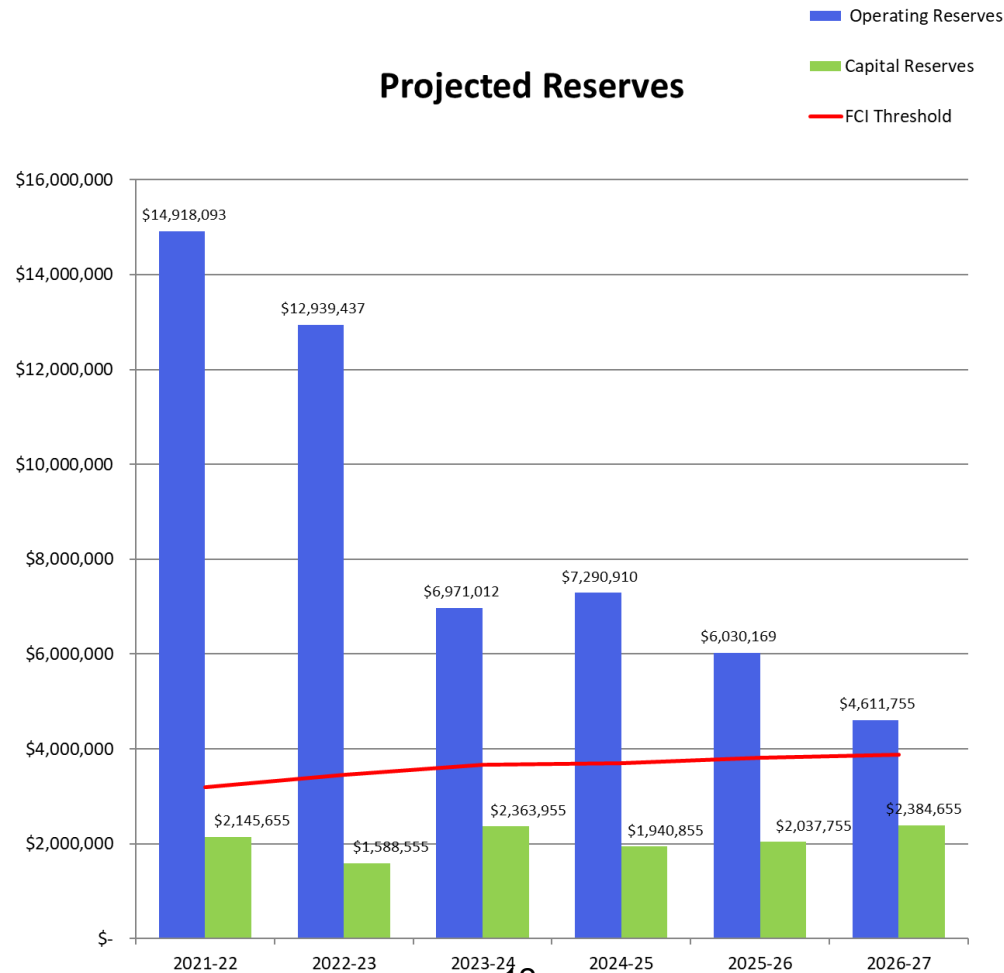


# Draft Capital Budget & CCBF Investment Funding Sources



*Capital Borrowing = \$0*

# Draft Reserve Balances – 5 Year Plan





# **2022/23 Draft Capital Budget & CCBF Infrastructure Investment**

# Corporate Infrastructure Projects

## *Accessibility Legislation Placeholder* *\$250,000*

- Provincial Regulations 2022- Placeholder for accessible upgrades to buildings, Municipal Services Building, MARC, Public Washrooms.
- Funding: 50/50 Grant & Operating Reserves

# Corporate Infrastructure Projects

## *MARC Dugout Upgrades Year 1 of 2* *\$10,000*

- Structural Upgrades / additions to dugouts at two fields – two dugouts per year.
- Funding: CCBF

# Corporate Infrastructure Projects

## *MARC Facility & Energy Assessment*

*\$75,000*

- Assessment for energy upgrades and safety/accessibility options.
- Funding: General Operating Reserve

# Corporate Infrastructure Projects

## *Municipal Services Building Final Costs* *\$500,000*

- Carry over for final costs of building construction including moving the radio tower, HVAC deficiencies, driveway widening
- Funding: 3<sup>rd</sup> party warranty \$400,000, Operating Reserves \$100,000

# Corporate Infrastructure Projects

## *Recreation Tractor* *\$50,000*

Finance Committee  
April 5, 2022  
Item: 9.1.2  
Authorization: E. Wentzell

- Purchased used tractor with attachments to use in lieu of renting
- Annual rental costs \$9,400 - 5 year payback

**\*\* Pre-approval requested**

- Funding: General Operating Reserves

# Corporate Infrastructure Projects

## *Tax Bill Portal*

*\$15,000*

- Purchase software for online access to Tax Bills
- Includes employee pay stubs
- Funding: Software Grant received

# Climate Change Mitigation & Adaptation Projects

## *Green/Climate Change Projects*

*\$50,000*

- Placeholder for Climate Change Projects
- Funding: CCBF

# Climate Change Mitigation & Adaptation Projects

## *Petite Riviere Watershed Flood Mitigation* *\$100,000*

- Estimate for completion of phase 3 and design in phase 4 of project
- Funding: Grants \$50,000, CCBF \$50,000

# Climate Change Mitigation & Adaptation Projects

*Solar Panels – Municipal Services Building  
(carry-over)  
\$400,000*

- Install Solar Panels to reduce energy use and GHG emissions
- Funding: General Operating Reserves \$350,000, CCBF \$50,000

# Climate Change Mitigation & Adaptation Projects

## *EV Chargers Study & Installation* *\$25,000*

- Study Outcome might not be owned infrastructure
- Funding: General Operating Reserves

# Economic Development Projects

*Internet \$700,000*

- Council Internet Strategy
- Funding: Operating General Reserves \$360,000, CCBF \$340,000

# Economic Development Projects

*Wayfinding*  
*\$225,000*

- Implementation
- Funding: Grant \$25,000, CCBF \$200,000

# Trail Development Projects

## *District Trails*

*\$59,900*

- Annual contribution from Gas Tax to local trail groups for maintenance on non-owned trails \$525 per km.
- Funding from CCBF

# Trail Development Projects

## *Art on the Trail*

*\$15,000*

- Continuation of art installations on MODL trails in consultation with applicable stakeholders
- Funding 50% Grants/50% General Operating Reserves

# Trail Development Projects

## *Osprey Village AT Connection \$169,000 (Year 1 of 2)*

- Trunk 10 AT total Project cost \$9.7 M (73.3% grant funding estimate) – AT trail and pedestrian bridge over Highway 103
- Funding 73.3% Grants/ balance General Operating Reserves

# Trail Development Projects

## *Dynamite Trail*

*\$60,000*

- Dynamite Trail Association is beginning a 4 year repair plan for the two large trail bridges found along their route. The first year is expected to cost \$125,000 and they are asking \$60,000 from MODL - the remainder will be applied from the Province.
- Funding: General Operating Reserves

# Trail Development Projects

## *Indian Falls Trail Upgrade & Extension*

*\$90,000 (year 1 of 2)*

- Upgrade and repair the existing footpath from the look-off to the steps down to the river (Year 1)
- Add an additional 1 km route as per the original route (Year 2)
- Funding: 50% Grants /General Operating Reserves

# Trail Development Projects

## *MARC Trail Upgrade*

*\$21,700 (carry over)*

- Original Budget \$25,000 – carry over to complete project
- Funding: General Operating Reserves

# Trail Development Projects

## *MARC Trail Connector*

*\$19,800 (carry over)*

- Original Budget \$20,000 – carry over to complete project
- Funding: General Operating Reserves

# Trail Development Projects

## *Osprey Village Trail Connector*

*\$250,000*

- TIR application to use roads.
- Grant funding not available
- Funding: 50% CCBF / 50% General Operating Reserves

# Parks & Open Space Projects

## *Future Land Purchases*

*\$50,000*

- Placeholder for land purchases for new park development
- Funding from Open Space reserve

# Parks & Open Space Projects

## *Improve Rec Assets (year 1 of 5) - Accessibility* *\$150,000*

- Year 1 Priorities
  - Mush-a-Mush, Miller, Hirtle's, Indian Falls, Sunset Park, Wile's lake, River Ridge Common, and water access sites.
  - Accessibility plan will determine priorities/upgrades.
  - Upgrade/replace trash stations, pet stations, tables, shelters, washrooms, bike stations.
- Funding General Operating Reserve and possible accessibility grant

# Parks & Open Space Projects

*Accessibility Plan envelope*

*\$100,000*

- Accessibility Plan additional funds  
Year 1
- Funding General Operating Reserve

# Parks & Open Space Projects

## *Oakland Beach Conservation Area*

*\$15,000*

- Construction complete - carry over for any deficiencies after spring thaw
- Funding General Operating Reserve

# Parks & Open Space Projects

## *Park Roads Improvements*

- Sand Dollar Park \$6,000
- Wile's Lake \$24,000
- Funding General Operating Reserve

# Parks & Open Space Projects

## *River Ridge Common Phase 5*

*\$100,000*

- Phase 5 Construct parking lot & natural boundary markers
- Funding 50/50 General Operating Reserve and CCBF

# Parks & Open Space Projects

## *Sawpit Park*

*\$20,000*

- Work with Advisory Committee to begin development for a community plan
- Funding 50/50 Grant, CCBF

# Parks & Open Space Projects

## *Active Living Park*

*(Year 1 of 5)*

*\$500,000*

- Design and construct Active living Park in several phases.
- Phase 1 outdoor pickleball courts with lights.
- Other park amenities will be determined through community consultation.
- Funding: 3rd party contribution \$110,000, CCH grant \$150,000, Pickleball Club \$10,000, MODL General Operating Reserves \$240,000

# Paving Projects – Roads & Shoulders

## *AT Plan Osprey Village* *\$50,000*

- Develop AT Plan for Osprey Village
- 100% Grant funded up to \$50,000

# Paving Projects – Roads & Shoulders

## *Paving of J Class Roads \$500,000*

- Projects submitted to NSTIR – paving of existing sand seal and gravel roads
  - The Point Rd
  - Lester Getson Rd
  - Forest View Dr
  - Darby's Head Rd
  - St. Augustine Rd
  - Riverside, Freeman, Riverview & Church
- Funding CCBF

# Paving Projects – Roads & Shoulders

*Harold Whynot/Craig Chandler \$25,000*

- Carry over Drainage easement and road reserve completion.
- Funding: General Operating Reserves

# Paving Projects – Roads & Shoulders

## *Post Mounted Speed Radar Signs*

*\$20,000*

- 4 signs
- Funding: General Operating Reserves

# Water, Wastewater & Environmental Protection Projects

## *Compost Carts \$60,000*

- Annual purchase requirements
- Funding Depreciation Reserve

# Water, Wastewater & Environmental Protection Projects

## *LaHave River Straight Pipe \$2,183,000*

- Year 5 budget includes:
  - \$1.533M installation,
  - \$450K Riverview Enhanced Living,
  - \$100K Project Management,
  - \$150K Other (design, inspections, legal work, plumbing, electrical and staff wage allocation)
- Funding SBCF Grant 2/3, remaining 1/3 homeowner loans through Depreciation reserve

# Water, Wastewater & Environmental Protection Projects

## *Osprey Village Water Tower \$150,000 (year 1 of 2)*

- Year 1 Plans:
  - Confirm proposed water tower site location
    - Complete Design Point Location Study
    - Obtain PSC Approval on Location
  - Prepare design and tender package
- Funding 73% grant, balance shared by MODL and TOB

# Water, Wastewater & Environmental Protection Projects

*Riverport School*

*\$50,000*

- Continued remediation to achieve Tier I Clearance from NS Environment
- Funding 73% grant, balance general operating reserve

# Water, Wastewater & Environmental Protection Projects

## *Cookville WWTP Equipment Replacement* *\$50,000*

- Replace aged equipment at WWTP
- Funding General Operating Reserve

# Water, Wastewater & Environmental Protection Projects

## *Cookville WWTP Plant Expansion \$500,000 (Year 1 of 2)*

- Estimate for:
  - Review of plant capacity
  - Design of plant expansion
  - Preparation of Tender package
- Funding ICIP grant 73.3% balance Depreciation Reserve

# Water, Wastewater & Environmental Protection Projects

## *Cookville WWTP Press* *\$1,000,000*

- Estimate for:
  - Replacement of Press
- Funding PCAP 50%, MODL General Operating Reserve

# Water, Wastewater & Environmental Protection Projects

## *Cookville Inflow & Infiltration* *\$45,000*

- Carry over balance for I&I Investigation approved by Council in March 2022
- Funding MODL Sewer Reserve

# Water, Wastewater & Environmental Protection Projects

## *Cookville WWTP Inlet Filter* *\$20,000*

- Replace inlet filter
- Funding Depreciation Reserve

# Water, Wastewater & Environmental Protection Projects

## *Hebbville WWTP Assess & Design*

*\$40,000*

- Assessment of Pump Stations and related infrastructure to determine needed upgrades
- Funding General Operating Reserve

# Water, Wastewater & Environmental Protection Projects

## *New Germany WWTP Automatic Wasting Valves \$25,000*

- Wasting valve replacements for NG plant
- Funding 50/50 Depreciation and Sewer Reerves

# Water, Wastewater & Environmental Protection Projects

## *New Germany WWTP Equipment Replacement \$50,100*

- Replacement of aerators and grinder- partial carry over April 2022 delivery
- Funding Sewer Reserves

# Water, Wastewater & Environmental Protection Projects

*New Germany WWTP Pump Station 6  
Electrical Upgrade  
\$60,000*

- Upgrades to Pump Station #6
- Funding Depreciation reserve

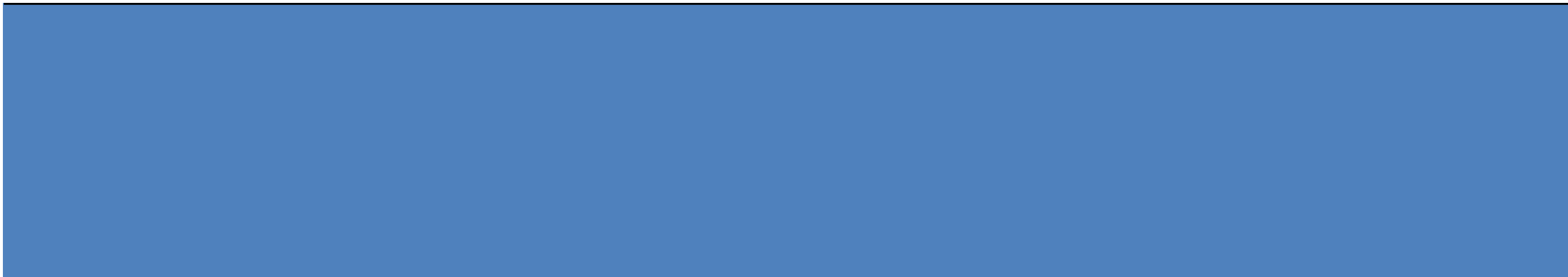
# Water, Wastewater & Environmental Protection Projects

*Water Resiliency / Dry Wells*  
*\$20,000*

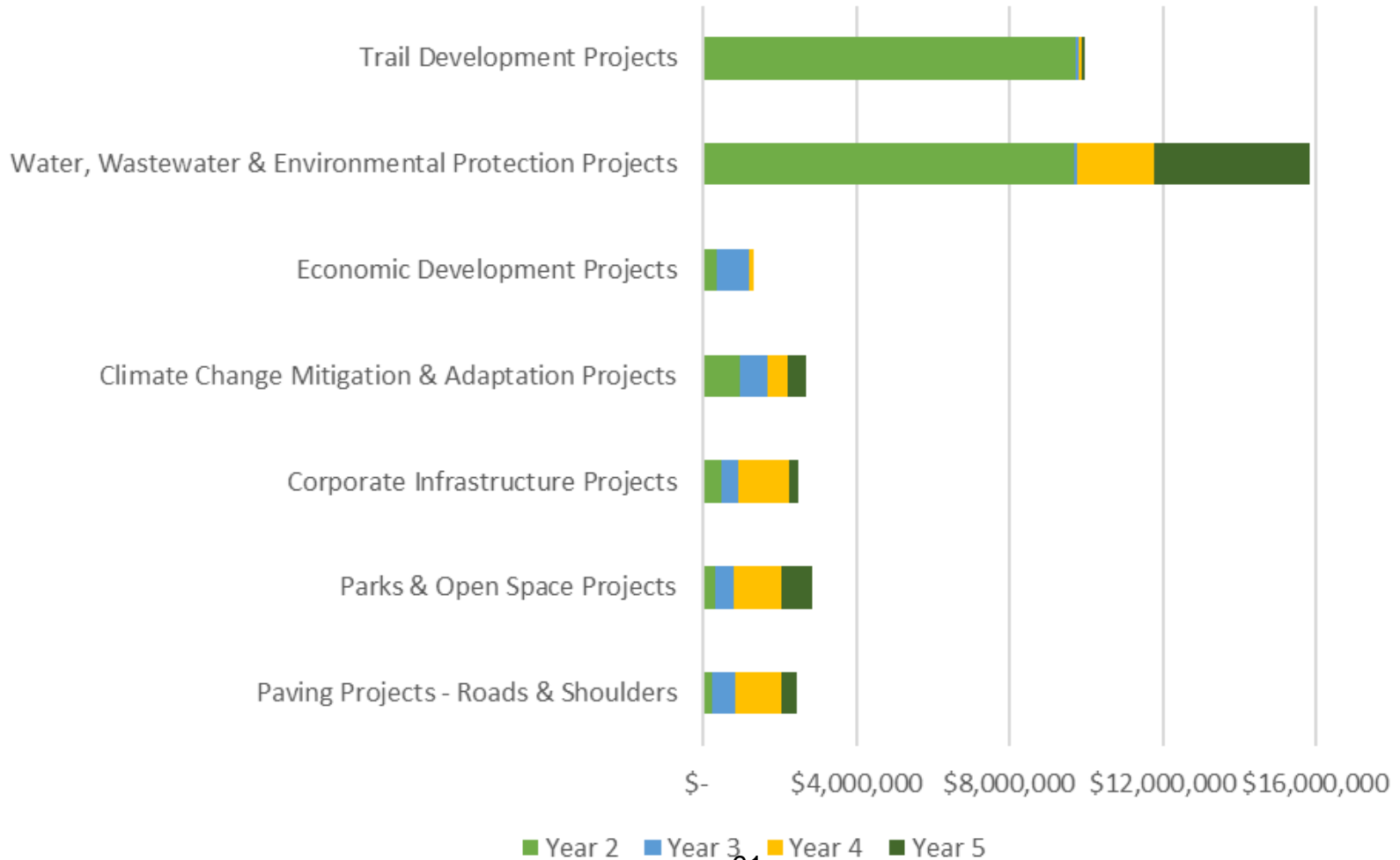
- Placeholder to design a solution to address dry wells
- Funding General Operating Surplus



# Future Capital Budget Plans



# Capital Plan – Years 2 to 5





## Municipality of the District of Lunenburg

### Request for Decision

**Report to:** Finance Committee  
**Submitted by:** Elana Wentzell  
Director of Finance & Municipal Treasurer  
**Date:** April 5, 2022  
**Re:** Tax Exemption for Non-Profit Organizations Policy MDL-12

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#### Recommendation

**That the Finance Committee recommend to Council that Municipal Council approve tax exemptions for non-profit organizations as per Policy MDL-12 for a 3-year renewal term as presented on the attached list.**

#### Executive summary

Policy MDL 12 provides a partial or full tax exemption to certain qualifying non profit organizations demonstrating service to the community at Council's discretion as per Section 71 of the Municipal Government Act.

A major consideration for qualification of tax exemption is the service the organization provides to the community. The policy sets the qualification parameters and tax exemptions are required to be renewed every three years. The upcoming fiscal 2022/23 marks the 3 year renewal date.

#### Discussion

Please see the attached list of qualifying organizations, and the amount and type of the tax exemption. If a qualifying organization has a residential property tax assessment, a full tax exemption is provided. If the organization has a commercial tax assessment, a rebate is provided to reduce the tax that would otherwise be payable if the property were residential property.

**Alternatives & Budget Implications**

Council may choose to remove any organization on the list or approve the list as presented. The annual amount of the tax exemption will increase from \$81,078 to \$82, 41 based on the 2022 assessment roll.

**Conclusion**

Staff recommend that Council approve all tax exemptions as presented.

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Department:

Report Prepared By:

Date:

Report Approved By:

Date:

Reviewed By CAO:

Date:

## TAX EXEMPTIONS 2022

Location	CustCode	Name & Address	Type	Amount
645648	THEAT003	THE ATLANTIC JEWISH COUNCIL	Partial	15,755
02407523	LAHAV016	LAHAVE RIVER YACHT CLUB	Partial	4,679
02588455	LUNEC225	LUNENBURG CO CHRISTMAS TREE PRODUCERS ASSOCIATION	Partial	354
02620588	LUNEY202	LUNENBURG YACHT CLUB	Partial	8,058
02770229	KATHN201	KATHLEEN NOBLET TRUST	Partial	1,933
03223272	MIC M005	MIC MAC ROD GUN CLUB	Partial	610
04746775	THEL.204	THE LUNENBURG ROD AND GUN CLUB	Partial	1,605
08154147	LUNEN008	LUNENBURG YACHT CLUB	Partial	4,813
8211213	SOUTS270	SOUTH SHORE BLUEGRASS MUSIC ASSOC	Partial	2,714
231827	TRUST060	TRUSTEES OF THE BARSS CORNER COMMUNITY HALL	Full	1,172
00635847	CAMPE204	CAMPERDOWN COMMUNITY HALL	Full	998
00889407	UPPER006	UPPER CORNWALL COMMUNITY HALL SOC	Full	1,810
00889415	SIMPS211	SIMPSON'S CORNER HALL SOCIETY	Full	495
00889423	PINEH007	PINEHURST COMMUNITY HALL	Full	1,828
00889431	BRANC004	BRANCH LAHAVE COMMUNITY HALL	Full	1,319
00889458	COMMU005	COMMUNITY HALL NORTHFIELD	Full	847
00889474	BROAC203	BROAD COVE COMM HALL ASSOC	Full	1,845
00889636	COMMU004	COMMUNITY HALL ASSOCIATION MILL VILLAGE	Full	1,744
02410249	TRUSO230	TRUSTEES OF THE LAKE CENTRE & NEW CUMBERLAND COMMUNITY HALL	Full	386
03016722	PARKD220	PARKDALE MAPLEWOOD COMMUNITY CENTRE ASSOC	Full	2,110
03075788	HILLL205	HILLCREST LODGE NO 93	Full	1,495
03490807	NEWGE003	NEW GERMANY AMATEUR ATHLETIC ASSOC	Full	127
03971252	RIVER024	RIVERPORT COMMUNITY CENTRE	Full	3,624
04524764	TANCO002	TANCOOK ISL REC CENTRE ASSOC	Full	1,998
04682092	TRUSC207	TRUSTEES CONQUERALL MILLS	Full	1,771
04684842	TRUST059	TRUSTEES WEST NORTHFIELD COMMUNITY CENTRE	Full	1,229
04710126	UNION008	UNION SQUARE COMMUNITY HALL ASSOCIATION	Full	436
04873513	WESTD223	WEST DUBLIN HALL COMPANY	Full	2,720
05404584	PARKD205	PARKDALE MAPLEWOOD COMMUNITY MUSEUM	Full	3,503
08171777	MUNIC050	MUNICIPALITY OF THE DISTRICT OF LUNENBURG ATT SHAID TREE ANIMAL	Full	2,783
08193592	NEWG.201	NEW GERMANY AND AREA MEDICAL CENTER ASSOCIATION	Full	2,750
08218293	LUNEN012	LUNENBURG CO GROUND SEARCH & RESCUE TEAM	Full	3,920
10033438	NEWGE003	NEW GERMANY AMATEUR ATHLETIC ASSOC	Full	127
3185036	VOGLE003	VOGLER'S COVE COMMUNITY HALL	Full	140
05059356	HOMEH207	HOME HEIRLOOMS COOPERTIVE LTD	Full	65
10350026	KINGS032	KINGSBURG COASTAL CONSERVANCY ASSOCIATION	Full	271
208922	BAPTIO06	BAPTIST CAMP GROUNDS	Full	250
00231851	BARSS005	BARSS CORNER RECREATIONAL SOC	Full	111
09741933	VOGLE003	VOGLER'S COVE COMMUNITY HALL	Full	10
10078466	MAHON006	MAHONE ISLANDS CONSERVATION ASSOC	Full	195
10698634	LAHAV046	LAHAVE RIVER TRAIL ASSOCIATION	Full	61
02155605		IRVING OIL: Veteran's Memorial Park New Germany (no expiry unless use changes per March 6, 2006 Council Motion	Full	80
				82,741



Municipality of the District of Lunenburg

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REQUEST FOR DECISION

**REPORT TO:** Finance Committee

**SUBMITTED BY:** Amy Wamboldt, Grant Coordinator

**DATE:** March 22, 2022

**RE:** Green Infrastructure Environmental Quality Sub Stream of the Investing in Canada Infrastructure Program – Priority Project

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**RECOMMENDATION**

**“That Municipal Council endorse the design and construction of the expansion of the Cookville Wastewater Treatment Plant as the funding priority for the Investing in Canada Infrastructure Program — Green Infrastructure Environmental Quality Sub Stream.”**

**EXECUTIVE SUMMARY**

The Green Environmental Quality Stream of the Investing in Canada funding program is focused on infrastructure that will support quality and management improvements for drinking water, wastewater and stormwater, as well as reductions to soil and air pollutants through solid waste diversion and remediation.

The funding ratio for the program is 40% from the Federal government and 33.33% from the province of Nova Scotia.

Projects must be completed by March 31, 2027.

**DISCUSSION**

Providing adequate municipal infrastructure including water and wastewater systems is necessary to attract further development/investment in the Osprey Village area. The

current Cookville Wastewater Treatment Plant (WWTP) is operating at approximately 25-30% of its design capacity. Recent development projects and proposed projects for Osprey Village are residential based, which tend to consume much more treatment capacity than the current commercial development type in this area. The Engineering Department has roughly estimated that wastewater generated by the current projects under construction and the proposed development scheduled over the next 2 years will meet or exceed the design capacity of the Cookville WWTP. To ensure MODL can provide sufficient wastewater service for the Osprey Village area, both future and present, exp Inc. is currently conducting a capacity review of the Cookville WWTP. Staff are expecting the capacity review to indicate the Cookville WWTP will require upgrades totalling upwards of \$9.5 million.

The ICIP funding application will commit the municipality to undertaking design work for the extension of the WWTP in 2022-23 (approximately \$500,000) and construction of upgrades/extension in 2023-24 (approximately \$9,000,000).

## **BUDGET IMPLICATIONS**

Without a project design, it is difficult to estimate total project costs. Based on similar construction in other municipalities, staff are anticipating a potential project cost of \$9.5 million. The direct expense to MODL will be reduced through the funding program (40% Federal, 33.33% Provincial). MODL will cover its portion of the expense through a combination of Municipal Operating Depreciation and Sewer Reserves and an internal borrowing against municipal general operating reserves.

## **STRATEGIC PLAN**

This project supports the economic development of the municipality as well as the development of affordable housing.

## **WORK PLAN**

As this project would require more engineering-based resources than are currently available, staff will develop solutions to overcome such challenges and ensure any additional costs are included in the funding application.

## **ALTERNATIVES**

The project proposed to Municipal Council is the best available fit for this funding stream at this time. Council can decide to forgo an application for this stream of the Investing in Canada Infrastructure Program if this project is not supported.

Department: Administration

Report Prepared By: \_\_\_\_\_ Date \_\_\_\_\_

Report Approved By: \_\_\_\_\_ Date \_\_\_\_\_

Reviewed By CAO: \_\_\_\_\_ Date \_\_\_\_\_