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## **Finance Committee Meeting Agenda**

**March 7, 2023 – 9:00 a.m.**

**MODL Council Chambers – 10 Allée Champlain Drive, Cookville**

- 1. Call to Order**
  - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognition**
  - 2.1 Proclamation - International Women's Day
- 3. Public Input (15 Minutes)**
- 4. Changes/Approval of Agenda (as circulated)**
- 5. Approval of Minutes - February 7, 2023**
- 6. Business Arising from Minutes**
- 7. Awarding of Tenders/RFPs - Nil**
- 8. Presentations/Scheduled Times - Nil**
- 9. Consideration of Correspondence**
- 10. Recommendations from Committees & Boards - Nil**
- 11. Staff Reports**
  - 11.1 Finance Department**
    - 11.1.1 Tax Exemption for Non-Profit Organizations Policy 012 ..... 2-4
    - 11.1.2 2023-24 Draft Capital Budget ..... 5-11
- 12. Added Items**
- 13. In Camera - Nil**

**14. Adjournment**

## **Proclamation – International Women’s Day**

**Wednesday, March 8, 2023**

WHEREAS, International Women’s Day is celebrated globally on March 8th by those who believe in gender equality and who seek to improve the lives of all women and girls (trans and cis), two spirit, and gender peoples through cultural, legal, economic, and social change;

AND WHEREAS, On the 112th International Women’s Day, we must all fully Embrace Equity. IWD 2023's campaign theme of Embrace Equity aims to get the world talking about why "equal opportunities are no longer enough."

AND WHEREAS, Women and girls, in particular women with disabilities, racialized women, immigrant women, two spirit and gender diverse peoples experience many forms of oppression;

AND WHEREAS, International Women’s Day is a time to work toward a world where each woman and girl can exercise her choice, such as participating in politics, getting an education, having an income, and living in societies free from violence and discrimination;

AND WHEREAS, the Municipality of the District of Lunenburg is committed to promoting equity and justice and will continue to work to address the systemic and structural oppressions that perpetuate inequity.

NOW THEREFORE, I, Mayor Carolyn Bolivar-Getson, DO HEREBY PROCLAIM March 8, 2023 as “International Women’s Day” in the Municipality of the District of Lunenburg.



## Municipality of the District of Lunenburg

### Request for Decision

**Report to:** Finance Committee  
**Submitted by:** Elana Wentzell, Director of Finance  
**Date:** March 7, 2023  
**Re:** Tax Exemption for Non-Profit Organizations Policy 012

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#### Recommendation

The Finance Committee recommend that Municipal Council approve the tax exemption for non-profit organizations as per Policy 012 for a 3-year renewal term and as presented on the attached list.

#### Executive summary

Policy 012 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.

#### Discussion

Please see the attached list of new 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 new requests will add \$81.00 to the total tax exemption budget. The annual amount of the tax exemption budget will increase from \$82,726 to \$93,668 based on the 2023 assessment roll.

### **Conclusion**

Staff recommend that Council approve all tax exemptions as presented.

<b>Report Preparation</b>	
<b>Department</b>	
<b>Report Prepared by</b>	
<b>Report Approved by</b>	
<b>Date Reviewed by C.A.O.</b>	

**PROPERTY TAX EXEMPTION APPLICATIONS  
FOR THE FISCAL YEAR 2023/2024**

OWNER NAME	ASSESSMENT NUMBER	TYPE	2023 ESTIMATE
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**NEW TAX EXEMPTION REQUESTS**

LaHave Coastal Conservation Association	01811576	FULL	\$ 38.07
LaHave Coastal Conservation Association	10044995	FULL	\$ 40.50
LaHave Coastal Conservation Association	11007880	FULL	\$ 2.43
<b>TOTAL NEW TAX EXEMPTION REQUESTS</b>			\$ 81.00

5 Year Capital Investment and Canada Community-Building Fund Plan	Strategic Priority	Project Lead & Support Staff	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Future Years 2028 +	Notes
<b>Corporate Infrastructure &amp; Accessibility Projects</b>									
<b>Facilities</b>									
Accessibility Legislation Placeholder	Emerging Issues	ENG/REC	125,000	250,000	250,000	250,000	250,000	-	Provincial Regulations 2022- Placeholder for accessible upgrades to buildings, Municipal Services Building, MARC, Public Washrooms. Assume grant up to 50%. Reserve Municipal portion (i.e. \$125,000 per year)
Accessibility Plan Improve Rec Assets, beaches etc.	Re-Create Parks!	REC/ENG	125,000	175,000	175,000	175,000	250,000	-	Application submitted for Accessibility grant. Priorities Mush-a-Mush, Miller, Hirtle's, Indian Falls, Sunset Park, River Ridge Common, and water access sites. Accessibility plan will determine priorities. In addition we will upgrade trash stations, tables, shelters, washrooms, bike stations. 1st priority is Mush-a-Mush for this fiscal. Funds from Land Sales Project will be re-invested in Parks. Improve accessibility for other Recreation assets based on accessibility plan to be completed in Year 1 Includes upgrades like mobi mat's, beach chairs (for swimming), covered shelters, etc. \$50,000 grant obtained for the Accessibility Audit of the Parks.
Park Standards Upgrades	Re-Create Parks!	REC/ENG	215,000	625,000	375,000	425,000	275,000		Upgrades to parks as identified in the Park Standards Review. Sale of land to Open Space for funding allocated to Parks
MARC Ballfields	Re-Create Parks!	ENG/REC	400,000						Irrigation system & upgrades - awaiting cost proposals
MARC Facility Re-imagining	Re-Create Parks!	ENG/REC	75,000					5,000,000	Estimate for design from assessment and then significant upgrades or re-imagining MARC (Bldg. demo and re-use) Assume 60% Grant Green Funds
Municipal Services Building Final Costs	Ongoing Capital Requirement	ENG	450,000	-	-				HVAC (3rd party warranty \$400,000), Miscellaneous upgrades
Office reconfiguration	Ongoing Capital Requirement	ENG	100,000						Create office space from existing storage room
Public Mooring installations	Emerging Issues	REC	40,000						\$20,000 to come from MICA - 20 public buoys

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>	<i>Strategic Priority</i>	Project Lead & Support Staff	<b>Year 1 2023/24</b>	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Future Years 2028 +	<b>Notes</b>
<b>Vehicles</b>									
Engineering Dept Vehicle (EV)	<i>Climate Change Action Plan</i>	BLDG	<b>120,000</b>	-	100,000				Awaiting delivery of Ford F150 - rec'd Council pre-budget approval
Bldg. Insp Vehicle Replacements (EV) (4)	<i>Climate Change Action Plan</i>	BLDG			160,000				Estimate for 2 replacements per budget year indicated. Pre-approval Jan 2023 for 2 electric vehicles
Parks Vehicle Replacements	<i>Climate Change Action Plan</i>	ENG		120,000	120,000				
WWTP Van & Truck replacements (EV)	<i>Climate Change Action Plan</i>	ENG	-	120,000	120,000				To replace aging vehicles (2014 purchase year)
WWTP EV Chargers	<i>Climate Change Action Plan</i>	ENG		50,000					
<b>Other</b>									
Tax Bill Portal	<i>Emerging Issues</i>	FIN	<b>15,000</b>						Purchase software for online access to Tax Bills (SNSMR funding rec'd) also includes employee pay stubs Most likely have to carry over due to IT requirements
<i>Subtotal Corporate Infrastructure &amp; Accessibility Projects</i>			<b>1,665,000</b>	<i>1,340,000</i>	<i>1,300,000</i>	<i>850,000</i>	<i>775,000</i>	<i>5,000,000</i>	
<b>Climate Change Mitigation &amp; Adaptation Projects</b>									
Green/Climate Change Projects (\$500k/yr. - less projects i.e. solar panels)	<i>Climate Change Action Plan</i>	PLA	-	350,000	200,000	500,000	500,000		Council - Climate Change Emergency Declared Est \$500,000/year. Includes Solar panels & EV charges below. Sustainability Reserve to be created from unused budget monies.
Facility & Energy Assessment CES & Building Upgrades	<i>Climate Change Action Plan</i>	ENG	<b>75,000</b>	50,000	250,000				Assessment for energy upgrades and safety/accessibility options. Carry over to 2023/24 funding approved
Solar Panels - Municipal Building	<i>Climate Change Action Plan</i>	ENG/PLA	<b>200,000</b>						Install 100KW array on south side roof to reduce energy use and GHG emissions - installation to be finished in Spring 2023
Solar Panels - New Germany WWTP (incl PS's)	<i>Climate Change Action Plan</i>	ENG/PLA		175,000					Installation of 100KW system

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>	<i>Strategic Priority</i>	Project Lead & Support Staff	<b>Year 1 2023/24</b>	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Future Years 2028 +	<b>Notes</b>
Solar Panels - Conquerall Bank WWTP	<i>Climate Change Action Plan</i>	ENG/PLA	<b>100,000</b>						Installation of 10KW system, plus building addition to accommodate inverter
Solar Panels - Cookville WWTP (incl PS's)	<i>Climate Change Action Plan</i>	ENG/PLA			300,000				Installation of 100KW system
Solar Panels - CES Building	<i>Climate Change Action Plan</i>	ENG				150,000			Future installation after building upgrades completed
Community Solar Garden	<i>Climate Change Action Plan</i>	ADM	<b>220,000</b>	13,500,000					Sustainable communities challenge fund application 80% (Year 2 - 50% Reserves/50% other) - Municipal partnership MODL 50%
Recreation Climate Change projects									Placeholder for recreation Projects (TBD)
Petite Riviere Watershed Flood Mitigation	<i>Climate Change Action Plan</i>	ADM	<b>20,000</b>	-	-				Detailed assessment of mitigation options - Current Year grant confirmed \$73, 000. Est \$100,000 in Years 1 & 2 (assuming 50% grant funding)
Public Transit Projects - Osprey Village	<i>Osprey Village Growth Centre</i>	PLA	<b>250,000</b>	250,000	-				Purchase two electric buses (no grant for used) to use first few years until route established and then electrify fleet & assume 50% grants(if new purchased) Gas Tax (CCBF) earmarked \$236,900
EV Chargers Study & Installation	<i>Climate Change Action Plan</i>	PLA	<b>25,000</b>						Study Outcome might not be owned infrastructure - carry over
EV Fleet Chargers	<i>Climate Change Action Plan</i>	PLA/ENG	<b>120,000</b>						Install EV charges in the fleet parking lot at Municipal Services Building - obtained Council's pre-budget approval
<b>Subtotal Climate Change Mitigation &amp; Adaptation Projects</b>			<b>1,010,000</b>	<b>14,325,000</b>	<b>750,000</b>	<b>650,000</b>	<b>500,000</b>	<b>-</b>	
<b>Economic Development Projects</b>									
Internet	<i>Prior Strategic Priority</i>	ECD	<b>450,000</b>	180,000	-				Per Council Internet Strategy - remaining areas include Molega Lake & Tancook Islands
Osprey Village Extension of Champlain - to Lot 9 (new 21-1)	<i>Osprey Village Growth</i>	ENG/ADM		700,000					Road extension to facilitate development. This project will be tied to the FH Development expansion and sewer expansion

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>	<i>Strategic Priority</i>	Project Lead & Support Staff	<b>Year 1 2023/24</b>	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Future Years 2028 +	<b>Notes</b>
Beautification - Osprey Village	<i>Osprey Village Growth Centre</i>	ECD/ENG		50,000	50,000				Staff will look to develop a beautification strategy with implementation in 2024/25
Wayfinding (Directional/Visual Signage to MODL Assets)	<i>Prior Strategic Priority</i>	ECD	<b>225,000</b>	225,000	225,000	-			Development of the strategy, design, location and priorities complete. Implementation of 5-year strategy continues through 2025/26.
<b>Subtotal Economic Development Projects</b>			<b>675,000</b>	<b>1,155,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>		
<b>Trail Development Projects</b>									
Annual contribution to Trail Groups	<i>Prior Strategic Priority</i>	REC	<b>68,024</b>	68,024	68,024	74,836	74,836		Annual budgeted grant to local Trail associations (\$482/km increase to \$531/km in year 3 then \$584/km Year 6) for ongoing trail capital requirements. Central Nova has been added as now look after 4 kms.
Art on the Trail	<i>Re-Create Parks!</i>	REC	<b>33,000</b>	20,000	22,000	24,000	26,000		Continuation of art installations on MODL trails in consultation with Aboriginal/Indigenous group. \$15,000 carried over, combined with \$18,000 budgeted 2023/24. Grant funding will be sought to offset cost. Expected to install four art pieces.
Arthur Young Trail	<i>Re-Create Parks!</i>	ENG		30,000		10,000			Upgrade existing trail
Osprey Village AT Connection Pedestrian Bridge	<i>Osprey Village Growth Centre</i>	ENG	<b>700,000</b>	6,880,000	2,000,000				Trunk 10 AT Project cost \$9.7 M (73.3% grant funding estimate) - pedestrian bridge over Highway 103 and connecting pathways
Indian Falls Trail upgrade & extension	<i>Re-Create Parks!</i>	REC	<b>165,000</b>						Carry over of \$90,000 for trail; \$75,000 for additional trail expansion and/or purchase landlocked property
MARC existing Trail Upgrade	<i>Re-Create Parks!</i>	ENG	<b>30,000</b>						Capital upgrades to existing trail (ditching, culverts, surfacing)
MARC Trail Connect/Bridge	<i>Re-Create Parks!</i>	REC		100,000					Completion of 800m trail connection
Osprey Village Trail Connector	<i>Osprey Village Growth Centre</i>	ENG	<b>800,000</b>						Approvals from NSPW, NSP, NSE. Verbal easements received over 3 privately owned land parcels. Most likely no grant
<b>Subtotal Trail Development Projects</b>			<b>1,796,024</b>	<b>7,098,024</b>	<b>2,090,024</b>	<b>108,836</b>	<b>100,836</b>	<b>-</b>	
<b>Parks &amp; Open Space Projects</b>									
Future Land Purchases	<i>Emerging Issues</i>		<b>50,000</b>	50,000	50,000	50,000	50,000		Open Space reserves availability
Park Roads - Miller Point	<i>Re-Create Parks!</i>	ENG			90,000				Upgrades to existing road for easier future maintenance

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>	<i>Strategic Priority</i>	Project Lead & Support Staff	<b>Year 1 2023/24</b>	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Future Years 2028 +	<b>Notes</b>
Park Roads - Indian Falls	<i>Re-Create Parks!</i>	ENG	<b>30,000</b>						Install culvert and related upgrades (installation: June - September 2023)
Mush-a-Mush Park Upgrades	<i>Re-Create Parks!</i>								Upgrades to be informed by Park Standards
Pinegrove Park Upgrades	<i>Re-Create Parks!</i>	REC/ENG							Replace rink & other upgrades to be informed by Park Standards.
River Ridge Phase 5	<i>Re-Create Parks!</i>	REC			140,000				2023:24: Phase 5 Construct upper parking lot. Signage will be moved
Sawpit Park	<i>Re-Create Parks!</i>	REC	<b>29,000</b>						Community Plan to be awarded in fiscal 2022-2023; funds carried over from 2022-23; upgrades as a result of plans
Wharf Assessment/Upgrades - Rose Bay									Wharf assessment to determine upgrades required - Community group responsibility per management agreement
Wharf Assessment/Upgrades - Sawpit	<i>Re-Create Parks!</i>	ENG	<b>15,000</b>						Wharf assessment in Year 1 to determine upgrades required
Wile's Lake Park	<i>Re-Create Parks!</i>	REC	<b>50,000</b>						Community & Concept Plan in year 2023 to determine future use
Pickleball Courts	<i>Prior Strategic Priority</i>	ADM/ENG REC	<b>800,000</b>	100,000	100,000	100,000			Design and construct outdoor pickleball courts. Other amenities will be determined through community consultation. Year 1 - 3rd party contribution estimate total \$110,000 (estimate \$150,000 CCH,\$10,000 Pickleball Club)
<b>Subtotal Parks &amp; Open Space Projects</b>			<b>974,000</b>	<b>150,000</b>	<b>380,000</b>	<b>150,000</b>	<b>50,000</b>	<b>-</b>	
<b>Paving Projects - Roads &amp; Shoulders</b>									
AT Paved Shoulders	<i>Prior Strategic Priority</i>	REC	<b>150,000</b>	150,000	150,000	150,000	150,000		Estimate cost per km \$175,000
AT Plan - upgrade existing plan	<i>Osprey Village Growth Centre</i>	REC/ADM	<b>50,000</b>						Develop AT Plan for Osprey Village - 100% funded up to \$50,000
J Class Roads (NSPW paving Partnership)	<i>Prior Strategic Priority</i>	ENG	<b>350,000</b>	350,000	350,000	350,000	350,000		NSPW partnership to pave non-owned MODL roads. 2023/24 Request: The Point Rd (0.79 km), Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km
<b>Municipal Roads Paving</b>									
Homestead Estates Paving								1,044,000	Next priority municipal road upgrade
Jessie Lane Upgrade								750,000	Next priority municipal road upgrade after Homestead Estates
Billie Lane Upgrade								400,000	Cost share with developer

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>	<i>Strategic Priority</i>	Project Lead & Support Staff	<b>Year 1 2023/24</b>	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Future Years 2028 +	<b>Notes</b>
<b>Curbs &amp; Sidewalks</b>									
Nathan Cirillo/Pinegrove		ENG	-	40,000	800,000				Curbing and sidewalks in Osprey Village Commercial Centre Area (80% grant)
<i>Subtotal Paving Projects - Roads &amp; Shoulders</i>			<b>550,000</b>	<i>540,000</i>	<i>1,300,000</i>	<i>500,000</i>	<i>500,000</i>	<i>2,194,000</i>	
<b>Water, Wastewater &amp; Environmental Protection Projects</b>									
Centre School Assessments, Bldg. Demo & Soil Remediation					100,000	2,000,000			ESA Assessment, Implementation of remediation & demolition of building. 73% grant funding estimate
Green Compost Carts	<i>Ongoing Capital Requirement</i>	ENG	<b>60,000</b>	60,000	60,000	60,000	60,000		Annual purchase of Green Compost Carts
Osprey Village Water Tower	<i>Osprey Village Growth Centre</i>	ENG	<b>925,000</b>	2,700,000	215,000				Water Tower - funding 73% of \$2.9M, TOB MODL share 50% Total \$3.84M for tower and connections, design included
WWTP - Annual Large Pump Rebuilding/Replacement Program	<i>Ongoing Capital Requirement</i>	ENG	<b>10,000</b>	10,000	10,000	10,000	10,000		Annual Large Pump Rebuilding/Replacement Program (\$10k/YEAR) 2023/24 NG PS#4; 2024/25 HB PS#20 Pump 1; 2025/26 HB PS#20 Pump 2; 2026/27 HB PS#19 Pump 1 ;2027/28 HB PS#19 Pump 2; 2028/29 HB PS#18 Pump 1; 2029/30 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 \$3M
WWTP Cookville Plant Expansion	<i>Osprey Village Growth Centre</i>	ENG	<b>750,000</b>	13,000,000	2,000,000				ICIP Grant 73.3% grant \$9.1M received for design and construction
WWTP Cookville I&I	<i>Osprey Village Growth Centre</i>	ENG	<b>50,000</b>						Investigate inflow and infiltration in the Cookville waste water system - mitigation
WWTP Hebbville Pump Stns - Assess & Design	<i>Ongoing Capital Requirement</i>	ENG				175,000	4,000,000		Replace entire system, including 3 pump stations, as per CBCL's 2022 study

