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Finance Committee Meeting Agenda

Tuesday, February 4, 2025 – 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

3. Public Input (15 Minutes)

4. Changes/Approval of Agenda

5. Approval of Minutes – December 3, 2024 (as circulated)

6. Business Arising from Minutes

7. Presentations/Scheduled Times - Nil

8. Consideration of Correspondence - Nil

9. Recommendations from Council - Nil

10. Staff Reports

10.1 Finance Department

10.2 Planning & Development

11. Added Items

12. In Camera

12.1 Contract Negotiations under Section 22(2)(e) of the MGA.......................... 10:15 a.m. 1-5

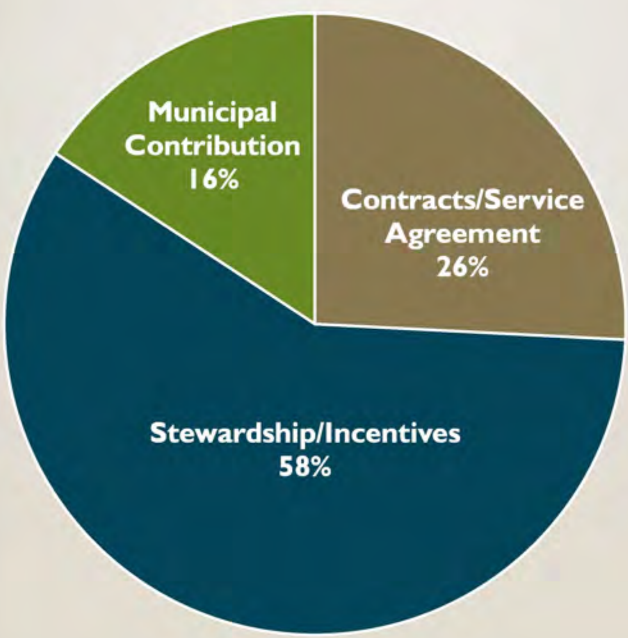
13. Adjournment

BUDGET 2025-26

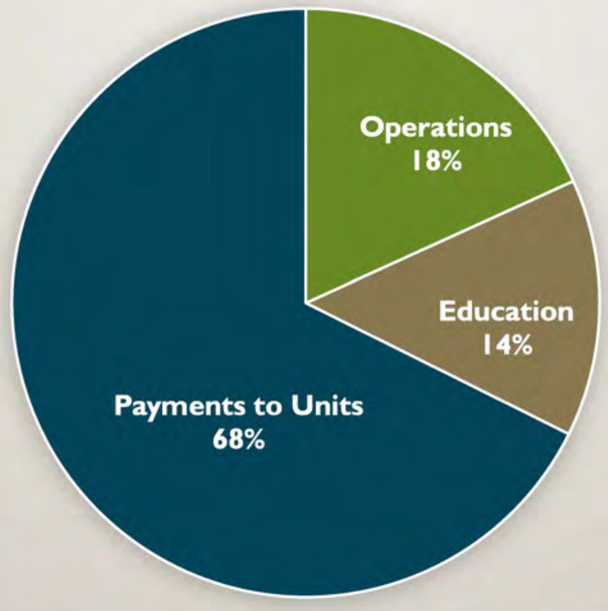
CHRISTINE MCCLARE

REGIONAL COORDINATOR

REVENUE



EXPENSES



BUDGET 2025-26

REVENUE SUMMARY	2024-25 Projection	2024-25 Budget	2025-26 Proposed Budget	% of Revenue
Contracts/Service Agreement	$213,103	$213,103	$213,103	26%
Stewardship/Incentives	$542,967	$520,500	$483,000	58%
Municipal Contribution	$152,921	$152,921	$129,858	16%

EXPENSE SUMMARY	2024-25 Projection	2024-25 Budget	2025-26 Proposed Budget	% of Expenses
Operations	$146,599	$152,785	$154,090	18%
Education	$115,588	$115,950	$119,530	14%
Payments to units	$609,925	$609,925	$572,425	68%

Region 6 SOLID WASTE MANAGEMENT

REVENUE	2024-25 Projection	2024-25 Budget	2025-26 Proposed Budget
Contracts/Service Agreements			
Education Contract	80,392	80,392	80,392
Coordinator Agreement	43,286	43,286	43,286
Enforcement Contract	89,425	89,425	89,425
Sub-total	$ 213,103	$ 213,103	$ 213,103
Stewardship/Incentives			
Dairy Stewardship	90,000	90,000	53,000
Diversion [1]	350,000	350,000	350,000
Municipal Approved Programs	80,500	80,500	80,000
Interest	22,467	0	0
Sub-total	$ 542,967	$ 520,500	$ 483,000
Municipal Contribution			
Municipal Billing [2]	152,921	152,921	129,858
Sub-total	$152,921	$152,921	$129,858
TOTAL	**$ 908,991**	**$ 886,524**	**$ 825,961**

EXPENSES	2024-25 Projection	2024-25 Budget	2025-26 Proposed Budget
OPERATING EXPENSE			
Admin Salaries and Benefits	105,220	105,220	108,025
Administration (host)	9,390	9,390	9,390
Travel	2,363	3,000	2,500
Training and conference	1,356	2,200	2,000
Office Rental	9,198	9,675	9,500
Office supplies/computer	5,114	9,900	8,300
Insurance	4,050	3,900	4,050
Legal & Auditor	9,907	9,500	10,325
Sub-total	$ 146,599	$ 152,785	$ 154,090
EDUCATION			
Education salaries and benefits	84,170	84,170	87,030
Education travel	13,886	14,000	14,000
Program materials [4]	4,712	4,000	4,000
Advertising	0	1,000	1,000
R6 Recycles	12,820	12,780	13,500
Inter-Municipal program expenses [3]	0	0	0
Sub-total	$ 115,588	$ 115,950	$ 119,530

EXPENSES	2024-25 Projection	2024-25 Budget	2025-26 Proposed Budget
PAYMENTS TO UNITS			
Enforcement Contract	89,425	89,425	89,425
Dairy Agreement	90,000	90,000	53,000
Diversion [1]	350,000	350,000	350,000
Municipal Approved Program	80,500	80,500	80,000
Sub-total	$ 609,925	$ 609,925	$ 572,425
TOTAL	**$ 872,112**	**$ 878,660**	**$ 846,045**

TABLE 1: **Municipal billing 2025-26**

Municipal Area Serviced:	*2021 Population*	*% of Region*		*2025-26*
Shelburne Shared Services	6,456	6.99%	$	9,083.22
Town of Bridgewater	8,790	9.52%	$	12,367.03
Town of Mahone Bay	1,064	1.15%	$	1,496.99
Municipality of Lunenburg	25,545	27.68%	$	35,940.35
Municipality of Barrington	6,523	7.07%	$	9,177.49
Town of Clark's Harbour	725	0.79%	$	1,020.03
Municipality of Chester	10,804	11.71%	$	15,200.61
Town of Lunenburg	2,396	2.60%	$	3,371.03
Region of Queens Municipality	10,486	11.36%	$	14,753.20
West Hants Regional Municipality	19,509	21.14%	$	27,448.05
Total	**92,298**	**100.00%**	**$**	**129,858.00**

Region 6 Solid Waste Management

THANK YOU!

Christine McClare

Regional Coordinator

902-624-1339

902-790-6834

Christine.McClare@Region6SWM.ca

The Municipality of the District of Lunenburg

Request for Decision

Report to: **Finance Committee**

Submitted by: **Elana Wentzell and April Whynot-Lohnes**

Date: **February 4, 2025**

Re: **Amendment, Policy 049 "Property Tax Rebate"**

Recommendation

"that the Finance Committee recommends to Municipal Council that Municipal Council amend Policy 049, Property Tax Rebate as presented and hereby gives seven days' notice of Council's intention to amend on February 11, 2025."

Executive Summary & Discussion

On the January 21, 2025, the Policy and Strategy Committee received a report recommending revised income thresholds and rebate amounts to be considered in the upcoming 2025-26 Operating Budget.

These can be changed without a policy amendment as the amounts are set outside the policy.

However, staff also recommended that the rebates include an amount for interest that would accrue between the interim and final tax billing if the applicant did not pay the interim tax bill. Overdue interest charges are legislated by the MGA, and Council has set the rate by Policy at 10%. Once interest is charged, it forms part of the tax bill. Staff are not authorized to remove interest unless authorized by Council.

Staff are recommending that Section 5 of Policy 049 be amended to allow for the application of the property tax rebate to overdue interest changes that accrue between the interim and final tax billing. For clarification, the rebate would not be applied to prior years' tax arrears or interest charges arising from prior years' tax billings.

Budget implications

The amounts recommended to Council included an amount for these overdue interest charges.

Strategic plan

N/A

Work plan

N/A

Alternatives

Council can make further amendments to the policy to reflect Council's discussion.

Conclusion

Staff are recommending this change to Policy 049 to grant staff the authority to apply the property tax rebate to interest that may accrue between the interim and final tax billing.

Report Preparation	
Department	Finance and Administration
Report Prepared by	Elana Wentzell and April Whynot-Lohnes
Report Approved by	
Date Reviewed by C.A.O.	

Municipality of the District of Lunenburg

Policy Details	
Name	**Property Tax Rebate Policy**
Number	**049**
Legislative Authority	**MGA – 69(2)**
Effective Date	**February XX, 2025**

Purpose

1 The purpose of this policy is to ~~for~~ provide~~ing~~ compassionate property tax relief for low income property taxpayers residing in their own principal residences.

Title

2 This policy is entitled the "Property Tax Rebate Policy".

Definitions

3 (1) **Excluded Income** means a War Veterans Allowance Act income or income from the **Pension Act** (Canada). The Pension Act (Canada) is **not** the Canada Pension Plan or Old Age Security, but it is a Pension for members of the Armed Forces who have been disabled or their dependents.

(2) **Income** means a person's total gross income (total income before deductions) from all sources for the calendar year preceding the fiscal year of the Municipality of the District of Lunenburg excluding any allowances paid pursuant to the **War Veterans Allowance Act** (Canada) or Pension paid pursuant to the **Pension Act** (Canada) and includes the income of all assessed owners, their spouse(s), including common law spouses residing at the property and all owners defined in section 3(3) residing at the property.

(3) **Owner** includes:

(a) the person assessed for the property;

(b) a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;

(c) a person having the care or control of the property through adverse possession; and

(d) a person with a life interest in the property.

(4) **Principal Residence** includes the ordinary place of residence of an owner who is in a hospital or nursing care facility, unless that person has not slept at the property for a period of two (2) years or more, or the property has been rented to paying tenants, in either of which events, the property will be deemed to cease being the owner's ordinary place of residence.

(5) **Taxes** means residential property taxes, interest on the current interim tax bill and any applicable area rates excluding property improvement charges, fines, liens and other charges on the account.

(6) **Treasurer** includes persons authorized by the Treasurer.

Exemption

4 (1) The Municipality of the District of Lunenburg grants on an annual basis a rebate from taxation, operating as a reduction in the taxes payable to the Municipality of the District of Lunenburg in respect of a property subject to subsections 4 and 5.

(2) The rebate will only apply to owners who occupy the property as that owner's principal residence.

(a) Applications can be made on behalf of a deceased property owner if the property owner received the property tax rebate in the previous fiscal year.

(3) Where a property is assessed to more than one owner other than persons whose income is included in the calculation of income in relation to this Policy, any who are entitled to a rebate may receive only the portion of the rebate equal to that person's share of the assessment for the property, but where the different interests are not separate, then to that portion determined by the Treasurer, whose determination is final.

(4) Despite any other provision of this Policy,

(a) The maximum rebate amount will be scaled based on income and approved as part of the annual budget deliberations. The rebate and household income threshold will be adjusted annually by NS CPI (All items) beginning in April 2022.

(b) Council will set the total rebate budget each year by motion.

(c) The Treasurer can approve rebates for qualified applicants that exceed the approved budget when those approvals do not exceed 10% of the total rebate budget. Council will be notified of such approvals.

(5) In order to be eligible for a rebate, the property owner will submit to the Treasurer a Statutory Declaration Certification of household income no later than August 1 of the fiscal year. The required Statutory Declaration Certification must be completed and processed each year.

(a) Late applications will be considered only after the regular review of those applicants that applied on time. Late applications will be subject to annual budget constraints.~~ as set out in section 4(4)(b)~~

(6) Documentation for proof of income is required for all persons living in the household. A copy of the previous year's Notice of Assessment from Canada Revenue Agency for each household member is required to be attached to the application. Failure to supply household members' Notices of Assessment ~~shall~~ will render the application ineligible. The Treasurer can reject an application, where in the Treasurer's opinion, is not adequately verified or substantiated.

(7) All decisions made by the Treasurer relating to this Policy and its application are final.

Enforcement Charges Not Exempted

5 No rebate can be applied to any obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, whether Municipal, Provincial, or Federal and any charges imposed upon a property arising from enforcement of such provisions will not be subject to a tax rebate authorized by this Policy.

Policy Adoption	
Date of Original Passage	July 14, 2009
Date of Notice of Intent to Amend/Repeal	February 04, 2025
Date of Council Approval	February XX, 2025
Date of Effective Date	February XX, 2025
I certify that this Policy 049 Property Tax Rebate was amended by Municipal Council as indicated above.	
Signature of Municipal Clerk	**Date**

Version	Amendment Description	Approval Date
Original V1	Property Tax Rebate (formerly – Low Income Property Tax Rebate)	July 14, 2009
V2	Amended income threshold and rebate	April 14, 2015
V3	Amended title of policy, clarified income definition, revised maximum percentage of bill (66%to 100%) and housekeeping amendments	Nov 10, 2015
V4	Amended definition of taxes to include area rates excluding property improvements charges, added maximum rebate value, deleted references in section 6.1 as they were redundant and updated the application form with new thresholds	Jan 22, 2019
V5	Addition of new section 4.1 re deceased property owners, and added references to application form regarding 4.1	Oct 22, 2019
V6	Added new section 7.1 to allow late applications if budget permitted.	Sep 22, 2020
V7	Amended section 7 by replacing statutory declaration with certification, amended title of application to say same, replaced solemnly declare with certify on the application, and housekeeping amendments	May 25, 2021

V8	Amendment for clear language, moved rebate schedule and income threshold for ease of amending during budget deliberations, added annual increases using CPI, requirement of proof of household income, pro-rating of rebates based on budget was deleted, application form separated from policy for ease of amending as needed, and added provision for Treasurer to approve budget overages of 10%.	Mar 22, 2022
V9	Amended to add interest to the definition of taxes, amended income threshold and rebate on application form and housekeeping	Jan XX, 2025

Municipality of the District of Lunenburg

Report to Council

Report To:	**Finance Committee**
Submitted By:	**Elana Wentzell, CPA, CMA, Director of Financial Services**
Date:	**February 4, 2025**
Re:	**Operating Variance Report 3rd Quarter (to December 31, 2024)**

The enclosed Operating Fund Variance Report gives Council details of operating budget accounts where variances to budget have occurred. Staff have commented on all forecasted budget variances over $1,000. Changes from the second quarter report are highlighted.

Budget variances occur for a variety of reasons. The budget is a plan made before the beginning of the fiscal year based on the information available at that time. When new information becomes available, staff make adjustments and show those in their forecasts. Directors are responsible for managing their department budgets.

In this third quarter report, staff are projecting an Operating surplus of $1,706,180 which represents a 3.89% budget variance.

The revenue variance shows $731,405 in additional revenue expected to be received compared to budget. Differentials include deed transfer tax, interest on deposits, and a provincial flood line grant that will be deferred for project completion in the next fiscal.

The expenditure variance shows a forecasted budget savings of $944,800. Of note is the offset for the provincial flood line project that will carry over to next fiscal, the forecast for property tax rebates, and budget savings due to staff vacancies.

Please refer to the attached report for details of the variances.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

Municipality of the District of Lunenburg
Operating Fund Variance Report - 3rd Quarter
December 31, 2024

	Comments on Forecast Variance to Budget	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
REVENUE						
Tax Revenue	Forecast revised based on actual tax billing & an estimated reduction based on outstanding appeals ($7M of $185M assessment appealed - 13 of 480 properties outstanding)	$ 32,423,375	$ 32,444,900	$ 32,416,300	0.1%	$ (28,600)
Business Property	Actual received more than budget estimates (Aliant $7,600, HST Offset $17,200)	193,356	168,600	193,400	-15%	24,800
Deed Transfer Tax	Actual received is higher than expected ($2.3M to Dec 31)	2,340,479	1,800,000	2,600,000	-30%	800,000
Other Taxes		72,370	72,500	72,500	0%	-
Grants in Lieu of Taxes		47,666	268,700	268,700	82%	-
REMO/Accessibility recovery from Other Units	Estimated reduction based on staffing vacancy	154,677	206,300	180,700	25%	(25,600)
Sale of Services						
Recreation Services	Reduction for Active Communities Fund revenue ($7,500 vs $25,000 budget) offset by increased fees received for other programs	18,290	78,000	68,655	77%	(9,345)
Regional Building Inspection Services	Forecast based on actual billing for service	216,876	306,000	216,900	29%	(89,100)
Other Revenue - Fines, Permits, Rentals & Interest	Estimate increased revenue from ballfield rentals, zoning confirmations, ProKids revenue & interest on deposits ($300K). LCLC fundraising revenue $5K & MJSB Equipment Reserve $36K to be transferred to reserves.	2,689,028	2,856,300	3,263,850	6%	407,550
Farm Acreage Grant	Actual grant received more than budget estimates	58,973	99,200	101,100	41%	1,900
Provincial Grants	Grants for Students - Planning, Recreation & Tourism. Flood line Mapping Grant $500,000 received - forecast $119,100 to be used this fiscal (expenditure forecast also reduced)	751,103	695,000	344,800	-8%	(350,200)
TOTAL REVENUE		**$ 38,966,192**	**$ 38,995,500**	**$ 39,726,905**	**0%**	**$ 731,405**
EXPENDITURES						
Mayor & Council		$ 540,345	$ 846,600	$ 846,600	36%	$ -
Bank Interest & Charges		4,177	4,700	4,700	11%	-

Municipality of the District of Lunenburg
Operating Fund Variance Report - 3rd Quarter
December 31, 2024

	Comments on Forecast Variance to Budget	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
Administration	Forecast increase based on clerk coverage (offset by reductions in election costs) and increased staff time spent on FOIPOP applications	1,007,925	1,371,100	1,390,100	26%	19,000
Finance	Estimate reduction for staff travel and training.	599,265	863,000	858,000	31%	(5,000)
Tax Exemptions & Property Tax rebate	Forecast based on property tax rebates granted and an estimate to year end	627,133	868,700	695,300	28%	(173,400)
Legal & Advisory Services	Forecast increase due to project design services for potential high density housing project & reductions in other general advisory services budget areas to offset.	195,224	469,800	469,700	58%	(100)
Administration Building, Supplies, Advertising and Data Processing	Estimate reduction for propane and generator costs at Municipal Services Building & reduced advertising requirements for Planning	619,888	1,145,800	1,136,400	46%	(9,400)
Allowance for Uncollectible taxes		-	150,000	150,000	100%	-
Tax Sale Expenses		50,764	70,000	70,000	27%	-
Government Relations, Communications & Municipal Celebrations		62,869	119,000	119,000	47%	-
Insurance	Forecast adjusted to reflect actual insurance costs	202,322	212,900	207,000	5%	(5,900)
Grants to Organizations	Estimate reduction for sponsorship ads, elite athlete and ProFund grants offset by Council approved increase for ProKids grants	911,414	1,249,400	1,255,000	27%	5,600
Election Costs	Estimate savings due to reduced wages and mileage; full report to follow.	142,753	190,000	170,000	0%	(20,000)
Assessment Services		528,132	704,200	704,200	25%	-
Police Protection	Revised forecast based on actual RCMP Contract costs	3,288,878	4,337,100	4,385,200	24%	48,100
Correction Services & Prosecutions	Estimate increased based on actual cost for annual DNA billing	56,017	68,400	69,900	18%	1,500
Fire Protection Municipal Costs	Increase based on actual billing for Cookville hydrants	423,515	484,100	489,900	13%	5,800
Emergency Measures	Estimated reduction due to staff vacancy	195,560	513,700	463,300	62%	(50,400)

Municipality of the District of Lunenburg
Operating Fund Variance Report - 3rd Quarter
December 31, 2024

	Comments on Forecast Variance to Budget	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
Protective Inspection Services	Estimate based on actual projected costs for service	582,410	875,700	873,900	33%	(1,800)
Dog Control		37,222	44,900	44,900	17%	-
Common Services (Engineering)	Estimate based on staff vacancy filled later in fiscal year, reduced office expenses & staff training and travel	440,858	737,500	641,300	40%	(96,200)
Provincial Roads & NSTIR Paving Partnerships		365,774	2,080,000	2,080,000	82%	-
Municipal Road Maintenance	Estimate reduction based on actual summer maintenance costs for municipal roads	108,104	367,500	306,600	71%	(60,900)
Garbage & Waste Collection	Estimate based on forecast of actual collection costs	2,301,217	3,126,700	3,121,900	26%	(4,800)
Planning & Zoning	Forecast for flood line mapping project $119,100 to be used by March 31 ($500K budget).	813,807	1,601,600	1,201,000	49%	(400,600)
Economic Development, Schools, CES Bldg & Tourism	Reduction based on actual tourism VIC and travel costs	672,219	1,474,100	1,463,400	54%	(10,700)
Recreation Staffing, Facilities and Programming	Decrease based on the Active Living Coordinator staff vacancy & associated programming ($96K), facility seasonal staffing and maintenance costs ($57K), other recreation programming ($27K)	1,236,258	1,975,400	1,794,765	37%	(180,635)
Libraries		149,775	199,700	199,700	25%	-
LCLC		549,184	859,800	859,800	36%	-
Education		7,985,076	10,646,800	10,646,800	25%	-
Financing & Transfers	Transfer LCLC Fundraising received ($5,000) to LCLC reserve	-	738,000	733,000	100%	(5,000)
TOTAL EXPENDITURES		**$ 24,698,083**	**$ 38,396,200**	**$ 37,451,365**	**36%**	**$ (944,835)**
Area Rates						-
Fire Protection Revenue	Fire payments made. Differential is in payments of prior year end balances.	4,752,472	4,735,400	4,752,600	0%	17,200
Fire Protection Expenditures		(4,820,498)	(4,735,400)	(4,705,900)	-2%	29,500
Sewage Collection & Disposal Revenue	Estimate increased maintenance costs for Conquerall Bank, Cookville, & New Germany. Sewer revenue forecast increased by actual amounts billed.	526,948	517,400	561,600	-2%	44,200
Sewage Collection & Disposal Expenditures		(743,732)	(1,085,200)	(1,174,860)	31%	(89,660)

Municipality of the District of Lunenburg
Operating Fund Variance Report - 3rd Quarter
December 31, 2024

	Comments on Forecast Variance to Budget	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
Private Road Maintenance Revenue	Actual revenue offsets expenditures by $17,100 (administration fee collected)	354,254	331,900	354,300	-7%	22,400
Private Road Maintenance Expenditures		(337,185)	(316,500)	(337,200)	-7%	(20,700)
Street Lighting Revenue		138,801	138,200	138,200	0%	-
Street Lighting Expenditures		(96,557)	(158,100)	(158,100)	39%	-
NET AREA RATES		$ (225,497)	$ (572,300)	$ (569,360)		**$ 2,940**
SURPLUS (DEFICIT)**		**$ 14,042,611**	**$ 27,000**	**$ 1,706,180**		**$ 1,679,180**
% Annual Budget			***0.06%***	***3.89%***		***3.76%***

Municipality of the District of Lunenburg

Report to Council

Report To:	**Finance Committee**
Submitted By:	**Elana Wentzell, CPA, CMA, Director of Financial Services**
Date:	**February 4, 2025**
Re:	**Capital Status & CCBF Investment Report 3rd Quarter (to December 31, 2024)**

The Capital Budget Status & Canada Community Building Fund (CCBF) Report is enclosed to give Council information on the status of the projects approved in this fiscal year.

Projects are moving forward as indicated in the attached status report. Included in the report are columns for the approved project budget, actual costs incurred to date, cost variance actual to budget, forecast to March 31, 2025. Changes from the second quarter report, are highlighted.

Of the $11.5M approved budget, project costs in the amount of $2,092,239 have been paid at the end of the second quarter with a forecast of $7.6 M to be completed by year end.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project Status	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
Climate Change Action Plan						
Facility & Energy Assessment CES Building	Assessment for energy upgrades and safety/accessibility options.	***Stantec Awarded - HVAC Design work 95% complete.***	**50,000**	5,440	89.12%	50,000
Solar Panels - Conquerall Bank WWTP	Installation of 10KW system, plus building addition to accommodate inverter	***99% Complete; Generating power, awaiting NSPC to install bi-directional meter***	**50,000**	26,161	47.68%	50,000
Community Solar Garden - Site Selection & design	Construction of 7 MW Solar Garden managed by AREA (energy savings equal to 700 homes or 150,000 trees). Municipal partnership with MODL share up to 50%. Subscription model to be considered. $880,000 contribution from Lunenburg County Community Fund in Trust.	***AREA is working on the application for the Power Purchase Agreement which will be submitted in January 2025.***	**500,000**	196,845	60.63%	250,000
EV Fleet Chargers	Install EV charges in the fleet parking lot at Municipal Services Building. Council's approval received: $386,000. Spent $151,000 by March 31. Carry over remaining balance required $235,000	***This work is 100% complete. Just the $32,211.50 hold back to be released.***	**235,000**	199,344	15.17%	235,000
Public Transit Osprey Village	RFP Awarded $51,048 in 2023/24 (spent $46,931)	***Final RFP Cost carry-over for Public Transit Operating & 5 year plan.***	**-**	4,034		4,034
Climate Change Action Plan Subtotal			***835,000***	***431,824***		***589,034***
Osprey Village Growth Centre						
Land Acquisition & access to facilitate deliveries	Facilitate deliveries to Osprey Village (looking for 3rd party contributions)	***Still waiting on Legal.***	**160,000**	-	100.00%	160,000
Enhancement Plan	Plan to inform where beautification should occur based on existing and expected development in Osprey Village. Where to place streetlights, benches, landscaping.	***RFP Consultant selected.***	**75,000**	14,892	80.14%	75,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project Status	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
E-permitting platform	Replace software permitting platform to facilitate e-permitting for expected growth in MODL.	*Regional inspection services agreement signed Oct. 16/24; Staff working with partners to prepare RFP. RFP to be issued in January*	**150,000**	-	100.00%	150,000
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 (TOB has committed $350K only).	*Aboriginal Consultation complete, consultation with PSCB ongoing, negotiating land acquisition.*	**800,000**	-	100.00%	-
WWTP Cookville Plant Expansion Year 1 of 3 (award tender & start construction)	Upgrades to support housing growth in Osprey Village. Grants received: ICIP Grant 73.3% grant $9.1M for design and construction; $1,136,943 Sustainable Service Growth Fund. $4,100,000 (MCAP - 50% cost sharing - received March 2024)	*Council approved $24.5M for Construction and Engineering at the October 8 Council meeting.*	**4,000,000**	542,866	86.43%	2,500,000
WWTP Cookville I&I investigation	Carry over balance of project delayed due to equipment availability.	*Final report expected at the end of January 2025*	**40,000**	6,848	82.88%	40,000
Nathan Cirillo Pumpstation Backup Power - Year 1 of 2 (design & begin construction)	Provide on site generator to supply backup power during power outages, design in year 1, construct in year 2.	*Council awarded Alternative Procurement to L&B Electric at the October 8 meeting - generator on order*	**100,000**	-	100.00%	15,000
Subtotal Osprey Village Growth Centre			**5,325,000**	**564,607**		**2,940,000**
Other Infrastructure Projects						
Municipal Services Building Warranty Repairs	HVAC (3rd party warranty $400,000), Miscellaneous upgrades balance carry forward until complete.	*This work is 98% complete although there are still some outstanding issues to be addressed.*	**250,000**	88,086	64.77%	250,000
Office reconfiguration	Create office space from existing storage room.	*100% Complete.*	**100,000**	67,642	32.36%	100,000
Tax Bill Portal	Purchase software for online access to Tax Bills (Provincial funding rec'd) also includes employee pay stubs. Carried over - waiting on software vendor.	*Signing contract with software vendor. Implementation expected by March 2025. Updated implementation cost $34,500 incl net HST. (100% funded from SNSMR grant for accounting software in reserves).*	**30,000**	-	100.00%	34,500

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project Status	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
Internet - Final Year of Connectivity Strategy	Per Council Internet Strategy - remaining areas include Molega Lake Lun Co.	***Limited work completed.***	**249,000**	121,085	51.37%	250,000
J Class Roads (NSPW paving Partnership)	NSPW partnership to pave non-owned MODL roads. Carry over 2023/24 Point Road $334,200 2024/25 Request: Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km.	***The Point Road paving is complete. 2024/25 formal request approved by Council. Credit in account is difference between contract for Southside Road paving vs actual cost when invoice received.***	**700,000**	(14,536)	102.08%	700,000
Centre School ESA Assessments	ESA Assessment, Implementation of remediation & demolition of building. 73% grant funding estimate.	***Phase II and III ESA's awarded & Hazmat Screening Survey awarded to Strum Consulting. Work is 80% complete.***	**100,000**	63,667	36.33%	100,000
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	***MJSB has completed the purchase for MODL***	**60,000**	7,300	87.83%	60,000
Subtotal Other Infrastructure Projects			***1,489,000***	***333,244***		***1,494,500***
Re-Create! Parks						
Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails	The RFP was awarded. It is anticipated that a carry over will be required to complete this project before the parks open in May 2025	***RFP Consultant selected.***	**425,000**	73,657	82.67%	415,000
Rec Assets Accessibility Audit & Implementation	The accessibility audits have been completed. A plan to allocate the remaining funds will need to be brought forth to council to help address accessibility in MODL parks.	***Plan will be brought to Council with recommendations. Allocate fund to park bench/picnic table installations and waste bins.***	**260,000**	38,059	85.36%	180,000
Mush-a-Mush vault washroom facilities	Building design, & construction of an accessible vault washroom facility.	***Design work has been awarded to Stantec - 80% complete - to be tendered***	**190,000**	30,091	84.16%	40,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	*Project Status*	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
Park Standards Upgrades	Upgrades to parks as identified in the Parks and Open Space Standards document and in response to the park, trail and open space survey conducted in summer 2023. This will be based on direction from Council.					
Park Bench, picnic tables & bollards Installations	Concrete pads & installation for park benches, picnic tables and entrance bollards.	***At the March 12, 2024 Council meeting a motion was made to purchase park benches, picnic tables, waste receptacles at the cost of $78,490 plus HST. It was noted some carry over may need to happen in 2024-2025 budget. All park furnishings arrived in new budget year, budget was not changed to reflect the carry over. The installation was also slated for this year. The projected budget reflects purchase of materials and installation. Anticipated forecast is approximately $170,000. Funds allocated in accessibility upgrades will be underspent to off set this.***	**90,000**	116,087	-28.99%	170,000
Indian Falls Stairs - Design & Installation	Design & construct new stairs to access river. Existing stairs were at end of life and removed. Pre-budget approval received Feb 27/24.	***Project 100% Complete.***	**227,400**	133,206	41.42%	150,000
MARC Playground Equipment Replacement	Council approved the purchase of replacement equipment at the MARC playground by the ball fields $102,585 (net of HST rebate)	***Project 100% Complete.***	**102,600**	102,585	0.01%	102,600

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project Status	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
Oakland Conservation Area Improvements	Install stairs and handrail on path to beach to improve safety of users accessing the water and clear undergrowth between road and parking lot to improve visibility.	***Project is 100% Complete.***	**35,000**	13,422	61.65%	13,422
Subtotal Re-create! Parks			***1,330,000***	***507,108***		***1,071,022***
Recreation Infrastructure						
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.	***Funds have been dispersed to the trail groups.***	**74,836**	73,328	2.02%	73,328
Art on the Trail/in the Parks	Continuation of art installations on MODL trails/parks in consultation with stakeholders.	***RFP needs to be developed and released. Will need to be carried over as installation would need to take place in the Spring/Summer of 2025.***	**30,000**	-	100.00%	30,000
Arthur Young Trail	Upgrade existing trail.	***100% Complete.***	**10,000**	6,673	33.27%	6,673
MARC existing Trail Upgrade	Capital upgrades to existing trail (repairs & drainage enhancements).	***100% Complete.***	**30,000**	32,801	-9.34%	32,801
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.		**50,000**	-	100.00%	50,000
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.		**50,000**	-	100.00%	50,000
Sawpit Park	Community Plan awarded in fiscal 2022-2023 & funds carried over. Tender Award 2024-02-27 Council Meeting.	***Project 100% Complete.***	**38,700**	30,587	20.96%	38,700

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	*Project Status*	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
Pine Grove Park	Passive Use Assessment & re-opening	***On July 30/24, Municipal Council moved that staff proceed with rectifying safety related deficiencies that were identified in a park assessment and re-open Pine Grove Park for public use.***	**-**	11,007		13,500
AT Paved Shoulders	Carry over approval for Martin's River Paved Shoulders $870,000	***Completed.***	**870,000**	-	100.00%	870,000
Para-sport equipment - wheelchairs & storage trailer	Grant received to purchase 6 wheelchairs and a storage trailer in the amount of $45,549. MODL cost $1,500.	***Completed.***	**47,000**	44,707	4.88%	47,000
E Bike Feasibility Study & Implementation	Expand the current MODL equipment loan program to include bicycles & e-bikes. Cost includes bikes, helmets, bike rack & storage containers. Connect 2 & rebates 75% funding.	***Received funding. Need to issue RFP to purchase bikes. Some funds may need to be carried over to complete project***	**41,000**	-	100.00%	41,000
AT Plan - upgrade existing plan	2023/24 Project	***Project 100% complete. Expanded scope into current fiscal year hence the additional cost.***	**-**	1,869	0.00%	1,869
Subtotal Recreation Infrastructure			**1,241,536**	**200,973**		**1,254,871**

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	*Project Status*	Approved Budget 2024/25	Actual Cost 31-Dec-24	Actual Cost Variance to budget %	Forecast Cost 31-Mar-25
Wastewater Treatment Projects						
WWTP - Annual Large Pump Rebuilding/Replacement Program	Annual Large Pump Rebuilding/Replacement Program ($15k/YEAR) 2024/25 NG RAS Pump; 2025/26 HB PS#20 Pump 1; 2026/27 HB PS#20 Pump 2; 2027/28 HB PS#19 Pump 1 ;2028/29 HB PS#19 Pump 2; 2029/30 HB PS#18 Pump 1; 2030/31 HB PS#18 Pump 2. HB would only be done if we don't upgrade the stations as part of the larger capital project for $4M.	***100% Complete.***	**15,000**	9,169	38.88%	10,000
Conquerall Bank - I&I Study	Inflow & infiltration study at Conquerall Bank System.	***Repairs completed in December 2024.***	**50,000**	-	100.00%	60,000
Conq Bank - caustic soda system improvements	Expand existing building and install caustic soda system - 50% Provincial funding (estimate).	***Council cancelled tender at the October 8 meeting as it was over budget***	**350,000**	28,771	91.78%	30,000
WWTP NG Inflow & Infiltration Mitigation	Council pre-approval received. Carry over Year 4 for future investigation if required.	***100% complete. Budget carryover not used as the majority of costs were paid in prior fiscal.***	**900,000**	16,543	98.16%	100,000
Portable Backup Power for Pumpstations	Portable trailer mount generator that can supply power to the pumpstations during power outages.	***Council awarded Alternative Procurement to L&B Electric - Generator has arrived and being prepared for delivery.***	**60,000**	-	100.00%	87,500
Subtotal Wastewater Treatment Projects			***1,375,000***	***54,483***		***287,500***
TOTAL PROJECT COST			**$ 11,595,536**	**$ 2,092,239**		**$ 7,636,927**

Finance Committee
Item #: 10.1.5
Date: February 4, 2025
Authorization: Elana Wentzell

Municipality of the District of Lunenburg

Request for Decision

Report to:	**Finance Committee**
Submitted by:	**Angela Veinot, Accounting Manager**
Date:	**February 4, 2025**
Re:	**2025-26 Proposed Area Rates: Streetlights and Hydrants**

Recommendation

It is recommended that the Finance Committee recommend Municipal Council approve:

- The 2025/26 Fire hydrant rate at $0.1270/$100 of assessment
- The 2025/26 Streetlight rates as presented

Executive summary

Enclosed are the proposed budgets for streetlights and fire hydrants for the fiscal year 2025/26.

The streetlight and hydrant rates are calculated based on the prior years' revenues collected minus the actual costs. The current year's property assessment and any estimated overage and shortage in the accounts are included in the calculation.

Discussion

As part of the budget process, area rates are required to be approved by Council. Streetlight and hydrant rates can be easily forecasted based on the nature of the revenues and expenditures. Revenues have been billed for the year and most expenditures have been recorded. The revenues and expenditures for these rates are analyzed and a running total of the account balance is kept. Any surpluses or deficits from prior years are rolled into the next year to be recovered through the area rates.

The street light rates are detailed on the attached schedule. These rates vary slightly from year to year.

The hydrant rates have decreased based on the 2025-26 increase in commercial assessment.

Budget implications

Once Council approves the rates, they will be used to calculate the revenue budgets for 2025/2026.

Conclusion

Staff recommend Council approve the rates as presented.

Report Preparation	
Department	
Report Prepared by	Angela Veinot
Report Approved by	Elana Wentzell
Date Reviewed by C.A.O.	

Municipality of the District of Lunenburg
Area Rates 2025/26 Budget

STREET LIGHT RATES	Approved 2024-25	**Proposed 2025-26**	Rate Budget Notes
Rates per $100 of assessment			
Riverport	$ 0.013	**$ 0.016**	Based on increased costs
Dayspring	$ 0.054	**$ 0.067**	Based on increased costs
New Germany	$ 0.036	**$ 0.035**	Based on increased assessment
Catidian Place	$ 0.012	**$ 0.013**	Based on increased costs
Pine Haven Subdivision	$ 0.035	**$ 0.043**	Based on increased costs
Flat Rates Per Property			
Barss Corner	$ 63.33	**$ 56.55**	Costs shared 64 properties
Vogler's Cove, Broad Cove & Cherry Hill	$ 60.52	**$ 53.55**	Costs shared 373 properties
Chelsea	$ 110.41	**$ 100.11**	Costs shared 210 properties
Pine Grove	$ 60.17	**$ 69.63**	Costs shared 25 properties
Oakhill acres	$ 43.00	**$ 34.40**	Costs shared 40 properties
Little Tancook	$ 34.09	**$ 36.85**	Costs shared 38 properties
Whitley & Jenny	$ 41.62	**$ 35.02**	Costs shared 16 properties
Westside Drive	$ 151.37	**$ 140.08**	Costs shared 10 properties

FIRE HYDRANT RATES	Approved 2024-25	**Proposed 2025-26**	
Rate per $100 of assessment	0.1334	**0.127**	Based on increased assessment

The Municipality of the District of Lunenburg

Request for Decision

Report to: **Finance Committee**

Submitted by: **Elana Wentzell, CPA, CMA, Director of Finance**

Date: **February 4, 2025**

Re: **Proposed Sewer Rates based on 5-year Sewer Rate Review**

Recommendation

“"that the Finance Committee recommends to Municipal Council that Municipal Council approve the proposed Sewer Rates of $0.43/$100 assessment Global and $0.25/$100 assessment Hebbville effective April 1, 2025.”

Background

In 2014, Council approved area rates for municipally run sewer systems with a subsidy from the general tax rate of up to $0.03/$100 assessment. This rate structure was based on identifying the full costs of operating the municipal sewer systems, generating revenue through area rates for sewer, and providing up to $0.03/$100 assessment of general rate revenue in recognition of the environmental and economic development benefits of the systems. Council agreed that rates would be reviewed every 5-years.

Before the end of that 5-year cycle, staff determined the rates set were higher than required based on declining debt servicing costs that were not anticipated in the original model. Rates were reduced by $0.02 in 2017/18 and set at $0.73/$100 assessment for properties located in New Germany, Conquerall Bank, Cookville and Shore Drive (Global Rate) and $0.43/$100 assessment for properties located in Hebbville to recognize this fact.

In 2019, staff completed an in-depth analysis and 5-year projection for the municipal sewer systems to determine rate adjustments required to meet the original mandate. Council approved further reductions to the sewer rates to be effective on April 1, 2020: a global rate of $0.43/$100 assessment for properties located in New Germany, Conquerall Bank, Cookville and Shore Drive and $0.25/$100 assessment for properties located in Hebbville

Option Discussion

Staff analyze costs and revenue annually to ensure the rates are adequate based on the financial model. In 2024/25, staff are projecting that the existing rates are working as planned are expected to result in a $0.018/$100 assessment subsidy:

	Combined for Global Sewer Rate				
Operating Budget 2024-25	Cookville	New Germany	Conquerall Bank	Hebbville	Total
Operations & Maintenance	$ 236,500	$ 175,300	$ 38,200	$ 114,000	$ 564,000
Staff Resources	222,377	159,873	45,228	38,722	466,200
Capital Reserve	107,941	37,715	20,299	9,045	175,000
Debt Service	-	-	-	-	-
	$ 566,818	$ 372,888	$ 103,727	$ 161,767	$ 1,205,200
Revenue Generated					
Assessment Billing	230,210	170,667	26,602	34,335	461,815
BPSC Revenue				64,000	64,000
	$ 230,210	$ 170,667	$ 26,602	$ 98,335	$ 525,815
Shortfall					-$679,385
General Tax Rate Subsidy per $100 taxable assessment					$ 0.018

Staff have modeled the next 5-year cycle. When the Cookville Wastewater Treatment Plant is constructed and an estimated $6M loan is secured, the subsidy will increase to $0.028. This is still within the recommended subsidy of $0.03.

Fiscal Year	Total Sewer Costs	Global $0.43	Hebbville $0.25 + BPSC	General Subsidy $0.028233	Total Surplus (Shortfall)
2025-26	1,225,804	447,462	100,158	1,084,232	406,047
2026-27	1,786,820	456,411	102,161	1,105,917	(122,332)
2027-28	1,796,256	465,539	104,204	1,128,035	(98,479)
2028-29	1,806,122	474,850	106,288	1,150,596	(74,388)
2029-30	1,877,148	484,347	108,414	1,173,607	(110,780)
5-Year Cumulative					68

Based on this financial model and the intent of the subsidy, staff are recommending that the rates remain the same for the next 5-year period. Staff will continue to monitor the subsidy annually.

Budget implications

The rates will be used to calculate revenue estimates in the 2025-26 Operating budget.

Strategic plan

Staff utilized the 5-Year Financial Strategy Model to assess the affordability of the new rate structure. The proposed rate options do not cause any operating deficits in future years.

Work plan

N/A

Alternatives

Council can approve the sewer rates or direct staff to look at other options.

Conclusion

The existing sewer rates can remain the same based on the rate analysis provided. This recognizes the environmental and economic development benefits of the systems by providing a reasonable subsidy from the general tax rate.

Report Preparation	
Department	Finance and Administration
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

Finance Committee
Item #: 10.1.7
Date: February 4, 2025
Authorization: Elana Wentzell

District of Lunenburg

Draft Budget Process & 5 Year Financial Strategy

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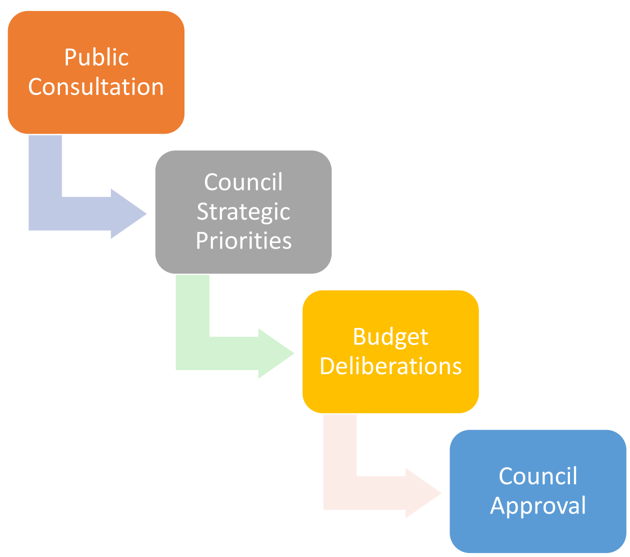
Draft Budget Process



Financial Services

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Draft Budget Process Schedule

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 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 Draft 5 year Financial Strategy with Pubic Input session
April 1, 2025	Finance Committee	Updates to Draft Operating & Capital Budgets with Public Input session
April 8, 2025	Council Meeting	Capital & Operating Budget Update & 5 Year Financial Strategy (if required) or Approval of Capital & Operating Budget
April 15, 2025	Council Meeting	Optional Date for approval of Capital & Operating Budget

- Staff are recommending that Council approve the proposed schedule

Financial Services

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5 Year Financial Strategy

- Council identified a 5-Year Financial Strategy as a Strategic Priority in 2017/18
- Staff identified that the Debt Affordability Model provided by the Municipal Finance Corporation could be used to meet this need
- Modified for MODL use

Financial Services

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5 Year Financial Strategy

Long-term Financial Planning Model

Considers:

- Municipal future revenue & expenditure growth
- The impact on the tax burden of future generations
- Population & economic growth
- Maintaining the current tax rate
- Ensuring current municipal services are not jeopardized

Financial Services

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5 Year Financial Strategy

The model allows decision makers:

- Flexibility to plan for the future
- Ability to develop future capital improvement plans in a balanced and measured way
- Prioritize capital projects that are competing for scarce resources
- **Develop a long-term financial plan**

Financial Services

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Approved 5 Year Operating Budget 2024-25

Municipality of the District of Lunenburg
5- Year Operating Budget

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

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

Financial Services

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Approved 5-Year Capital Budget 2024-25

5 Year Capital Investment and Canada Community-Building Fund Plan	**Year 1** **2024/25**	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 *2028/29*
Climate Change Action Plan	***835,000***	*7,280,000*	*1,170,000*	*320,000*	-
Osprey Village Growth Centre	**5,325,000**	16,630,000	6,440,000	-	-
Other Infrastructure Projects	***1,489,000***	*2,410,000*	*660,000*	*410,000*	*410,000*
Re-create! Parks	***1,330,000***	*944,200*	*925,000*	*850,000*	*850,000*
Recreation Infrastructure	**1,241,536**	424,320	524,552	325,607	334,567
Wastewater Treatment Projects	*1,375,000*	*15,000*	*340,000*	*4,360,000*	*6,015,000*
TOTAL PROJECT COST	**$ 11,595,536**	$ 27,703,520	$ 10,059,552	$ 6,265,607	$ 7,609,567

Funding	**2024/25**	2025/26	2026/27	2027/28	2028/29
Depreciation Reserve (asset replacement)	**795,000**	2,073,350	427,500	180,000	60,000
General Operating Reserve	**3,227,918**	3,417,600	2,820,000	2,451,000	3,040,000
Climate/Sustainability Reserve	**100,000**	50,000	50,000	50,000	50,000
Sewer Reserve	**406,800**	1,015,000	252,500	360,000	-
Open Space Reserve	**50,000**	423,000	125,000	50,000	50,000
SNSMR	**30,000**	-	-	-	-
Subtotal Municipal Cost of Projects	**4,609,718**	**6,978,950**	**3,675,000**	**3,091,000**	**3,200,000**
Potential Borrowing (Community Solar Project)	-	2,500,000			
Potential Borrowing (Waste Water Treatment)	-	3,900,000	2,000,000		3,000,000
Potential Borrowing (Osprey Village Infrastructure)		-	1,000,000		
Potential Borrowing (Pedestrian Bridge (cost over grant approval)				-	
Subtotal Debt Financing	-	***6,400,000***	***3,000,000***	-	***3,000,000***
Canada Community-Building Fund (CCBF)	**1,158,036**	1,129,320	794,552	1,174,607	1,409,567
Grants & SSGF	**4,971,114**	9,565,250	1,590,000	2,000,000	-
Other - 3rd party contributions (incl. $880,000 LCCF for solar garden)	**856,668**	3,630,000	1,000,000	-	-
Total Funding	**$ 11,595,536**	$ 27,703,520	$ 10,059,552	$ 6,265,607	$ 7,609,567

Financial Services

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Reserve Strategy

Strategy:
- Promote long-term financial stability and assist with financial planning
- Seek grants for projects to minimize draws on reserves
- Draw on restricted reserves first to ensure reserve fund flexibility for future use
- Use the FCI as a benchmark to monitor reserve balances
- Maintain the Municipality's sound financial position.

Operating Reserves (flexible)
- Allocation of revenues set aside at the discretion of Council to provide for future expenditure requirements such as infrastructure replacement or maintaining financial position.
    - Examples: Election reserve – contributions in non-election years to finance election year expenditures
    - Legislated: Operating Fund Surplus – any surplus at year end must be placed in an operating reserve

Capital Reserves (restricted)
- Can only be used for Capital expenditures
    - Legislated: Open Space reserve – monies collected from the development community in lieu of dedication of land for parkland purposes

Financial Services

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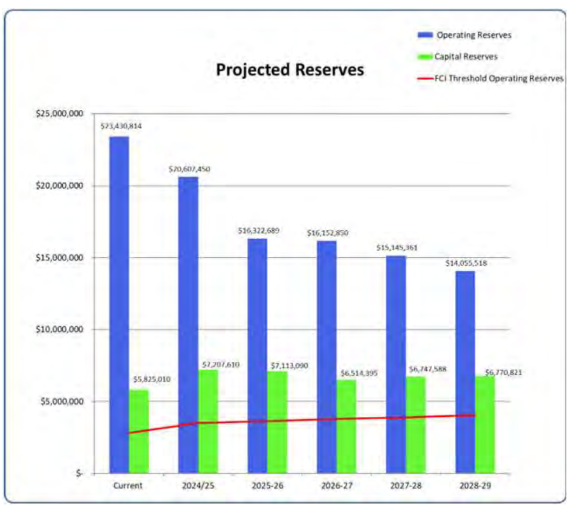
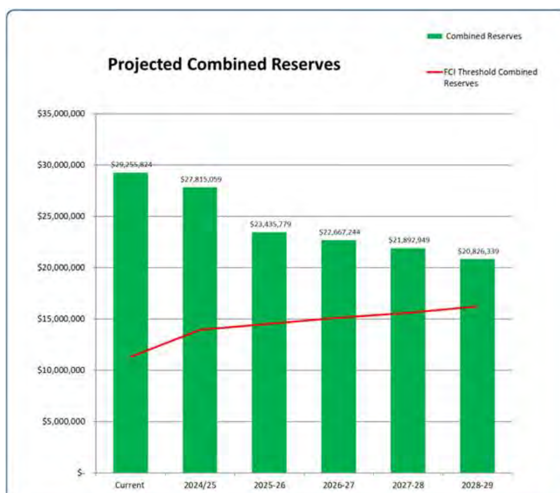
Approved 5 Year Reserve Budget 2024-25





Financial Services

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Reserve Transfers in Operating Budget 2024-25

Council Approved Reserve Transfers in the Operating Fund Budget

- Interest on specific reserves – legislated - (budget $100,000 – calculated at year end)
  - Interest earned on CCBF & SSGF monies not spent
  - Interest earned on Site Closure Liability & LCLC future capital reserve
  - Interest earned on School Lands held in Trust (distributed back to Schools for library book purchases)
- PACE Loan funding (up to $500,000) Well loan funding (up to $50,000 - revised approval $600,000)
- Open Space monies collected from development permits (budget $50,000 but depends on amount collected)
- Annual amount to Recreation Open Space Strategy (budget $60,000)
- Annual amount to support future regional fire training facility (budget $100,000)
- Annual amount to support LCLC future capital (budget $165,000)
- Annual amounts to support capital infrastructure including amortization, sewer infrastructure, municipal roads and CES building improvements (budget $3.1 M)

- Staff are recommending no changes to this strategy for 2025/26 budget deliberations

Financial Services

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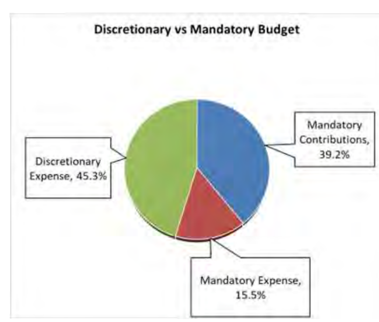
Mandatory Costs & Expenditures

2024/25	Gross Expenditure
Mandatory Contributions	
Education - schools	$ 10,646,800
Assessment Services	704,200
Regional Library	199,700
	11,550,700
Mandatory Expenditures	
Policing - RCMP	4,380,100
Roads & Streets	
Provincal Road Contribution	510,000
Road Paving Partnerships	700,000
Private Roads	316,500
Paved Shoulders	870,000
	2,396,500
Municipal Road Costs	367,500
Total Roads & Streets	2,764,000
Curbside Garbage Collection	1,575,500
Waste Site - Joint Services Board - MODL Share	1,498,900
	3,074,400
Debt Repayment & Transfers	738,000
	$ 22,507,200



Financial Services

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Uniform Assessment & Mandatory Costs

Education is a mandatory cost that is paid to the Regional Centre for Education. It is based on the taxable property assessment or Uniform Assessment from the prior year.

	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget
Taxable Assessment (UA)	2,887,963,821	3,129,872,293	3,493,034,076	3,803,981,234	
% Taxable Assessment Increase	2.38%	8.38%	11.60%	8.90%	5.5% Est
Education	8,598,029	8,802,514	9,539,851	10,646,800	11,594,400
% Education Cost Increase	2.34%	2.38%	8.38%	11.60%	8.90%

Financial Services

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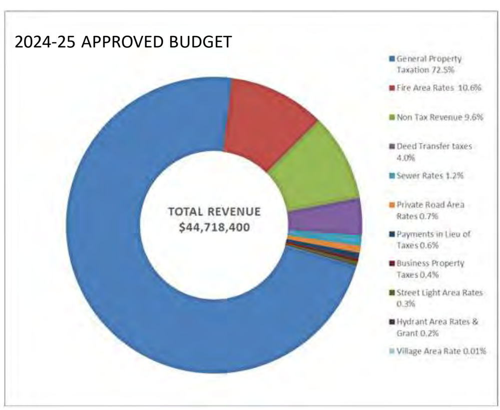
Current Tax Rates

Property taxes are the primary source of revenue for a municipality and represent 72.5% of total revenue.



2024/25 Approved Rates:

Residential & Resource properties:
$0.081/$100 taxable assessment

Commercial properties:
$1.957/$100 taxable assessment

Seasonal Commercial properties:
(75% of the commercial rate)
1.468/$100 assessment

Financial Services

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Tax Rate

Jurisdictional Scan 2024-25

Municipal Unit	Residential Tax Rate	Commercial Tax Rate
District of Lunenburg	0.81	1.957
District of Chester (+ Waste Collection 0.1205 = 0.8155)	0.695	1.50
King's County	0.853	2.287
Region of Queen's - County	1.93	3.00
Region of Queen's - Liverpool	1.96	3.06
Town of Bridgewater	1.85	4.07
Town of Lunenburg	1.376	3.358
Town of Mahone Bay	1.324	3.264

Financial Services

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Tax Rate Impact

Residential Property Tax Impact

Residential property tax assessment represents 90% of property tax revenue
A reduction of $0.01 on the residential property tax rate = $344,700 revenue

Residential Dwelling Assessment and CAP Overview:

	Average Assessed Value	Average Taxable Assessed Value	# of Properties	# of Properties Eligible for CAP	% of Accounts Capped
Residential Dwelling	$344,938	$239,230	14,627	13,072	89%
Condo (Unit)			0		

- Average taxable dwelling = $239,230
- 89% of residential properties are capped
- CAP Rate 2025 = 1.50%
- Average tax bill = $1,937.76
- $0.01 on average tax bill = $23.92/year ($1.99/month)

Commercial Property Tax Impact

Commercial taxable assessment represents 10% of property tax revenue.
A reduction of $0.01 on the commercial property tax rate = $16,300 revenue

There are 713 commercially assessed properties in MODL; 15 are seasonal

Financial Services

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Tax Rate Impact

Targeted Tax Relief

- Council provides targeted tax relief through the Property Tax Rebate Program
  - 2024-25 budget was equal to a $0.02 reduction on the general tax rate
  - Available to low-income homeowners

Rebate Amount	Income Threshold	Average Taxable Assessed Value	Average Annual Property Tax Bill	Property tax reduction based on $0.02
$250	$39,985 - $51,840	$196,420	$1,591	$39.28
$450	$28,561 - $39,984	$180,741	$1,464	$36.15
$650	Under $28,560	$156,173	$1,265	$31.23

- Council has agreed to include an expansion of that relief with higher income thresholds and rebate amounts in the 2025-26 draft budget for discussion

Financial Model Assumptions

Assumptions Include:
- Uniform Assessment
  - 8.9% increase for 2025/26
- Tax assessment growth
  - estimate 5% for 2025/26, 2% thereafter
- Increases for contracts
  - Waste collection
    - negotiated contract 8.12% for 2025/26
  - RCMP - estimate 5%
- Increases for wages and benefits
  - based on CPI – estimate 0.9% this year, 2% thereafter
- Cost impacts for increased/decreased service levels

Tax Rate & Draft Budget Discussion

Draft Budget

- Staff will prepare a draft budget that addresses the Strategic Priorities of Council.

5-year Financial Strategy

- Based on the last year's 5-year Financial model and assumptions, the current tax rates can support municipal operations, capital plan and reserves strategy into the next 5 years.
- A new 5-year financial projection will be prepared based on today's discussion for the February 25 Budget Meeting.

Financial Services

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Tax Rate & Draft Budget Discussion

Tax Rate Strategy

- In prior years, staff were directed to keep the tax rate stable.
- Staff are recommending that Council direct staff to prepare a draft operating budget that includes no changes to the existing tax rates.

Note:
- 45% of the budget is discretionary ($21M)
- $0.01 general tax rate = $361,000*

*All taxable assessment (residential, resource, & commercial)

Financial Services

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Next Steps

Council Approval of Budget Schedule
- Staff recommend that Council approve the proposed budget schedule

Council Approval Reserves Strategy
- Staff recommend that Council approve the existing Reserves Strategy

Council Direction Draft Tax Rates
- Staff recommend that Council direct staff to prepare a draft operating budget with no changes to the property tax rates

Financial Services

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District of Lunenburg

Questions?

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Municipality of the District of Lunenburg

Request for Decision

Report to:	**Mayor McLean-Wile and Municipal Council**
Submitted by:	**Norma Schiefer, Manager of Development**
Date:	**February 4, 2025**
Re:	**Request to Levy Private Road Maintenance Charge – Homestead Estates Private Road Owners Association**

Recommendation

That the Finance Committee recommends to Council that Municipal Council levy a maintenance charge within the Charge Area identified by the Homestead Estates Private Road Owners Association as follows:

- A uniform amount per lot.

With the 2025-26 charge being set at:

- $350.00 per lot

Subject to an Agreement being entered into between the Municipality and the Homestead Estates Private Road Owners Association that satisfies the requirements of Section 9 of the Private Roads By-law.

Executive summary

A request has been received from the Homestead Estates Private Road Owners Association, for Council to levy a charge pursuant to the Private Roads By-law for road maintenance fees. The road maintenance fees are for the maintenance of the privately owned portion of Homestead Estates Drive and Virginia Lane, as identified in their charge area map, located in Italy Cross.

Discussion

The request received from the Homestead Estates Private Road Owners Association is for Council to levy a charge to the lots within the identified Charge Area. The maintenance budget, submitted by the Association, indicates a uniform charge of $350.00 per lot. As per the Private Roads By-law, the Municipality has a 5% administration fee which is added to the charges.

[$9,100.00 Budget, plus 5% Administration fee of $455.00 = $9,555.00 total charge amount]

The Private Roads By-law requires that this request be accompanied by:

Requirements	Submitted Yes /No	Comment
Petition bearing the signature of more than half of lot owners	Yes	Petitions submitted bear the signatures of **77%** of the lot owners in the Charge Area (20 out of 26 lots). Complies with By-law (attached)
Yearly Maintenance Budget, approved by Resolution	Yes	Maintenance Budget Complies (attached)
Copy of Resolution approving Maintenance Budget	Yes	Complies (attached)
Copy of the Associations MOU and By-law which clearly states that the object or purpose of the Assoc. is to carry out the road maintenance and/or improvement and the Assoc. was formed to represent the owners within the Charge Area.	Yes	Complies
Plan showing Charge Area	Yes	Complies (attached)

As is evident from the above noted chart the required information has been submitted. Staff has confirmed that more than half of the lot owners have signed the petition in favor of the lot charge.

As per clause 9 of the Private Roads By-law, prior to approving the levying of a charge the Association must enter into an Agreement with the Municipality which:

a) Requires that the association must be responsible for performing, or contracting the work in relation to the maintenance or improvement of the private road in a Charge Area;
b) Indemnifies the Municipality from all liability or responsibility with the work in relation to the maintenance or improvement of the private road in a Charge Area;
c) Identifies the method of collecting a charge that the person indicated in the application;
d) Contains any other clauses that the Council may require.

Budget implications

The amount of $9,555.00 will need to be added to the budget as revenue and $9,100.00 added as an expense. [$9,555.00 less $455.00 admin fee = $9,100.00]

Conclusion

The request submitted satisfies the requirements of the Private Roads By-law. Municipal Council is required to review this request for approval. A draft agreement is attached and is being reviewed by the Municipal Solicitor.

Report Preparation	
Department	Planning and Development Services
Report Prepared by	Norma Schiefer, Manager of Development
Report Approved by	Jeff Merrill, Director
Date Reviewed by C.A.O.	

THIS AGREEMENT made this day of , A.D., 2025.

BETWEEN:

<u>HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION</u>, a society incorporated under the <u>Societies Act</u> of Nova Scotia

(Hereinafter called the "Association")

- and -

<u>THE MUNICIPALITY OF THE DISTRICT OF LUNENBURG</u>, a municipal body corporate, incorporated pursuant to the <u>Municipal Government Act</u>, S.N.S., 1998, chapter 18, with its offices at Cookville, in the Municipality of Lunenburg, in the County of Lunenburg and Province of Nova Scotia;

(Hereinafter called the "Municipality")

WHEREAS HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION was created for the purposes of managing the collection of fees and the maintenance and improvement of the Roads: the privately owned portion of Homestead Estates Drive and Virginia Lane, as identified in their charge area map, located in Italy Cross in the County of Lunenburg and Province of Nova Scotia;

AND WHEREAS the Association is responsible for maintenance and improvement of that certain gravel roadway used by the property owners on the privately owned portion of Homestead Estates Drive and Virginia Lane, as identified in their charge area map, for access to and from their land, homes and cottage properties at Italy Cross in the County of Lunenburg and Province of Nova Scotia **(hereinafter referred to as the "Roads")**;

AND WHEREAS the Municipality has passed a bylaw known as the Private Roads By-law **(hereinafter referred to as the "Bylaw")** which provides rules and procedures for collection by the Municipality of charges for the maintenance and improvement of private roads;

AND WHEREAS the Association has passed a motion to ask the Municipality to create a charge area and levy a per lot charge within that Charge Area for the maintenance of the Roads pursuant to the Bylaw, as hereinafter set out;

AND WHEREAS the Municipal Council, in session on __________, passed the following motion:

That Municipal Council levy a maintenance charge within the Charge Area identified by the Homestead Estates Private Road Owners Association as follows:

- **A uniform amount per lot.**

With the 2025-26 charge being set at:

- **$350.00 per lot**

Subject to an Agreement being entered into between the Municipality and the Homestead Estates Private Road Owners Association that satisfies the requirements of Section 9 of the Private Roads By-law.

AND WHEREAS the parties wish to enter into this agreement to give effect to their intentions with respect to the levy and collection of such charges, pursuant to the Bylaw.

WITNESSETH that in consideration of the mutual agreements set out herein, the parties agree as follows:

1. The parties agree the Petition of the residents of the Homestead Estates Private Road Owners Association, attached hereto as Schedule "A", shall form the basis of the charge created hereby, pursuant to the Bylaw. The Association confirms that all signatories to that petition are members of the Association.

2. The Charge Area to which this agreement shall apply is as shown in Schedule "B" attached hereto.

3. The Municipality shall levy and collect a charge of:

   - A uniform amount per lot.
   - The said charge is to be adjusted annually, pursuant to the Private Roads By-law.

4. The Municipality shall turn over to the Association, the charges collected, for use in the improvement and maintenance of the Roads, in accordance with the Bylaw. The Municipality shall not be held responsible for relying on and shall be permitted to rely on any lot identification information provided by the Association.

5. The Association shall be responsible for performing or contracting, the work associated with the improvement or maintenance of the Roads.

6. The Municipality shall have no responsibility or liability of any kind with respect to the Roads or the condition of the Roads or for their improvement and/or maintenance, and the Association shall indemnify and save harmless the Municipality, its officers, servants, agents and employees, its and their heirs, executors, administrators, successors and assigns, or any of them, from and against all risk of loss, damage or injury and against all claims, demands, actions and causes of action whatsoever arising out of, or in any way attributable to the operation of this Agreement, including but not limited to any and all liability or responsibility with respect to the work associated with the improvement or maintenance of the Roads.

IN WITNESS WHEREOF the parties to these presents have signed, sealed and delivered the same the day and year first above written.

SIGNED, SEALED AND DELIVERED	)	HOMESTEAD ESTATES PRIVATE ROAD
	)	OWNERS ASSOCIATION
In the presence of:	)	
	)	
	)	
________________________________	)	Per:____________________________
Witness	)	Director
	)	
	)	
________________________________	)	Per:____________________________
Witness	)	Director
		MUNICIPALITY OF THE DISTRICT OF LUNENBURG
	)	
	)	
________________________________	)	Per:____________________________
Witness	)	Mayor Elspeth McLean-Wile
	)	
	)	
________________________________	)	Per:____________________________
Witness	)	April Whynot-Lohnes, Municipal Clerk

PROVINCE OF NOVA SCOTIA)
COUNTY OF LUNENBURG)

ON THIS day of , A.D., 2025, before me, the subscriber personally came and appeared, , a subscribing witness to the foregoing Indenture who, having been by me duly sworn, made oath and said that HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION, one of the parties thereto, caused the same to be executed in its name and on its behalf and its corporate seal to be thereunto affixed by its proper officers in his/her presence.

____
A COMMISSIONER OF THE SUPREME COURT
NOVA SCOTIA

PROVINCE OF NOVA SCOTIA)
COUNTY OF LUNENBURG)

ON THIS day of , A.D., 2025, before me, the subscriber personally came and appeared, , a subscribing witness to the foregoing Indenture who, having been by me duly sworn, made oath and said that HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION, one of the parties thereto, caused the same to be executed in its name and on its behalf and its corporate seal to be thereunto affixed by its proper officers in his/her presence.

____
A COMMISSIONER OF THE SUPREME COURT
NOVA SCOTIA

PROVINCE OF NOVA SCOTIA)
COUNTY OF LUNENBURG)

ON THIS day of , A.D., 2025, before me, the subscriber personally came and appeared, , a subscribing witness to the foregoing Indenture who, having been by me duly sworn, made oath and said that the MUNICIPALITY OF THE DISTRICT OF LUNENBURG, one of the parties thereto, caused the same to be executed in its name and on its behalf and its corporate seal to be thereunto affixed by its proper officers in his/her presence.

____
A COMMISSIONER OF THE SUPREME COURT
NOVA SCOTIA

AFFIDAVIT OF STATUS

PROVINCE OF NOVA SCOTIA)
COUNTY OF LUNENBURG)

I, ______________________________ , of _____________, in the County of Lunenburg and Province of Nova Scotia, the "Deponent", make oath and swear that

1. THAT I am a Director of HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION, "the Society". Except as otherwise stated I have personal knowledge of the matters to which I have sworn in this Affidavit.

2. I acknowledge that the Society executed the foregoing instrument by its proper officer[s] duly authorized in that regard under seal on the date of this affidavit; this acknowledgment is made for the purpose of registering such Instrument pursuant to S.31 (a) of the Registry Act, R.S.N.S. 1989, c.392. or s. 79(1)(a) of the Land Registration Act as the case may be, for the purpose of registering this instrument.

3. The Society is a resident of Canada under the Income Tax Act (Canada) and is incorporated pursuant to the Societies Act of Nova Scotia and is in good standing.

4. THAT I have authority to execute this instrument on behalf of the HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION, and thereby bind the HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION.

SWORN TO at)
in the County of Lunenburg,)
Province of Nova Scotia,)
this _____ day of __________)
A.D. 2025)
)
)
)
________________________________) ___________________________________
A COMMISSIONER OF THE)
SUPREME COURT NOVA SCOTIA)

Schedule A

HOMESTEAD ESTATES PRIVATE ROAD OWNERS Association
Petition

The petition will form part of the signed agreement, not duplicated here as it is above attached in the report.

Schedule B

HOMESTEAD ESTATES PRIVATE ROAD OWNERS Association
Map showing the Charge Area

The map is not duplicated in this draft agreement; the document is currently located above in the report

Private Road Maintenance or Improvement
Application Form for an Association
respecting subsection 4(1) of By-law 040, the Private Roads By-law, updated February 25, 2021

To the Council of the Municipality of the District of Lunenburg,

We, the undersigned, representing more than one-half of the landowners in the LOOP IN THE HOMESTEAD ESTATES DRIVE Charge Area, as identified on the attached map, apply with the Development Officer to the Council requesting that the charges be collected on the private roads located within the same Charge Area to perform

(a) Maintenance X

(b) Improvements X

(choose one or all of the options by placing an "X" beside the chosen option)

Each of the landowners, whose signature appears below, propose that the Council approves this as a petition in compliance with Section 4 of the **Private Roads By-law**. The landowners request that they be levied a charge in respect of the private road maintenance or improvement, as indicated above, and further that, this charge be levied by

(a) the uniform charge on all lot X

(b) the occupancy rate (i.e. full-time, seasonal, vacant) _____

(c) the land use (i.e. residential, commercial, resource) _____

(d) the ownership (i.e. exemption for owning more than 1 lot) _____

(e) the method other than (a), (b), (c) or (d), being: _____

____

(choose all options that apply by placing an "X" beside the chosen options)

Names and Signatures of Landowners

Name	Civic Number and Street Name	Signature
Lynn Zimmerman	10 Virginia Lane	[signature]
Cal Zimmerman	10 VIRGINIA Lane	[signature]
TAMMY GANNON	19 VIRGINIA LANE	[signature]
DARREN GANNON	19 Virginia Lane	[signature]
DAVID WANDLER	297 HOMESTEAD ESTATES DR.	[signature]
Marjorie Wandler	297 Homestead Est. D.	[signature]

Name	Civic Number and Street Name	Signature
Marcia Tipert	211 Homestead Est	Marcia Tipert
CARMEL DEGEN	265 HOMESTEAD ESTATES	[illegible]
Jerry Degen	"	Jerry Degen
PAUL DE MONE	403 HOMESTEAD EST. DR.	[illegible]
Linda De Mone	"	Linda DeMone
DIANE BEAUDETTE	345 - HOMESTEAD EST. DR -	Diane Beaudette
PETER BEAUDETTE	345 HOMESTEAD ESTATES DR	[illegible]
DIANE BEAUDETTE	Lot 59-2 PID 60655636	Diane Beaudette
PETER BEAUDETTE	" "	Pete Beaudette
Jürgen Hein	257 Homestead Estates Dr	Jürgen Hein
Hjördis Hein	257 Homestead Est. Dr	Hjördis Hein
Tina Williamson	391 Homestead Est Dr	T Williamson
Charles Williamson	391 Homestead Es Dr	[illegible]
Marjorie Wandler	313 Homestead Est Dr	Marjorie Wandler
Marjorie Wandler	Lot 38 " "	Marjorie Wandler
DAVID WANDLER	313 HOMESTEAD ESTATES DR.	D Wandler
DAVID WANDLER	LOT 38 " "	D Wandler
Brittany Weagle	30 Virginia lane	Britt Weagle
Patrick Wambolt	30 Virginia lane	[illegible]
Chris Zinck	20 Virginia Lane	[illegible]
Julia Mosher	20 Virginia Road	[illegible]
George MacPherson	385 Homestead Estates Dr.	G MacPherson
Joey-Anne MacPherson	385 Homestead Estates Dr	Joey-Anne MacPherson

Private Road Maintenance or Improvement
Application Form for an Association
respecting subsection 4(1) of By-law 040, the Private Roads By-law, updated February 25, 2021

To the Council of the Municipality of the District of Lunenburg,

We, the undersigned, representing more than one-half of the landowners in the Loop off of Homestead Estates Charge Area, as identified on the attached map, apply with the Development Officer to the Council requesting that the charges be collected on the private roads located within the same Charge Area to perform

(a) Maintenance X

(b) Improvements X

(choose one or all of the options by placing an "X" beside the chosen option)

Each of the landowners, whose signature appears below, propose that the Council approves this as a petition in compliance with Section 4 of the **Private Roads By-law.** The landowners request that they be levied a charge in respect of the private road maintenance or improvement, as indicated above, and further that, this charge be levied by

(a) the uniform charge on all lot X

(b) the occupancy rate (i.e. full-time, seasonal, vacant) ____

(c) the land use (i.e. residential, commercial, resource) ____

(d) the ownership (i.e. exemption for owning more than 1 lot) ____

(e) the method other than (a), (b), (c) or (d), being: ____

____

(choose all options that apply by placing an "X" beside the chosen options)

Names and Signatures of Landowners

Name	Civic Number and Street Name	Signature
Nicholas Patocka	Lot 41 Virginia Lane	[signature]
Sabrina Smith	Lot 41 Virginia Lane	[signature]
James Hill	317 Homestead estates Rd	[signature]
Robin Hill	317 Homestead estates Rd	[signature]

Private Road Maintenance or Improvement

Application Form for an Association

respecting subsection 4(1) of By-law 040, the Private Roads By-law, updated February 25, 2021

To the Council of the Municipality of the District of Lunenburg,

We, the **undersigned**, representing more than one-half of the landowners in the LOOP IN THE HOMESTEAD ESTATES DR. **Charge Area, as identified on the attached map, apply with** the Development Officer to the Council requesting that the charges be collected on the private roads located within the same Charge Area to perform

(a) Maintenance X

(b) Improvements X

(choose one or all of the options by placing an "X" beside the chosen option)

Each of the landowners, whose signature appears below, propose that the Council approves this as a **petition** in compliance with Section **4 of the Private Roads By-law.** The landowners **request that they be levied a charge** in respect of the private road maintenance or improvement, as indicated above, and further that, this charge be levied by

(a) the uniform charge on all lot X

(b) the occupancy rate (i.e. full-time, seasonal, vacant) ____

(c) the land use (i.e. residential, commercial, resource) ____

(d) the ownership (i.e. exemption for owning more than 1 lot) ____

(e) the method other than (a), (b), (c) or (d), being: ____

____

(choose all options that apply by placing an "X" beside the chosen options)

Names and Signatures of Landowners

Name	Civic Number and Street Name	Signature
Daniel Carmichael	306 Homestead Estates	[signature]
Sam Carmichael	306 Homestead Estates Dr.	[signature]
	(FOR LOT RC1 - A7)	
	PID# 60610383	

Private Road Maintenance or Improvement
Application Form for an Association

respecting subsection 4(1) of By-law 040, the Private Roads By-law, updated February 25, 2021

To the Council of the Municipality of the District of Lunenburg,

We, the undersigned, representing more than one-half of the landowners in the LOOP IN THE HOMESTEAD ESTATES DR. Charge Area, as identified on the attached map, apply with the Development Officer to the Council requesting that the charges be collected on the private roads located within the same Charge Area to perform

(a) Maintenance X

(b) Improvements X

(choose one or all of the options by placing an "X" beside the chosen option)

Each of the landowners, whose signature appears below, propose that the Council approves this as a petition in compliance with Section 4 of the **Private Roads By-law**. The landowners request that they be levied a charge in respect of the private road maintenance or improvement, as indicated above, and further that, this charge be levied by

(a) the uniform charge on all lot X

(b) the occupancy rate (i.e. full-time, seasonal, vacant) ____

(c) the land use (i.e. residential, commercial, resource) ____

(d) the ownership (i.e. exemption for owning more than 1 lot) ____

(e) the method other than (a), (b), (c) or (d), being: ____

____

(choose all options that apply by placing an "X" beside the chosen options)

Names and Signatures of Landowners

Name	Civic Number and Street Name	Signature
ENRICO BARTOLACCI	Lot 55 Homestead Estates Drive	[signature]
JILL BARTOLACCI	LOT 55 Homestead Estates Drive	Jill Bartolacci

Private Road Maintenance or Improvement
Application Form for an Association
respecting subsection 4(1) of By-law 040, the Private Roads By-law, updated February 25, 2021

To the Council of the Municipality of the District of Lunenburg,

We, the undersigned, representing more than one-half of the landowners in the LOOP IN THE HOMESTEAD ESTATES DR. Charge Area, as identified on the attached map, apply with the Development Officer to the Council requesting that the charges be collected on the private roads located within the same Charge Area to perform

(a) Maintenance X

(b) Improvements X

(choose one or all of the options by placing an "X" beside the chosen option)

Each of the landowners, whose signature appears below, propose that the Council approves this as a petition in compliance with Section 4 of the **Private Roads By-law.** The landowners request that they be levied a charge in respect of the private road maintenance or improvement, as indicated above, and further that, this charge be levied by

(a) the uniform charge on all lot X

(b) the occupancy rate (i.e. full-time, seasonal, vacant) _____

(c) the land use (i.e. residential, commercial, resource) _____

(d) the ownership (i.e. exemption for owning more than 1 lot) _____

(e) the method other than (a), (b), (c) or (d), being: _____

____

(choose all options that apply by placing an "X" beside the chosen options)

Names and Signatures of Landowners

Name	Civic Number and Street Name	Signature
Ray Meisner	Lot 57 Homeland Estates Dr.	Ray Meisner
Kym Meisner	Lot 57 Homeland Estates Dr.	[signature]

Homestead Estates Private Road Owners Association
Budgetary Summary - Statement of Operations

General Revenue Fund	2025-26 (Estimate)
Revenues 26 lots x $350.00	$9100.00
MODL Admin Fee (5%) 26 lots x $17.50	$455.00
Total Revenue	$9555.00
Expenses	
MODL fee (5%)	$455.00
Grooming and Gravel Expenses Spring	$5200.00
Shoulder Grooming Expenses	$1800.00
Snow Removal and Sanding	$1200.00
Signage	$450.00
Miscellaneous Administrative expenses	$450.00
TOTAL Estimated Expenses	$9555.00

HOMESTEAD ESTATES PRIVATE ROAD OWNERS ASSOCIATION
(the "Society")

RESOLUTION OF THE DIRECTORS

1. RESLOVED THAT: the attached Annual Maintenance Budget set for April 1, 2025 to March 31, 2026, which forms the basis for the lot charges for Private Road maintenance, be and is hereby approved by the Directors of the Society.

Signed by all the Directors of the Society this 7th day of August, 2024.

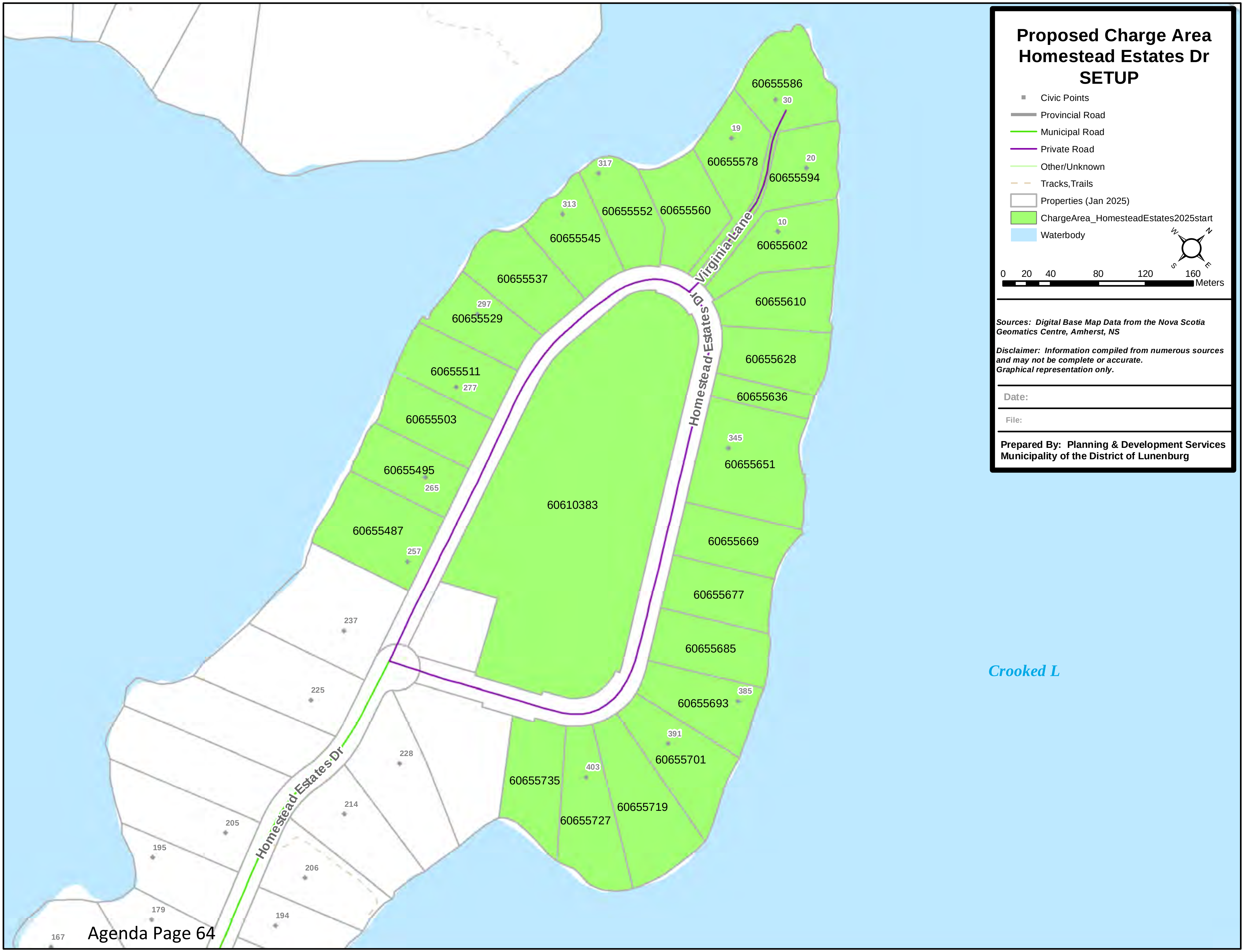
Peter Beaudette
PETER BEAUDETTE

PAUL DEMONE

TAMMY GANNON

Marcia Tipert
MARCIA TIPERT

PATRICK WAMBOLDT



Proposed Charge Area
Homestead Estates Dr
SETUP
Civic Points
Provincial Road
Municipal Road
Private Road
Other/Unknown
Tracks,Trails
Properties (Jan 2025)
ChargeArea_HomesteadEstates2025start
Waterbody
0 20 40 80 120 160 Meters
Sources: Digital Base Map Data from the Nova Scotia Geomatics Centre, Amherst, NS
Disclaimer: Information compiled from numerous sources and may not be complete or accurate.
Graphical representation only.
Date:
File:
Prepared By: Planning & Development Services
Municipality of the District of Lunenburg
Crooked L
Homestead Estates Dr
Virginia Lane
60655586
60655578
60655594
60655552
60655560
60655545
60655602
60655537
60655610
60655529
60655511
60655628
60655636
60655503
60655651
60655495
60610383
60655487
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60655693
60655701
60655735
60655727
60655719