

Municipality of the District of Lunenburg

Minutes of a Special Meeting of Municipal Council

Held in Council Chamber, 10 Allée Champlain Drive, Cookville, N.S.
Tuesday, April 2, 2024 – 9:00 a.m.

Attendance

Mayor Carolyn Bolivar-Getson
Deputy Mayor Wendy Oickle, District 3
Councillor Leitha Haysom, District 1
Councillor Martin Bell, District 2
Councillor Pam Hubleby, District 4
Councillor Cathy Moore, District 5
Councillor Sandra Statton, District 6
Councillor Michelle Greek, District 7
Councillor Kacy DeLong, District 8
Councillor Reid Whynot, District 9
Councillor Chasidy Veinotte, District 10

Staff

Tom MacEwan, Chief Administrative Officer
Alex Dumaresq, Deputy CAO (via Teams)
April Whynot-Lohnes, Municipal Clerk
Joanne Powers, Executive Assistant (via Teams)

1. Call to Order

Mayor Bolivar-Getson called the meeting to order at 9:00 a.m. and began by acknowledging that the meeting was held in Mi'kma'ki, the traditional territory of the Mi'kmaq people.

2. Announcements, Acknowledgements, Recognitions

2.1 Proclamation – World Autism Awareness Day & World Autism Month

Mayor Bolivar-Getson proclaimed April 2024 as World Autism Acceptance Month.

3. Staff Reports

3.1 Finance Department

3.1.1 Review of MODL 2024-2025 Capital Budget

Elana Wentzell, Director of Finance, reviewed the presentation entitled, “Draft Capital Budget Canada Community – Building Fund Investment 2024/25,” (attached to the minutes). The presentation included the following topics:

Draft Capital Budget & Canada Community-Building Fund Investment 2024/25

- Capital Budget Planning Inputs to Decisions
- Capital Budget Planning

- Capital Projects (Assets) Support Services
- Capital Budget & Strategic Priorities
- Capital Budget Financing
- Debt
- Capital Budget 5 Year Financial Strategy
- Draft Capital Budget & CCBF Investment
- Draft Capital Budget Funding Sources
- Reserves Budget 5 Year Financial Strategy
- Debt
- Projections of Potential Debt Service

2024/25 Draft Capital Budget & CCBF Infrastructure Investment Details

- Climate Change Action Plan
- Osprey Village Growth Centre
- Other Infrastructure Projects
- Re-create! Parks
- Recreation Infrastructure
- Wastewater Treatment Projects
- 5 Year Capital Plan Summary

A member of the public, Andy Veinotte of West Northfield, requested to speak to Council.

Moved by Councillor Moore, seconded by Councillor Statton that Municipal Council allow Andy Veinotte of West Northfield to address Council. Carried unanimously.

Mr. Veinotte questioned whether digging a number of wells could replace the need for a water tower in Osprey Village. It was explained that the water tower provides for a greater water pressure for fire suppression and fire protection is critical when constructing large scale developments. Individual wells will not provide this.

It was clarified that the water from the water tower is not for consumer consumption.

Each departments' Director spoke to the various capital projects for their department and answered Council's questions.

- Wastewater treatment plant expansion is for the design and first phase construction and will address the commitments made to existing and proposed developments in Osprey Village.
- Osprey Village Growth Centre – Future Costs, the significant increase in the estimate for the Osprey Village Pedestrian Bridge was discussed and it was unanimously decided to remove the item from the 2024/25 budget.

2024-062 Moved by Councillor Veinotte, seconded by Councillor Greek that Municipal Council remove the Osprey Village Pedestrian Bridge over Highway 103 and connecting pathways from the 2024-25 budget. Carried unanimously.

The meeting recessed at 10:21 a.m. and resumed at 10:31 a.m. and the discussions continued on the various capital projects.

- Internet Connectivity. A question was asked on what percentage of fibre has been installed in the municipality. Mr. Waters indicated that it is at 98.5% and the goal was 95%.
- Recreation. Staff reported that Wayfinding is a third completed and anticipated to be completed in this fiscal year. Accessibility audits to be completed in five priority parks and waiting for final report before implementing. It was clarified that accessible meant the current standards for accessibility as it related to the washroom/change room at the Mush-a-Mush park.
- E-Bikes. Questions were raised about staff resources and maintaining the e-bikes. It was clarified that the impact would be minimal, as the LCLC will partner on the storage and rental. The Bike Shop would be retained to do servicing. This purchase is contingent on receiving a grant.

It was noted that the Osprey Village area is the growth area and that perhaps the municipality should explore the option of having a water utility and/or a seat on the Bridgewater Public Service Commission.

3.1.2 Review of MODL 2024-2025 Operating Budget

Elana Wentzell, Director of Finance, reviewed the presentation entitled, "Draft Operating Budget 2024/25". The presentation included the following topics:

- Assessment Trends
- Property Tax Assessment Other Data
- Assessment Values
- Uniform Assessment & Tax Rates
- Deed Transfer Tax
- Mandatory Expenditures
- 5 Year Operating Budget Assumptions & Pressures on Discretionary Expenditures
- Tax Rate Reduction Effect
- Tax Rate Jurisdictional Scan
- Vision, Mission & Strategic Priorities
- Operating Budget 5 Year Financial Strategy
- Draft Operating Budget Information & Highlights

The meeting recessed at 11:53 a.m. and resumed at 1:00 p.m.

Each of the departments' Directors – Administration; Protective Services; Engineering, Public Works & Wastewater; Planning & Development; Economic Development; Recreation, Parks & Tourism; and Finance; reviewed the Budget Basics and the Noteworthy Changes & Highlights, for their respective departments.

- Economic Development – Clarity was provided on the difference between the food hub and the community hub in the proposed budget. Whereas the community hub will be a leased spaced with a commercial grade kitchen, farmers market, and café, all within the Lumia building for community use. The food hub study is to determine a potential for a distribution centre concept for local vendors, which would assist in getting their produce to various markets.

Clarity was provided that the food hub was in the 2023/24 budget but was not completed and it has been added to the 2024/25 budget and is important for food security in the municipality.

- Recreation - Among the various discussions on the proposed projects was an ask to provide \$30,000, broken down by \$2,500 for each of the 12 schools in MODL, towards free stores in each of the schools to provide clothing, personal care and/or food items discreetly to families.

Moved by Councillor Statton, seconded by Councillor Moore that the Feasibility Study for a Food Hub in the amount of \$60,000 be removed from the budget.

Opposed: Deputy Mayor Oickle, Councillors Haysom, Bell, Hubley, DeLong, Greek, and Mayor Bolivar-Getson. Motion defeated.

- Immigration Plan – Clarity was provided that it was placed in the budget as it was part of the 5-year economic development action plan and if MODL wanted to partner with any potential study, then the money would be available. If any project does come forward staff will come back to Council with further information and direction.

A donation to the Dave Gunning Zero Hunger Fund Program was discussed and what a potential dollar amount would be considered.

Moved by Councillor Greek, seconded by Councillor Haysom that Municipal Council provide a \$30,000 donation to the Dave Gunning Zero Hunger Fund Program to be distributed equally between the 12 schools serving municipal students in the 2024-25 operating budget.

It was suggested that the amount of the donation be decreased from \$30,000 to \$12,000.

Motion to amend

Moved by Councillor Hubley, seconded by Councillor Bell that the motion on floor be amended to provide a \$12,000 donation to the Dave Gunning Zero Hunger Fund Program to be distributed equally between the 12 schools serving municipal students in the 2024-25 operating budget. Opposed: Councillor Greek. Motion carried.

Amended motion

2024-063 Moved by Councillor Greek, seconded by Councillor Haysom that Municipal Council provide a \$12,000 donation to the Dave Gunning Zero Hunger Fund Program to be distributed equally between the 12 schools serving municipal students in the 2024-25 operating budget.

Clarity was provided on who will distribute the money, that it is a one year only request, and what the existing programs in schools include.

The motion on the floor was voted on. Opposed Councillor Greek. Motion carried.

A request for a reduction in the tax rate or tax relief was discussed.

Clarity was provided that the reduction in the tax rate would impact the operating budget and could mean reductions in programs and service levels.

Moved by Councillor Statton, seconded by Councillor Greek to direct staff to bring back further data regarding a 3, 4, and 5 cent reduction to the tax rate and what impacts that may have on the 5-year plan.

Opposed: Councillors DeLong, Whynot, Veinotte, Haysom, Bell, Hubley, Deputy Mayor Oickle, and Mayor Bolivar-Getson. Motion defeated.

4. Adjournment

There being no further business, the meeting adjourned at 3:33 p.m.

Draft Capital Budget & Canada Community-Building Fund Investment 2024/25

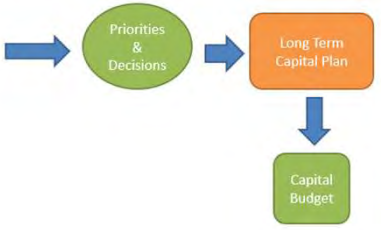



Council Meeting
April 2, 2024

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Capital Budget Planning Inputs to Decisions

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






Municipality of the District of Lunenburg
Financial Services


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Capital Budget Planning


Services



Quality of Life




Taxes,
Utility Rates,
Fees and
Charges



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

Capital Infrastructure is the Foundation of the Services we provide




Municipality of the District of Lunenburg
Financial Services

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Capital Projects (Assets) Support Services


Project Categories

- Osprey Village Growth Centre
- Climate Change Action Plan
- Other Infrastructure (internet & paving)
- Re-Create! Parks (incl Trails)
- Recreation Infrastructure
- Wastewater & Environmental Protection




Support Departments

- Administration
- Economic Development
- Engineering & Public Works
- Planning & Development
- Recreation
- Wastewater Treatment



Service Outcomes

- Promote Health & Wellness
- Protect Residents
- Move People – Active Transit
- Foster Sustainability
- Create Community Beauty
- Facilitate Growth
- Housing Initiatives
- Protect Community Assets



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Financial Services

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Capital Budget & Strategic Priorities

Capital Competes for resources

- Review Competing projects
- Determine Financing
- Consider intermunicipal cost sharing agreements

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

Capital costs and ongoing maintenance costs are a consideration



Capital Budget Financing

Potential Sources of funding

- Grants
- Unrestricted Reserves
- Contributions from Operating fund towards Capital and Reserves
- Land Sales, 3rd party contributions
- Other Municipal Units (collaborative projects)
- Alternative Revenue Sources (i.e., Green Energy)
- Debt to address Capital Project Reserve Funding Gap



Debt

- Debt can be a valuable tool if used strategically
- Debt management policy and communication of that policy is a key component of a capital plan
- Debt can be viewed strategically
 - Municipalities are a going concern – debt can be leveraged up to 25 years
 - Regeneration of financial capacity (debt payments, increased revenue)
 - Intergenerational equity (use of debt facilitates future residents paying for their fair share of a capital project)
 - Inflation Shield – project costs go up in the future, debt provides protection



Capital Budget 5 Year Financial Strategy

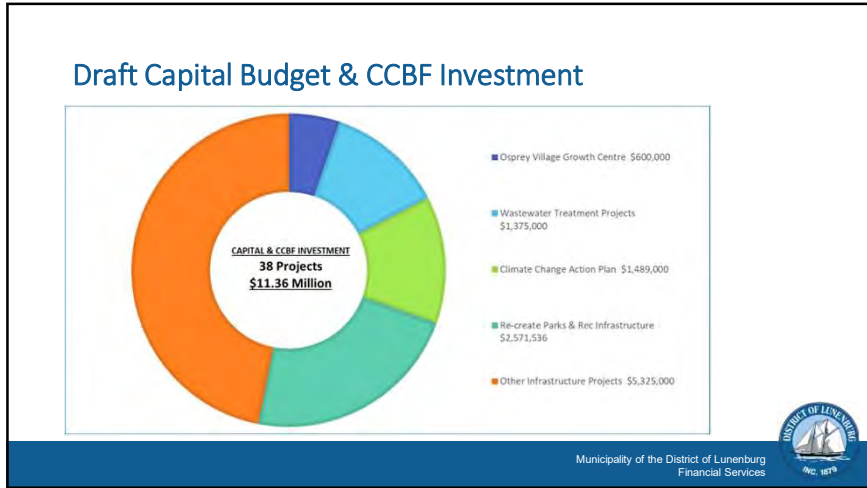
	Current	Year 1	Year 2	Year 3	Year 4	Year 5
	2023-24	Budget 2024-25	2025-26	2026-27	2027-28	2028-29
Services						
Choose Village Growth Centre	\$1,715,000	\$5,325,000	\$16,730,000	\$13,320,000	\$8,920,000	\$0
Re-create Parks - and trails	1,010,000	1,255,000	861,920	834,492	750,441	740,485
Climate Change Adaptation & Mitigation	225,000	600,000	7,280,000	1,170,000	320,000	0
Other (and interest, NSPV award)	924,000	494,800	2,280,000	310,000	90,000	60,000
Recreation Infrastructure	50,000	1,241,538	424,320	524,552	325,697	334,567
Water, Wastewater, Environmental Protections Projects	4,478,000	1,375,000	15,000	340,000	4,380,000	6,015,000
Total Capital Budget	\$8,402,000	\$10,201,536	\$27,371,240	\$16,409,044	\$12,736,048	\$7,150,052
Sources of Funds						
Depreciation Reserves	\$425,000	\$795,000	\$2,073,390	\$427,500	\$180,000	\$60,000
CCRF Reserves	950,000	0	697,000	384,044	725,048	950,052
Provincial/Federal Grants	2,751,615	3,871,114	6,636,563	6,635,104	4,068,197	0
Other Capital Reserves - Sewer	570,025	1,806,800	1,015,000	252,500	360,000	0
Other Capital Reserves - Open Space	50,000	50,000	423,000	125,000	50,000	50,000
Other Capital Reserves - Climate	0	100,000	50,000	50,000	50,000	50,000
Other Operating Reserves	3,032,225	3,021,854	3,444,257	4,056,866	3,302,803	3,040,000
Other Contributions	653,333	856,665	3,630,000	1,000,000	0	0
Long-term Borrowing (Serial)	0	0	0	0	0	0
Long-term Borrowing (Fall)	0	0	6,400,000	3,000,000	4,000,000	3,000,000
Total Sources of Funds	\$8,402,000	\$10,201,536	\$27,371,240	\$16,409,044	\$12,736,048	\$7,150,052
Operating Budget CCRF	\$1,018,024	\$1,189,000	\$432,280	\$440,000	\$449,569	\$459,515
Total Project Investment	\$9,420,024	\$11,390,536	\$27,803,520	\$16,839,552	\$13,185,607	\$7,609,567

5-Year Plan = \$76M

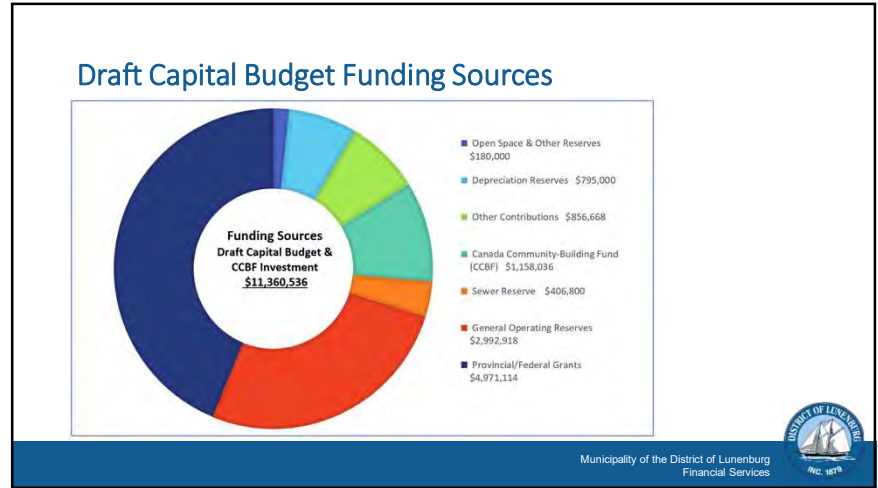
Municipal Cost = \$24M (31%)

Potential Debt
 • Debt projections are based on upcoming large-scale projects like sewer infrastructure & Community Solar Garden

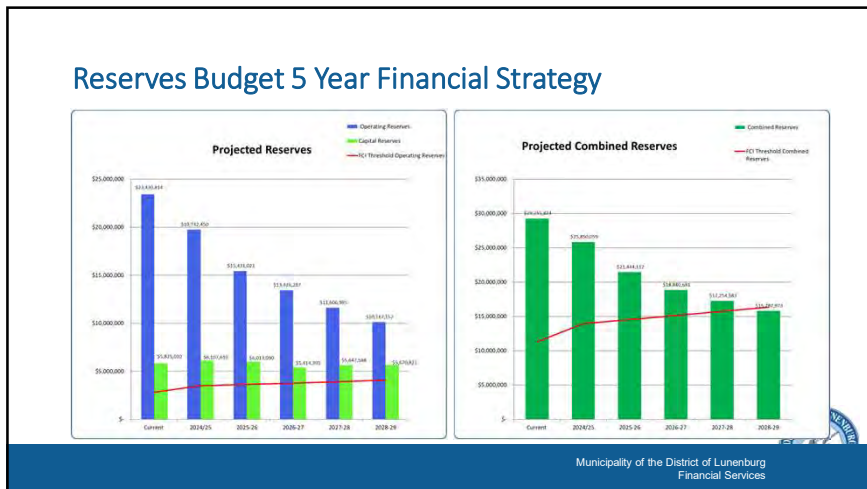




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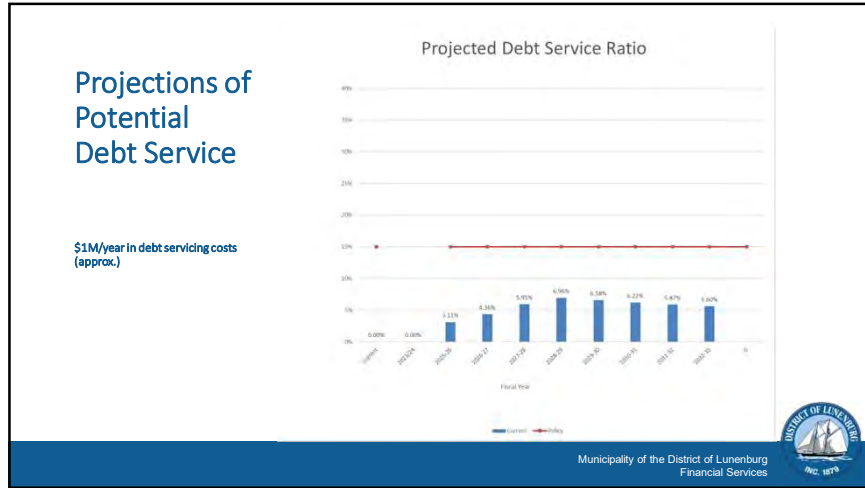
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Debt

- Year 1 requires no borrowing
- Years 2 to 4 borrowing totals \$16.4M
 - Wastewater Treatment \$8.9M
 - Cookville & Hebbville
 - Solar Garden \$2.5M
 - Pedestrian Bridge \$4M
 - Osprey Village Infrastructure \$1M

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Financial Services

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2024/25 Draft Capital Budget & CCBF Infrastructure Investment Details

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Climate Change Action Plan

Facility & Energy Assessment CES Building: \$50,000

- Assessment for energy upgrades and safety/accessibility options
- Funding from General Operating Reserves

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Planning and Development Services

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Climate Change Action Plan

Solar Panels – Conquerall Bank WWTP: \$50,000

- Carry-over from 2023/24
- Completion of 10KW system installation
- Funding from Sewer Reserves

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Planning and Development Services

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Climate Change Action Plan

Community Solar Garden Design: \$500,000

- Design a 7 MW system to be constructed next year
 - Managed by AREA
 - energy savings will be equal to 700 homes or 150,000 trees
 - Municipal partnership up to MODL 50%
 - Subscription model to be explored
-
- Funding from Lunenburg County Community Fund in Trust

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Osprey Village Growth Centre

Land Acquisition/Access: \$160,000

- Facilitate access Osprey Village (looking for 3rd party contributions)
-
- Funding from General Operating Reserve

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Osprey Village Growth Centre

Enhancement Plan: \$75,000

- Plan to inform where beautification should occur based on existing and expected development in Osprey Village.
 - Where to place streetlights, benches, landscaping, etc.
-
- Funding from General Operating reserve

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Osprey Village Growth Centre Regional service support

E-permitting platform: \$150,000

- Replace current permit software to facilitate e-permitting
-
- Funding from General Operating reserve

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Osprey Village Growth Centre

Osprey Village Water Tower (Year 1 of 3): \$800,000

- Site Selection, Design & Site Preparation
- Funding from ICIP Grant 73.33% with MODL/TOB sharing the balance
- MODL share from General Operating Reserve



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Osprey Village Growth Centre

Cookville Wastewater Treatment Plant (Year 1 of 3): \$4,000,000

- Award tender and start construction
- Required to support housing development
- Funding from ICIP Grant 73.33% and Sustainable Services Growth Fund



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Osprey Village Growth Centre

Cookville Wastewater I & I Investigation: \$40,000

- Carry over balance of project started in 2023/24
 - Delayed due to equipment availability
- Funding from Sewer Reserve



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Osprey Village Growth Centre

Nathan Cirillo Pumpstation Backup Power: \$100,000
(Year 1 of 2)

- Provide on site generator to supply backup power during power outages
 - Design & order in year 1, construct in year 2
- Funding 50% Grant (estimated) & 50% General Operating Reserve



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Osprey Village Growth Centre – Future Costs

Osprey Village Pedestrian Bridge: \$ 100,000 (Year 2)
 \$ 6,880,000 (Year 3)
 \$ 6,920,000 (Year 4)

- Pedestrian bridge over Highway 103 and connecting pathways
- Completion date March 2028
- Original Estimate \$9.7M with 73.33% funding = \$7.1M Grant; MODL \$2.6M
- Current Estimate \$13.9M; \$7.1M Grant; MODL \$6.8 M
- Balance Operating Reserves and \$4M debt (2027/28)



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Other Infrastructure Projects

Municipal Services Building Warranty Repairs : \$250,000

- HVAC (3rd party warranty \$400,000),
 - Carried forward
- Funding 3rd Party Warranty



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Other Infrastructure Projects

Municipal Services Building Office Reconfiguration : \$100,000

- Create office space from existing storage room
- Funding General Operating Reserve



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Other Infrastructure Projects

Tax Bill Portal: \$30,000

- Carried forward from 2023/24
 - Waiting on software vendor
- Purchase software for online access to Tax Bills also includes employee pay stubs
- Provincial funding in Reserve




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Other Infrastructure Projects

Internet Connectivity: \$249,000

- Internet - Final Year of Connectivity Strategy
 - Remaining areas include Molega Lake Lunenburg County
- Funding CCBF




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Planning and Development Services

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Other Infrastructure Projects

J Class Roads – NSPW Partnership: \$700,000

- 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
- Funding CCBF & General Operating Reserve




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Other Infrastructure Projects

Centre School ESA Assessment: \$100,000

- ESA Assessment Year 1
 - Year 2: Implementation of remediation & demolition of building
- Year 1 Funding 50% Grant & General Operating Reserve




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Other Infrastructure Projects

Green Compost Carts: \$60,000

- Annual purchase
- Funding General Operating Reserve



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Re-create! Parks

Wayfinding: \$425,000

- Directional/Visual Signage to MODL Assets
- Multi-year project to install signage at municipal parks & trails
- Funding General Operating Reserve



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Re-create! Parks

Rec Assets Accessibility Audit & Implementation: \$260,000

- Placeholder for capital accessibility improvements to parks
- Funding General Operating Reserve



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Re-create! Parks

Mush-a-Mush Washroom Facilities : \$190,000

- Building design & construct accessible vault washroom facility
- Funding General Operating Reserve



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Re-create! Parks – Park Standards Upgrades

Park Bench Installations: \$90,000

- Concrete pads for park benches
- Installation of benches and picnic tables
- Installation of park bollards
- Funding General Operating Reserve



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Re-create! Parks – Park Standards Upgrades

Indian Falls Stairs Replacement: \$330,000

- Design & construct new steel stairs to access river
- Pre-budget approval received Feb 27, 2024
- Funding General Operating Reserve



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Re-create! Parks – Park Standards Upgrades

Oakland Conservation Area Improvements: \$35,000

- Install stairs and handrail on path to beach to improve safety of park users accessing the water and clear undergrowth between road and parking lot to improve visibility
- Funding General Operating Reserve



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Recreation Infrastructure

Annual contribution to Trail Groups: \$74,836

- Annual budgeted grant to local Trail associations
 - \$584/km in 2024/25 for ongoing trail capital requirements
- Funding CCBF



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Planning and Development Services

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Recreation Infrastructure

Art on the Trail/in the Parks: \$30,000

- Continuation of art installations on MODL trails/parks in consultation with stakeholders
- Funding General Operating Reserve



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Recreation Infrastructure

Arthur Young Trail: \$10,000

- Capital upgrades to existing trail

- Funding General Operating Reserve



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Planning and Development Services

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Recreation Infrastructure

MARC existing Trail Upgrade : \$30,000

- Capital upgrades to existing trail

- Funding General Operating Reserve



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Planning and Development Services


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Recreation Infrastructure

Land Purchases - Open Space: \$50,000

- Placeholder

- Funding Open Space Reserve



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Recreation Infrastructure

Land Purchases - Conservation: \$50,000

- Placeholder

- Funding Sustainability Reserve



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Recreation Infrastructure

Sawpit Park: \$38,700

- Community Plan
- Tender has been awarded

- Funding General Operating Reserve



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Planning and Development Services

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Recreation Infrastructure

AT Paved Shoulders : \$870,000

- Carry over approval for Martin's River Paved Shoulders \$870,000

- Funding CCBF & General Operating Reserve



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Planning and Development Services

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Recreation Infrastructure

Para-sport equipment - wheelchairs & storage trailer: \$47,000

- Grant received to purchase 6 wheelchairs and a storage trailer in the amount of \$45,549. MODL cost \$1,500.

- Funding General Operating Reserve



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Planning and Development Services

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Recreation Infrastructure

E Bike Feasibility Study & Implementation: \$41,000

- Expand the current MODL equipment loan program to include bicycles & e-bikes.
- Cost includes bikes, helmets, bike rack & storage containers.

- Funding Connect 2 & rebates = 75% (\$30,750) MODL Cost \$10,250
- Balance of funds General Operating Reserve




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Planning and Development Services

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Wastewater Treatment Projects

Annual Large Pump Rebuilding/Replacement Program : \$15,000

- 2024/25 NG RAS Pump
- Funding Depreciation Reserve




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Wastewater Treatment Projects

Conquerall Bank – I&I Repair Work: \$50,000

- Inflow & infiltration study at Conquerall Bank System identified repairs required in the collection system
- Funding General Operating Reserve




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Planning and Development Services

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Wastewater Treatment Projects

Conquerall Bank - Caustic Soda System Improvements: \$350,000

- Expand existing building and install caustic soda system
- Funding potential Provincial Capital Fund & Depreciation Reserve




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Wastewater Treatment Projects

New Germany Inflow & Infiltration Mitigation : \$900,000

- Council pre-approval received.
- Carry over project
- Funding Sewer & Depreciation Reserves



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Planning and Development Services

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Wastewater Treatment Projects

Portable Backup Power for Pumpstations: \$60,000

- Portable trailer mount generator that can supply power to the pumpstations during power outages
- Funding General Operating Reserves



5 Year Capital Plan Summary


	Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 2028/29
Osprey Village Growth Centre	\$ 5,325,000	\$ 16,730,000	\$ 13,320,000	\$ 6,920,000	\$ -
Re-create Parks & Rec Infrastructure	2,571,536	1,368,520	1,449,552	1,175,607	1,184,567
Climate Change Action Plan	600,000	7,280,000	1,170,000	320,000	-
Wastewater Treatment Projects	1,375,000	15,000	340,000	4,360,000	6,015,000
Other Infrastructure Projects	1,489,000	2,410,000	660,000	410,000	410,000
	\$ 11,360,536	\$ 27,803,520	\$ 16,939,552	\$ 13,185,607	\$ 7,609,567



Thank you



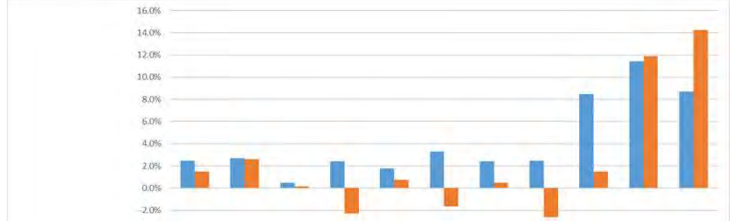
Draft Operating Budget 2024/25



Council Meeting
April 2, 2024

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Assessment Trends



	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Residential & Resource Property	2.5%	2.7%	0.5%	2.4%	1.8%	3.3%	2.4%	2.4%	8.5%	11.4%	8.7%
Commercial Property	1.5%	2.6%	0.2%	-2.3%	0.8%	-1.6%	0.5%	-2.6%	1.5%	11.9%	14.3%
Total Assessment	2.5%	2.8%	0.5%	2.3%	1.8%	3.2%	2.4%	2.3%	8.5%	11.9%	9.0%

Municipality of the District of Lunenburg
Financial Services

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Property Tax Assessment Other Data

Assessment Type	2020/21	2021/22	2022/23	2023/24	2024/25
Residential	2,526,978,300	2,592,157,600	2,821,978,000	3,167,992,300	3,453,052,500
Commercial	131,647,300	128,314,700	130,243,100	145,744,300	166,528,400
Resource	127,752,400	130,653,800	142,089,900	149,903,400	154,183,800
Total	2,786,378,000	2,851,126,100	3,094,311,000	3,463,640,000	3,773,764,700

Dwelling Units	2020/21	2021/22	2022/23	2023/24	2024/25
Change	14,851	14,962	15,119	15,228	15,389
Change	43	111	157	109	161

Taxable Parcels	2020/21	2021/22	2022/23	2023/24	2024/25
Change	29,979	30,136	30,356	30,628	30,835
Change	181	157	220	272	207

* Subject to appeal (21 Commercial Appeals on \$15M of assessable property)

Municipality of the District of Lunenburg
Financial Services

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Assessment Values

Provincial Assessment Values

	Filed Year: 2024	Filed Year: 2023	Change \$	Change %
Total Assessment	\$173,620,358,500	\$147,422,438,500	\$26,197,920,000	17.77%
Residential Assessment	\$144,239,204,300	\$120,584,151,100	\$23,655,053,200	19.62%
Residential with CAP (taxable)	\$109,015,701,400	\$100,076,444,300	\$8,939,257,100	8.93%
Commercial Assessment	\$29,381,154,200	\$26,838,287,400	\$2,542,866,800	9.47%

Properties and Assessment Overview: Municipality of the District of Lunenburg

	Filed Year: 2024	Filed Year: 2023	Change \$	Change %
All Residential Assessed Value	\$5,048,935,600	\$4,167,233,300	\$881,702,300	21.16%
Total Residential Taxable Assessed Value	\$3,453,052,500	\$3,186,526,600	\$266,525,900	8.35%
Total Residential Taxable Assessed Value not eligible for the CAP	\$736,147,200	\$693,516,500	\$42,630,700	6.29%
Total Residential Taxable Assessed Value eligible for the CAP	\$2,717,885,300	\$2,493,010,100	\$224,875,200	10.10%
Total Resource Taxable Assessed Value	\$154,183,800	\$149,899,100	\$4,284,700	2.86%
Total Residential Exempt Assessed Value	\$155,111,900	\$139,304,600	\$15,807,300	11.35%
All Commercial Assessed Value	\$293,195,300	\$264,205,100	\$28,990,200	10.97%
Total Commercial Taxable Assessed Value	\$166,528,400	\$145,744,300	\$20,784,100	14.26%
Total Commercial Exempt Assessed Value	\$126,667,100	\$118,460,800	\$8,206,300	6.93%

Assessed Value reflects market value as of a specific point in time (base date).
Taxable Assessed Value is used to calculate property taxes and includes eligible Capped Assessments.

Municipality of the District of Lunenburg
Financial Services

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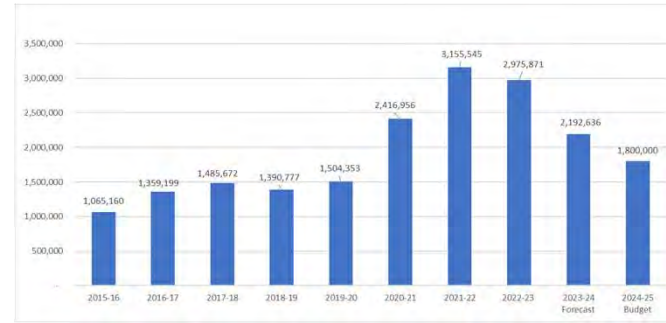
Uniform Assessment & Tax Rates

UA Value	UA Year	Annual Change	MODL Tax Rates	
			Res	Comm
3,493,034,076	2024-25	11.60%		
3,129,872,293	2023-24	8.38%	0.81	1.957
2,887,963,821	2022-23	2.39%	0.81	1.957
2,820,627,769	2021-22	5.57%	0.81	1.957
2,671,786,349	2020-21	1.77%	0.81	1.957
2,625,377,705	2019-20	2.45%	0.81	1.957
2,562,519,971	2018-19	0.85%	0.81	1.957
2,540,915,415	2017-18	2.88%	0.81	1.957
2,469,875,691	2016-17	2.55%	0.81	1.96
2,408,422,983	2015-16	3.22%	0.81	1.96
2,333,354,273	2014-15	4.88%	0.81	1.96
2,224,797,921	2013-14	5.38%	0.81	1.96
2,111,297,944	2012-13	2.58%	0.81	1.98
2,058,162,183	2011-12	5.90%	0.81	2.08
1,943,533,597	2010-11	5.22%	0.81	2.06

- Residential & Resource Property Tax rates have remained unchanged since 2010-11
- Commercial Property Tax Rates have remained unchanged since 2017-18
- The UA value is derived from the property assessment roll and runs 1 year behind
- Mandatory Costs like contributions to Education are calculated based on the UA



Deed Transfer Tax



Mandatory Expenditures

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Forecast	2024/25 Budget	% Differential
Education	8,143,605	8,401,600	8,598,029	8,802,514	9,539,900	10,646,800	11.60%
Assessment	698,022	704,500	695,379	687,452	690,300	704,200	2.01%
Corrections (Jails, Courts)	433,536	431,800	430,124	428,251	456,500	-	-100.00%
Housing	51,535	35,000	34,372	26,640	35,000	-	-100.00%
Library	159,715	158,300	158,134	199,700	199,700	199,700	0.00%
RCMP	3,258,260	3,344,000	3,508,163	3,895,312	4,130,600	4,337,100	5.00%
Total	12,744,673	13,075,200	13,424,201	14,039,868	15,052,000	15,887,800	5.55%
% Change	1.80%	2.59%	2.67%	4.59%	7.80%	4.98%	



5 Year Operating Budget Assumptions & Pressures on Discretionary Expenditures

- CPI on existing Wages 3.6% (next 5 years 4%)
- CPI on existing Operating Costs (4% estimated)
- RCMP Costs 5%
- LCLC Costs (per Council approval 4% thereafter)
- New Operating Budget Costs to meet Strategic Priorities
 - Park Operations (Re Create! Parks)
 - Financing new infrastructure (Osprey Village Growth Centre)
- Contributions to Reserves
 - More tax revenues have been put aside to help with these & future budget pressures



Tax Rate Reduction Effect

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	\$313,023	\$228,283	14,491	13,001	90%

- Average Residential Dwelling Taxable Value = \$228,283
 - Average Tax Bill @ \$0.81 = \$1,849
- \$0.01 tax rate reduction on average Tax Bill = \$22.82 /year
- \$0.02 tax rate reduction on average Tax Bill = \$45.66/year
- Assessment of \$800,000 @ \$0.02 reduction = \$160/year

The property tax rebate is a targeted tax relief strategy that provides a rebate to those homeowners who need it the most.

*\$0.02 reduction on residential rate = \$753,400
Property Tax rebate budget \$753,400*

Rebates up to \$650 on household incomes under \$51,840

No Change in Tax Rates = Tax Rate Stability

- 90% of residential properties are Capped, thus the increase in property taxes paid is limited to inflation.



Municipality of the District of Lunenburg
Financial Services

Tax Rate Jurisdictional Scan

Area	Area Type	Year	Residential	Area	Area Type	Year	Commercial
CHESTER	Rural Municipality	2023/2024	\$ 0.70	ANTIGONISH	Rural Municipality	2023/2024	\$ 1.44
GUYSBOROUGH	Rural Municipality	2023/2024	\$ 0.77	CHESTER	Rural Municipality	2023/2024	\$ 1.50
EAST HANTS	Rural Municipality	2023/2024	\$ 0.81	ANNAPOLIS	Rural Municipality	2023/2024	\$ 1.80
LUNENBURG	Rural Municipality	2023/2024	\$ 0.81	PICTOU	Rural Municipality	2023/2024	\$ 1.83
PICTOU	Rural Municipality	2023/2024	\$ 0.82	SHELburne	Rural Municipality	2023/2024	\$ 1.85
RICHMOND	Rural Municipality	2023/2024	\$ 0.85	DIGBY	Rural Municipality	2023/2024	\$ 1.85
KINGS	Rural Municipality	2023/2024	\$ 0.85	INVERNESS	Rural Municipality	2023/2024	\$ 1.91
ANTIGONISH	Rural Municipality	2023/2024	\$ 0.88	LUNENBURG	Rural Municipality	2023/2024	\$ 1.96
COLCHESTER	Rural Municipality	2023/2024	\$ 0.89	CLARE	Rural Municipality	2023/2024	\$ 2.07
ST. MARY'S	Rural Municipality	2023/2024	\$ 0.97	VICTORIA	Rural Municipality	2023/2024	\$ 2.12
ANNAPOLIS	Rural Municipality	2023/2024	\$ 1.03	QUEENS COUNTY	Region of Queens	2023/2024	\$ 2.14
QUEENS COUNTY	Region of Queens	2023/2024	\$ 1.04	RICHMOND	Rural Municipality	2023/2024	\$ 2.15
CLARE	Rural Municipality	2023/2024	\$ 1.04	YARMOUTH	Rural Municipality	2023/2024	\$ 2.17
INVERNESS	Rural Municipality	2023/2024	\$ 1.05	COLCHESTER	Rural Municipality	2023/2024	\$ 2.28
BARRINGTON	Rural Municipality	2023/2024	\$ 1.07	ST. MARY'S	Rural Municipality	2023/2024	\$ 2.28
ARGYLE	Rural Municipality	2023/2024	\$ 1.11	KINGS	Rural Municipality	2023/2024	\$ 2.29
CUMBERLAND	Rural Municipality	2023/2024	\$ 1.14	ARGYLE	Rural Municipality	2023/2024	\$ 2.29
YARMOUTH	Rural Municipality	2023/2024	\$ 1.18	BARRINGTON	Rural Municipality	2023/2024	\$ 2.56
VICTORIA	Rural Municipality	2023/2024	\$ 1.22	EAST HANTS	Rural Municipality	2023/2024	\$ 2.57
SHELburne	Rural Municipality	2023/2024	\$ 1.28	CUMBERLAND	Rural Municipality	2023/2024	\$ 2.71
DIGBY	Rural Municipality	2023/2024	\$ 1.30	GUYSBOROUGH	Rural Municipality	2023/2024	\$ 2.74
MAHONe BAY	Town	2023/2024	\$ 1.32	MAHONe BAY	Town	2023/2024	\$ 3.26
LUNENBURG	Town	2023/2024	\$ 1.38	LUNENBURG	Town	2023/2024	\$ 3.36
BRIDGEWATER	Town	2023/2024	\$ 1.85	BRIDGEWATER	Town	2023/2024	\$ 4.07



Municipality of the District of Lunenburg
Financial Services

Vision, Mission & Strategic Priorities

The breathtaking, natural beauty of the Municipality of the District of Lunenburg is home to thriving communities with unique cultural identities. Growth centres support our diversified economies, driven by our residents' passion for the place they call home.

With our strong economy, we can live, work and raise families here. We are a destination for visitors attracted to our vibrant parks, beaches, and hiking trails. As leaders in sustainability, we passionately protect our natural environment.

We are: *Wise Financial Managers
Strategic Planners
Sustainable Community Builders
Collaborative Engagers*

Osprey Village Growth Centre
Climate Change Action Plan
Re-Create! Parks
MODL 2040



Municipality of the District of Lunenburg
Financial Services

Operating Budget 5 Year Financial Strategy

Description	Actual	Budget	FORECAST	BUDGET	Projected			
	Edic 2022/23	Current 2023/24	Current 2024/25	DRAFT 2024/25	2026-26	2026-27	2027-28	2028-28
Revenue Sources								
Residential property tax	\$22,865,910	\$24,631,300	\$25,600,000	\$27,950,000	\$30,465,500	\$31,684,120	\$32,954,485	\$34,268,544
Commercial property tax	2,518,698	2,684,400	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	348,900	794,200	802,142	810,163	818,265	826,448
Other revenue sources ¹	3,128,464	2,691,200	3,482,497	3,725,300	3,752,453	3,789,978	3,827,877	3,866,356
Debt recovery - Solar Garden					250,000	250,000	250,000	250,000
	\$38,206,144	\$38,936,500	\$41,024,297	\$44,718,400	\$47,576,766	\$48,442,730	\$51,120,463	\$52,861,814
Expenditures								
Discretionary Expenditures ²	\$14,982,395	\$18,959,100	\$18,398,664	\$21,838,100	\$23,112,458	\$23,486,676	\$24,170,330	\$24,875,024
CCSF Investment	676,855	1,018,000	269,000	1,159,000	432,280	400,508	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	176,000	833,200	1,374,400
Reserves								
	4,993,630	65,100	683,900	738,000	2,009,595	1,981,367	1,792,317	1,988,246
	22,546,894	18,931,700	19,659,740	21,682,300	23,951,001	25,436,434	26,483,301	27,452,338
	\$38,206,144	\$38,908,800	\$38,327,404	\$44,679,400	\$47,495,739	\$49,368,818	\$51,103,190	\$52,787,060
Surplus/(Deficit)	\$0	\$27,700	\$2,696,893	\$38,000	\$81,027	\$78,912	\$17,273	\$74,849

Operating Budget Pressures

Future Service Commitments

- Transit
- Increased Park Operations
- Community Hub
- Operations
- MISB increased costs
- LLCC increased costs
- Capital Budget Commitments (i.e. Debt)




Municipality of the District of Lunenburg
Financial Services

Draft Operating Budget Information & Highlights

2024/25 DRAFT OPERATING BUDGET SUMMARY

	2022/23 Actual	2023/24 Annual Budget	2023/24 Budget Forecast	2024/25 Adjusted Baseline	2024/25 Additions	2024/25 Proposed Budget	Percent Change Budget 2025 to Budget 2024		
Expenditures									
General Government Services	\$ 5,284,446	\$ 6,565,200	\$ 6,454,685	\$ 7,628,500	\$ 6,500	\$ 7,635,000	16.30%	Draft Budgets are prepared by Departments • Adjusted Baseline: adjustments made to existing budget to ensure current service levels are maintained • Additions: Items added to enhance service levels or one-time costs for specific projects • Tax rate remains unchanged	
Protective Services	9,635,367	10,667,600	10,590,200	11,059,000	10,000	11,069,000	3.76%		
Transportation Services	2,079,324	2,516,100	2,055,740	2,925,000	-	2,923,000	16.17%		
Environmental Health Services	3,390,302	3,643,500	3,734,250	4,101,400	58,200	4,159,600	14.16%		
Public Health	26,640	35,000	35,000	-	-	-	-		
Environmental Planning and Zoning	1,441,990	2,920,700	2,389,300	2,807,300	535,000	3,342,300	14.43%		
Recreation, Culture & Tourism	2,551,931	3,085,900	2,844,429	4,083,700	82,000	4,165,700	34.99%		
Education	8,802,514	9,539,900	9,539,900	10,646,800	-	10,646,800	11.60%		
Debt, Financing and Transfers	4,993,630	(65,100)	794,500	738,000	-	738,000	-		
Total Expenditures	38,206,144	38,908,800	38,438,004	43,987,700	691,700	44,679,400	14.83%		
Revenue									
Tax Revenue	34,928,859	36,124,900	37,413,700	40,442,600	-	40,442,600	11.95%		
Non Tax Revenue	3,277,286	2,811,600	3,610,597	3,775,800	500,000	4,275,800	52.08%		
Total Revenue	38,206,144	38,936,500	41,024,297	44,218,400	500,000	44,718,400	14.85%		
Surplus (Deficit)	\$ -	\$ 27,700	\$ 2,586,293	\$ 230,700	\$ (191,700)	\$ 39,000			

Municipality of the District of Lunenburg
Financial Services



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Administration Department Draft Operating Budget 2024/25



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Administration Department Budget Basics


The Administration department supports core municipal functions

- Council and committees of Council
- Corporate services
 - (front counter, website, newsletters, public engagement)
- Manage shared services:
 - Human resources support (Via MJSB)
 - Accessibility & Inclusion (Via Chester)
- All staff training, wellness, & professional development
- Manage protective services

Special projects & policy research

- Coordinating strategic priorities
- Lyme disease
- dry wells
- Litter clean-up grant
- Hospital grant

Municipality of the District of Lunenburg




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Administration Department Noteworthy Changes & Highlights

- **Small increase in revenue**
 - (Student grant for summer communications co-op student)
- **Increase in Legislative services:**
 - Council safety issue
 - CPI increases
- **Admin costs notes:**
 - Funds CAO, Clerk, D.CAO, Communications, Corporate Services, admin and executive support positions, Grant coordinator
 - \$65K for part time support (front counter)
- **Advisory Services** includes Legal, consulting costs, Shared HR, Accessibility and DEI functions.
- **\$50,000 contribution to local hospital expansion**
 - Year 3 of a 4 year commitment

Municipality of the District of Lunenburg



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Administration Department: Reserve Fund Transactions

- Transfer \$50,000 **out** of reserves for hospital donation
- Transfer \$150,000 **out** of reserves to operate
 - (In non-election years there is a \$50,000 contribution to election reserves to smooth out the operating costs over a 4-year period)
 - Election budget for 2024/25 is \$190,000

Net Transfer - \$200,000 from reserves into operating budget

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Protective Services: Budget Basics



- An umbrella of services provided through a network of shared services and contracts
- Addressing safety, security, disaster management & community supports



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Protective Services Noteworthy Changes & Highlights

- **\$4.7M transfer of fire tax funds to registered fire service providers**
- **Grants and Services to FDs from \$388,000 to \$410,000**
 - Annual 2% increase in direct grants to Fire departments
 - increase in Volunteer & Family Assistance Program (VFAP) costs,
 - increase in WCB premiums
- **RCMP costs - \$4.3M - estimated increase of 5%**
- **No more mandatory contribution to corrections \$456K in annual savings**
- **REMO Program enhancements:**
 - Increase staff capacity to respond to more frequent and involved activations
 - Total Gross REMO budget of 409K
 - Net cost increase of 118K for MODL
- **Local EMO continues to include funds for water financing program (\$50K)**
 - Local EMO grants also includes an additional 10K to support services to the homeless population
- **\$100K reserve transfer for regional fire training facility.**



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Engineering, Public Works & Wastewater Department Draft Operating Budget 2024/25



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Engineering, Public Works & Wastewater Department Budget Basics

<p>REVENUES</p> <ul style="list-style-type: none"> • Streetlight Area Rates • CES Building Rent • Sewer Area Rates • Hydrant Charges • Permit Fees 	<p>EXPENDITURES</p> <ul style="list-style-type: none"> • Engineering Services • Municipal Services Building • Transportation • CES Building • Wastewater Collection and Treatment Facilities
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Municipality of the District of Lunenburg

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Engineering, Public Works & Wastewater Department Noteworthy Changes & Highlights

<p>PERSONNEL</p> <p>Additions</p> <ul style="list-style-type: none"> • Full Time Wastewater Operator Position • CPI Increases to Salaries 	<p>OPERATIONS</p> <p>Increases</p> <ul style="list-style-type: none"> • 18.1% Increase in GE All-Trucking's Solid Waste Collection Contract • Increases in WWTP operations, e.g.: cost of power, chemicals, etc. • Municipal Road Maintenance Costs <p>Decreases</p> <ul style="list-style-type: none"> • CES Building Operating Costs
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Municipality of the District of Lunenburg

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Planning & Development Services
Draft Operating Budget 2024/25



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Planning & Development Services Budget Basics

- Salaries, benefits, training & expenses for 15.5 FTE + 2 (students);
- Regional Services
 - Building permitting;
 - Fire inspections as per the Nova Scotia Fire Safety Act;
 - Dangerous and Unsightly Property Program;
- Planning policy development, review, maintenance, and implementation (Municipal and Secondary Planning Strategies, Land Use By-Laws, and Subdivision By-Law);
- Heritage Property Program
- Manages the Geographic Information System;
- Maintains the civic addressing system;
- Private Road Maintenance Charges
- Clean Energy Financing Program (CEF)
- Climate Action Planning



Municipality of the District of Lunenburg

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Planning & Development Services Noteworthy Changes & Highlights

Revenue


- Added Butler Lake Estates Lot Owners' Association and Plamu Road Lot Owners' Association Road Maintenance Area Rates
- Provincial Flood line data collection \$500,000 (100% Provincial funds)

Expenditures

- Includes Butler Lake Estates Lot Owners' Association and Plamu Road Lot Owners' Association Road Maintenance Area Rates
- Climate, Cluster, Coastal Protection \$40,300
- Public Transit Grants \$65,000
- Provincial Flood line data collection \$500,000 (100% Provincial funds)

• Regional Building Services

• Clean Energy Financing Program of \$500,000



Municipality of the District of Lunenburg

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Economic Development Draft Operating Budget 2024/25



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Economic Development Budget Basics

- Economic department provides service to local business and well as focuses on municipal growth
 - 5-year Economic Action Plan starts in 2023
 - 2024 should see completion of the Internet Fiber Plan
 - Osprey Village Development
 - Affordable Housing projects
 - Community Hub (Farmers Market, Commercial Kitchen and Café design and development underway)
 - Notable 2024/25 additional projects: Food Hub Feasibility, Osprey Village Marketing Plan, and Regional Immigration Plan

Draft 5 Year Economic Action Plan

1. Promote Osprey Village
2. Grow and Diversify Economy
3. Investment Readiness
4. Workforce Development
5. Affordable Housing
6. Support Agriculture



Municipality of the District of Lunenburg

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Economic Development Noteworthy Changes & Highlights

PERSONNEL

- CPI Increases to Salaries

COMMUNITY HUB (Design stage and initial fit up)

- Community space/Farmer market -\$100,000
- Café \$100,000
- Commercial Kitchen -\$100,00

ADDITIONAL PROJECTS

- Osprey Village Marketing Plan - \$40,000
- District of Lunenburg Business Directory
- Immigration Partnership - \$5,000
- Feasibility Study – Food Hub \$60,000



Municipality of the District of Lunenburg

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Economic Development Noteworthy Changes & Highlights

Feasibility Study – Food Hub \$60,000

The elements of a food hub could include the following:

- Shared Distribution
- Cross Marketing
- Centralized Billing
- Food Storage
- Online Ordering
- Direct Consumer Sales, Local Food Outlet Store/Home Delivery
- Wholesale Sales
- Restaurant Sales
- Retail/ Grocery Store Sales
- Institutional Sales, Nursing Homes, Schools and Hospitals
- Value Added Processed Products, Vegetables and Meal Components

Municipality of the District of Lunenburg

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Economic Development Noteworthy Changes & Highlights

Food Hub Concepts



Municipality of the District of Lunenburg

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Recreation, Parks & Tourism Draft Operating Budget 2024/25



Municipality of the District of Lunenburg

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Recreation, Parks & Tourism Budget Basics

- The Department implements a number of strategies, delivers recreation, parks and tourism services to residents and visitors; partners with other entities in the delivery of recreation services and support volunteers and community groups.
- **The strategies include:**
 - Active Living
 - Open Space
 - Active Transportation
 - Parks Standards
- **Services include:**
 - Programming
 - Events, marketing and support to tourism operators
 - Provision of parks, trails and open spaces
 - Community development
 - Grants program
- **Special projects include:**
 - Implementing park standards (i.e. park furnishings)
 - Implementing accessibility park audits (i.e. Washroom at Mush)
 - Sawpit Wharf Community Plan
 - Implementing Wayfinding Strategy
 - Implementing direction from Council re: Hemlock Woolly Adelgid in parks




Municipality of the District of Lunenburg

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Recreation, Parks & Tourism Noteworthy Changes & Highlights


- **Changes in Expenses**
- **General Services:**
 - Wage increases due to CPI.
 - Capital trail request - \$65,000 from Dynamite Trail bridge repairs; \$38,000 LHRT for Bruhm Road; \$10,000 Central Nova ATV Club.
 - Town of Lunenburg increase – \$5,000.
 - Increase ask for PRO Kids.
- **Parks and Recreation Facilities:**
 - Funds to investigate the Woolly Adelgid in parks
 - Ballfield maintenance, Osprey Trail, River Ridge Playground
 - Decrease in Sherbrooke Lake water monitoring program
- **Recreation Programs**
 - New PRO Fund Program - Adult Subsidy Program; Playbox at the MARC
- **Tourism:**
 - Introduction of two new events
- **Changes in Revenue**
 - Increase in ballfield revenue – all three fields now in use
 - \$50,000 less for ASK - (in and out funding so \$0.00 cost to MODL)
 - Decrease in tourism – \$100,000 less due to not implementing the marketing levy this fiscal
 - One less summer grant for staffing for the VIS



Municipality of the District of Lunenburg

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Finance Department Draft Operating Budget 2024/25



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Finance Department Budget Basics

- **Income**
 - Assessable/taxable property
 - Grants from Provincial and Federal governments in lieu of taxes
 - Interest from bank investments, and overdue taxes
 - Revenue from tax certificates, and third-party tax information




Municipality of the District of Lunenburg

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Finance Department Budget Basics

- **General Expenditures**
 - Personnel – wages and benefits
 - General Office and equipment expenses
 - Tax rebates and exemptions
 - General insurance costs
 - Allowance for uncollectible taxes
 - IT shared services
 - Waste site tipping fees and site monitoring
 - Safe Restart
 - Debt servicing
 - Multi-purpose Facility budgets



Municipality of the District of Lunenburg

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Finance Department Budget Basics

Mandatory Expenditures

- Assessment Services (PVSC)
- Regional Housing (eliminated by Province)
- Regional Library
- Education payments to Regional Education Centre

Reserve Transfers

- Depreciation
- Interest on reserves
- Site monitoring
- LCLC reserve

Municipality of the District of Lunenburg



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Finance Department Noteworthy Changes & Highlights

REVENUE

- **Estimated increase 15.16% (\$4.9M)**
 - Taxable Property \$3.8M
 - Bank deposit Interest \$1M

Municipality of the District of Lunenburg



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Finance Department Noteworthy Changes & Highlights

General Expenditures

- **Estimated increase 20.29% (\$747K)**
 - Wages & Benefits (CPI)
 - Tax Rates & Exemptions
 - Property Tax Rebate (increased by \$498K to \$753K)
 - Data Processing IT Shared Services (increased by \$50K)
 - Waste Site Tipping Fees (increased by \$73K)
 - Region 6 Operating Grant (increased by \$8K)
 - Allowance for Uncollectible Taxes (increased by \$75K)

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Finance Department Noteworthy Changes & Highlights

Mandatory Contributions

- **Estimated increase 10.38% (\$1,085,800)**
 - Education \$1,106,900
 - Assessment Services \$13,900
 - Housing (\$35,000) – now \$0
 - Province of NS removed requirement for Municipalities to fund deficit of Provincially subsidized housing units

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Finance Department Noteworthy Changes & Highlights

Reserve Transfers

Transfers from Reserves

- Safe Restart \$110K (in/out)

Transfers to Reserves

- Interest on specific reserves \$100K
- Expired Tax Sale Surplus Funds \$13.8 K
- Depreciation \$1.6M
- Future Capital \$1.15M
- LCLC Capital Reserve \$165K
- Open Space (MGA) from development revenue \$50K



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Summary

- ✓ Tax rates remain constant
- ✓ Strategic Priorities addressed
- ✓ Operational priorities are funded
- ✓ Responsive to our residents needs



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Draft Operating Budget Recommended Motions

- That Municipal Council approve the 2024/25 Operating Budget in the amount of \$44,701,400
- That Municipal Council approve the 2024/25 Residential Tax Rate of \$0.81 per \$100 of assessment;
- That Municipal Council approve the 2024/25 Commercial Tax Rate of \$1.957 per \$100 of assessment;



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Draft Operating Budget Required Motions

- That Municipal Council approve the 2024/25 Seasonal Commercial Tax Rate at \$ 1.468 per \$100 of assessment;
- That Municipal Council approve the 2024/25 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission
- That Municipal Council approve the Reserves Transfers as noted in the Draft 2024/25 Operating Budget



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Thank you



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