



Draft Operating & Capital Budget 2024-25

Special Council Meeting

April 9, 2024

Council 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



The graphic features a dark blue background with a white circular logo in the top left corner that reads "DISTRICT OF LUNENBURG INC. 1879" around an image of a ship. To the right of the logo, the text "MODL STRATEGIC PRIORITIES" is written in large, bold, white letters, followed by "2023-2025" in a slightly smaller font. Below this header, there are four vertical panels, each with a white icon at the top, a title in bold white text, and a paragraph of white text. The panels are: 1. "OSPREY VILLAGE GROWTH CENTRE" with an icon of a hand holding a bar chart; 2. "RE-CREATE! PARKS" with an icon of a tree and a bench; 3. "CLIMATE CHANGE ACTION PLAN" with an icon of a globe and a thermometer; 4. "MODL 2040 MUNICIPAL PLANNING STRATEGY" with an icon of a document and a pencil.

DISTRICT OF LUNENBURG
INC. 1879

MODL STRATEGIC PRIORITIES

2023-2025

OSPREY VILLAGE GROWTH CENTRE

MODL is kickstarting over 500 new residential units in the area, including agreements for affordable housing. In partnering with Lumia Health, we will also develop a Community Hub and collaborative health centre. Water and wastewater infrastructure upgrade projects will ensure the support of this area's commercial growth.

RE-CREATE! PARKS

A multi-year investment is planned to provide significant upgrades to existing parks and recreation facilities. Community engagement will help guide redevelopments as well as audits of the existing parks to identify accessibility needs and maintenance recommendations.

CLIMATE CHANGE ACTION PLAN

The Municipality will continue to build on the progress made to address carbon emissions, with a goal to reach net-zero emissions by 2050. This includes plans to address local food security, home efficiency, achieving net-zero emissions for municipal facilities and fleet, creation of public and electric transportation options, and supporting the development of green renewable energy.

MODL 2040 MUNICIPAL PLANNING STRATEGY

The Municipality will develop a comprehensive Municipal Planning Strategy and Land Use By-law to meet the province's regulations requiring land-use planning across all municipalities. This is a major policy, and public engagement effort which will be a critical tool in guiding development in our communities moving forward.

2024-25 Budget Overview

Operating Budget

Revenue	\$44,718,400
Expenditures	<u>44,691,400</u>
Surplus	\$ 27,000

Capital Budget & Canada Community-Building Fund Investment
\$11,595,536 (no capital borrowing)



2024-25 Proposed Rates

Proposed Tax Rate 2022/23 (per \$100 of assessment)

- Residential \$0.81*
- Commercial \$1.957*
- Commercial Seasonal \$1.468*

Sewer Rates*

- Global rate: \$0.43 per \$100 assessment
- Hebbville rate: \$.25 per \$100 assessment

Street Light Rates – based on account balances

Hydrant rates – adjusted to recover actual costs \$1.334 per \$100 of assessment

*No rate increase from previous year



Tax Rate Jurisdictional Scan

Area	Area Type	Year	Residential
CHESTER	Rural Municipality	2023/2024	\$ 0.70
GUYSBOROUGH	Rural Municipality	2023/2024	\$ 0.77
EAST HANTS	Rural Municipality	2023/2024	\$ 0.81
LUNENBURG	Rural Municipality	2023/2024	\$ 0.81
PICTOU	Rural Municipality	2023/2024	\$ 0.82
RICHMOND	Rural Municipality	2023/2024	\$ 0.85
KINGS	Rural Municipality	2023/2024	\$ 0.85
ANTIGONISH	Rural Municipality	2023/2024	\$ 0.88
COLCHESTER	Rural Municipality	2023/2024	\$ 0.89
ST. MARY'S	Rural Municipality	2023/2024	\$ 0.97
ANNAPOLIS	Rural Municipality	2023/2024	\$ 1.03
QUEENS COUNTY	Region of Queens	2023/2024	\$ 1.04
CLARE	Rural Municipality	2023/2024	\$ 1.04
INVERNESS	Rural Municipality	2023/2024	\$ 1.05
BARRINGTON	Rural Municipality	2023/2024	\$ 1.07
ARGYLE	Rural Municipality	2023/2024	\$ 1.11
CUMBERLAND	Rural Municipality	2023/2024	\$ 1.14
YARMOUTH	Rural Municipality	2023/2024	\$ 1.18
VICTORIA	Rural Municipality	2023/2024	\$ 1.22
SHELBURNE	Rural Municipality	2023/2024	\$ 1.28
DIGBY	Rural Municipality	2023/2024	\$ 1.30
MAHONE BAY	Town	2023/2024	\$ 1.32
LUNENBURG	Town	2023/2024	\$ 1.38
BRIDGEWATER	Town	2023/2024	\$ 1.85

Area	Area Type	Year	Commercial
ANTIGONISH	Rural Municipality	2023/2024	\$ 1.44
CHESTER	Rural Municipality	2023/2024	\$ 1.50
ANNAPOLIS	Rural Municipality	2023/2024	\$ 1.80
PICTOU	Rural Municipality	2023/2024	\$ 1.83
SHELBURNE	Rural Municipality	2023/2024	\$ 1.85
DIGBY	Rural Municipality	2023/2024	\$ 1.85
INVERNESS	Rural Municipality	2023/2024	\$ 1.91
LUNENBURG	Rural Municipality	2023/2024	\$ 1.96
CLARE	Rural Municipality	2023/2024	\$ 2.07
VICTORIA	Rural Municipality	2023/2024	\$ 2.12
QUEENS COUNTY	Region of Queens	2023/2024	\$ 2.14
RICHMOND	Rural Municipality	2023/2024	\$ 2.15
YARMOUTH	Rural Municipality	2023/2024	\$ 2.17
COLCHESTER	Rural Municipality	2023/2024	\$ 2.28
ST. MARY'S	Rural Municipality	2023/2024	\$ 2.28
KINGS	Rural Municipality	2023/2024	\$ 2.29
ARGYLE	Rural Municipality	2023/2024	\$ 2.29
BARRINGTON	Rural Municipality	2023/2024	\$ 2.56
EAST HANTS	Rural Municipality	2023/2024	\$ 2.57
CUMBERLAND	Rural Municipality	2023/2024	\$ 2.71
GUYSBOROUGH	Rural Municipality	2023/2024	\$ 2.74
MAHONE BAY	Town	2023/2024	\$ 3.26
LUNENBURG	Town	2023/2024	\$ 3.36
BRIDGEWATER	Town	2023/2024	\$ 4.07



Impact of Tax Rate on MODL Residents

Average Taxable Residential Assessment \$228,283

Average Tax Bill @ \$0.81 = \$1,849

90% of residential accounts are capped. 2024 CAP = 3.2%

- Existing service standards are maintained.
- Initiatives that are important to Council and our residents to help achieve our mission as outlined in Council's strategic plan.



Targeted Tax Relief for Residents – Property Tax Rebate

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

Property Tax rebate budget = \$753,400 (equal to \$0.02 reduction on tax rates)

Rebates for 2024-25*:

- Under \$28,560 – maximum rebate value up to \$650
- \$28,561 - \$39,984 – maximum rebate value up to \$450
- \$39,985 - \$51,840 – maximum rebate value up to \$250



Success Stories – 2023/24 Budget Accomplishments

Financial Sustainability – 5 year Financial Strategy

Building the Local Economy – Osprey Village Growth Centre

Lumia Health Partnership

Residential Growth in Osprey Village

Internet Connectivity



Success Stories – 2023/24 Budget Accomplishments

Protecting the Local Environment

Solar Panels on Municipal Services Building

Community Solar Garden

Cookville, New Germany & Conquerall Bank Wastewater inflow
& infiltration investigation



Success Stories – 2023/24 Budget Accomplishments

Quality of Life for Residents – Re-Create! Parks

Recreation Accessibility Plan & Park Standards

Osprey Village Trail Connector

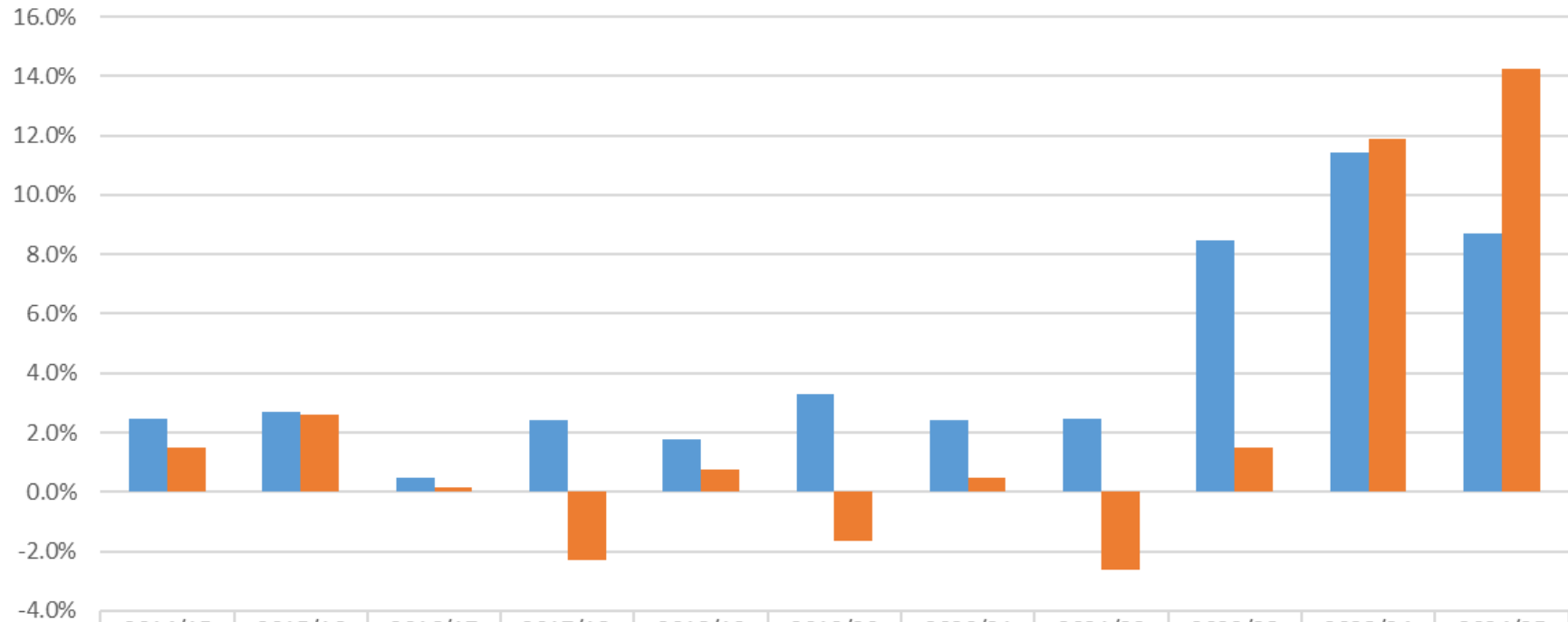
Park Upgrades & Art on the Trail

Grants to Trail Groups & Community Organizations

Pro-Kids and Pro-Fund



Assessment Trends

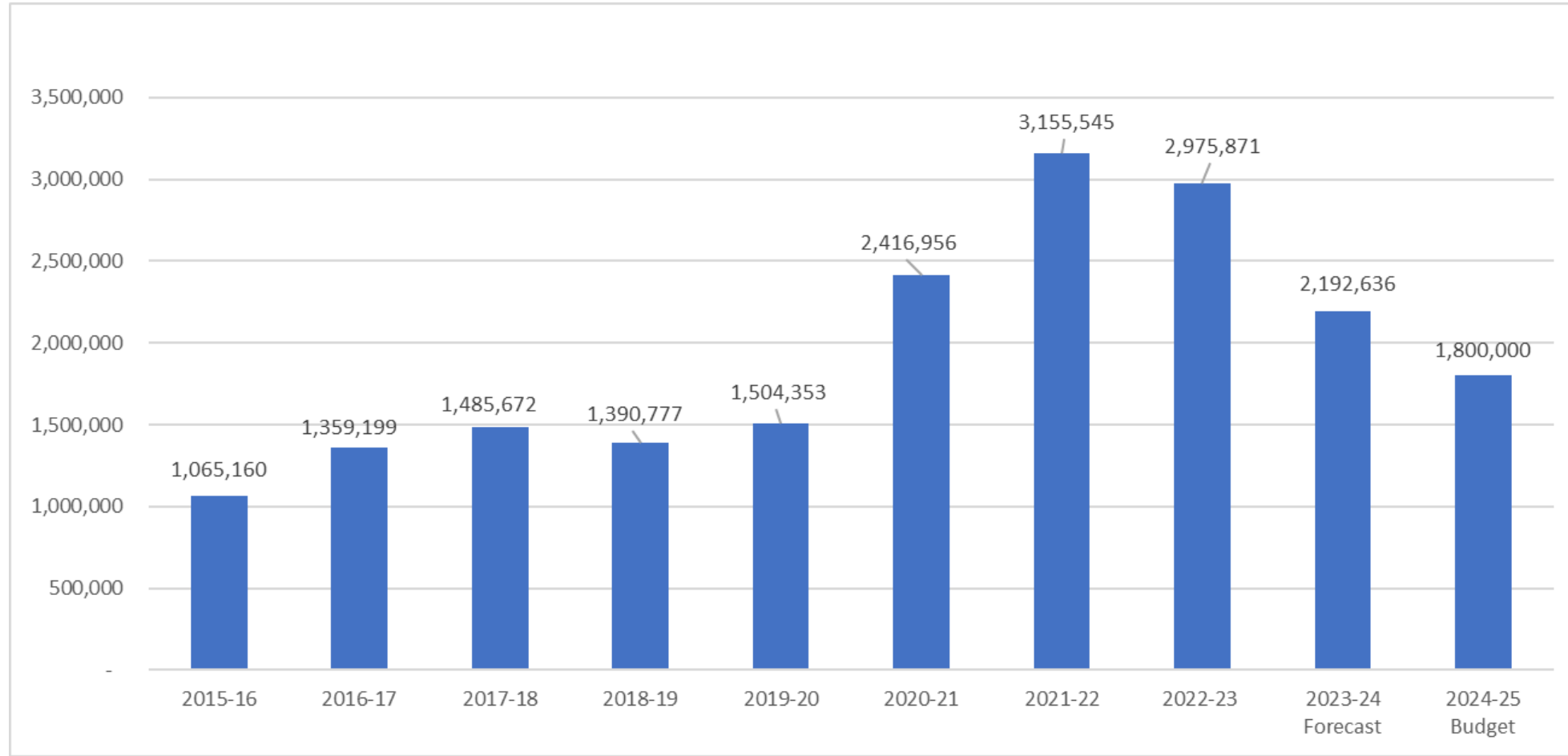


	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Residential & Resource Property	2.5%	2.7%	0.5%	2.4%	1.8%	3.3%	2.4%	2.4%	8.5%	11.4%	8.7%
Commercial Property	1.5%	2.6%	0.2%	-2.3%	0.8%	-1.6%	0.5%	-2.6%	1.5%	11.9%	14.3%
Total Assessment	2.5%	2.8%	0.5%	2.3%	1.8%	3.2%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

■ Residential & Resource Property ■ Commercial Property

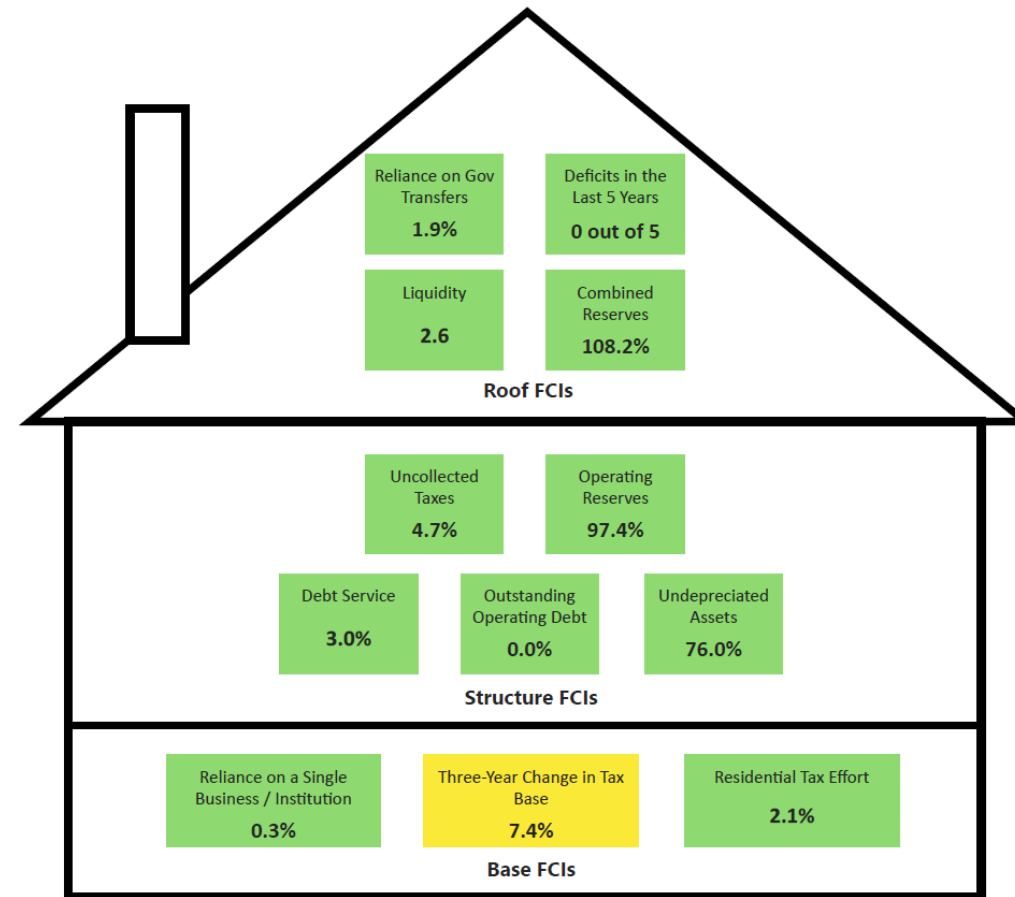


Deed Transfer Tax



Budget Highlights & Municipal Financial Condition

- No Tax Rate Increase
- Positive results on the Financial Condition Index (FCI) 2021-22
- Debt free and no borrowing for Capital Projects



Budget Details



Provincial & Other Mandatory Expenditures

Municipal Service Delivery (Discretionary):

Legislative, Administrative, & Finance

Protective Services

Engineering & Public Works

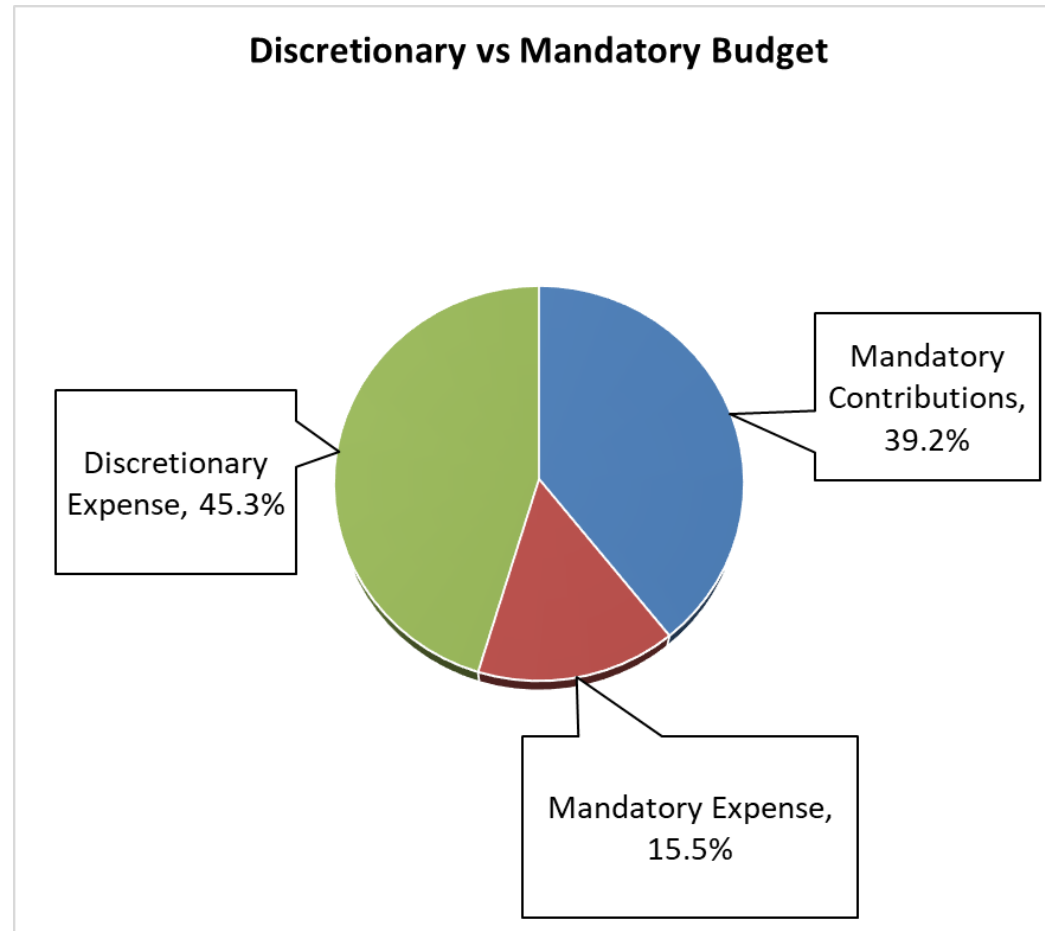
Recreation & Tourism

Economic Development

Planning & Inspection Services

Wastewater Treatment

Waste Collection



Education,
Assessment Services,
Regional Library

Policing, Roads,
Waste Collection,
Financing & Transfers

Mandatory Expenditures – Provincial Transfers

	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%	



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	% Change over Prior Year
Gross Expenditures (after reserve transfers)	\$ 38,206,144	\$ 38,908,800	\$ 38,327,404	\$ 43,987,700	\$ 703,700	\$ 44,691,400	14.86%
Non-Tax Revenue	3,277,286	2,811,600	3,610,597	3,775,800	500,000	4,275,800	52.08%
Net Expenditures	\$ 34,928,859	\$ 36,097,200	\$ 34,716,807	\$ 40,211,900	\$ 203,700	\$ 40,415,600	11.96%
Tax Revenue	34,928,859	36,124,900	37,413,700	40,442,600	-	40,442,600	11.95%
Surplus (Deficit)	\$ -	\$ 27,700	\$ 2,696,893	\$ 230,700	\$ (203,700)	\$ 27,000	



Operating Expenditures - 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	\$ 18,500	\$ 7,647,000	16.48%
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	2,923,000	-	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	45,500	794,500	738,000	-	738,000	
Total Expenditures	38,206,144	39,019,400	38,438,004	43,987,700	703,700	44,691,400	14.54%
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)	\$ -	\$ (82,900)	\$ 2,586,293	\$ 230,700	\$ (203,700)	\$ 27,000	

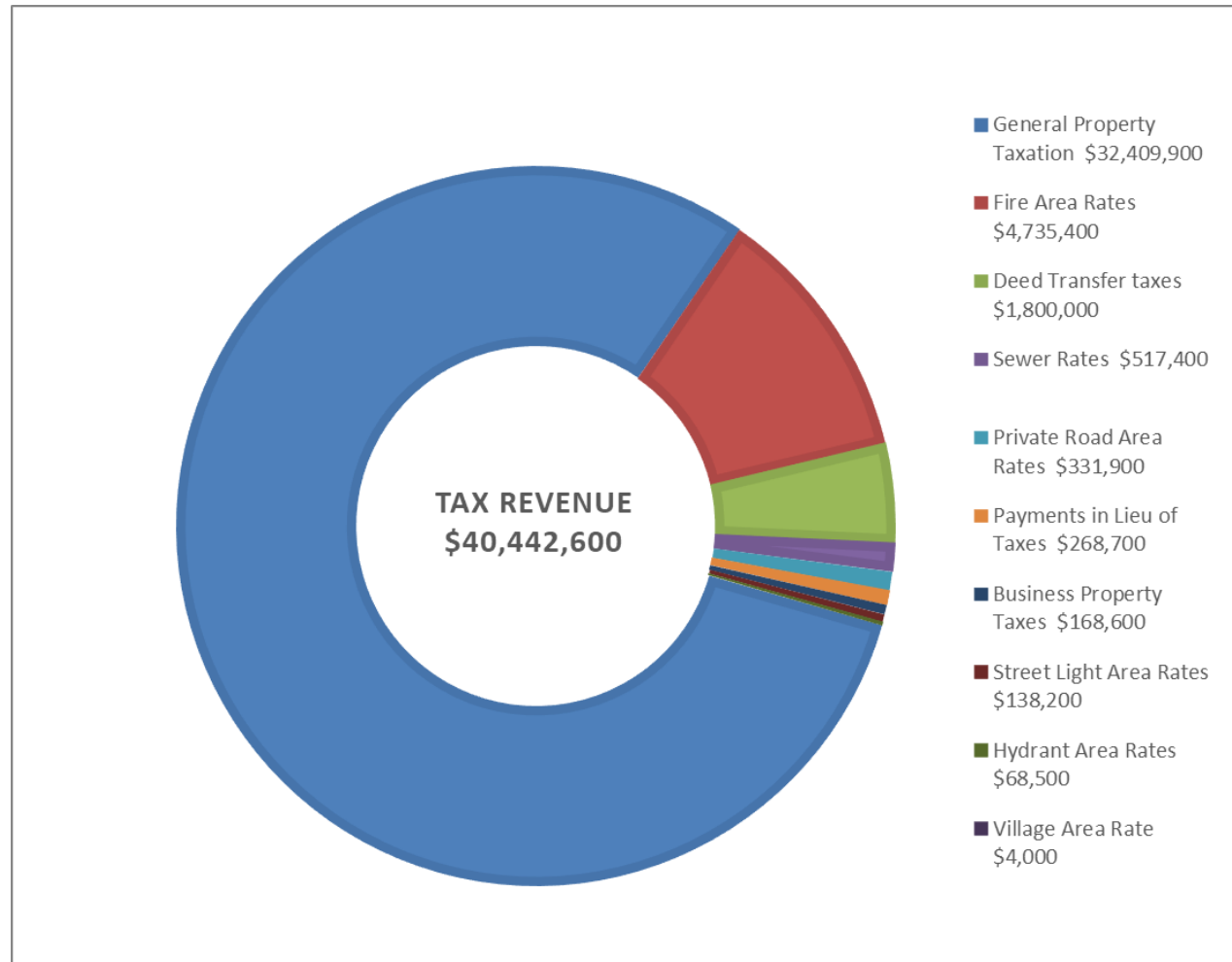


Operating Expenditures - Comparison to Last Fiscal

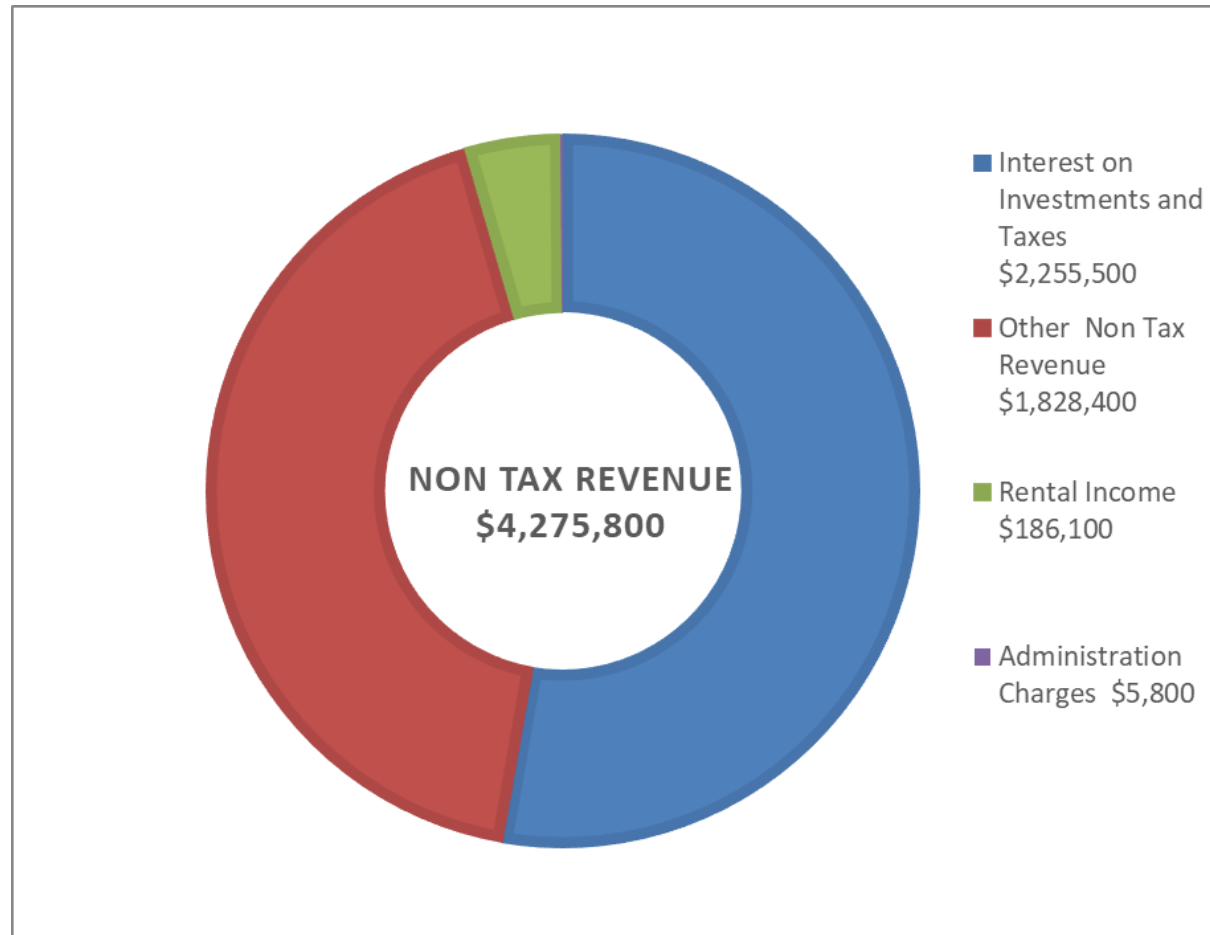
	Budget 2023/24	Budget 2024-25	Increase	
TOTAL Expenditures	39,019,400	44,691,400	5,672,000	
Education	9,539,900	10,646,800	1,106,900	School Board share - remitted to Province
Transfers to/from reserves for future capital	(65,100)	738,000	803,100	To offset future borrowing
Paved Shoulders	150,000	870,000	720,000	Committed - Martin's River
Property Tax Rebate	213,400	763,400	550,000	Expanded Tax relief strategy
Prov NS Flood line Mapping	-	500,000	500,000	100% recovery through Grant
Road Paving Partnerships	350,000	700,000	350,000	Paving J Class Roads - The Point Road committed \$334,200
Curbside Garbage Collection	2,800,700	3,126,700	326,000	Contract increase 18%
CPI on Council Staff Wages	6,866,200	7,171,800	305,600	Per personnel policy
WWTP & REMO Additional Staff	-	216,000	216,000	Cookville Plant expansion & help with emergency management
Policing RCMP	4,173,600	4,380,100	206,500	Estimated 5% increase for Policing contract
LCLC	671,600	859,800	188,200	Per approved LCLC budget
Waste Site - Joint Services Board - MODL Share	1,395,000	1,498,900	103,900	Tipping fee increase 5%
Allowance for Uncollectible Taxes	74,500	150,000	75,500	Calculation based on tax arrears outstanding
Ballfield Maintenance	12,500	67,700	55,200	To ensure fields are properly maintained
Park Trees - Hemlock inoculation	-	50,000	50,000	To protect trees from woolly adelgid
Trail Grants	155,000	200,000	45,000	Capital grants to Trail Groups to maintain trails
Provincial Road Contribution	493,100	510,000	16,900	MODL share of 78 km of Provincial roads
Osprey Trail	-	16,700	16,700	To cover maintenance costs of new trail
Pro-Kids (net)	35,000	50,000	15,000	Increased use of the program
Pro-Fund Adult Subsidy	-	15,000	15,000	New program approved by Council
Community Operating Grants	159,500	165,000	5,500	Increased use of the program
Lunenburg Arena/Community Centre Grant	40,000	45,000	5,000	Town of Lunenburg request
TOTAL			5,676,000	



Operating Revenue: Tax Revenue



Operating Revenue: Non-Tax Revenue



REMO & Other Shared Services,
Recreation Programs
Licenses & Permits
Tax Sale Fees
Grants



Operating Revenue: Area Rates

Approved Sewer Rates

- Global Rate \$0.43/\$100 assessment
- Hebbville \$0.25/\$100 assessment

Approved Fire Hydrant Rates

- \$0.1334/\$100 assessment

Hebbville Village Commission

- \$10 flat fee per property



Operating Revenue: Area Rates

Approved Street Light Rates

	Flat rate per property
Barss Corner	\$63.33
Vogler's Cove, Broad Cove & Cherry Hill	\$60.52
Chelsea	\$110.41
Pine Grove	\$60.17
Oakhill Acres	\$43.00
Little Tancook	\$34.09
Whitley & Jenny	\$41.62
Westside Drive	\$151.37

	Rates per \$100 of Assessment
Riverport	\$0.013
Dayspring	\$0.054
New Germany	\$0.036
Catidian Place	\$0.012
Pinehaven Subdivision	\$0.035



5-year Financial Strategy

Description	Actual	Budget	FORECAST	BUDGET	Projected →			
	<u>Prior</u> <u>2022/23</u>	<u>Current</u> <u>2023/24</u>	<u>Current</u> <u>2023/24</u>	<u>DRAFT</u> <u>2024/25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
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



Operating Reserves

	2024/25		2025-26		2026-27		2027-28		2028-29	
	Opening Balance Forecast 31-Mar-24	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-25	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets
OPERATING RESERVES										
Public Open Space	280,246	10,000	290,246	60,000	60,000	60,000	60,000	35,000		
Surveying Common Land	17,202	-	17,202	-	-	-	-	-		
NS Transit Grant *	43,364	-	43,364	-	-	-	-	-		
Election	150,000	(150,000)	-	50,000	50,000	50,000	50,000	50,000		
General Operations	12,983,833	(4,042,754)	8,941,079	(3,427,600)	(1,683,057)	(1,451,000)	(1,451,000)	(2,040,000)		
Sewer payback	3,000,000	1,120,000	4,120,000	500,000	400,000	260,000	600,000			
PACE Loans	(546,862)	(500,000)	(1,046,862)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)		
PACE Loan Payments	7,000	42,875	49,875	62,875	82,875	102,875	119,261			
LCLC Operating Reserve	26,994	-	26,994	-	-	-	-	-		
Sewer Depreciation Reserve - Restricted	1,650,168	(1,331,800)	318,368	(840,000)	(77,500)	(185,000)	175,000			
LaHave River Sewer Reserve	24,661	-	24,661	-	-	-	-	-		
Depreciation Reserve - General Operations	4,305,476	805,000	5,110,476	(473,350)	1,172,500	320,000	140,000			
LaHave River Sewer Solutions - Loan Payments	-	174,314	174,314	174,314	166,342	176,636	171,896			
Contingency - Pension/Hospital	274,818	(50,000)	224,818	(50,000)	-	-	-	-		
Sustainability/Climate Change Reserve	353,500	(100,000)	253,500	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)		
CES Building Reserve	219,270	84,000	303,270	84,000	84,000	84,000	84,000	84,000		
Roads	324,400	25,000	349,400	25,000	25,000	25,000	25,000	25,000		
SNSMR Grant	42,000	-	42,000	-	-	-	-	-		
Indian Path	833	-	833	-	-	-	-	-		
Hirtle's Beach	2,638	-	2,638	-	-	-	-	-		
Regional Fire Training Facility	100,000	100,000	200,000	100,000	100,000	100,000	100,000	100,000		
Safe Restart	110,000	(110,000)	-	-	-	-	-	-		
Pine Grove Park	10,265	-	10,265	-	-	-	-	-		
Pro Kids	51,008	-	51,008	-	-	-	-	-		
TOTAL OPERATING RESERVES	23,430,814	(3,923,364)	19,507,450	(4,284,760)	(169,840)	(1,007,489)	(1,089,843)			
			BALANCE	15,222,689	15,052,850	14,045,361	12,955,518			

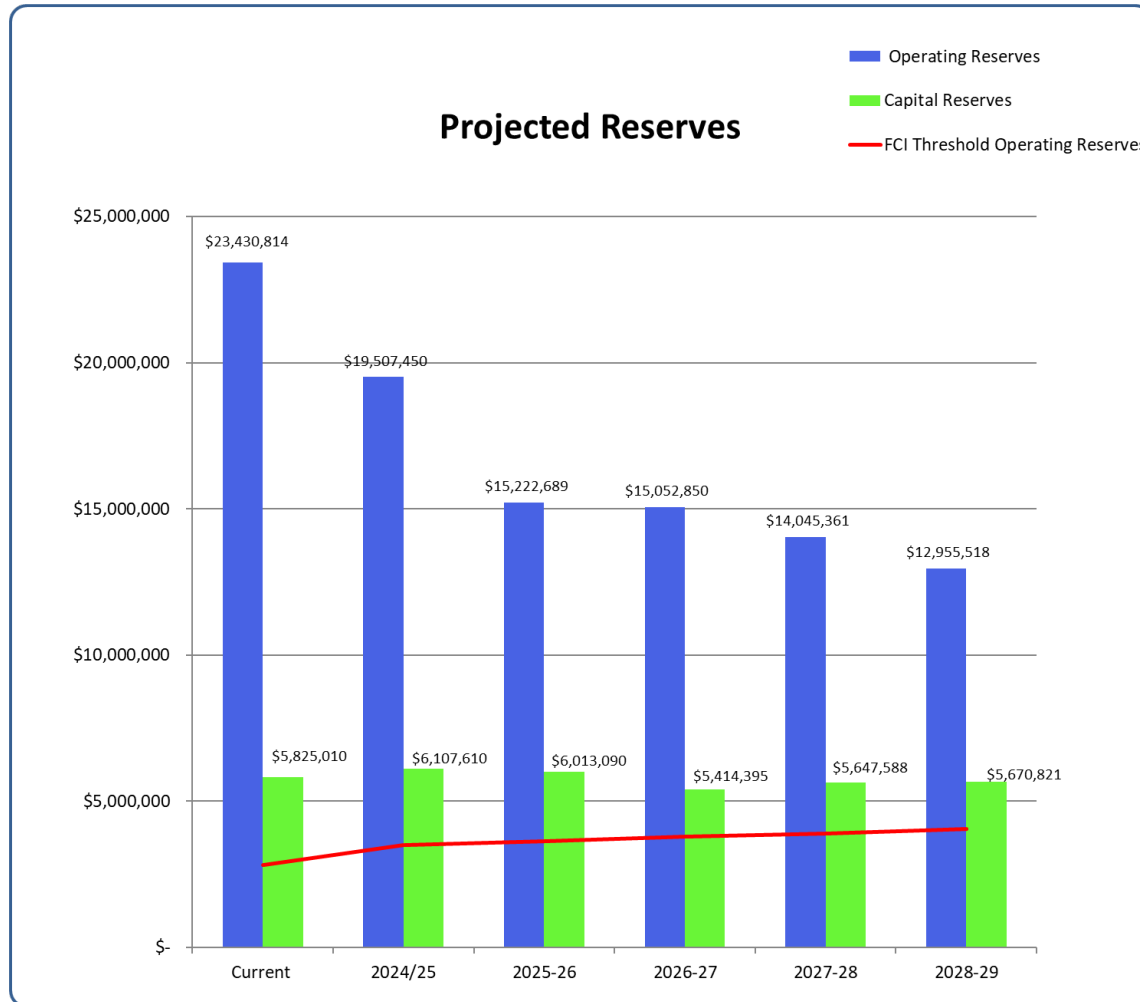


Capital Reserves

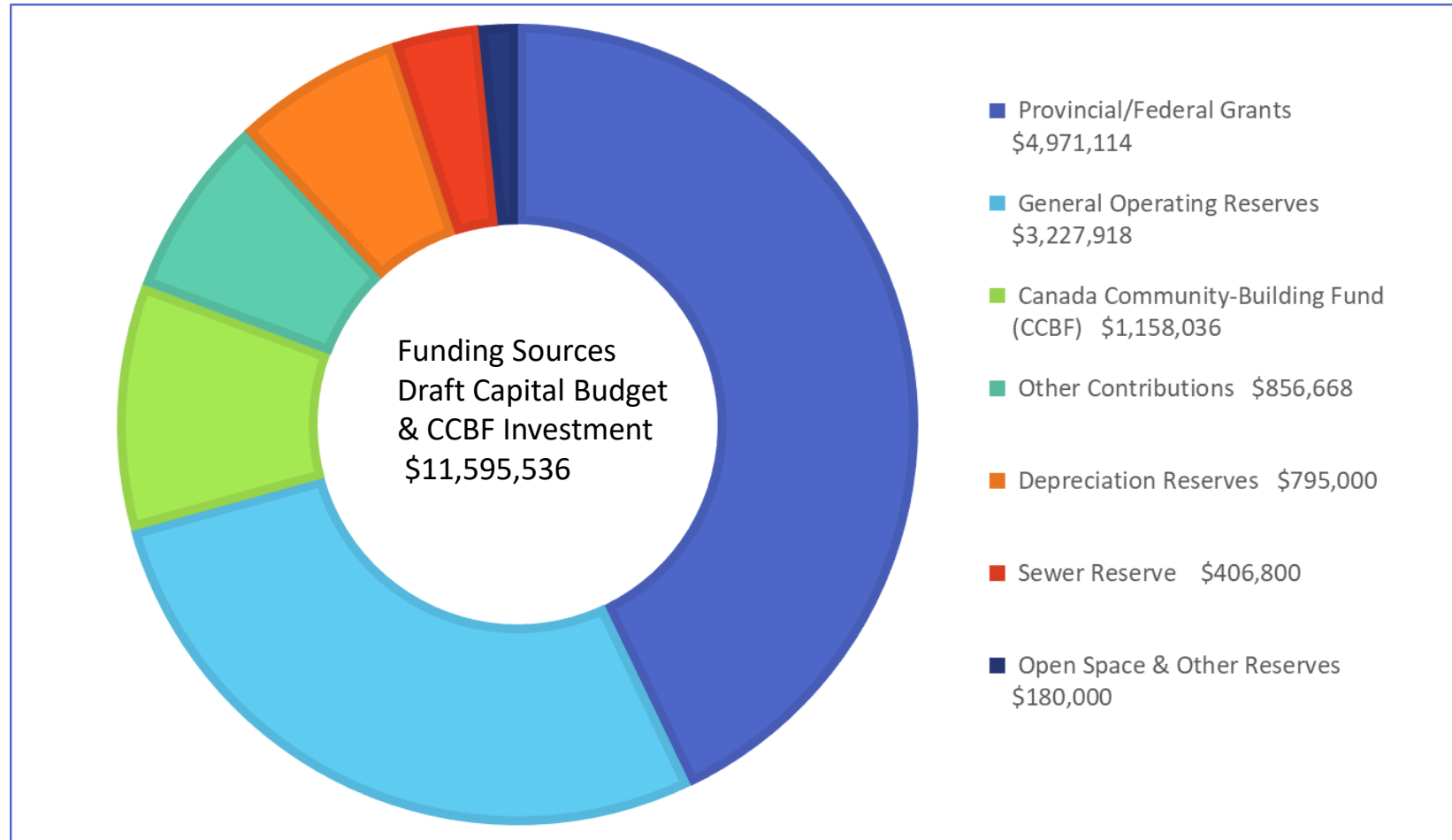
	2024/25		2025-26		2026-27		2027-28		2028-29	
	Opening Balance Forecast 31-Mar-24	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-25	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets
CAPITAL RESERVES										
Lift Station Replacement	537	-	537	-	-	-	-	-	-	-
Land Development - Saw Pit Wharf	6,276	-	6,276	-	-	-	-	-	-	-
District Special - Site Closure *	897,991	-	897,991	-	-	-	-	-	-	-
Land Sales - Osprey Village	125,664	-	125,664	-	-	-	-	-	-	-
Recreation Complex (LCLC Depreciation Reserve)	528,130	165,000	693,130	165,000	165,000	165,000	165,000	165,000	165,000	165,000
Trails	6,245	-	6,245	-	-	-	-	-	-	-
CCBF Revenue	1,676,190	(46,200)	1,629,990	(16,520)	318,248	(61,807)	(296,767)			
CCBF Revenue -- Public Transit earmarked *	250,045	-	250,045	-	-	-	-	-	-	-
Open Space	851,592	50,000	901,592	(343,000)	(45,000)	30,000	55,000			
Sewer Capital Reserve - User Connect Fees	31,812	-	31,812	-	-	-	-	-	-	-
Aerated Carts	690	-	690	-	-	-	-	-	-	-
Sherbrooke Reserve	200,000	-	200,000	-	-	-	-	-	-	-
Sustainable services growth fund Reserve	1,198,338	-	1,198,338	-	(1,136,943)	-	-	-	-	-
General Capital Reserve	51,500	13,800	65,300	-	-	-	-	-	-	-
Interest Estimate			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL CAPITAL RESERVES	5,825,010	182,600	6,107,610	(94,520)	(598,695)	233,193	23,233			
			BALANCE	6,013,090	5,414,395	5,647,588	5,670,821			



5-Year Financial Strategy - Reserves



Capital Budget & Canada Community-Building Fund Investment



39 Projects

60% funding from
Grants &
Contributions (\$6.9M)

40% Municipal Cost
(\$4.6M)

Capital Budget: Climate Change Action Plan

5 Year Capital Investment and Canada Community-Building Fund Plan	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	2024/25	2025/26	2026/27	2027/28	2028/29	2028 +
Climate Change Action Plan						
Facility & Energy Assessment CES Building	50,000					
CES Building Upgrades		300,000				
Engineering Dept Vehicle (EV)	-	100,000				
Bldg. Insp Vehicle Replacements (EV)		160,000				
Parks Vehicle Replacements			120,000	120,000		
MARC EV Chargers for Park Mtce Vehicles	-		80,000			
WWTP Van & Truck replacements (EV)		120,000	120,000			
Green/Climate Change Projects (\$500k/yr. - less projects i.e. solar panels) Solar Garden taking this annually	-	-	-	-	-	
Solar Panels - EV Chargers at Mun. Bldg.						250,000
Solar Panels - New Germany WWTP				200,000		
Solar Panels - Conquerall Bank WWTP	50,000					
Solar Panels - Cookville WWTP			300,000			
Solar Panels - CES Building						250,000
Living Shoreline			500,000			
E-bikeshare Hub Pilot		80,000				
Battery Installation at Homes Pilot			50,000			
Portable Battery Charger		20,000				
Community Solar Garden - Site Selection & design	500,000					
Community Solar Garden - Construction		6,500,000				
EV Fleet Chargers (carry over - tender awarded)	235,000					
Climate Change Action Plan Subtotal	835,000	7,280,000	1,170,000	320,000	-	500,000

Capital Budget: Osprey Village Growth Centre

5 Year Capital Investment and Canada Community-Building Fund Plan	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	2024/25	2025/26	2026/27	2027/28	2028/29	2028 +
Osprey Village Growth Centre						
Public Transit - Osprey Village		500,000				
Land Acquisition & access to facilitate deliveries	160,000	50,000				
Osprey Village Extension of Champlain - to Lot 9 (new 21-1)		700,000				
Osprey Village Pedestrian Bridge - Design & easements						
Osprey Village Pedestrian Bridge - Construction year 1 of 2						
Osprey Village Pedestrian Bridge - Construction year 2 of 2						
Enhancement Plan	75,000					
Infrastructure Osprey Village - Design		40,000				
Infrastructure Osprey Village - Construction			2,500,000			
E-permitting platform	150,000					
Osprey Village Water Tower - Year 1 of 3 (Site Selection, Design & Site Prep)	800,000					
Osprey Village Water Tower - Year 2 of 3 (Construction)		1,300,000				
Osprey Village Water Tower - Year 3 of 3 Completion			1,940,000			
WWTP Cookville Plant Expansion Year 1 of 3 (award tender & start construction)	4,000,000					
WWTP Cookville Plant Expansion - Year 2 of 3 (construction)		14,000,000				
WWTP Cookville Plant Expansion - Year 3 of 3 (complete construction & deficiencies)			2,000,000			
WWTP Cookville Plant Expansion - Future Expansion						20,000,000
WWTP Cookville I&I investigation	40,000					
Nathan Cirillo Pumpstation Backup Power - Year 1 of 2 (design & begin construction)	100,000					
Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)		40,000				
Subtotal Osprey Village Growth Centre	5,325,000	16,630,000	6,440,000	-	-	20,000,000

Capital Budget: *Other Infrastructure Projects*

5 Year Capital Investment and Canada Community-Building Fund Plan	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	2024/25	2025/26	2026/27	2027/28	2028/29	2028 +
Other Infrastructure Projects						
Accessibility Legislation Placeholder						-
Municipal Services Building Warranty Repairs	250,000					
CES Building Re-Coating			250,000			
Office reconfiguration	100,000					
Tax Bill Portal	30,000					
Internet - Final Year of Connectivity Strategy	249,000	-				
J Class Roads (NSPW paving Partnership)	700,000	350,000	350,000	350,000	350,000	
Homestead Estates Paving						1,044,000
Jessie Lane Upgrade						750,000
Billie Lane Upgrade						400,000
Centre School ESA Assessments	100,000					
Centre School Bldg. Demo & Soil Remediation		2,000,000				
Green Compost Carts - annual purchase	60,000	60,000	60,000	60,000	60,000	
Subtotal Other Infrastructure Projects	1,489,000	2,410,000	660,000	410,000	410,000	2,194,000

Capital Budget: Re-Create! Parks

5 Year Capital Investment and Canada Community-Building Fund Plan	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	2024/25	2025/26	2026/27	2027/28	2028/29	2028 +
Re-Create! Parks						
MARC Facility Re-imagining			75,000			5,000,000
Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails	425,000	225,000	-			
Rec Assets Accessibility Audit & Implementation	260,000	266,200	425,000	425,000	425,000	1,100,000
<i>Hirtle's Beach Park</i>						
Accessible parking, curbs/sidewalk, guardrail & walkways to washroom		188,000				
Renovate existing washrooms		60,000				
Beach boardwalk rebuild for accessibility		80,000				
Mush-a-Mush vault washroom facilities	190,000					
<i>Miller Point Peace Park</i>						
<i>River Ridge Common</i>						
Park Standards Upgrades	-	125,000	425,000	25,000	425,000	
Park Bench, picnic tables & bollards Installations	90,000					
Indian Falls Stairs - Design	30,000					
Indian Falls Stairs - Installation	300,000					
MARC Playground Equipment Replacement				400,000		
Oakland Conservation Area Improvements	35,000					
Subtotal Re-create! Parks	1,330,000	944,200	925,000	850,000	850,000	6,100,000

Capital Budget: *Recreation Infrastructure*

5 Year Capital Investment and Canada Community-Building Fund Plan	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	2024/25	2025/26	2026/27	2027/28	2028/29	2028 +
	Recreation Infrastructure					
Recreation Truck - Tourism & Events		120,000				
Annual contribution to Trail Groups	74,836	82,320	90,552	99,607	109,567	
Art on the Trail/in the Parks	30,000	22,000	24,000	26,000	25,000	
Arthur Young Trail	10,000					
Indian Falls Trail upgrade						
MARC existing Trail Upgrade	30,000					
Land Purchases - Open Space (from Open Space reserve)	50,000	50,000	50,000	50,000	50,000	
Land Purchases - Conservation (from Sustainability reserve)	50,000	50,000	50,000	50,000	50,000	
Park Roads - Miller Point			90,000			
Park Roads - Indian Falls						
Park Roads - Mush A Mush			90,000			
Pinegrove Park Upgrades						
River Ridge Parking Upgrades						140,000
Sawpit Park	38,700					
Sherbrooke Lake Park					-	200,000
Wharf Assessment/Upgrades - Rose Bay			15,000			
Wharf Assessment/Upgrades - Sawpit			15,000			
Wile's Lake Park						500,000
Firebrook Falls						
Pickleball Courts						
AT Paved Shoulders	870,000	-	-	-	-	
AT Plan - implementation (projects coming out of AT Plan)	-	100,000	100,000	100,000	100,000	
Para-sport equipment - wheelchairs & storage trailer	47,000					
E Bike Feasibility Study & Implementation	41,000					
Subtotal Recreation Infrastructure	1,241,536	424,320	524,552	325,607	334,567	840,000

Capital Budget: *Wastewater Treatment Projects*

5 Year Capital Investment and Canada Community-Building Fund Plan	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
	2024/25	2025/26	2026/27	2027/28	2028/29	2028 +
Wastewater Treatment Projects						
WWTP - Annual Large Pump Rebuilding/Replacement Program	15,000	15,000	15,000	15,000	15,000	-
WWTP Hebbville Pump Stns - Assess & Design			175,000			
WWTP Hebbville Pump Stns - Replacement				4,000,000		
Conquerall Bank - I&I Study	50,000			80,000		95,000
Conq Bank - caustic soda system improvements	350,000					
WWTP NG Inflow & Infiltration Mitigation	900,000			40,000		
WWTP NG Plant Upgrades - Capacity Study			150,000			
WWTP NG Plant Upgrades - Design				225,000		
WWTP NG Plant Upgrades - Refurbishment					6,000,000	
Portable Backup Power for Pumpstations	60,000					
Subtotal Wastewater Treatment Projects	1,375,000	15,000	340,000	4,360,000	6,015,000	95,000

Summary

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



Draft Operating Budget Recommended Motions

- That Municipal Council approve the 2024/25 Operating Budget in the amount of \$44,691,400
- 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;
- 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



Draft Capital Budget Required Motions

- That Municipal Council approve the 2024-2025 Capital Budget and the Canada Community Building Fund Investment in the amount of \$11,595,536 and further that the 5-Year Capital Plan be approved as presented”.
- That Municipal Council approve the Reserves Transfers as noted in the Draft 2024/25 Capital Budget



Collaborative Effort

Municipal Council

Strategic Management Team:

T. MacEwan; A. Dumaresq; E. Wentzell; T. Payne; J. Merrill;
S.Pace; D. Waters, A. Veinot; S. Kucharski





Thank You

Municipality of District of Lunenburg

