



# **Approved Operating and Capital Budget**

**2026-2027**





# MUNICIPALITY OF THE DISTRICT OF LUNENBURG 2026/2027 BUDGET

Prepared by:

Elana Wentzell, CPA, CMA, Director of Finance

Financial Services Staff

The Municipality of the District of Lunenburg

10 Allée Champlain Drive, Cookville, NS B4V 9E4

Email: [elana.wentzell@modl.ca](mailto:elana.wentzell@modl.ca)

(902) 541-1322

[www.modl.ca](http://www.modl.ca)

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**April 01, 2025**

*Christopher P. Morill*

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Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Municipality of the District of Lunenburg, Nova Scotia, for its Annual Budget for the fiscal year beginning April 01, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Note: The Municipality of the District of Lunenburg is referred to as “Municipality” throughout this document.



## **Welcome to Budget 2026–2027**

Creating and finalizing the annual budget is one of the most important responsibilities of Council. Initial discussions with our CAO and myself began in October with a focus on the parameters staff should work within, including no tax rate increase, no additional staff, and recognition of unavoidable inflationary pressures.

With cost savings resulting from the Extended Producer Responsibility (EPR) program, Council recognized there would be opportunities to invest in new projects and services while maintaining fiscal discipline.

### **Strategic Priorities and Financial Planning**

In November, Council reviewed our strategic priorities and identified the need to create envelopes of funding to support several significant park investments. This approach has been well received by Council and will help shape how we manage major capital projects moving forward. Rather than “blue skying” projects, we will continue to establish clear financial parameters to manage scope as projects develop.

Our strategic priorities also supported the advancement of public transit as a key initiative. As part of this budget, public transit has been moved into the operating budget to recognize the ongoing, shared cost of providing this service. Council has also agreed on a process to share the capital costs associated with the purchase of buses.

Reviewing and reaffirming strategic priorities provides clarity in the budget process and helps ensure the right projects are advanced for consideration.

### **Major Infrastructure Investment**

The Cookville Wastewater Expansion, with a total cost of \$24.5 million, is the largest infrastructure project in the history of the Municipality of the District of Lunenburg (MODL). The project is ahead of schedule and remains within budget, with more than \$16 million secured through grants.

When the project is completed in 2027, the Municipality will borrow funds to finance the remaining cost. This decision allows the full cost of the project to be shared fairly between current residents and future users. Financing over 15 years provides time to accumulate funds for capital upgrades, recognizing the system’s estimated lifespan of 20 years.

The Municipality has not borrowed funds in some time; however, Council agreed this was the most prudent and financially responsible approach for a project of this magnitude. The Municipality is in a strong position to repay the loan without jeopardizing other services or priorities.

## **Community Facilities and Public Spaces**

After extensive efforts to identify buyers or alternative uses, Council has decided to demolish Centre School. The building remains an eyesore and continues to generate costs related to securing the site and addressing vandalism.

Significant investments are planned for the MARC, Sawpit Wharf Park, Miller Point Peace Park, and Mush-a-Mush Beach Park. Council continues to support trail groups through grants for both capital improvements and ongoing operations. These volunteer-driven organizations are essential to maintaining our trail network—work the Municipality could not afford to undertake on its own.

## **Affordability and Targeted Support**

Council recognizes that affordability remains a key concern for residents. While the tax rate has been maintained, most property owners will still see a modest increase in their tax bill based on assessment. On average, this represents about \$54 per year, or just over \$1 per week.

To support homeowners experiencing financial pressure, Council has budgeted \$650,000 for the Property Tax Rebate Program. Rebates of \$280, \$490, and \$700 will be available based on household income up to \$62,860.

## **Water Security and Drought Preparedness**

Funding has been set aside for a water program should the need arise, including a permanent public water filling station. In addition, \$540,000 has been allocated for well and water system financing in anticipation of extended dry conditions or another drought year.

## **Supporting Vulnerable Residents**

Council recognizes that mobility and access to services can be challenging for some residents. This budget includes funding for the Seniors' Safety Program, Lunenburg County Wheels, and a new grant program supporting food banks in New Germany, Lunenburg, and Bridgewater.

## **Climate Action and Resilience**

Climate change and the advancement of a climate-resilient community remain strategic priorities. The Municipality continues to support a clean energy financing program to help reduce greenhouse gas emissions. We are also addressing the impacts of hemlock woolly adelgid on municipal park forests to protect these important community assets.

## **Partnerships and Service Access**

EPR funding is helping to support the expansion of public transit in partnership with the Town of Bridgewater, connecting Wileville, Hebbville, and Osprey Village. These funds also support our partnership with the South Shore Regional Library to manage and deliver programming at the community and business hub in the new WellTide building.

Council remains committed to improving resident access to services and information. Council meetings are accessible in person and through recorded YouTube videos at [youtube.com/@modInovascotia](https://youtube.com/@modInovascotia). We continue to develop user-friendly online tax and building permit portals and will expand services available through the interactive MODL app.

## Looking Forward

I would like to thank our staff, CAO Tom MacEwan, Director of Finance Elana Wentzell, and the many others who worked diligently, guided by Council and public input, to deliver a strong and balanced financial plan.

This budget balances today's needs with future priorities — supporting infrastructure investments, maintaining essential services, and planning responsibly for growth. It reflects Council's commitment to building a strong, sustainable community for current residents and for those who will choose to settle and build their lives here.

Sincerely,

Mayor Elspeth McLean-Wile



**TIMELINE: 2026/27 BUDGET PREPARATION**

Budget preparation involves public consultation and the development of Strategic Priorities by Municipal Council. Staff endeavour to develop a financial plan that is affordable and meets the needs of the community. Council's Strategic Plan was updated in October 2025. The approved budgets are prepared by staff based on these priorities ensuring there are resources available for implementation of the 5-year Plan. Staff start with a baseline budget and make requested additions to increase service levels which form the draft proposed budget.

During budget discussions, Council may direct staff to replace/remove or add projects to the proposed budget. Council also looked for public input to guide these discussions. Council discussion and decisions result in the overall tax impact and tax rate required to deliver the service levels and capital program.

Because assessable property values increased (the CAP is set at 2.6%), increased service levels have been achieved without a necessitating a change in the tax rate.

| Date                      | Meeting                        | Description                                                                                                                                          |
|---------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 28-Oct-25 Tuesday         | Council Strategic Planning     |                                                                                                                                                      |
| 29-Oct-25 Wednesday       | Council Strategic Planning     |                                                                                                                                                      |
| 04-Nov-25 Tuesday         | Finance Committee              | 2nd Q Variance Reports, Budget schedule                                                                                                              |
| 18-Nov-25 Tuesday         | Council Strategic Planning     |                                                                                                                                                      |
| <b>25-Nov-25 Tuesday</b>  | <b>Special Council (night)</b> | <b>Introduce Draft Capital Budget</b>                                                                                                                |
| 13-Jan-26 Tuesday         | Council                        | <b>Budget communication plan, direction for assumptions and tax rates; Draft Capital Budget Update &amp; impact on 5 Year Plan (Reserves Budget)</b> |
| 03-Feb-26 Tuesday         | Finance Committee              | Approve Area Rates (Street light, hydrant, sewer); 3rd Q Variance Reports                                                                            |
| <b>12-Feb-26 Thursday</b> | <b>Special Council (night)</b> | <b>Introduce Draft Operating Budget</b>                                                                                                              |
| 03-Mar-26 Tuesday         | Finance Committee              | <b>Draft Operating Budget review with updates &amp; Capital Budget updates</b>                                                                       |
| 24-Mar-26 Tuesday         | Council                        | <b>Draft Operating, Capital, Reserve &amp; 5 year Plan Final review</b>                                                                              |
| <b>31-Mar-26 Tuesday</b>  | <b>Special Council (night)</b> | <b>Budget Approval</b>                                                                                                                               |
| 28-Apr-26 Tuesday         | <b>Publish Budget Book</b>     |                                                                                                                                                      |



## OUR VISION, MISSION AND GOALS

The breathtaking, natural beauty of MODL is home to thriving communities with unique cultural identities. Full-service hubs 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 beacon for visitors, attracted to our vibrant parks, beaches and hiking trails. As leaders in environmental protection, we fiercely protect our natural environment.

We are:

- Wise financial managers
- Strategic planners
- Sustainable community builders
- Collaborative engagers

Our goals are to represent and protect the needs of citizens, businesses, landowners, and the collective good and ensure a fair, effective governance process. Municipal Council sets and monitors policy, allocates resources, and advocates on behalf the Municipality's interests.

## OPERATING BUDGET OVERVIEW

The approved budget results in no tax rate increase for residential, commercial, or seasonal properties.

|                  |                                                                                            |
|------------------|--------------------------------------------------------------------------------------------|
| Residential Rate | \$0.81 per \$100 assessment<br>both residential and resource<br>no increase from last year |
|------------------|--------------------------------------------------------------------------------------------|

|                 |                                                            |
|-----------------|------------------------------------------------------------|
| Commercial Rate | \$1.957 per \$100 assessment<br>no increase from last year |
|-----------------|------------------------------------------------------------|

|               |                                                            |
|---------------|------------------------------------------------------------|
| Seasonal Rate | \$1.468 per \$100 assessment<br>75% of the commercial rate |
|---------------|------------------------------------------------------------|

## BUDGET SUMMARY

|                                                 | 2024/25<br>Actual | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27 Draft<br>Budget | %<br>Change<br>over Prior<br>Year |
|-------------------------------------------------|-------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------|-----------------------------------|
| Gross Expenditures<br>(after reserve transfers) | \$ 46,302,763     | \$ 46,693,200               | \$ 46,270,560                 | \$ 48,453,400                   | \$ 987,500               | \$ 49,875,600           | 6.82%                             |
| Non-Tax Revenue                                 | 4,710,890         | 4,118,800                   | 4,388,659                     | 3,955,300                       | (187,800)                | 4,173,400               | 1.33%                             |
| Net Expenditures                                | \$ 41,591,873     | \$ 42,574,400               | \$ 41,881,901                 | \$ 44,498,100                   | \$ 1,175,300             | \$ 45,702,200           | 7.35%                             |
| Tax Revenue                                     | 41,591,873        | 42,695,000                  | 43,885,200                    | 45,672,600                      | 29,600                   | 45,702,200              | 7.04%                             |
| Surplus (Deficit)                               | \$ -              | \$ 120,600                  | \$ 2,003,299                  | \$ 1,174,500                    | \$ (1,145,700)           | \$ -                    |                                   |

## CHANGE IN ASSESSMENT VALUE

As the Municipality continues to grow, additional assessment (both residential and commercial) will occur. Most assessment growth for existing development is capped (CAP) at the Consumer Price Index (CPI) set at 2.6% for 2026. In MODL, 89% of residential tax accounts are capped. New development and renovations are assessed at market value.

Assessment information is provided annually by Property Valuation Services Corporation (PVSC). PVSC is responsible for the management of property assessment province wide. PVSC values properties on the basis of "Market Value Assessment" with the assessment roll being updated annually. The tax rate is applied to the capped assessment value.

| Assessment Summary                                                                                   |                  |                  |                |        |                     |
|------------------------------------------------------------------------------------------------------|------------------|------------------|----------------|--------|---------------------|
|                                                                                                      | 2025-26          |                  | 2026-27        |        | Difference % Change |
| Total Market As:  | \$ 5,590,519,900 | \$ 6,185,469,000 | \$ 594,949,100 | 10.64% |                     |
| Total Taxable Assessment (after CAP applied)                                                         | \$ 3,989,827,900 | \$ 4,290,718,800 | \$ 300,890,900 | 7.54%  |                     |
| Total Taxable Assessment (after CAP & allowance for appeals and exemptions)                          | \$ 3,981,927,900 | \$ 4,272,318,800 | \$ 290,390,900 | 7.29%  |                     |
| Total Number of Taxable Properties                                                                   | 31,041           | 31,283           | 242            | 0.78%  |                     |
| Total Number of Capped Properties                                                                    | 23,140           | 22,974           | (166)          | -0.72% |                     |
| Assessment Value Differential                                                                        | \$ 1,600,692,000 | \$ 1,894,750,200 | \$ 294,058,200 | 18.37% |                     |
| Total Number of Dwelling Units                                                                       | 15,551           | 15,946           | 395            | 2.54%  |                     |







## ADDITIONS & SIGNIFICANT CHANGES TO DISCRETIONARY BASELINE BUDGET

The 2026/27 Operating Budget included some significant changes and additions to the baseline budget. The additions are required for new service levels, to promote growth or expansion of existing services.

| Department                                 | Baseline Net<br>Expenditure change | Other<br>Additions<br>(deletions) | Notes                                                                    |
|--------------------------------------------|------------------------------------|-----------------------------------|--------------------------------------------------------------------------|
| <b>Administrative Services</b>             |                                    |                                   |                                                                          |
| Summer Student                             |                                    | 17,000                            | Summer Student to research population, employment & labour force demands |
| <b>Protective Services</b>                 |                                    |                                   |                                                                          |
| Firesmart Grant                            |                                    | (95,600)                          | Grant received to hire Firesmart Coordinator                             |
| Firesmart Coordinator                      |                                    | 96,800                            | Net Cost \$1,200                                                         |
| <b>Engineering &amp; Public Works</b>      |                                    |                                   |                                                                          |
| Student Grant                              |                                    | (6,000)                           | Grant received for Co-op Student                                         |
| Summer Student                             |                                    | 13,600                            | Student cost                                                             |
| Vehicle Maintenance                        | (8,800)                            |                                   | Reduced costs to purchase of new vehicles                                |
| Riverside and Shore Drive WWTP             | 500                                |                                   | Estimated cost Solar Panel Maintenance                                   |
| Cookville WWTP                             | 1,000                              |                                   | Estimated cost generator maintenance                                     |
| <b>Planning &amp; Development Services</b> |                                    |                                   |                                                                          |
| Private Roads Recovery                     | (29,600)                           |                                   | New Private Roads & Agreement updates                                    |
| Private Roads Maintenance Costs            | 28,200                             |                                   | Net revenue \$1,400                                                      |
| Energy Navigator Cost recovery             |                                    | (50,000)                          | Contribution to cost of position                                         |
| Floodline Mapping Grant                    |                                    | (380,900)                         | Floodline mapping project is complete                                    |
| Floodline Mapping Project                  |                                    | 380,900                           |                                                                          |
| Student Grants                             |                                    | 25,000                            | No grants 2026-27                                                        |
| Hemlock Woolly Adelgid                     | 100,000                            |                                   | Addition to inoculate infected trees                                     |
| Municipal-wide Planning Awareness          |                                    | 20,000                            | Public awareness campaign                                                |
| Housing Market Study                       |                                    | (30,000)                          | Study complete                                                           |
| Grant - Lunenburg County Wheels            | 15,000                             |                                   | Increase grant funding                                                   |
| Grant - Public Transit                     |                                    | 600,000                           | Joint project to expand TOB transit to MODL                              |
| Reserve Transfers                          |                                    | (300,000)                         | Reserve transfer for transit project                                     |
| <b>Economic Development Services</b>       |                                    |                                   |                                                                          |
| Community HUB Cost recovery                | (66,500)                           |                                   | Lease recovery and rental revenues                                       |
| Community operating costs                  | 363,900                            |                                   | Leasing and operating & mtce costs                                       |
| Regional Economic Development              | 16,000                             |                                   | Increased grants to support regional economic development                |
| <b>Recreation Services</b>                 |                                    |                                   |                                                                          |
| Grants                                     |                                    | 150,000                           | Town of Lunenburg capital contribution request                           |
| Reserve Transfer                           |                                    | (150,000)                         | Reserve transfer for TOL request                                         |
| Grants                                     |                                    | 5,000                             | Broad Cove Community Association                                         |
| <b>Financial Services</b>                  |                                    |                                   |                                                                          |
| Privacy Officer                            | 75,000                             |                                   | New shared service                                                       |
| Reserve Transfer - Future Capital          | 320,200                            |                                   | Increased transfer for asset management                                  |
| Reserve Transfer - LCLC                    | 35,000                             |                                   | Increased transfer for future capital requirements                       |
| <b>Total</b>                               | <b>849,900</b>                     | <b>295,800</b>                    | <b>1,145,700</b>                                                         |



## MEETING YOUR NEEDS

With the adoption of the recommended budget additions, the full budget would result in no increase to the general tax rate.

The average taxable assessed value of a residential dwelling in 2026 is \$254,890.

The average annual tax bill is \$2,065 exclusive of area rates ( $\$0.81 \times \$254,890/100$ ).

This budget provides for a continuation of not only existing service levels, but also the expansion of services and programs outlined in the following Budget Highlights section.

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

### Council Strategic Priorities (2026-2027)

|                                                                                                                                                                           |                                                                                                                                                                           |                                                                                                                                                                           |                                                                                                                                                                             |                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br> | <br> | <br> | <br> | <br> |
| <b>Quality of Life, Affordability, &amp; Social Inclusion</b><br>Programs that support residents through rising costs and social challenges.                              | <b>Infrastructure Upgrades, Expansion &amp; Management</b><br>Supporting a growing municipality through planned investments and asset management.                         | <b>Regional Economic Development</b><br>Investing in initiatives that strengthen the regional economy and prepare for future growth.                                      | <b>Climate Change Action</b><br>Helping residents improve efficiency and building long-term climate resilience.                                                             | <b>Communication &amp; Engagement</b><br>Strengthening engagement and improving resident access to services and information.                                                  |



# Municipality of the District of Lunenburg

## 2026-2027 Budget Highlights

This year's budget focuses on delivering responsible, balanced investments that enhance everyday services while preparing the District of Lunenburg for the future. With new community programming space, improved transit, strengthened affordability measures, and increased support for local organizations, the budget advances growth in a thoughtful, sustainable way that benefits all residents.

10 Allée Champlain Drive, Cookville, Nova Scotia  
Phone: 902-543-8181  
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## Quality of Life, Affordability & Social Inclusion

*Programs that support residents through rising costs and social challenges.*

### Targeted Property Tax Relief

- \$650K program budget ( $\approx 1.5\text{¢}$  tax equivalent)
- Rebates of \$280 / \$490 / \$700 based on income up to  $\sim \$61,860$
- Example: Average home (\$254,890)  $\rightarrow$  \$2,065 tax bill at \$0.81

### Water Programs (Drought & Climate Response)

- \$30K water relief program
- \$540K for expanded private well financing programs
- \$150K for a permanent public water filling station

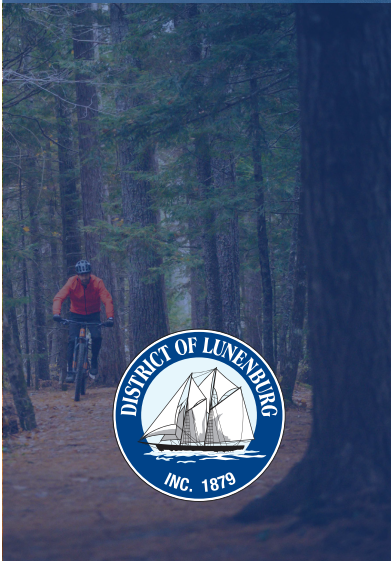
### Recreation Facility Improvements

- Year 1 of \$4M upgrade to the Municipal Activity and Recreation Complex (MARC)
- Year 1 of \$4M upgrade to Sawpit Wharf
- Miller Point Park enhanced accessibility for trails and roads
- Mush-a-Mush vault toilets and road improvements
- New pickleball courts through community partnership

### Mobility & Safety for Vulnerable Residents

- \$25K Seniors' Safety Program
- \$90K operating support for Lunenburg County Wheels
- Transit fixed route investment \$600K
- New \$20K Municipal grant for local food banks
- Exploration of additional support programs





## Infrastructure Upgrades, Expansion & Management

*Supporting a growing municipality through planned investments and asset management.*

### Cookville Wastewater Expansion

- \$24.5M total project budget, with more than \$16M in secured grants
- Funding allocated this year

### Centre School Demolition

- \$4.5M project to improve safety and secure land

### Provincial J Class Road Improvements

- \$350K for the Municipality's mandatory contribution

### Trails, Parks & Open Spaces

- Trail capital: Dynamite Trail (\$20K), LaHave River Trail (\$15K), Bull Run Trail (\$32K), Adventure Trail (\$11K)
- \$90K Canada Community-Building Fund for trail improvements
- 10% increase in support for trail organizations
- \$30K for Sherbrooke Lake environmental monitoring
- \$60K to the Open Space Strategy reserve



## Climate Change Action

*Helping residents improve efficiency and building long-term climate resilience.*

### Clean Energy Financing Program

- \$500K for home energy retrofit loans (repaid to reserves)

### Hemlock Woolly Adelgid Response

- \$200K core program + \$53K for additional Local Climate Change Action Plan projects

### Climate Resilient Infrastructure

- Solar arrays, EV chargers, and energy-efficient building upgrades
- E-bike loan program rollout





## Regional Economic Development

*Investing in initiatives that strengthen the regional economy and prepare for future growth.*

### Transit Expansion

- \$600K for fixed route bus capital
- \$90K support for Lunenburg County Wheels
- \$315K in EPR revenue to expand service
- \$300K from reserves for implementation

### Community & Business Hub (Osprey Village)

- One-time fit up of \$3M (from reserves)
- \$292K annual operating costs supported by EPR revenue
- Supports entrepreneurs, nonprofits, training, workforce development, small business growth, and community programming

### Intersection Safety and Sidewalks in Osprey Village

- \$5.1M project, leveraging approximately \$4M in grants

### Housing Strategy (\$159K)

- Landbank preparation
- Pre-development grants
- Support for non-profits
- Regional partnerships to plan for and build shared housing infrastructure
- Community awareness

### Regional Economic Development Partnership Exploration

- \$30K program evaluation



## Communications & Engagement

*Strengthening engagement and improving resident access to services and information.*

### New! Online Services

- Efficient Online Tax Bill Portal where residents can view and pay bills
- Regional Online Permit Portal to provide time-saving building application and tracking

### Public Engagement

- \$12K towards enhanced engagement
- \$20K for awareness materials

### Public Outreach Tools

- Back of tax bill messaging
- Social media updates on rebates, tax sales, billing dates
- Engagement with local community support groups
- Easy to use MODL app to stay connected and updated
- Engage MODL website for information and feedback



## Key Takeaways

*This budget balances today's needs with tomorrow's infrastructure and climate resilience*

- Over \$3.1M in grants and rebates are invested in community organizations including foodbanks, volunteer first responders, and community halls.
- Mandatory expenditures\* are about 39% of operating budget
- Revenue growth has increased 7.04%
- Net operating expenditure is up 7.35%
- 1¢ on the tax rate ≈ \$427K
- Average tax bill increase (with CAP): +\$54/year, or just over \$1/week
- EPR contract: \$1.06M total benefit (revenue + savings)

\* Education, Assessment, Library services, and RCMP mandatory costs are set by other levels of government. These essential services increased by approximately 5.5% over the last year.

Learn more, visit: [modl.ca/budget](https://modl.ca/budget)



## WHERE YOUR MUNICIPAL TAX DOLLARS WILL GO



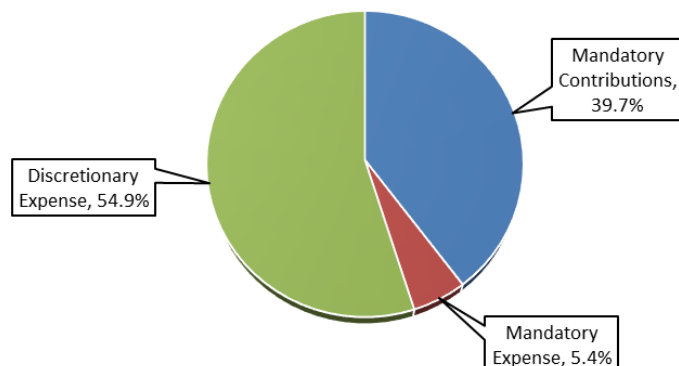
|                                        |                                         |
|----------------------------------------|-----------------------------------------|
| Education \$0.312                      | Police (RCMP) \$0.126                   |
| Administrative and Finance \$0.080     | Recreation \$0.076                      |
| Economic Development \$0.063           | Planning and Zoning \$0.050             |
| Roads and Streets \$0.047              | Garbage Collections (Curb Side) \$0.046 |
| Waste Site \$0.044                     | Multi-Purpose Facility \$0.026          |
| Council and Other Legislative \$0.026  | Engineering Services \$0.023            |
| Assessment Services \$0.021            | Grants to Organizations \$0.021         |
| Inspection Services \$0.014            | Grants to Fire Departments \$0.012      |
| Emergency Measures \$0.009             | Tourism \$0.007                         |
| Regional Libraries \$0.006             | Election Costs \$0.006                  |
| Animal Control & Senior Safety \$0.002 | CES Facility \$(0.002)                  |

Transfers for mandatory expenditures like education, RCMP police protection, and waste collection and disposal, continue to be significant costs and account for 52.8 cents of each tax dollar collected. Other mandatory costs like contributions to provincial services including assessment, regional libraries, and roads account for another 7.3 cents leaving 39.9 cents for other municipal services. The CES facility costs are fully recouped with a small surplus.



## MANDATORY EXPENSES VS DISCRETIONARY EXPENSES

**Discretionary vs Mandatory Budget**



Mandatory and required expenditures represent 45.1% of the net expenditure budget for 2026/2027. This includes items upon which the Municipality contributes funding for services provided; in which, the Municipality has no control over the budget amount as well as those services that are considered necessary.

The remainder of the expenditures are termed discretionary as the Municipality determines more directly the level of service necessary and whether the service will be provided.

### **Mandatory Contributions**

|                     | Gross Expenditure | Net of associated revenues |
|---------------------|-------------------|----------------------------|
| Education - schools | \$ 12,230,700     | \$ 12,230,700              |
| Assessment Services | 747,700           | 747,700                    |
| Regional Library    | 199,700           | 199,700                    |
| Policing - RCMP     | 5,011,900         | 4,956,900                  |
|                     | <u>18,190,000</u> | <u>18,135,000</u>          |

### **Mandatory Expenditures**

|                                                |                  |                  |
|------------------------------------------------|------------------|------------------|
| Provincial Roads (78.8 km @ \$6,760/km)        | 532,700          | 532,700          |
| Provincial Road Paving Partnership             | 350,000          | 350,000          |
| Municipal Roads and Streets                    | 838,900          | 387,300          |
| Curbside Garbage Collection                    | 1,858,100        | 1,158,100        |
| Waste Site - Joint Services Board - MODL Share | 1,256,700        | 1,256,700        |
|                                                | <u>4,836,400</u> | <u>3,684,800</u> |

|                            |                      |                      |
|----------------------------|----------------------|----------------------|
| Debt Repayment & Transfers | (1,212,900)          | (1,212,900)          |
|                            | <u>\$ 21,813,500</u> | <u>\$ 20,606,900</u> |

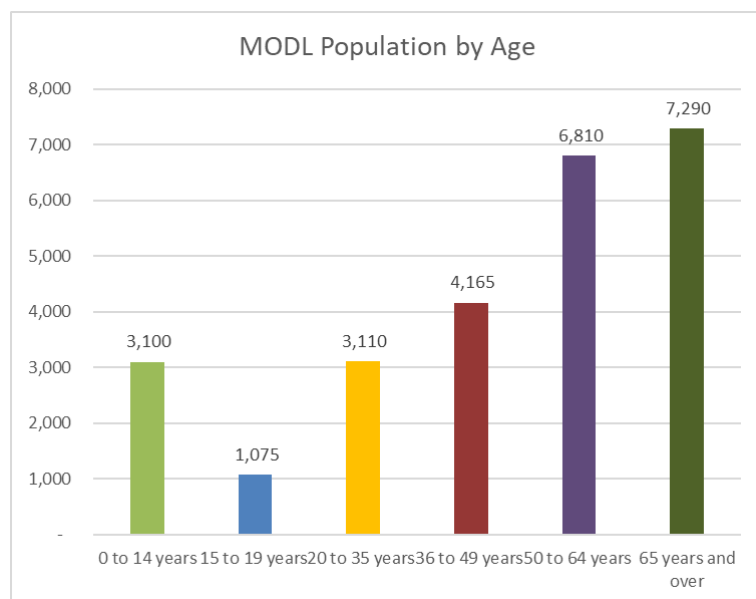


The Municipality is the third largest rural municipality in Nova Scotia in terms of total property assessment and encompasses a geographic area representing over 432,000 acres.

The Municipality is home to a population of approximately 25,545 and is an excellent location for development and growth in Nova Scotia.

Rich in charm and history, the Municipality offers a safe, rural lifestyle with wonderful seaside communities, sparkling coves and beaches, miles of Atlantic shoreline and numerous recreational lakes. All of this within a short commute to the large metropolitan area of Halifax.

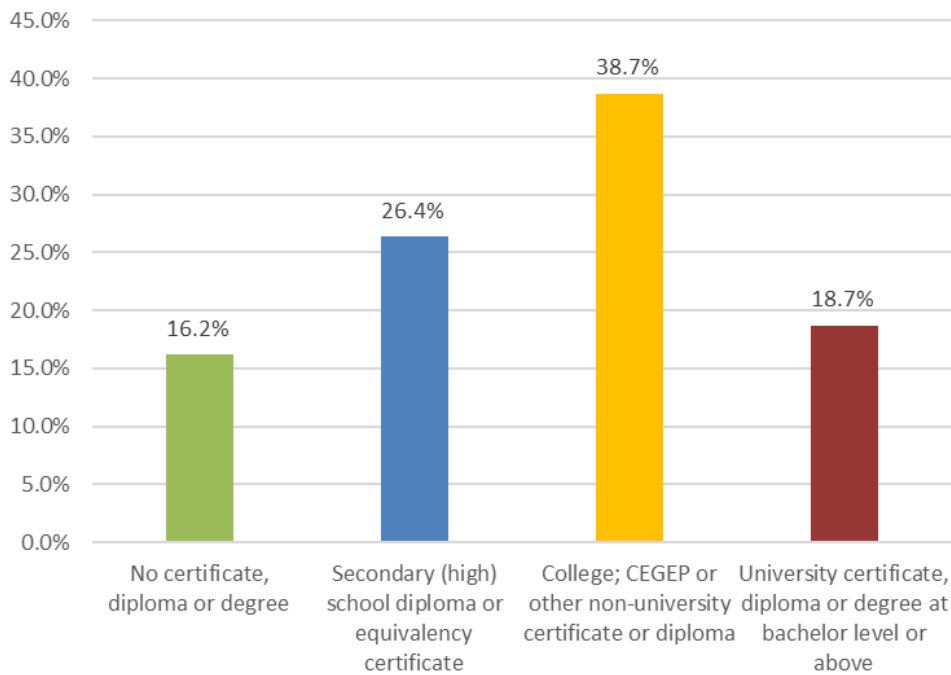
The Municipality provides several important services to its residents including: sewage treatment; solid waste collection, processing and disposal; emergency management; policing; building inspection; fire inspection; municipal road maintenance; collection of private road maintenance fees; community planning; recreation facilities and programs; support to volunteer groups and organizations; economic development; and tourism promotion. In addition, the Municipality funds services not directly provided by the Municipality including Assessment Services, Corrections, Libraries, Education and Police Services.



The Municipality is a progressive community with a sustainable, diversified economy incorporating both traditional resource-based activities and a spirit of innovation and entrepreneurship that capitalizes on new economic activities. The Municipality's success is built on a strong work ethic and productive working relationships with the community and regional partners. The Municipality is a vital economic and service centre for the region. The Municipality's caring and tolerant communities, supported by a strong volunteer base, provide a rich mosaic of services to enhance the quality of life in our region.

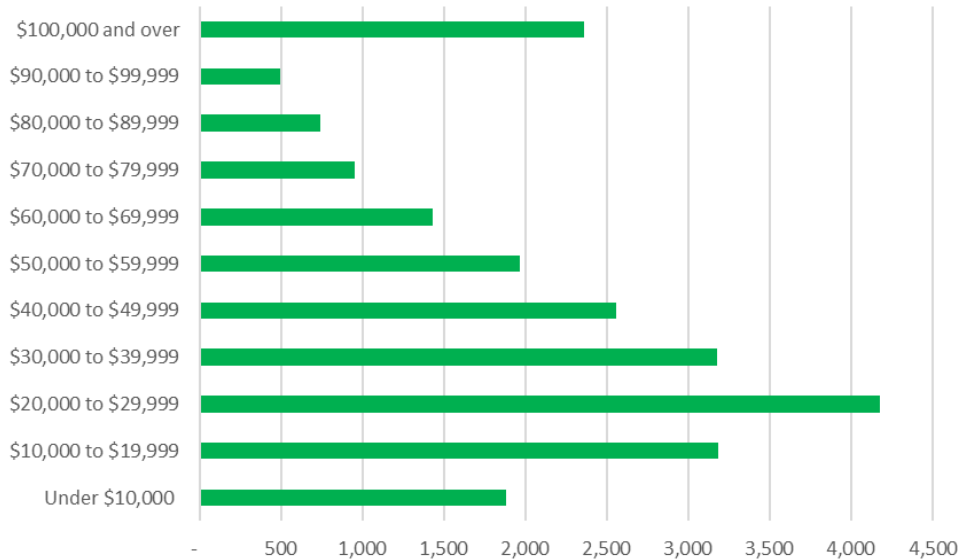
Based on the 2021 Census Data, of the residents living in the Municipality, 50.0% identify as male and 49.9% as female. 28% of our residents are between the ages of 30 and 54 (7,150 total).

### Educational Attainment (Age 25 to 64 Years)



Approximately 16% of individuals between the ages of 25 and 64 do not have a high school diploma or equivalent. 26% have a high school diploma while 38% have a non-university diploma or certificate, and 18% have a university bachelor's degree or post graduate degree.

### Income Distribution by Individual

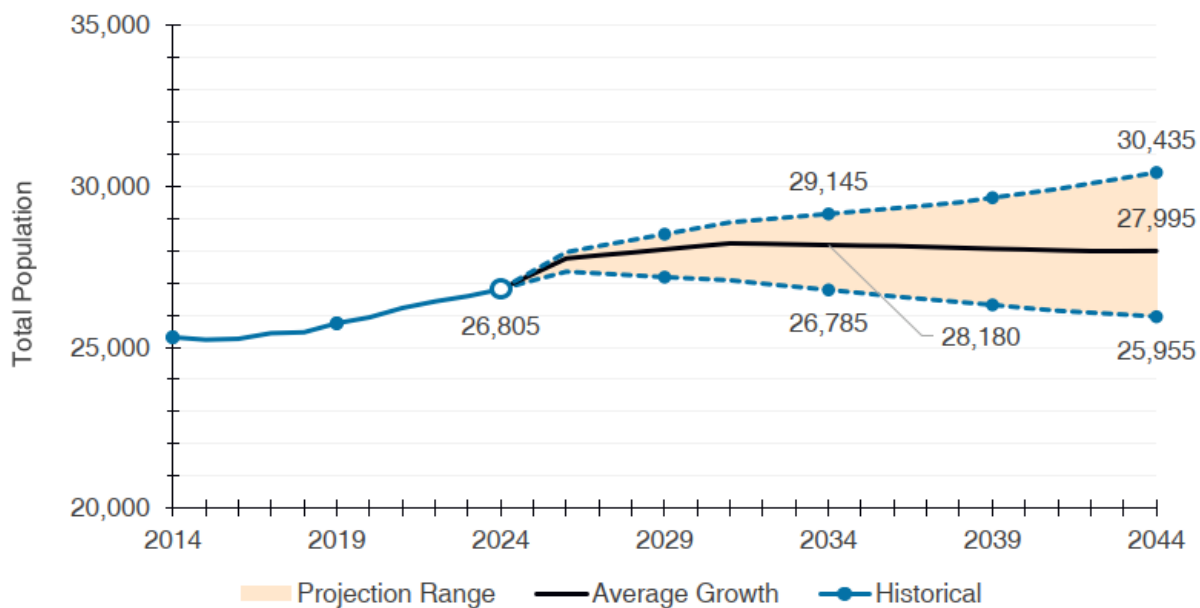


Approximately 11% of the labour force was unemployed based on the total individuals reporting in the 2021 Census.

The majority of individuals (approximately 46%) have income between \$10,000 and \$39,999 (before taxes).

Ten percent make over \$100,000 per year.

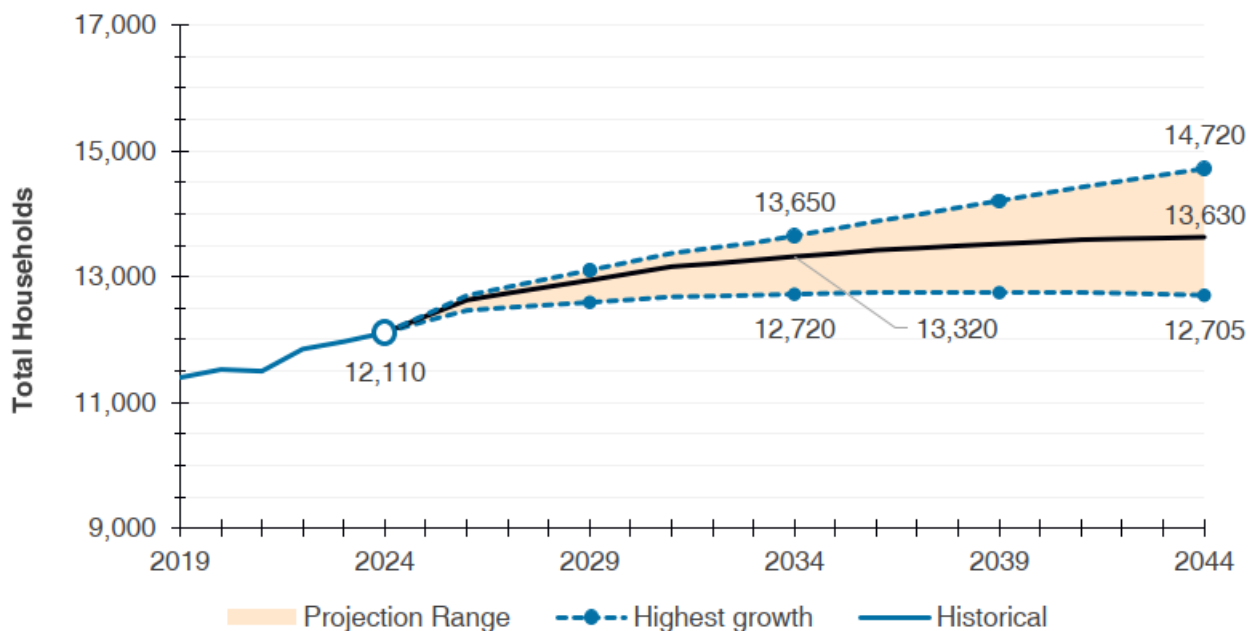
### Anticipated range of possible future total populations



Source: Turner Drake analysis derived from Statistics Canada

A recent Housing Market Study performed by Turner Drake, used Statistics Canada data to create an anticipated range of possible future populations. The projections indicate that there will be between 25,955 and 30,455 residents in our Municipality by 2044 indicating anticipated median growth of 4%.

### Anticipated range of possible future total households



Source: Turner Drake analysis derived from Statistics Canada

By 2034, total households are projected to reach between 12,720 and 13,650, representing growth of 5% to 13% over the decade. By 2044, the range may widen to 12,705 to 14,720, or 5% to 22% growth since 2024. Under a moderate scenario, total households may grow 10% by 2034 (to 13,320) and 13% by 2044 (to 13,630).



## GOVERNANCE PROFILE

The Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities; policy direction; monitoring and evaluating the implementation of programs; and authorizing revenue collection and expenditures.

Council is comprised of a Mayor, Deputy Mayor and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each of the ten Districts. The Mayor is elected at large by the residents of the District to represent the entire District. The Deputy Mayor is elected from among the Councillors, with a term of one year.

Councillors serve for a four-year term of office. The current term began November 2024 and expires in October 2028. The Municipality's political and administrative decision-making structure includes the Council, standing and special committees of Council, the Chief Administrative Officer and operating and supporting departments.

## MUNICIPAL COUNCIL 2024-2028



**Front Row** (left to right): Councillor Alison Smith, Councillor Wendy Oickle, Mayor Elspeth McLean-Wile, Councillor Kacy DeLong, Councillor Cathy Moore

**Back row** (left to right): Councillor Ben Brooks, Councillor Morgen Reinhardt, Councillor Edgar Burns, Deputy Mayor Chasidy Veinotte, Councillor Pam Hubley, Councillor Martin Bell, CAO Tom MacEwan

 Elector Civic MODL  
 Town Boundaries  
 Highway 103  
 Provincial Road  
 Municipal Road  
 Private Road  
 Council Districts  
 Waterbody



## COUNCIL

**Mayor** Elspeth McLean-Wile

**District 1** Councillor Morgen Reinhardt

**District 2** Councillor Martin Bell

**District 3** Councillor Wendy Oickle

**District 4** Councillor Pam Hubley

**District 5** Councillor Cathy Moore

**District 6** Councillor Alison Smith

**District 7** Councillor Edgar Burns

**District 8** Councillor Kacy DeLong

**District 9** Councillor Ben Brooks

**District 10** Deputy Mayor Chasidy Veinotte

## SENIOR ADMINISTRATIVE STAFF

Chief Administrative Officer **Tom MacEwan, LLB**

Deputy Chief Administrative Officer **Alex Dumaresq**

Director of Economic Development **Dave Waters**

Director of Engineering and Public Works **Stephen Pace, MBA, P.Eng.**

Director of Finance **Elana Wentzell, CPA, CMA**

Director of Planning and Development **Jeff Merrill, MCIP**

Deputy Director, Planning **Reid Shepherd, MCIP, LPP**

Director of Recreation, Parks & Tourism **Trudy Payne**

Communications and Public Engagement Officer **Sherri Turner**

Manager of Accounting **Angela Veinot, CPA, CGA**

Manager, Climate Change and Sustainability **Abhi Jain**

Municipal Clerk **April Whynot-Lohnes**

Senior Municipal Engineer **Jamie Burgess, P.Eng.**

In 2026/2027, the total budgeted complement of the municipal departments is 64.29 full-time equivalent staff. This includes approximately eight full-time equivalent staff who are employed on a seasonal basis. For further information, refer to Appendix 3, Staffing and Organizational Charts on page 165.



### SUMMARY OF COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

The Municipality follows accounting principles, practices and policies are prescribed by the Public Sector Accounting Board and by the Department of Municipal Affairs. These standards are further described in the Municipality's annual audited financial statements.

The foundation for all initiatives of the Municipality is a solid financial strategy. To this end, Council's goal with respect to fiscal and accounting policies, practices and principles are as follows:

To ensure that Municipal finances are well managed, be transparent in reporting and that required resources are available to support municipal initiatives.

**Legislative Compliance** – The Municipality follows the legislative financial requirements of the Municipal Government Act and regulations. In addition, the Municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Chartered Professional Accountants of Canada. The following provides an overview of the specific financial policies, controls, and planning framework of the Municipality.

### OPERATING BUDGET CONTROL PROCESS

The Municipality has policies in place to allow departments the sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals. Deviations from this practice are reported to and reviewed by the Chief Administrative Officer and Council, as set out herein.
- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval.
- The Audit Committee has been formed with a mandate of overseeing the audit process and making recommendations on internal controls.
- The Finance Committee makes recommendations to Council on a proposed level of operating/capital budget for the subsequent fiscal year and ensures that Municipal finances are well managed.
- Expenditures beyond the level provided for in the budget shall not be made without Council approval.



## FINANCIAL PLANNING, POLICIES, AND PRINCIPLES

The financial plan, which covers both the operating and capital budgets for all funds, encompasses the following principles:

- Balanced Budget: The Municipality is required under the Municipal Government Act not to plan for a deficit. To achieve this, the budget is prepared on a financially viable basis and is monitored and controlled to achieve a balanced budget.
- Long Range Perspective: All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- User Pay: Where deemed appropriate by Municipal Council, the Municipality has a practice to ensure that services identifiable to specific users are charged directly to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- Proactive Asset Management: The infrastructure of the Municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs can then be built into the budget process.

## REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES

- Quarterly reports are prepared for management and the Finance Committee to monitor actual to planned results.
- Surplus Allocation: Any surplus that may be generated will be allocated to reserves mandated by Provincial Legislation.
- Purchasing Policy: All purchases for the Municipality must be governed by the financial limits and procurement methods established under the Municipality's Purchasing Policy.

## DEBT MANAGEMENT

Council adopted a Debt Management Policy in 2013 which is intended to provide a framework for reducing the debt of the Municipality in the long-term financial context of the Municipality.

Council reviews the debt level and forecasted level as part of the capital budget review process, and, at a minimum, bi-annually. It is the goal of Council to ensure the debt is fiscally managed and is significantly below the Provincial Government threshold of 15% of own source revenues.

The Municipality became debt free in October 2021.

## INVESTMENT POLICY

This policy applies to the investment of all funds of the Municipality. It is the goal of the Municipality to seek the highest investment return with the maximum security, while meeting the cash needs of the Municipality. Staff must operate within the boundaries of applicable legislation, the Municipal Government Act.

## BASIS OF ACCOUNTING

The Municipality prepares its financial information in accordance with the generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and prescribed policies issued by the Department of Municipal Affairs and Housing. The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable. Expenditures are recognized as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay.

## BASIS OF BUDGETING

The Municipal Budget is prepared in the same manner as the basis of accounting. Department sections and titles are specially defined in the Financial Reporting and Accounting manual (FRAM). The FRAM is the Provincial legislation that governs all Municipal units in the Province of Nova Scotia.

Staff prepare a baseline budget based on Council's strategic priorities and operational requirements. Additions to baseline for increased service levels are segregated for Municipal Council approval. The majority of revenue is generated from property taxes. Staff make estimates for municipal revenues and must balance the budget. The property tax rate is examined during budget deliberations. Municipal Council makes the final decision on setting the property tax rate.

## MUNICIPAL FUNDS

The Municipality's resources and operations are separated into various funds. Each fund is a separate fiscal and accounting entity organized by their intended purpose. They are separated to comply with legal, finance and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal restrictions and contractual agreements prevent them from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The Municipality's external auditors audit all funds annually. Although all funds are segregated, the Municipality also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The following major funds are used for accounting and financial reporting purposes:

- General Operating Fund: This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserves and Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years, contributions are made to Election Reserve.
- Capital Fund: This fund accounts for capital projects related to the delivery of services and programs. The capital budget is presented on the basis of funding source (tax or sewer rate supported Provincial and Federal Government grants, Federal CCBF and reserves). Various inter-fund transactions are reflected to achieve the separation for accounting purposes.
- Reserve Fund: This fund accounts for the balance and transfers of the various monies that are kept in Reserve for specific purposes.

## ORGANIZATION OF BUDGET BOOK AND BUDGET PROCESS

This budget document includes an Executive Summary section, which provides an overview of the recommended Operating and Capital Budgets.

The fiscal year for the Municipality is April 1 to March 31.

The appendices to the budget contain information on the approved additions to the baseline budget, cuts to budget, strategic plan review, staffing levels, and the glossary. Each Departmental Section is organized as follows:

- Department Introduction and Overview
- Departmental Mission
- Departmental Goal
- Departmental Service Level and Performance
- 2025/2026 Other Significant Achievements
- Current Conditions
- 2026/2027 Strategic Direction and Priorities
- Inclusivity, Diversity, Equity, and Accessibility Targets
- Additions to Baseline Budget
- Departmental Budgets – 2026/2027

Protective Services, Service Partners and Provincial Programs describe the Municipality's participation and provide other high-level information on the service arrangement. The Municipality may influence or contribute significantly to programs identified under these sections; however, they are generally governed externally.



## OPERATING BUDGET SUMMARY

### TOTAL OPERATING EXPENDITURES

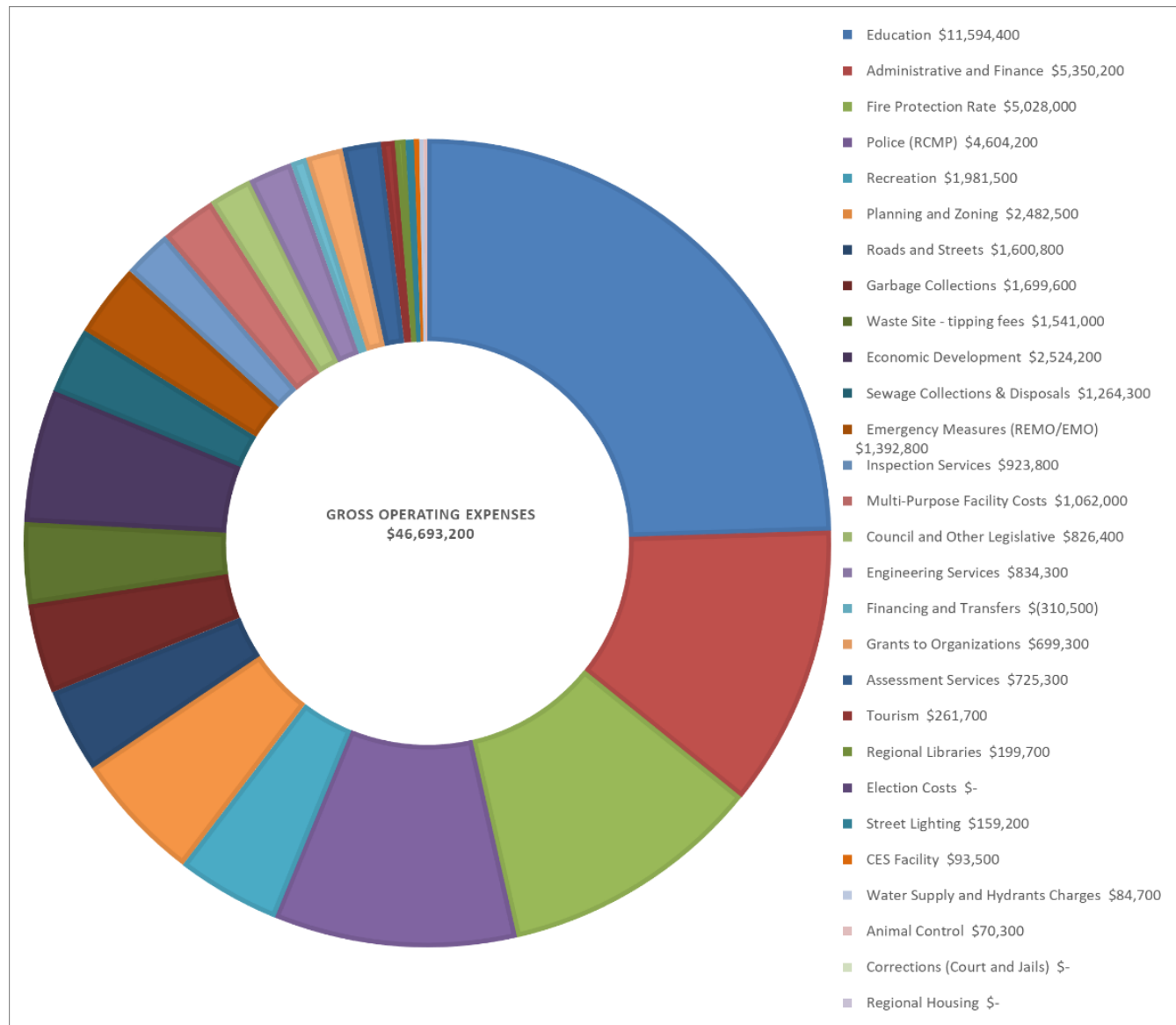
The gross expenditures, provided for in the 2026/2027 operating budget, total \$49,875,600 (net \$39,220,900).

Major mandatory and required expenditures including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management account for \$20,350,100 or 52% of the Municipality's net expenditures. The following charts summarize the Municipality's budget.

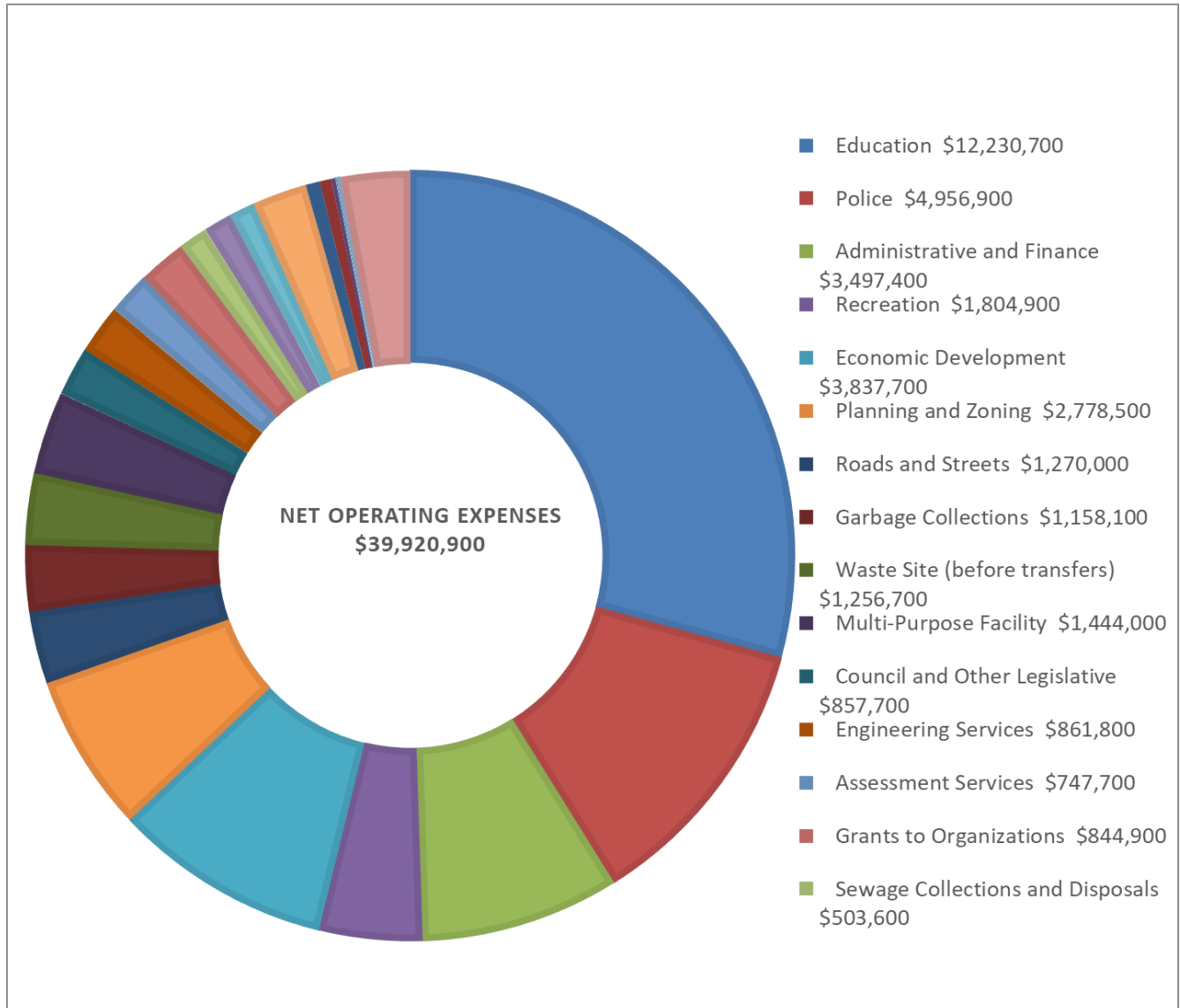
|                                   | Budget Gross        |                      | Partner           |                     | % Change        |
|-----------------------------------|---------------------|----------------------|-------------------|---------------------|-----------------|
|                                   | Expense             | Revenues             | Contributions     | Net Cost            | over Prior Year |
| <b>Operating Expenditures</b>     |                     |                      |                   |                     |                 |
| Education                         | \$12,230,700        | \$ -                 | \$ -              | \$12,230,700        | 14.88%          |
| Waste Site (before transfers)     | 1,256,700           | -                    | -                 | 1,256,700           | -16.16%         |
| Police (RCMP)                     | 5,011,900           | 55,000               | -                 | 4,956,900           | 14.98%          |
| Fire Protection Rate              | 5,502,900           | 5,502,900            | -                 | -                   | 0.00%           |
| Administrative and Finance        | 5,434,100           | 1,936,700            | -                 | 3,497,400           | 28.21%          |
| Election Costs                    | -                   | -                    | -                 | -                   | 0.00%           |
| Debt Financing & Transfers        | (1,212,900)         | -                    | -                 | (1,212,900)         | -264.35%        |
| Economic Development              | 3,956,700           | 119,000              | -                 | 3,837,700           | 236.14%         |
| Garbage Collections               | 1,858,100           | 700,000              | -                 | 1,158,100           | -26.49%         |
| Recreation                        | 1,927,500           | 122,600              | -                 | 1,804,900           | -30.03%         |
| Multi-Purpose Facility            | 1,444,000           | -                    | -                 | 1,444,000           | 67.95%          |
| Tourism                           | 252,800             | 6,000                | -                 | 246,800             | 3.83%           |
| Assessment Services               | 747,700             | -                    | -                 | 747,700             | 6.18%           |
| Roads and Streets                 | 1,721,600           | 451,600              | -                 | 1,270,000           | -18.70%         |
| Sewage Collections and Disposals  | 1,225,800           | 722,200              | -                 | 503,600             | -16.11%         |
| Council and Other Legislative     | 857,700             | -                    | -                 | 857,700             | 1.31%           |
| Planning and Zoning               | 2,788,300           | 9,800                | -                 | 2,778,500           | 64.92%          |
| Inspection Services               | 901,100             | 83,600               | 318,500           | 499,000             | 2.49%           |
| Engineering Services              | 867,800             | 6,000                | -                 | 861,800             | 10.91%          |
| Grants to Organizations           | 844,900             | -                    | -                 | 844,900             | 19.32%          |
| Street Lighting                   | 163,200             | 148,300              | -                 | 14,900              | -25.13%         |
| Grants to Fire Departments        | 455,600             | -                    | -                 | 455,600             | 11.01%          |
| Regional Libraries                | 199,700             | -                    | -                 | 199,700             | 0.00%           |
| Emergency Measures (REMO/EMO)     | 1,177,700           | -                    | 215,000           | 962,700             | 213.18%         |
| CES Facility                      | 112,000             | 183,200              | -                 | (71,200)            | -15.44%         |
| Water Supply and Hydrants Charges | 79,700              | 74,300               | -                 | 5,400               | 3.85%           |
| Other Protective Services         | 70,300              | -                    | -                 | 70,300              | 0.00%           |
| <b>Total Expenses</b>             | <b>\$49,875,600</b> | <b>\$ 10,121,200</b> | <b>\$ 533,500</b> | <b>\$39,220,900</b> | <b>12.69%</b>   |



## OPERATING BUDGET SUMMARY



## OPERATING BUDGET SUMMARY



## FINANCIAL CONDITION INDEX & MUNICIPAL INDICATORS

The Financial Condition Index is published annually by the Province to help municipal councils and residents make sense of municipal financial information by providing a variety of sources of information in a single document. The index is organized into three financial dimensions that focus on where municipalities get their revenue, how they spend their money, and how they manage their finances. The full report can be found here [https://data.novascotia.ca/Municipalities/Municipal-Fiscal-Statistics-Financial-Condition-In/44ah-ugrd/about\\_data](https://data.novascotia.ca/Municipalities/Municipal-Fiscal-Statistics-Financial-Condition-In/44ah-ugrd/about_data)

The indicators confirm that the Municipality of the District of Lunenburg is in a strong financial position. The Municipality performs better than the threshold on all 12 indicators.

The Municipality has implemented a 5-Year Financial Strategy to guide financial and strategic decisions. The Municipality has paid off all capital debt and continues to plan and invest in capital projects and avoid deficits despite challenging economic circumstances.

The Model consists of 12 indicators organized into base, structure and roof: Roof: focusing on 4 key performance indicators; Structure: 5 financial indicators that concern management and debt; and Base: 3 indicators relating to internal and external factors that could impact the municipality's revenue stream. Each indicator is assessed against a risk threshold: low risk (green); moderate risk (yellow); and high risk (red).



Low uncollected taxes and excellent scores on the deficits, reserves, undepreciated assets, and liquidity confirm the Municipality's prudent approach to managing revenue, budgets and capital assets. The Municipality pursued an aggressive debt repayment policy, has no borrowing in the Five-Year Capital Plan.

The Municipality strives to respond to the needs of the community in a fiscally responsible manner by creating a budget that maintains stable tax rates and meets the service levels established by Council.

The 2024 Financial Condition index is proof of this fiscal responsibility with green indicators in all dimensions.

## BASE INDICATORS

The Base Indicators of the Financial Condition bring together a series of indicators to assess municipal performance. A strong revenue base should have at least some growth to keep pace with the rising cost of services. The municipality has room to increase taxes as 2.2% of median household income is required to pay the average tax bill. The revenue base should also be broad, avoiding an over-reliance on Provincial or Federal transfers, a single large account, or one type of assessment. The 2023/24 three-year change in Tax Base is yellow as the Municipality's tax base growth is below the CPI threshold of 12.1%.

| Indicator                     | MODL<br>2022/23 | MODL<br>2023/24 | Yellow<br>Threshold                  | Red<br>Threshold   |
|-------------------------------|-----------------|-----------------|--------------------------------------|--------------------|
| Residential Tax Effort        | 2.2%            | 2.5%            | 4% to 6%                             | > than 6%          |
| 3 Year Change in Tax Base     | 13.5%           | 23.8%           | Less than actual CPI<br>3-yr average | Negative<br>growth |
| Reliance on a Single Business | 0.3%            | 0.3%            | 10% to 15%                           | > than 15%         |

## STRUCTURE INDICATORS

The Budget Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's budgeting process and fiscal management. This includes preparing and following balanced budgets and ensuring there are sufficient funds on hand to pay expenses. We also strive to efficiently provide municipal services while maintaining a balance between tax burden and income in the community.

| Indicator                  | MODL<br>2022/23 | MODL<br>2023/24 | Yellow<br>Threshold | Red<br>Threshold |
|----------------------------|-----------------|-----------------|---------------------|------------------|
| Debt Service               | 0.0%            | 0.0%            | 10% to 15%          | > than 15%       |
| Uncollected Taxes          | 5.4%            | 5.7%            | 10% to 15%          | > than 15%       |
| Outstanding Operating Debt | 0.0%            | 0.0%            | 25% to 50%          | > than 50%       |
| Undepreciated Assets       | 74.6%           | 73.2%           | 1 to 1.5            | Less than 1      |
| Operating Reserves         | 120.5%          | 123.6%          | 35% to 50%          | Less than 35%    |



## ROOF – KEY PERFORMANCE INDICATORS

The Roof indicators of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's longer-term financial planning and the ability to meet current and future needs in a balanced and independent manner. A municipality with a strong capital planning process makes regular investments in infrastructure as existing equipment and facilities age and maintains funds in reserves for upcoming capital projects and unforeseen financial difficulties.

| Indicator                             | MODL<br>2022/23 | MODL<br>2023/24 | Yellow<br>Threshold | Red<br>Threshold |
|---------------------------------------|-----------------|-----------------|---------------------|------------------|
| Liquidity                             | 5.8             | 3.1             | 1 to 1.5            | Less than 1      |
| Reliance on Government Transfers      | 0.9%            | 0.8%            | 15% to 20%          | > than 20%       |
| Combined Capital & Operating Reserves | 133.4%          | 135.6%          | 30% to 40%          | Less than 30%    |

## OVERALL ASSESSMENT

The overall Financial Condition Index assessment for the Municipality of the District of Lunenburg is Low Risk. This means that while the Municipality might face some challenges, it is considered low risk for fiscal instability.



## MODL REVENUE

**MODL Revenue** is the section pertaining to Municipal operations as a whole and includes all revenues not identified as a revenue stream or as cost recoveries within specific departments.

## PROPERTY TAXATION

Property tax is a tax based on the assessed value of properties. All properties in Nova Scotia are assessed based on market value by the Property Valuation Services Corporation. The largest portion of revenue budgeted to be received in 2026 comes from property tax, which includes residential, resource and commercial assessed properties. Tax rates are set annually by Council based on these assessed values and the amount required to balance the annual operating budget.

## PAYMENTS IN LIEU OF TAXES

Although property owned and occupied by other government entities is not subject to taxation, it is liable for payments in lieu of taxes at the equivalent tax rates. The Municipality receives such payments from the following government entities:

- Federal enterprises and properties
- Nova Scotia government properties

In addition to government properties, there are Provincial agencies that are exempt from property taxes, and instead pay grants based on differing formulas. These agencies include:

- Nova Scotia Power
- Bell Aliant
- Nova Scotia Liquor Commission

## SEWER AREA RATES

The Municipality's sewer rate is charged to properties connected to one of the three municipally owned sewer systems. This rate is designed to cover most operating expenditures and a capital reserve for the municipal sewer systems.

## INTEREST ON INVESTMENTS AND TAXES

Interest is earned on bank deposits, investments, receivables and loans. The Municipality charges penalties and interest on overdue taxes as a matter of policy to encourage prompt payment. Penalties are charged for late payment of taxes in the year they become due, while interest is charged on arrears remaining after that year.

## AREA RATES COLLECTED FOR OTHER UNITS

As a taxing authority, the Municipality collects and then remits taxes for other entities that are unable to do so. Examples of these include volunteer fire commissions and departments and private road maintenance associations. In the case of the Fire Departments, each Department must have an annual ratepayer meeting to approve its budget and area rate charged.

## ADMINISTRATION CHARGES

The Municipality charges fees for collecting private road rates as well as administering Regional Emergency Management (REMO) and Regional Building Inspection Services.

## RENTAL INCOME

Income received from rental activity, both through the Municipal building and other properties throughout the Municipality. This includes rental income from the Canadian Engineering Squadron for the buildings located on Harold Whynot Road.

## MISCELLANEOUS

Any other revenues of a general nature.

## FUND BALANCE AND TRANSFERS

Any budgeted transfers from other funds (Open Space, Capital or Reserve) are identified and shown as revenue for the Municipality.

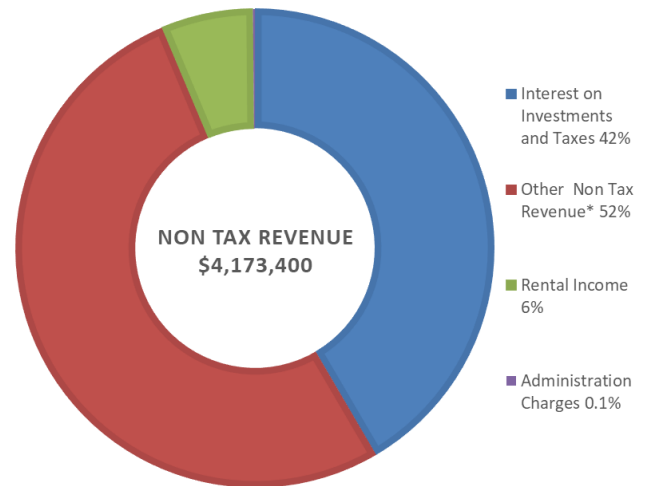
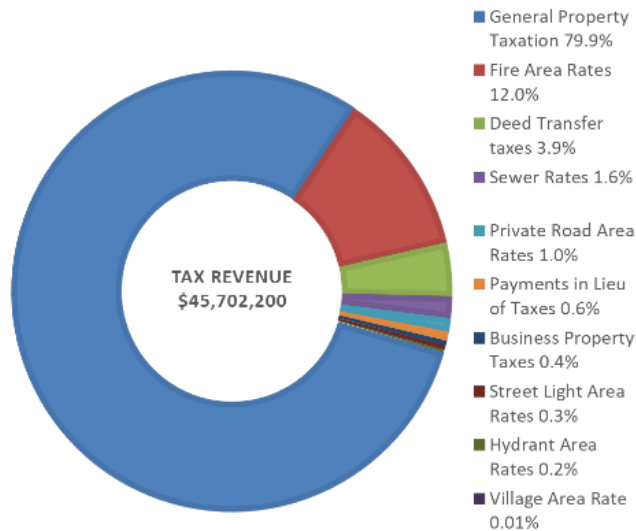
At March 31, 2025 the Municipality had the following non-consolidated comparative fund balances and accumulated surplus:

|                     | 2025 Actual   | 2024 Actual   |
|---------------------|---------------|---------------|
| Operating Fund *    | \$ 0          | \$ 0          |
| Capital Fund        | 44,928,895    | 42,909,883    |
| Reserve Fund        | 42,595,521    | 33,152,207    |
| Accumulated Surplus | \$ 82,524,416 | \$ 76,062,090 |

\* Any surplus in the Operating Fund at year end must be transferred to the Operating reserve fund.

## REVENUE DETAILS AND INFOGRAPHICS

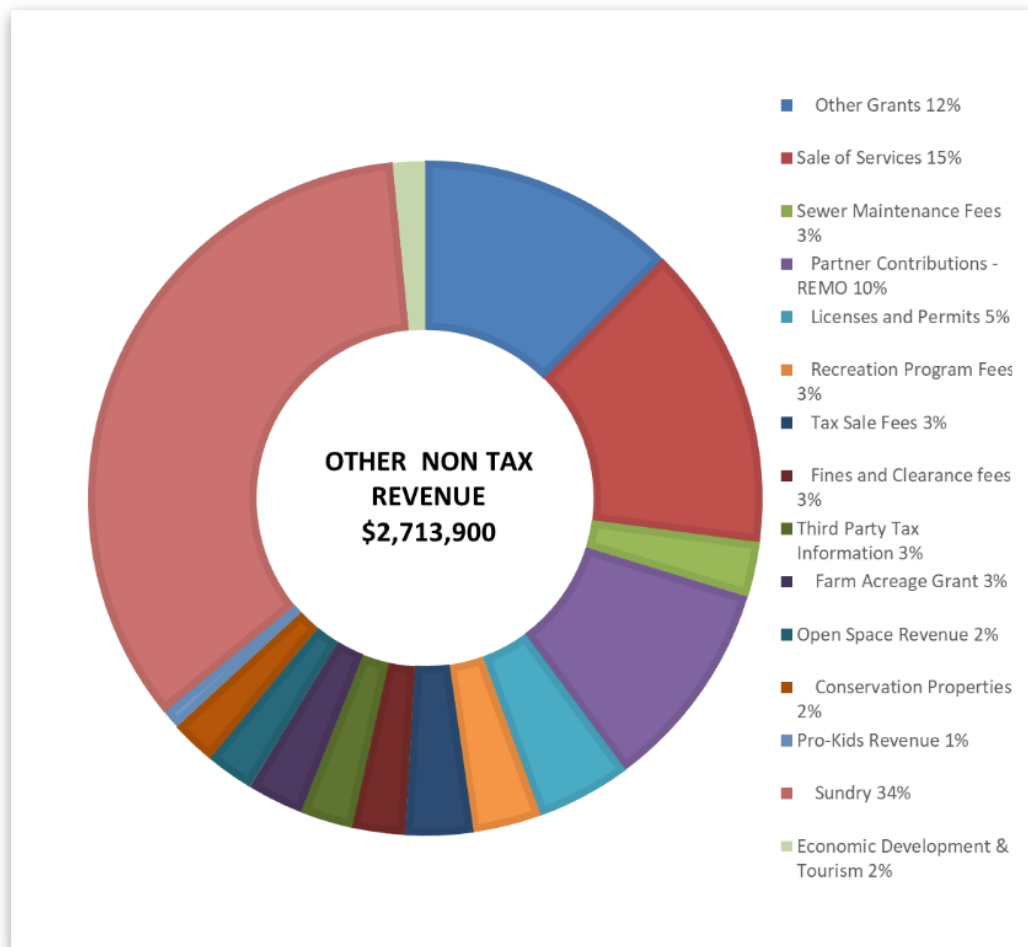
|                                   | 2024/25<br>Actual    | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent Change<br>Budget 2027 to<br>Budget 2026 |
|-----------------------------------|----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|-------------------------------------------------|
| <b>Tax Revenue</b>                |                      |                             |                               |                                 |                          |                               |                                                 |
| General Property Taxation         | \$ 32,434,959        | \$ 34,188,000               | \$ 34,195,400                 | \$ 36,538,100                   | -                        | \$ 36,538,100                 | 6.9%                                            |
| Payments in Lieu of Taxes         | 296,796              | 269,600                     | 265,100                       | 291,500                         | -                        | 291,500                       | 8.1%                                            |
| Sewer Rates                       | 526,282              | 603,300                     | 603,800                       | 718,200                         | -                        | 718,200                       | 19.0%                                           |
| Fire Area Rates                   | 4,779,538            | 5,028,000                   | 5,028,000                     | 5,502,900                       | -                        | 5,502,900                     | 9.4%                                            |
| Northfield FD Grant               | -                    | -                           | -                             | -                               | -                        | -                             | -                                               |
| Hydrant Area Rates                | 70,917               | 85,000                      | 85,200                        | 74,300                          | -                        | 74,300                        | -12.6%                                          |
| Street Light Area Rates           | 138,801              | 153,400                     | 153,400                       | 148,300                         | -                        | 148,300                       | -3.3%                                           |
| Private Road Area Rates           | 354,254              | 387,500                     | 387,500                       | 422,000                         | 29,600                   | 451,600                       | 16.5%                                           |
| Hebbville Village Area Rate       | 4,010                | 4,000                       | 4,000                         | 4,100                           | -                        | 4,100                         | 2.5%                                            |
| Business Property Taxes           | 193,356              | 176,200                     | 169,700                       | 173,200                         | -                        | 173,200                       | -1.7%                                           |
| Change of Use Tax                 | -                    | -                           | (6,900)                       | -                               | -                        | -                             | 0.0%                                            |
| Deed Transfer Taxes               | 2,792,960            | 1,800,000                   | 3,000,000                     | 1,800,000                       | -                        | 1,800,000                     | 0.0%                                            |
| <b>Total Tax Revenue</b>          | <b>41,591,873</b>    | <b>42,695,000</b>           | <b>43,885,200</b>             | <b>45,672,600</b>               | <b>29,600</b>            | <b>45,702,200</b>             | <b>7.0%</b>                                     |
| <b>Non Tax Revenue</b>            |                      |                             |                               |                                 |                          |                               |                                                 |
| Interest on Investments and Taxes | 3,056,484            | 2,110,500                   | 2,210,500                     | 1,735,000                       | -                        | 1,735,000                     | -17.8%                                          |
| Administration Charges            | 5,800                | 5,800                       | 5,800                         | 5,800                           | -                        | 5,800                         | 0.0%                                            |
| Rental Income                     | 188,045              | 189,700                     | 197,500                       | 192,200                         | 66,500                   | 258,700                       | 36.4%                                           |
| Other Non Tax Revenue **          | 1,460,560            | 1,812,800                   | 1,974,859                     | 2,022,300                       | (254,300)                | 2,173,900                     | 19.9%                                           |
| <b>Total Non Tax Revenue</b>      | <b>4,710,890</b>     | <b>4,118,800</b>            | <b>4,388,659</b>              | <b>3,955,300</b>                | <b>(187,800)</b>         | <b>4,173,400</b>              | <b>1.3%</b>                                     |
| <b>Total Revenue</b>              | <b>\$ 46,302,763</b> | <b>\$ 46,813,800</b>        | <b>\$ 48,273,859</b>          | <b>\$ 49,627,900</b>            | <b>\$ (158,200)</b>      | <b>\$ 49,875,600</b>          | <b>6.5%</b>                                     |





**\*\* Other Non Tax Revenue Breakdown**

|                                        | 2024/25<br>Actual   | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent Change<br>Budget 2027 to<br>Budget 2026 |
|----------------------------------------|---------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|-------------------------------------------------|
| <b>Other Non Tax Revenue</b>           |                     |                             |                               |                                 |                          |                               |                                                 |
| Partner Contributions - REMO           | \$ 173,169          | \$ 210,000                  | \$ 210,000                    | \$ 220,800                      | \$ -                     | \$ 220,800                    | 5.1%                                            |
| Sale of Services - Building & Planning | 213,426             | 285,000                     | 280,300                       | 268,500                         | 50,000                   | 318,500                       | 11.8%                                           |
| Sewer Maintenance Fees                 | 65,134              | 71,500                      | 57,140                        | 57,200                          | -                        | 57,200                        |                                                 |
| Recreation Program Fees                | 45,172              | 59,000                      | 66,427                        | 71,400                          | -                        | 71,400                        | 21.0%                                           |
| Licenses and Permits                   | 123,435             | 95,100                      | 103,900                       | 99,200                          | -                        | 99,200                        | 4.3%                                            |
| Fines and Clearance fees               | 63,461              | 69,000                      | 69,000                        | 55,000                          | -                        | 55,000                        | -20.3%                                          |
| Tax Sale Fees                          | 51,751              | 70,000                      | 70,000                        | 70,000                          | -                        | 70,000                        | 0.0%                                            |
| Third Party Tax Information            | 63,799              | 65,000                      | 65,000                        | 55,000                          | -                        | 55,000                        | -15.4%                                          |
| Open Space Revenue                     | 72,727              | 50,000                      | 90,000                        | 50,000                          | -                        | 50,000                        | 0.0%                                            |
| Economic Development & Tourism         | 6,000               | 6,000                       | 33,500                        | 33,500                          | -                        | 33,500                        | 458.3%                                          |
| Pro-Kids Revenue                       | 35,829              | 20,000                      | 30,000                        | 20,000                          | -                        | 20,000                        | 0.0%                                            |
| Sundry                                 | 103,329             | 114,800                     | 109,150                       | 747,300                         | -                        | 747,300                       | 551.0%                                          |
| Farm Acreage Grant                     | 58,973              | 58,400                      | 59,500                        | 58,200                          | -                        | 58,200                        | -0.3%                                           |
| Conservation Properties                | 47,277              | 44,100                      | 44,100                        | 47,200                          | -                        | 47,200                        | 7.0%                                            |
| Other Grants                           | 337,079             | 594,900                     | 686,842                       | 169,000                         | (304,300)                | 270,600                       | -54.5%                                          |
|                                        | <b>\$ 1,460,560</b> | <b>\$ 1,812,800</b>         | <b>\$ 1,974,859</b>           | <b>\$ 2,022,300</b>             | <b>\$ (254,300)</b>      | <b>\$ 2,173,900</b>           | <b>19.9%</b>                                    |

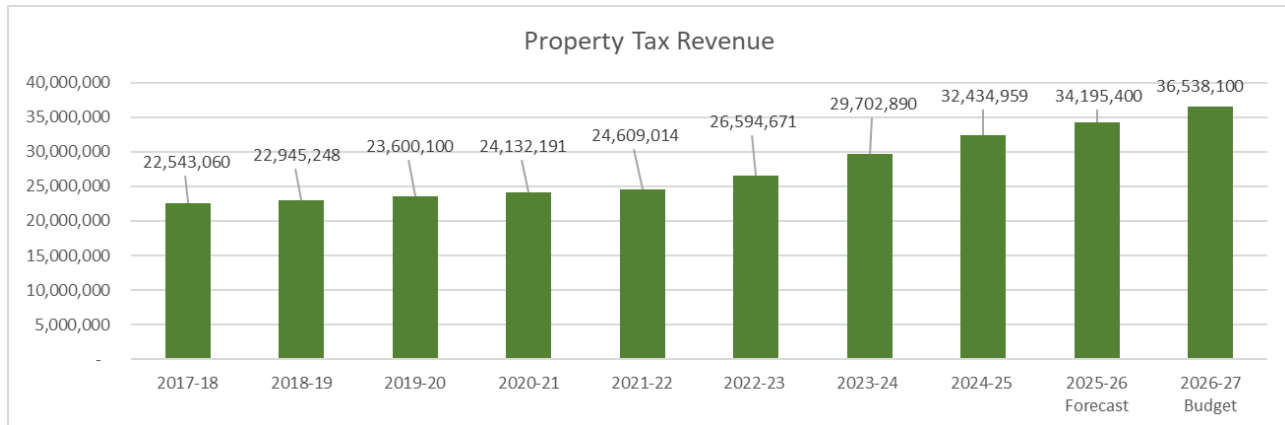


## SELECT REVENUE TRENDS

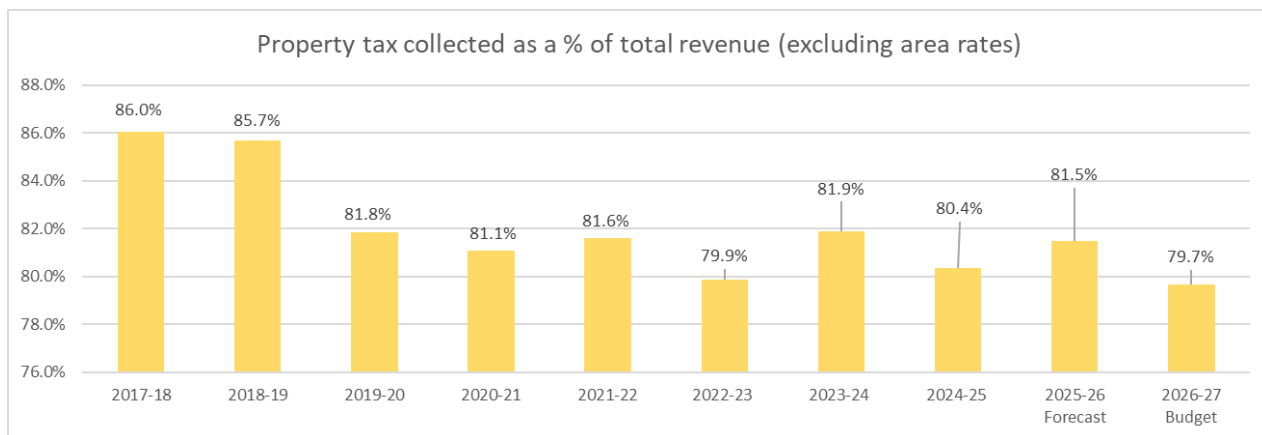
Municipal revenue trends usually move with the Consumer Price Index (CPI) because the majority of revenue consists of property taxation based on assessed value where most property tax assessments are capped at CPI.

### PROPERTY TAX REVENUE

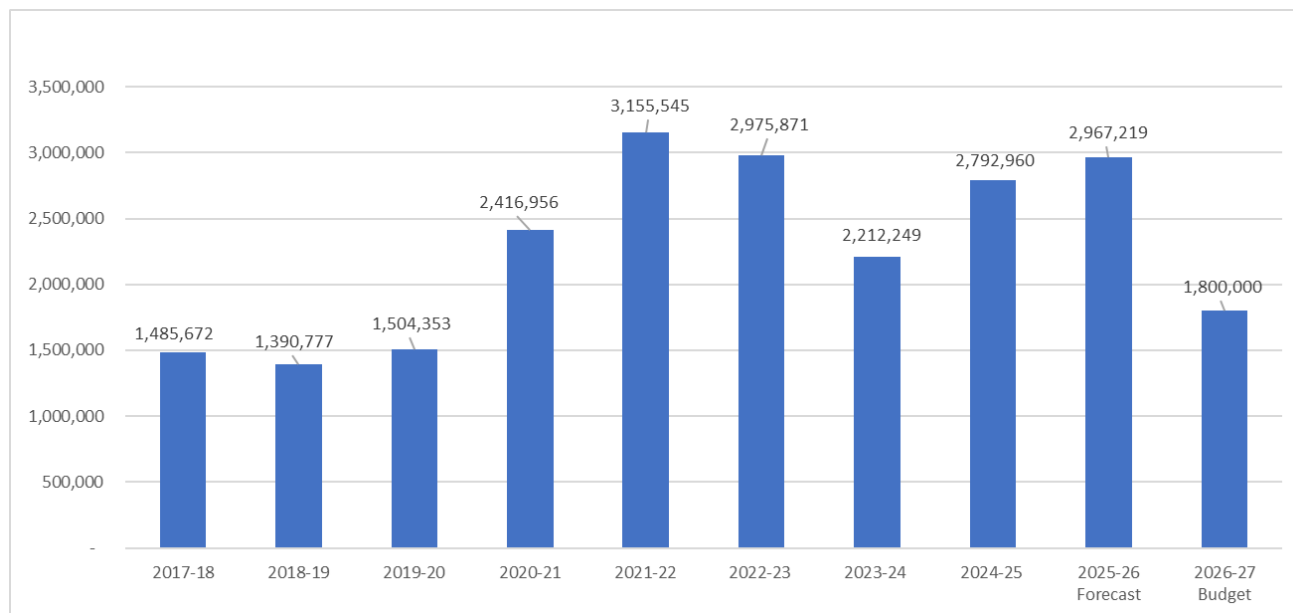
Property Tax Revenue has increased based on new construction and CPI. The residential property tax rate has remained the same for the past 16 years. Because assessed values are increasing, mandatory costs like education that are paid based on property assessment are also increasing.



Property taxes are the main source of revenue for municipal units to deliver services to ratepayers. The approved 2026/27 expenditure budget has increased based on Council's Strategic Plan and the service level increases that will be required for implementation.



## OTHER REVENUE SOURCES - DEED TRANSFER TAX



Deed Transfer Tax is set at 1.25% of the sales value of properties sold within the Municipality. This rate has remained the same since 2010. This tax is collected at the time a property deed is registered at the Provincial Land Registry who remits the funds to the Municipality on a monthly basis.

During the COVID pandemic, property sales boomed. This trend has slowed but sales are still strong in the Municipality.



## FIVE-YEAR FINANCIAL STRATEGY

In February 2018, the Municipality of the District of Lunenburg accepted a modified Debt Affordability Model as its Five-Year Financial Strategy.

The development of a Five-Year Financial Strategy gives Council the ability to see how current and planned projects affect the Municipal budget and in turn, the tax rate, going forward. It is a tool that can be used to help communicate why decisions are made and their effect on the Municipality's finances. It gives Council a solid model to be used as a budgeting tool going forward.

The development of the strategy focused on:

- being debt free by October 2021;
- the desire to maintain stable tax rates;
- the ability to add special rates for new infrastructure projects as required; and
- the desire to carefully manage the reserves and continue to fund current commitments.

The Debt Affordability Model provided by the Nova Scotia Municipal Finance Corporation was used to meet this need. The tool was originally developed to focus on debt requirements and has been modified for MODL's forecasting purposes to include reserves. The model will be annually reviewed and used as a budgeting tool going forward.

The Debt Affordability Model is a long-term financial planning model. It considers the following:

- municipal future revenue and expenditure growth;
- the impact on the tax burden of future generations;
- population and economic growth; and
- the effects of maintaining the current municipal tax rate and ensuring current municipal services are not jeopardized.

The Debt Affordability Model allows decision makers:

- flexibility to plan for the future;
- the ability to develop future capital improvement plans in a balanced and measured way;
- to prioritize capital projects that are competing for scarce resources; and
- the ability to develop a long-term financial plan.

The Debt Affordability Model can also help Council determine the appropriate level of debt. MODL does not foresee any debt requirements in the next five years; however, the model would be used for that purpose should the need arise.

Staff worked with the Nova Scotia Municipal Finance Corporation to develop reasonable and measured assumptions for the model. These assumptions are changed and updated as additional information becomes available. There are no guarantees that the assumptions used will not change, but they do represent our best estimates.



## OPERATING BUDGET PROJECTIONS

As with any financial plan, assumptions have inherent risks. Inflation is set at 4% in the model for the Operating Budget, with a few exceptions, based on historical trends.

|                                         | 2024-25      | 2025-26      | FORECAST     | DRAFT        | Projected    |              |              |              |
|-----------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                         | Prior        | Current      | Current      | BUDGET       |              |              |              |              |
| Description                             | 2024-25      | 2025-26      | 2025-26      | 2026-27      | 2027-28      | 2028-29      | 2029-30      | 2030-31      |
| Revenue Sources                         |              |              |              |              |              |              |              |              |
| Residential property tax                | \$27,923,803 | \$29,613,000 | \$29,620,000 | \$31,915,000 | \$33,510,750 | \$35,186,288 | \$36,769,670 | \$38,056,609 |
| Commercial property tax                 | 3,206,190    | 3,230,700    | 3,231,400    | 3,203,400    | 3,267,468    | 3,332,817    | 3,399,474    | 3,467,463    |
| Other taxes                             | 5,450,680    | 4,625,200    | 5,797,840    | 4,846,600    | 4,895,066    | 4,992,967    | 5,092,827    | 5,194,683    |
| Fire Protection                         | 4,779,538    | 5,028,000    | 5,028,000    | 5,502,900    | 5,612,958    | 5,725,217    | 5,839,722    | 5,956,516    |
| Transfers from other govts              | 443,330      | 697,400      | 783,942      | 376,000      | 379,760      | 383,558      | 387,393      | 391,267      |
| Other revenue sources <sup>1</sup>      | 4,499,223    | 3,619,500    | 3,812,677    | 4,031,700    | 4,072,017    | 4,112,737    | 4,153,865    | 4,195,403    |
|                                         | \$46,302,764 | \$46,813,800 | \$48,273,859 | \$49,875,600 | \$51,738,019 | \$53,733,584 | \$55,642,950 | \$57,261,942 |
| Expenditures                            |              |              |              |              |              |              |              |              |
| Discretionary Expenditures <sup>2</sup> | \$19,941,976 | \$24,960,800 | \$22,750,125 | \$27,974,200 | \$25,533,134 | \$25,863,695 | \$26,522,039 | \$27,074,845 |
| CCBF Investment                         | 1,046,333    | 432,300      | 82,300       | 440,500      | 449,600      | 459,560      | 470,516      | 482,568      |
| Mandatory Expenditures                  |              |              |              |              |              |              |              |              |
| Mandatory Contributions                 | 11,550,644   | 12,519,400   | 12,520,100   | 13,178,100   | 14,289,363   | 15,051,025   | 15,783,592   | 16,478,415   |
| Other Mandatory Expenditures            | 8,507,569    | 9,091,200    | 9,277,235    | 9,495,700    | 9,848,096    | 10,214,039   | 10,594,061   | 10,988,712   |
| Deficit from prior year                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            |
| Debt servicing                          | 0            | 0            | 0            | 0            | 280,000      | 834,667      | 973,333      | 948,000      |
| Reserves                                | 5,256,240    | -310,500     | 1,640,800    | -1,212,900   | 1,362,432    | 1,362,432    | 1,362,432    | 1,362,432    |
|                                         | 25,314,453   | 21,300,100   | 23,438,135   | 21,460,900   | 25,779,891   | 27,462,163   | 28,713,417   | 29,777,559   |
|                                         | \$46,302,763 | \$46,693,200 | \$46,270,560 | \$49,875,600 | \$51,762,625 | \$53,785,418 | \$55,705,972 | \$57,334,972 |
| Surplus/(Deficit)                       | \$0          | \$120,600    | \$2,003,299  | \$0          | (\$24,606)   | (\$51,834)   | (\$63,022)   | (\$73,030)   |

Municipal Staff use forecasts to develop quarterly variance reports. These help determine staff accuracy with their budgeting and help to measure the success of programs and projects. Forecasts are a valuable tool when developing baseline budgets going forward and can be used to determine trends.

Capital & Reserve Budget Projections are found later in this document.



### MISSION

The breathtaking, natural beauty of MODL is home to thriving communities with unique cultural identities. Full-service hubs 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 beacon for visitors, attracted to our vibrant parks, beaches and hiking trails. As leaders in environmental protection, we fiercely protect our natural environment.

### DESCRIPTION OF SERVICES PROVIDED

- Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities and policy direction; monitoring and evaluating the implementation of programs; and authorizing revenue collection and expenditures.
- Council is composed of a Mayor, a Deputy Mayor and nine Councillors. Council members are elected directly to Council, with one Councillor representing each District. The Mayor is elected at large by the residents of the Municipality to represent the entire Municipality. The Councillors elect a Deputy Mayor amongst themselves for one-year term.
- Councillors serve a four-year term in office. The current term began November 2024 and ends in October 2028. The Municipality's decision-making structure includes the Council and the standing and special committees of Council, supported by various departments.
- The major Committees of Council are as follows:
  - Audit Committee: oversees the audit of the Municipality's Financial Statements and recommends to Council on audit matters and internal controls. All Council members are members of this Committee, as well as one member-at-large.
  - Finance Committee: reviews and recommends draft budgets to Council and monitors the implementation of the Operating and Capital Budgets. All Council members are members of this Committee.
  - Policy & Strategy Committee: provides recommendations to Council on emerging issues and policy matters not addressed at the Audit and Finance Committees. All Council members are members of this Committee.
  - Planning Advisory Committee: provides recommendations to Council on planning and land use issues within the Municipality.
- Municipal Council also appoints members to many boards, committees, agencies, and authorities. Of significance in 2026-27, are the following:
  - Municipal Joint Services Board (MJSB): The Municipality has established a Municipal Corporation with the Town of Bridgewater and the Town of Mahone Bay under Section 60 of the Municipal Government Act. The mandate of this Corporation is to provide regional services, on behalf of the parties, in the most effective and efficient manner. The Board was established in February 2012, and in 2013-14 took over the delivery of Solid Waste Management Services for the partnering municipalities. The MJSB also provides Information Technology (IT), Human Resources (HR), Safety, and Procurement services to the municipal partners.
  - Lunenburg County Multi-Purpose Centre Corporation. The Municipality has established a Municipal Corporation, with the Town of Bridgewater, to develop and operate the Lunenburg County Lifestyle Centre (LCLC). The LCLC opened its doors to the public in October 2013.

## CORE SERVICES

| Service or Goal                 | Performance in 2025/26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Competitive tax burden</b>   | <ul style="list-style-type: none"> <li>• Municipal Council has the third lowest property tax rate for rural municipalities in Nova Scotia.</li> <li>• On average, Municipal residents pay about 2.3% of household income in property taxes. This is below the provincial risk threshold.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Informed public</b>          | <ul style="list-style-type: none"> <li>• Meeting agendas regularly posted on website four days before meetings.</li> <li>• Meetings are livestreamed and recordings of meetings are available within 48 hours.</li> <li>• Minutes posted on website within seven days of approval.</li> <li>• Municipal Matters published quarterly.</li> <li>• Policies/By-laws/Meeting Notices/Surveys on website.</li> </ul>                                                                                                                                                                                                                                                           |
| <b>Input into Public Policy</b> | <ul style="list-style-type: none"> <li>• Members at large on Committees &amp; Boards.</li> <li>• Regular opportunity for public input at Council and Committee Meetings and engagement events.</li> <li>• Expanded public input and public meeting process for the development of the 2026/27 budget</li> <li>• Council-approved Public Engagement Strategy to guide the public consultation process.</li> <li>• Public Engagement opportunities via presence at local events, issue-specific open houses, and online t <a href="https://engage.modl.ca">https://engage.modl.ca</a>.</li> <li>• Access to the Mayor and Council in person, by phone and email.</li> </ul> |

## 2025/26 ACCOMPLISHMENTS

### 1. Regional Economic Development

- Council completed a public discussion, engagement process and adoption of a housing strategy for the Municipality;
- Council announced a partnership to provide a community hub in the WellTide building in Cookville;
- Council launched an investigation with municipal partners to explore platforms for regional economic development. The report and any decisions are expected in the 2026/27 year.

### 2. Infrastructure

- The Municipality began construction on an expanded wastewater treatment plant in Cookville. The expansion will permit high-density residential development to help address housing needs in the area.

- Council continued investments in recreation facilities and established criteria for assessing investment in those assets.
- Council established the Regional Growth Management committee with the Town of Bridgewater to better coordinate infrastructure planning and investment in the region

### 3. Climate Change Action

- Council significantly expanded the well financing program and water relief programs to help residents cope with the impacts of drought in our area.
- Council continued investments in the Clean Energy Financing Program which helps residents become more energy efficient

### 4. Quality of Life

- Council expanded property tax rebates to allow for more households to qualify for a reduction in taxes based on income.
- Council continued investments in community grants and recreation programming to help increase social inclusion in the Municipality

### 5. Communication and Engagement

- Council approved changes to municipal communications including the development of a new municipal App to help keep residents informed
- Engaged public on Municipal Matters and revamped publication based on feedback

## MAJOR INITIATIVES FOR 2026/2027

Following the 2024 election, Council embarked on a strategic priority setting process. Following a workshop, committee debate, public engagement, and final deliberations, Council approved the following priorities: Infrastructure Upgrades, expansion and management; Regional Economic Development, Communications & Engagement, Quality of Life, and Climate Change Action.

Key projects for the fiscal year include:

- Work with local partners to establish a fixed route **transit service**
- Begin the implementation of the **Housing Strategy**
- Open the **Community Hub** in the Osprey Village in partnership with the South Shore Public Libraries
- Complete the investigation and discussion on **Regional Economic Development Platforms**
- Implement comprehensive **Land-Use Planning** as required by provincial regulations
- Adopt a **Community Development** approach for municipal services and decision-making

## INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

In 2024, Council approved the IDEA at MODL plan. In 2025, Council approved, in principle, the Regional Strategy for Belonging and updated the Regional Accessibility Plan. Council will monitor staff's implementation of these plans in 2026/27.

## SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET

See strategic priorities, above.



## SERVICE DELIVERY PRESSURES AND CHALLENGES

- Residents continue to expect a high level of service from the Municipality. Council will maintain existing service levels and seek strategic expansion and improvements, including regional economic development, upgrades to infrastructure in growth centres and investing in our parks network and transportation services.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region. While this collaborative work can take more time than acting alone, Council is committed to working with our neighbours to make lasting improvements for our region as a whole.



## ADMINISTRATION

### MISSION

The Municipality's Administration Department ensures implementation of Council's direction and oversees the responsible management of the Municipality.

### GOAL

To support Council through the provision of professional and evidence-based advice and responsive implementation of governance decisions. The Administration Department provides effective management of municipal human resources to deliver municipal services. The Administration Department, through their Corporate Services team, provides high-quality public service to citizens.

### SERVICE DELIVERY PRESSURES AND CHALLENGES

Provincial changes to legislation affecting municipalities are a constant challenge for municipal governments. The Administration Department works to stay apprised and engaged with the Nova Scotia Department of Municipal Affairs on legislative matters to understand the impacts and works to implement proposed changes.

### DESCRIPTION OF SERVICES PROVIDED

The Administration Department exists to provide strategic and administrative leadership for the staff of the Municipality and to support Council in achieving its strategic priorities. The Chief Administrative Officer (CAO), Deputy CAO, Municipal Clerk, and Executive Assistants coordinate a variety of strategic, administrative, and legislative services for the Municipality. The Grant Coordinator sources funding opportunities to offset the Municipality's costs in providing services. Implementation of the Strategic Plans and the efficient and effective delivery of services, rest with Administration Department. The department also includes the Corporate Services & Communications team, managing corporate communication and customer service for the Municipality.

### CORE SERVICES

| Service or Goal                                                                     |                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational support and strategic advice to Council's Strategic Priorities          | The Department coordinated regular Council, Policy and Strategy, and Finance Committees and supported Council in revising strategic priorities to guide the 2026/27 budget.                                                                  |
| Provide service and information to residents through a range of channels            | <ul style="list-style-type: none"><li>• 13,424 walk-in customers served</li><li>• 19,000 residents engaged with on <a href="https://engage.modl.ca">engage.modl.ca</a></li><li>• 328,000 page views on our website: <b>MODL.ca</b></li></ul> |
| Work collaboratively with an involved community to shape the Municipality's future. | Hosted a range of public engagement projects on MODL's engagement site (i.e. Land-use Planning, Housing Strategy development, Land Conservation strategy development, and the Hillside Cemetery - Commemorative Memorial Project.            |

## 2025/2026 ACCOMPLISHMENTS

- The Administration Department led the research, engagement and drafting of a housing strategy to guide municipal action and investment in future years.
- In collaboration with the Planning Department, Administration staff supported extensive public consultation and policy development on mandatory minimum land-use planning which is currently in its 2<sup>nd</sup> draft with a plan for approval in 2026.
- The Administration Department led a review of fees charged for criminal records checks, which led to a Council decision to remove these fees for citizens.
- The Administration Department oversaw the implementation of Council's updated Records Management Policy including migration to a cloud-based service which has increased efficiency and collaboration internally.
- The Department also managed the development of a new municipal app which improves residents' access to information about municipal services and increases opportunities for citizen engagement.

## MAJOR INITIATIVES FOR 2026/2027

| Project               | Objectives for this Term                                                                                                                                                                                                                         |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Housing Strategy      | The Administration department (supported by the Economic Development and Planning departments) will lead the implementation of the approved Housing Strategy to address the housing crisis.                                                      |
| Regional Growth       | The CAO will lead a collaboration with the Town of Bridgewater on planning for managed growth in the Municipality's communities that surround the town.                                                                                          |
| Community Development | The department will work collaboratively with Planning & Economic Development and Recreation, Parks & Tourism to support Council in adopting a community development approach to municipal decision-making and delivery of services to citizens. |
| Public Transit        | The Administration and planning departments will work with partners to expand fixed route transit into the Municipality.                                                                                                                         |

## INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

The Administration Department will lead the internal working group in the development and implementation of an annual training calendar to ensure staff are aware of implicit bias, and are working to make municipal operations and services more inclusive and accessible

## PERFORMANCE MEASURES

1. Number of residents engaging through our online engagement site [www.engage.modl.ca](http://www.engage.modl.ca)

|           | Target | Actual |
|-----------|--------|--------|
| 2021/22   | 2,000  | 2,600  |
| 2022/23   | 2,000  | 12,800 |
| 2023/24   | 2,000  | 19,777 |
| 2024/2025 | 2,000  | 37,243 |
| 2025/2026 | 40,000 | 19,000 |
| 2026/27   | 20,000 |        |

2. Draft minutes prepared and presented for subsequent meeting for Council, Finance and PSC (Goal: 90%)

| Year    | Actual |
|---------|--------|
| 2021/22 | N/A    |
| 2022/23 | 97%    |
| 2023/24 | 68%    |
| 2024/25 | 71%    |
| 2025/26 | 86%    |
| 2026/27 |        |

## FULL-TIME EQUIVALENT

| Year    | Full Time Equivalents (FTEs) |        |
|---------|------------------------------|--------|
|         | Budget                       | Actual |
| 2020/21 | 7                            | 7      |
| 2021/22 | 7                            | 7      |
| 2022/23 | 10                           | 9.5    |
| 2023/24 | 11.2                         | 10.5   |
| 2024/25 | 11.7                         | 10.5   |
| 2025/26 | 11.9                         | 10.5   |
| 2026/27 | 11.9                         |        |



**Municipality of the District of Lunenburg  
Legislative and Administration**

|                                                                | 2024/25<br>Actual     | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent Change<br>Budget 2027 to<br>Budget 2026 |
|----------------------------------------------------------------|-----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|-------------------------------------------------|
| <b>REVENUE</b>                                                 |                       |                             |                               |                                 |                          |                               |                                                 |
| Student Grants                                                 | 3,267                 | -                           | -                             | 5,000                           | -                        | 5,000                         | 100.0%                                          |
| Miscellaneous & Grants Revenue                                 | 6,978                 | 6,300                       | 6,300                         | 6,300                           | -                        | 6,300                         | 0.0%                                            |
|                                                                | <b>10,245</b>         | <b>6,300</b>                | <b>6,300</b>                  | <b>11,300</b>                   | <b>-</b>                 | <b>11,300</b>                 | <b>79.4%</b>                                    |
| <b>EXPENDITURES</b>                                            |                       |                             |                               |                                 |                          |                               |                                                 |
| <b>General Government Services</b>                             |                       |                             |                               |                                 |                          |                               |                                                 |
| Legislative Services (Council)                                 | 769,497               | 820,700                     | 794,700                       | 852,000                         | -                        | 852,000                       | 3.8%                                            |
| Members-at-Large                                               | 3,002                 | 5,700                       | 4,100                         | 5,700                           | -                        | 5,700                         | 0.0%                                            |
| Council Approved Contingency                                   | 32,544                | 40,000                      | 40,000                        | 40,000                          | -                        | 40,000                        | 0.0%                                            |
| Government Relations                                           | 101,005               | 227,600                     | 227,600                       | 227,800                         | -                        | 227,800                       | 0.1%                                            |
| Grant - SSRH                                                   | 50,000                | 50,000                      | 50,000                        | -                               | - <sup>1</sup>           | -                             | -100.0%                                         |
| Personnel (salaries, benefits, training, travel & conferences) | 1,412,645             | 1,429,800                   | 1,422,700                     | 1,429,800                       | 17,000 <sup>2</sup>      | 1,446,800                     | 1.2%                                            |
| Advisory Services ( legal fees, shared services: HR, EDIA)     | 263,950               | 354,600                     | 307,800                       | 330,000                         | -                        | 330,000                       | -6.9%                                           |
| Office Expense                                                 | 36,415                | 41,000                      | 40,700                        | 37,900                          | -                        | 37,900                        | -7.6%                                           |
|                                                                | <b>2,669,058</b>      | <b>2,969,400</b>            | <b>2,887,600</b>              | <b>2,923,200</b>                | <b>17,000</b>            | <b>2,940,200</b>              | <b>-1.0%</b>                                    |
| <b>Other</b>                                                   |                       |                             |                               |                                 |                          |                               |                                                 |
| Elections                                                      | 144,422               | -                           | -                             | -                               | -                        | -                             |                                                 |
| Litter Clean Up Program                                        | 7,890                 | 10,000                      | 10,000                        | 10,000                          | -                        | 10,000                        | 0.0%                                            |
|                                                                | <b>152,312</b>        | <b>10,000</b>               | <b>10,000</b>                 | <b>10,000</b>                   | <b>-</b>                 | <b>10,000</b>                 |                                                 |
| <b>Transfers to (from) Reserves &amp; Funds</b>                |                       |                             |                               |                                 |                          |                               |                                                 |
| Election Reserve                                               | (144,422)             | 50,000                      | 50,000                        | 50,000                          | -                        | 50,000                        | 0.0%                                            |
| Transfer for Hospital Donation                                 | (50,000)              | (50,000)                    | (50,000)                      | -                               | -                        | -                             | -100.0%                                         |
|                                                                | <b>(194,422)</b>      | <b>-</b>                    | <b>-</b>                      | <b>50,000</b>                   | <b>-</b>                 | <b>50,000</b>                 |                                                 |
|                                                                | <b>2,626,948</b>      | <b>2,979,400</b>            | <b>2,897,600</b>              | <b>2,983,200</b>                | <b>17,000</b>            | <b>3,000,200</b>              |                                                 |
| <b>NET EXPENDITURES</b>                                        | <b>\$ (2,616,704)</b> | <b>\$ (2,973,100)</b>       | <b>\$ (2,891,300)</b>         | <b>\$ (2,971,900)</b>           | <b>\$ (17,000)</b>       | <b>\$ (2,988,900)</b>         | <b>0.53%</b>                                    |

Notes: 1. Final year for contribution to SSRH expansion 2. Summer Student to research population, employment & labour force demands

## PROTECTIVE SERVICES

### MISSION

To collaboratively provide public services that enhance safe, viable and resilient communities. The Municipality contributes to community safety through direct services, and in partnership with the volunteer fire service, the RCMP, and supporting services and organizations.

### GOAL

Work through partnerships with first responders and supporting organizations to help maintain safe viable communities and develop plans and supports to guide emergency management and recovery.

### DESCRIPTION OF SERVICES PROVIDED

#### FIRE SERVICES

The Municipality is served by over 600 active firefighter volunteers across 24 departments. Together these departments respond to over 1,000 emergency calls every year. Municipal support includes the collection of fire tax revenue, the provision of grants to departments, and special projects. The Municipality employs a Fire Services Coordinator to lead strategic initiatives with the Fire Service.

#### REGIONAL EMERGENCY MANAGEMENT ORGANIZATION (REMO)

The Regional Emergency Management Organization (REMO) is a collaboration between the Municipality of the District of Lunenburg, the Municipality of the District of Chester, the Town of Mahone Bay, the Town of Bridgewater and the Town of Lunenburg. REMO provides for emergency planning and sharing of services and resources during an event. The Municipality provides two positions along with the administrative and financial support on behalf of the partner units. In addition, the REMO budget includes joint funding of the Lunenburg County Ground Search and Rescue Organization.

#### POLICING

The provision of policing services is under contract to the Royal Canadian Mounted Police (RCMP), which maintains three station detachments. Staffing includes approximately 44 uniformed officers, six Lunenburg & Queens traffic services members, one police dog service (Chester Office) and related support staffing. The services are undertaken under the authority of the Provincial Police Services Act.

The Municipality pays for local policing through the RCMP. Council's relationship with the police force is managed through the Police Advisory Board. Council also provides annual funding to the Lunenburg County Seniors Safety Coordinator.

## ANIMAL CONTROL

Animal control services are provided to the Municipality via contract with the Municipality of the District of Chester. The animal control officer responds to complaints related to dangerous animals and concerns about animals at large.

## 2025/2026 ACCOMPLISHMENTS

- The Fire Services Coordinator has begun working with the Lunenburg Regional Fire and Emergency Services Training committee on implementing expanded training options to the fire service in line with the training strategy recommendations.
- In response to the drought conditions experienced in the summer of 2025, Council continued expanded access to temporary water coupons, financing of water supply improvements for households with dry wells, and making a water fill station available in the Municipal Services Building.

## MAJOR INITIATIVES FOR 2026/2027

| Project                    | Objectives for this Term                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| REMO Capacity              | With the assistance of a provincial grant, we will be improving our training program for municipal staff who respond during emergencies and investing in an alternative location for our Emergency Coordination Centre. In addition, REMO will continue to lead public awareness campaigns involving local businesses and stakeholders to increase awareness about the need for residents to be prepared for emergencies. |
| Regional Training Facility | MODL will have discussions with regional partners on the development of a regional training facility. To demonstrate commitment, Council established a special reserve fund for the construction of a facility and has again contributed \$100,000 to the fund in this fiscal year.                                                                                                                                       |

## INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS

- MODL will continue to work with the fire service on recruitment and retention efforts, including expanding the number of female and gender-diverse firefighters.
- The District will also be acting on a report on the gender-based violence epidemic and be working with partners on expanding the capacity of the seniors safety service.

## FULL-TIME EQUIVALENT POSITIONS

| Year    | Full Time Equivalents (FTEs) |        |
|---------|------------------------------|--------|
|         | Budget                       | Actual |
| 2020/21 | 2.2                          | 2.2    |
| 2021/22 | 2.2                          | 2.2    |
| 2022/23 | 2.2                          | 2.2    |
| 2023/24 | 2.2                          | 2.2    |
| 2024/25 | 3.2                          | 2.4    |
| 2025/26 | 3.6                          | 2.9    |
| 2026/27 | 4.6                          |        |

\*Note: there is a conditional addition of a term position for a Firesmart Coordinator beginning in 2026/27, which will only be filled if 75% funding is received from federal and provincial sources.

## PERFORMANCE MEASURES

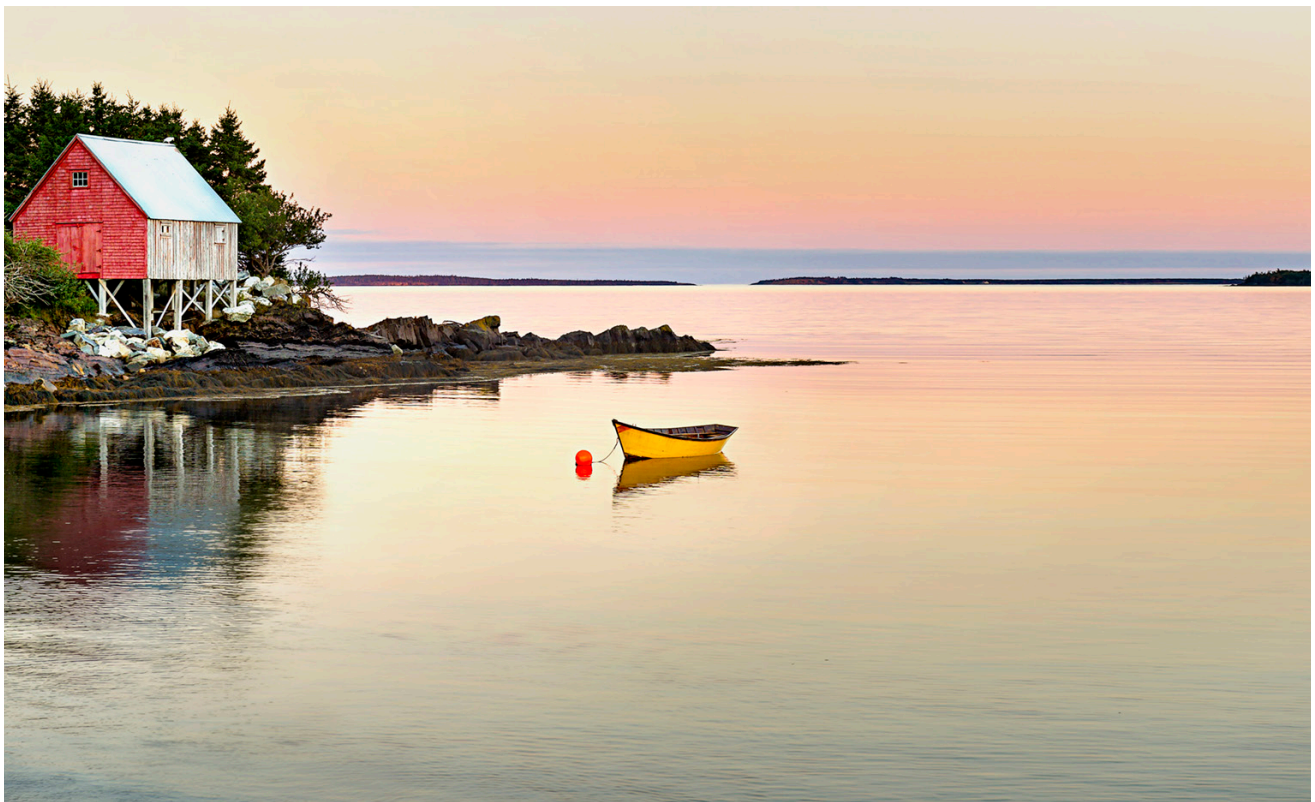
1) Processing of fire tax payments for fire departments on time:

|         | Goal | Interim payment | Final Payment |
|---------|------|-----------------|---------------|
| 2021/22 | 100% | 100%            | 100%          |
| 2022/23 | 100% | 100%            | 100%          |
| 2023/24 | 100% | 100%            | 100%          |
| 2024/25 | 100% | 100%            | 100%          |
| 2025/26 | 100% | 100%            | 100%          |



2) Number of leadership development opportunities for the fire service completed or funded

|           | Goal | Actual |
|-----------|------|--------|
| 2021/22   | 3    | 2      |
| 2022/23   | 5    | 3      |
| 2023/24   | 2    | 2      |
| 2024/2025 | 2    | 2      |
| 2025/26   | 2    | 1      |
| 2026/27   | 2    |        |



3) REMO training Exercises undertaken

|         | Goal | Actual |
|---------|------|--------|
| 2022/23 | 3    | 3      |
| 2023/24 | 3    | 1      |
| 2024/25 | 3    | 11     |
| 2025/26 | 8    | 9      |
| 2026/27 | 2    |        |



**Municipality of the District of Lunenburg**  
**Protective Services**

|                                                             | 2024/25<br>Actual     | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent<br>Change Budget<br>2027 to Budget<br>2026 |
|-------------------------------------------------------------|-----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|----------------------------------------------------|
| <b>REVENUE</b>                                              |                       |                             |                               |                                 |                          |                               |                                                    |
| Fire Protection Area Rates                                  | \$ 4,779,538          | \$ 5,028,000                | \$ 5,028,000                  | \$ 5,502,900                    | \$ -                     | \$ 5,502,900                  | 9.4%                                               |
| Police Prosecution Fines & Clearance Certificates           | 63,461                | 69,000                      | 69,000                        | 55,000                          | -                        | 55,000                        | -20.3%                                             |
| Fire Smart Grant                                            | -                     | -                           | -                             | -                               | 95,600 <sup>1</sup>      | 95,600                        |                                                    |
| Water Distribution Grant                                    | -                     | -                           | 50,000                        | -                               | -                        | -                             | 0.0%                                               |
| REMO - Grants                                               | 6,714                 | -                           | 20,000                        | 100,000                         | -                        | 100,000                       | -                                                  |
| REMO - Partners contribution                                | 167,369               | 204,200                     | 204,200                       | 215,000                         | -                        | 215,000                       | 5.3%                                               |
|                                                             | <b>5,017,082</b>      | <b>5,301,200</b>            | <b>5,371,200</b>              | <b>5,872,900</b>                | <b>95,600</b>            | <b>5,968,500</b>              | <b>12.6%</b>                                       |
| <b>EXPENDITURES</b>                                         |                       |                             |                               |                                 |                          |                               |                                                    |
| Fire Protection - Volunteer Fire Departments                | 4,820,498             | 5,028,000                   | 5,028,000                     | 5,502,900                       | -                        | 5,502,900                     | 9.4%                                               |
| Fire Services Administration & Grants                       | 393,049               | 416,100                     | 416,100                       | 455,600                         | 96,800 <sup>1</sup>      | 552,400                       | 32.8%                                              |
|                                                             | <b>5,213,547</b>      | <b>5,444,100</b>            | <b>5,444,100</b>              | <b>5,958,500</b>                | <b>96,800</b>            | <b>6,055,300</b>              | <b>11.2%</b>                                       |
| Police Protection - RCMP                                    | 4,385,171             | 4,553,900                   | 4,677,800                     | 4,958,400                       | -                        | 4,958,400                     | 8.9%                                               |
| Provincial Corrections                                      | -                     | -                           | -                             | -                               | -                        | -                             | 0.0%                                               |
| Senior Safety Coordinator Grant                             | 25,400                | 25,400                      | 25,400                        | 25,400                          | -                        | 25,400                        | 0.0%                                               |
| Other Law Enforcement                                       | 42,617                | 50,300                      | 50,300                        | 53,500                          | -                        | 53,500                        | 6.4%                                               |
|                                                             | <b>4,453,188</b>      | <b>4,629,600</b>            | <b>4,753,500</b>              | <b>5,037,300</b>                | <b>-</b>                 | <b>5,037,300</b>              | <b>8.8%</b>                                        |
| REMO Personnel & Expenditures                               | 273,617               | 405,400                     | 337,100                       | 480,900                         | -                        | 480,900                       | 18.6%                                              |
| Local EMO Services                                          | 16,257                | 26,000                      | 26,000                        | 26,000                          | -                        | 26,000                        | 0.0%                                               |
| Grants - Comfort Centres & Homeless Shelters                | 13,795                | 24,000                      | 24,000                        | 34,000                          | -                        | 34,000                        | 41.7%                                              |
| Water Loans & Temporary Water Relief                        | 84,902                | 521,300                     | 400,000                       | 540,000                         | -                        | 540,000                       | 3.6%                                               |
|                                                             | <b>388,570</b>        | <b>976,700</b>              | <b>787,100</b>                | <b>1,080,900</b>                | <b>-</b>                 | <b>1,080,900</b>              | <b>10.7%</b>                                       |
| Animal Control                                              | 48,386                | 44,900                      | 44,900                        | 44,900                          | -                        | 44,900                        | 0.0%                                               |
| <b>Transfers to (from) Reserves &amp; Funds</b>             |                       |                             |                               |                                 |                          |                               |                                                    |
| Transfer from General Operating Reserve - Drought Financing | (61,441)              | (521,300)                   | (400,000)                     | (500,000)                       | -                        | (500,000)                     | 100.0%                                             |
| Transfer to Fire Training Facility Reserve                  | 100,000               | 100,000                     | 100,000                       | 100,000                         | -                        | 100,000                       | 100.0%                                             |
|                                                             | <b>38,559</b>         | <b>(421,300)</b>            | <b>(300,000)</b>              | <b>(400,000)</b>                | <b>-</b>                 | <b>(400,000)</b>              |                                                    |
|                                                             | <b>10,142,249</b>     | <b>10,674,000</b>           | <b>10,729,600</b>             | <b>11,721,600</b>               | <b>96,800</b>            | <b>11,818,400</b>             |                                                    |
| <b>NET EXPENDITURES</b>                                     | <b>\$ (5,125,167)</b> | <b>\$ (5,372,800)</b>       | <b>\$ (5,358,400)</b>         | <b>\$ (5,848,700)</b>           | <b>\$ (1,200)</b>        | <b>\$ (5,849,900)</b>         | <b>8.88%</b>                                       |

Notes: 1. Firesmart Grant & Coordinator

## FINANCIAL SERVICES

### MISSION

The Financial Services Department is the trusted partner in fostering fiscal responsibility and financial management for the Municipality. We are committed to providing expert guidance, innovative solutions, and transparent policies. Through exceptional customer service, we aim to enhance the experience of all stakeholders, contributing to their satisfaction and the overall well-being of our community.

### GOALS

**Effective Financial Management:** Continuously ensure the responsible management of Municipal finances, fostering transparency and accountability in reporting practices. Maintain sustainable financial practices to support ongoing Municipal initiatives and long-term community prosperity.

**Responsive Customer Service:** Promptly address public and ratepayer inquiries and initiatives, as well as requests from the business and development community. Strive to exceed expectations in delivering high-quality service that meets the diverse needs of stakeholders.

### DESCRIPTION OF SERVICE PROVIDED

The foundation for all the initiatives in the Municipality's Strategic Plan will be a solid financial strategy that is consistently updated to reflect required expenditures and available resources.

Financial Services provides internal support to Council as well as external services to the public.

The Finance Department's primary responsibilities are to fulfill the statutory duties of the Treasurer, to provide financial stewardship and leadership to the Municipality. The Department's other responsibilities include:

- Managing property tax billing, collection, and assessment base management
- Facilitating the procurement process of goods and services
- Overseeing accounting, payroll, and financial reporting
- Administering Property Tax Exemption policies including the Property Tax Rebate for low-income households
- Delivering a variety of financial functions including preparation of the annual budget, treasury services and development, financing & administration
- Risk management
- Loan Management
  - Clean Energy Financing Program
  - LaHave River Sewer Solutions Project

## CORE SERVICES

| Service or Goal                                                      | Performance in 2025/2026                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Balanced Budget                                                      | <ul style="list-style-type: none"> <li>Budget surplus forecast to be achieved again this year.</li> </ul>                                                                                                                                                                      |
| Implementation of a 5-year Financial Strategy                        | <ul style="list-style-type: none"> <li>Continue to utilize Strategy in Budget preparations.</li> </ul>                                                                                                                                                                         |
| Key municipal financial indicators and monitored annually            | <ul style="list-style-type: none"> <li>Key municipal financial indicators reported in the budget presentation along with monthly reporting of key items to Finance Committee.</li> </ul>                                                                                       |
| Risks/opportunities evaluated as part of the planning process        | <ul style="list-style-type: none"> <li>Multi-year budget projections.</li> <li>5-year Financial Strategy.</li> </ul>                                                                                                                                                           |
| Low Income Tax Exemption Property Tax Rebate                         | <ul style="list-style-type: none"> <li>Increased rebate amounts and income thresholds to ensure more low-income property owners could access rebates on their property taxes.</li> </ul>                                                                                       |
| Monthly financial reports to Finance Committee                       | <ul style="list-style-type: none"> <li>Operating Variance and Capital Status reports submitted regularly.</li> </ul>                                                                                                                                                           |
| Compliance with all regulatory and legislative requirements          | <ul style="list-style-type: none"> <li>Met all regulatory deadlines.</li> </ul>                                                                                                                                                                                                |
| Easily understood reporting                                          | <ul style="list-style-type: none"> <li>Continually improving distribution and relevance of financial information.</li> </ul>                                                                                                                                                   |
| Consistent, assessable, and timely processes                         | <ul style="list-style-type: none"> <li>Accounts Payable—avoid overdue charges and take advantage of supplier terms.</li> <li>Payroll.</li> <li>Bi-weekly pay completed, and penalties avoided.</li> <li>Tax bills issued by end of April and September.</li> </ul>             |
| Financial Assets and resources appropriately managed and safeguarded | <ul style="list-style-type: none"> <li>Internal control framework in place and supporting goals and objectives of the Municipality.</li> <li>Annual external audit opinion—no exceptions.</li> <li>No material or significant findings in annual management letter.</li> </ul> |

## 2025/2026 ACCOMPLISHMENTS

- Utilized the 5-Year Financial Strategy during budget deliberations.
- Updated the 5-Year Capital Plan.
- Preparation for and completion of the Annual Tax Sale.
- Continued to increase the number of monthly pre-authorized tax payments with a Tax Installment Pre-Payment Plan (TIPP) communication plan.



- Continue to manage loans for the LaHave River straight pipe replacement program, Clean Energy Financing Program and Dry Well Financing program.
- Continued to work with Service Nova Scotia and Internal Services using a digital, paperless method of property tax confirmation to improve the application process for the Property Tax Rebate for Seniors program (PTRS).
- Increased the income levels and thresholds for the low-income property tax rebate and continued to process late applications after the August 1 deadline to remove program barriers (as long as budget monies were still available).
- Met all Provincial Reporting deadlines.

## **INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS**

The Finance Department supports MODL's Inclusion, Diversity, Equity, and Accessibility Strategic Plan. We will collaborate to achieve an inclusive, diverse, equitable, and accessible place to live and work. We are committed to achieving equitable access and opportunities in employment, retention, and advancement, and to a working environment free from discrimination, bullying, and harassment.

- Monthly Staff meetings include IDEA as a standing item
- Finance Staff assist residents in completion of application forms like TIPP and the Property Tax rebate
- Encouraged staff to take training in areas that will benefit not only the job but personal growth as well
- Updating internal forms as PDF fillable
- Supported Council on expanded public engagement on the budget process, ensuring reports were saved in an accessible format
- Working to improve application forms to remove barriers and make the submission process easier.

## **SERVICE DELIVERY PRESSURES AND CHALLENGES**

- The Municipality has implemented a five-year Financial Strategy that includes Operating Capital and Reserves Budgets. This strategy is incorporated in this budget document.
- In a rural municipality with more than 30,000 tax accounts, \$30 million in tax revenues and two tax billings a year, significant resources are required to collect taxes. We continue to look for ways to reduce the demand on staff resources in this area with the implementation of best practices. The Property Tax Installment Payment Plan (TIPP) is continuing to grow as more residents choose automatic debit as the preferred method to pay property taxes. The automation of cash receipting for online and telephone banking payments for taxes, now expanded to permits, has further aided the ease of processing payments for these services.

The following are new service levels that will require new initiatives next year:

- Asset Management – work with Engineering on this project as needed.
- Online access to tax bills. The Customer portal will be available in April 2026.

## 2026/2027 STRATEGIC DIRECTION AND SERVICE PRIORITIES

The strategic direction for Financial Services is taken from the Strategic Plan and Operations Review and includes:

### 5-Year Strategy

Establish long-term plan for finances, including examination of revenues and expenditures, reserves review and investment plan. This was completed in 2017/18 and has been the model used to prepare all subsequent budget documents.

### Analysis of Initiative

Impact on existing service levels

More efficient government, improved ability to maintain stable taxation and plan for the future.

### Financial/budget

None: was accommodated within existing budget

## FULL-TIME EQUIVALENT

|                        |      |
|------------------------|------|
| 2021/2022 FTEs Actual: | 8.25 |
| 2022/2023 FTEs Actual: | 8.00 |
| 2023/2024 FTEs Actual: | 8.00 |
| 2024/2025 FTEs Actual: | 8.00 |
| 2025/2026 FTEs Actual: | 8.00 |
| 2026/27 FTEs Budgeted: | 8.00 |

The Finance Department continues to provide excellent customer service with existing staffing levels. Work is reallocated within the department to ensure new initiatives are implemented in an efficient manner.

## PERFORMANCE MEASURES

### Tax Installment Pre-payment Plan (TIPP)

Goal – annually increase the number of customers who use the pre-authorized payment method.

Performance: There has been an annual increase in the number of residents choosing this payment method. An increase in communications around the program in 2018-19 accounted for increased participation in that year. COVID pandemic closures in 2020 drove another increase for use of this payment method. We see continued use of this service.

| Year    | # Payments processed | Total Value  | Increase in number of payments processed |
|---------|----------------------|--------------|------------------------------------------|
| 2017-18 | 5,730                | \$ 1,204,655 |                                          |
| 2018-19 | 6,492                | \$ 1,332,881 | 13.3%                                    |
| 2019-20 | 6,535                | \$ 1,395,635 | 0.7%                                     |
| 2020-21 | 7,327                | \$ 1,549,219 | 12.1%                                    |
| 2021-22 | 7,839                | \$ 1,465,860 | 7.0%                                     |
| 2022-23 | 8,718                | \$ 2,085,977 | 11.2%                                    |
| 2023-24 | 9,449                | \$ 2,409,409 | 8.4%                                     |
| 2024-25 | 10,174               | \$ 2,725,415 | 7.7%                                     |
| 2025-26 | 10,603               | \$ 2,909,557 | 4.2%                                     |

## Low Income Property Tax Exemption/Property Tax Rebate

Goal – ensure the application process is easy for residents and process applications in a timely manner.

Performance: Council sets the policy and staff administer it. The program has been continually updated to meet the needs of residents. Funds equal to a 1.5 cent tax rate reduction have been budgeted in this program. This is a targeted tax relief strategy that will put funds back in the hands of residents that need it the most – families with lower incomes and senior citizens.

|                                                           | 2026-27    | 2025-26    | 2024-25    | 2023-24    | 2022-23    | 2021-22   |
|-----------------------------------------------------------|------------|------------|------------|------------|------------|-----------|
| Number of qualifying applications                         |            | 1,202      | 1,186      | 734        | 546        | 339       |
| Maximum household income per policy                       | \$ 61,860  | \$ 60,000  | \$ 51,840  | \$ 40,700  | \$ 38,000  | \$ 29,999 |
| Maximum rebate per policy                                 | \$ 700     | \$ 680     | \$ 650     | \$ 570     | \$ 530     | \$ 500    |
| Municipal Budget                                          | \$ 650,000 | \$ 763,400 | \$ 763,400 | \$ 213,400 | \$ 171,000 | \$ 88,400 |
| Actual (budget overage more than 10% Approved by Council) |            | \$ 587,738 | \$ 533,504 | \$ 257,769 | \$ 185,956 | \$ 78,068 |

## Payments Processed for Tax Billing and Other Services

Payments taken at the counter include cash, cheque, and debit. Cheques are also received by mail. The COVID office closures during 2020 through 2021 necessitated homeowners to find other ways to pay their property taxes. In-person payments have increased but are not back to pre-pandemic levels. In September 2025, Council approved credit cards as an additional payment method. A 2% convenience fee is charged for the use of credit cards.

| Year    | Cash       |              | Cheque     |              | Debit      |              | Credit Card*        |             |
|---------|------------|--------------|------------|--------------|------------|--------------|---------------------|-------------|
|         | # Payments | Total Value  | # Payments | Total Value  | # Payments | Total Value  | # Payments          | Total Value |
| 2018-19 | 4,674      | \$ 1,199,991 | 15,486     | \$ 9,011,208 | 7,324      | \$ 1,935,444 | *New September 2025 |             |
| 2019-20 | 4,340      | \$ 1,303,729 | 15,488     | \$ 9,006,354 | 7,009      | \$ 2,022,936 |                     |             |
| 2020-21 | 2,003      | \$ 603,962   | 15,464     | \$ 8,991,949 | 4,082      | \$ 1,145,258 |                     |             |
| 2021-22 | 1,461      | \$ 474,991   | 15,521     | \$ 8,984,093 | 3,121      | \$ 770,630   |                     |             |
| 2022-23 | 2,480      | \$ 708,376   | 10,743     | \$ 7,467,478 | 5,258      | \$ 1,498,347 |                     |             |
| 2023-24 | 2,802      | \$ 854,711   | 10,306     | \$ 7,783,464 | 5,984      | \$ 1,870,320 |                     |             |
| 2024-25 | 3,097      | \$ 943,929   | 9,793      | \$ 7,629,903 | 6,261      | \$ 2,022,574 |                     |             |
| 2025-26 | 3,064      | \$ 1,032,633 | 9,471      | \$ 7,106,283 | 7,152      | \$ 2,487,097 | 477                 | \$ 241,897  |

COVID office closures precipitated an increase in homeowners paying their taxes online. The utilization of this payment method has started to decline. Mortgage payments have reduced as some banks are moving away from paying property taxes on behalf of mortgagors. Online banking and mortgage payments are processed through an import function that minimizes processing errors.

| Year    | Online Banking |               | Direct Deposit, Wires and Mortgage Companies |               |
|---------|----------------|---------------|----------------------------------------------|---------------|
|         | # Payments     | Total Value   | # Payments                                   | Total Value   |
| 2018-19 | 25,003         | \$ 11,881,816 | 4,591                                        | \$ 7,791,980  |
| 2019-20 | 26,005         | \$ 12,646,180 | 5,798                                        | \$ 11,215,685 |
| 2020-21 | 30,052         | \$ 15,107,223 | 6,178                                        | \$ 11,961,483 |
| 2021-22 | 33,039         | \$ 16,585,359 | 5,998                                        | \$ 13,365,587 |
| 2022-23 | 31,861         | \$ 17,614,605 | 5,203                                        | \$ 8,258,476  |
| 2023-24 | 32,443         | \$ 19,860,047 | 5,152                                        | \$ 11,178,703 |
| 2024-25 | 33,543         | \$ 22,259,757 | 4,608                                        | \$ 10,263,007 |
| 2025-26 | 34,337         | \$ 23,861,511 | 4,090                                        | \$ 12,761,551 |

### Accounts Payable and Payroll

| Accounts Payable Cheques |           |               | Payroll EFT |            |              |
|--------------------------|-----------|---------------|-------------|------------|--------------|
| Year                     | # Cheques |               | Year        | # Payments |              |
|                          | Issued    | Total Value   |             | Issued     | Total Value  |
| 2021-22                  | 2,506     | \$ 30,609,165 | 2021-22     | 1,951      | \$ 2,630,974 |
| 2022-23                  | 2,489     | \$ 34,726,467 | 2022-23     | 2,180      | \$ 3,210,503 |
| 2023-24                  | 2,530     | \$ 31,977,569 | 2023-24     | 2,199      | \$ 3,577,336 |
| 2024-25                  | 2,722     | \$ 37,645,353 | 2024-25     | 2,184      | \$ 3,781,766 |
| 2025-26                  | 2,799     | \$ 49,427,903 | 2025-26     | 2,277      | \$ 4,013,336 |

Payments to vendors are made by cheque. Payroll is deposited via electronic funds transfer (EFT).

### Tax Sales

Properties that are more than three years in arrears are sold at an annual tax sale for the outstanding property taxes, accrued interest and any expenses on the tax account. Prior to March 2021, tax sales were held by Public Auction. The COVID pandemic gathering limits necessitated that the 2021 and 2022 Tax Sales were conducted via tender call.

Council has made the determination to continue with a tender call for tax sales.

The blind bid tender call tends to increase the surplus funds collected. These funds are held in trust for 20 years, during which time anyone with an interest in the property can apply for the surplus by making application to the Supreme Court of Nova Scotia. If the surplus funds are not paid out, they are transferred to a Municipal Capital Reserve.

| TAX SALE INFORMATION               | TENDER<br>March 2, 2026 | TENDER<br>March 3, 2025 | TENDER<br>March 6, 2024 | TENDER<br>March 8, 2023 | TENDER<br>March 7, 2022 | TENDER<br>March 1, 2021 | AUCTION<br>March 2, 2020 |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| # of Accounts sent to Solicitor    | 49                      | 51                      | 50                      | 55                      | 69                      | 96                      | 64                       |
| # of Accounts at Advertising       | 22                      | 18                      | 25                      | 13                      | 39                      | 27                      | 28                       |
| # of Accounts on Tax Sale Day      | 12                      | 13                      | 15                      | 8                       | 24                      | 20                      | 16                       |
| # of Accounts with no Bids         | 4                       | 2                       | 4                       | 1                       | 8                       | 2                       | 2                        |
| # of Bids on Removed Accounts      | 12                      | 14                      | 18                      | 23                      | 66                      | 79                      | none                     |
| # of Compliant Bids                | 58                      | 99                      | 85                      | 31                      | 230                     | 289                     | Public Auction           |
| # of Non-compliant Bids            | 1                       | 3                       | 8                       | 6                       | 28                      | 7                       | n/a                      |
| Total amount owing at time of Sale | \$82,329                | \$34,884                | \$78,676                | \$35,205                | \$157,685               | \$91,997                | \$90,645                 |
| Total amount Collected             | \$415,557               | \$343,814               | \$364,718               | \$154,148               | \$727,685               | \$739,901               | \$378,631                |

## Loan Programs

Goal – to efficiently manage municipal loan programs.

### PACE - Clean Energy Financing Loan Program & Well Water Upgrades Loan Program

The Clean Energy Financing program allows residents to utilise low interest loans for:

1. Energy upgrades (see Planning and Development Services for more information).
2. Dry wells (see Corporate Services for more information)

| Year    | # Loans Outstanding | # Payments Processed | Value of Loan Payments Processed | Loan amount outstanding at year end |
|---------|---------------------|----------------------|----------------------------------|-------------------------------------|
| 2017-18 | 11                  | 112                  | \$ 35,473                        | \$ 80,386                           |
| 2018-19 | 12                  | 175                  | \$ 10,985                        | \$ 90,310                           |
| 2019-20 | 13                  | 204                  | \$ 16,140                        | \$ 85,873                           |
| 2020-21 | 13                  | 172                  | \$ 15,681                        | \$ 75,208                           |
| 2021-22 | 13                  | 149                  | \$ 13,612                        | \$ 65,462                           |
| 2022-23 | 12                  | 142                  | \$ 14,959                        | \$ 69,602                           |
| 2023-24 | 18                  | 173                  | \$ 15,328                        | \$ 92,966                           |
| 2024-25 | 39                  | 356                  | \$ 32,839                        | \$ 435,877                          |
| 2025-26 | 71                  | 630                  | \$ 75,467                        | \$ 894,972                          |

### LaHave Straight Pipe Replacement Program

A full description of this program can be found in the Engineering Services Section. The Finance Department works with residents to either pay for their installed wastewater treatment systems in full or utilise the low interest loan option. 2022/23 marked the final year of this program. Loan payments will continue through 2030.

| Year    | # Loans Outstanding | # Payments Processed | Value of Loan Payments Processed | Loan amount outstanding at year end |  | # Invoices issued for full amount | Value of Invoices billed |
|---------|---------------------|----------------------|----------------------------------|-------------------------------------|--|-----------------------------------|--------------------------|
| 2018-19 | 31                  | 102                  | \$ 7,540                         | \$ 234,836                          |  | 36                                | \$ 245,999               |
| 2019-20 | 68                  | 558                  | \$ 51,863                        | \$ 498,255                          |  | 41                                | \$ 345,310               |
| 2020-21 | 106                 | 887                  | \$ 99,821                        | \$ 802,439                          |  | 43                                | \$ 370,126               |
| 2021-22 | 127                 | 1,267                | \$ 157,134                       | \$ 942,409                          |  | 43                                | \$ 813,378               |
| 2022-23 | 152                 | 1,572                | \$ 278,794                       | \$ 1,146,092                        |  | 57                                | \$ 436,215               |
| 2023-24 | 155                 | 1,902                | \$ 263,057                       | \$ 1,006,842                        |  | 6                                 | \$ 43,141                |
| 2024-25 | 145                 | 1,816                | \$ 249,568                       | \$ 769,035                          |  | 0                                 | \$ -                     |
| 2025-26 | 115                 | 1,682                | \$ 284,278                       | \$ 510,406                          |  | 0                                 | \$ -                     |



## DEFINITIONS OF BUDGET CATEGORIES

### FINANCIAL SERVICES (DEBT AND TRANSFERS)

The expenditures in this classification generally pertain to the Municipality's operations as a whole or the benefits are shared across the entire Municipality. They have not been identified within specific departments, but additional details are provided below.

### DEBT CHARGES AND CAPITAL FUNDING

This represents the cost of financing the tax-supported programs with the Capital Budget. The Municipality has special purpose reserve funds for capital financing (both operating and capital reserves) and leverages grants whenever possible.

Through careful financial management, the Municipality became debt-free in October 2021. Debt can be a valuable tool to finance large scale capital projects. The Municipality endeavours to ensure that any future borrowings will be minimized with the use of grant funding and special purpose reserve funds. The major classifications under this expenditure are:

- Transfers to Reserves – funds transferred from the Operating Fund to cover future costs for asset purchases or to hold grants until projects are completed. Special purpose reserves include transfers for Depreciation, Waste Site Landfill Monitoring, and LCLC future capital.
- Transfers from Reserves – funds transferred into either the Operating or Capital Fund to offset costs of specific projects as identified by Council.
- Principal and interest payments – 2021/22 marked the final year for debt servicing in the Operating budget. In October 2021, the Municipality was debt-free.

### INSURANCE

This is the cost of providing the necessary insurance for all other purposes (i.e., liability, automotive, errors and omissions, etc.).

### OTHER FINANCIAL EXPENSES

This represents the costs of compliance and shared services, which are not allocated to specific departments. Examples are auditing costs, banking charges, tax rebates and exemptions, and IT shared services.

## PROVINCIAL SERVICES

Municipalities in Nova Scotia are required to levy taxes and contribute to numerous Provincial mandated programs. Generally, the Municipal Units contribute on the basis of their property assessment, if the program is not specifically detailed below.

## ASSESSMENT SERVICES

The Property Valuation Services Corporation (PVSC) provides assessment services and is responsible for delivering an annual property assessment roll to each municipality in compliance with the Assessment Act. The property assessment roll provides municipalities the property data to generate revenue to fund the services it provides to its constituents, while the uniform assessment is used to calculate municipal contributions towards provincial services. The major activities in the assessment area include preparation of the annual assessment roll, a property inspection program, the Capped Assessment Program (CAP), an appeal process, client relations, and technology support. Since 2001-2002, the Corporation has operated on a cost-recovery basis, with municipal units being charged back for 100% of the costs. The Municipality contributes 3.94% of PVSC's annual budget. For more information, please visit <https://www.pvsc.ca/en/home/default.aspx>.

## SOUTH SHORE REGIONAL LIBRARY SERVICES

The South Shore Regional Library is one of nine regional library systems in Nova Scotia and was established in 1972. The area includes Lunenburg and Queens Counties and is approximately 5,200 square kilometres in size. There are four town branch libraries throughout the Region. None of the four branches are located in the Municipality. There is a mobile library which serves the rural area of the Municipality. The four town branches and mobile library has a staff of more than 25. For more information please visit <https://www.southshorepubliclibraries.ca/libraries/>.

Municipal contributions to the Regional Library are calculated on the basis of population. The Municipality provides 43% of all contributions by municipalities to the South Shore Regional Library.





## REGIONAL SCHOOL BOARD

The South Shore Regional Centre for Education (SSRCE) replaced the South Shore Regional School Board in 2018. The SSRCE is responsible for providing education in the Lunenburg and Queens County areas and serves 62,000 residents. The SSRCE provides English language education to 6,300 students in 23 schools and also operates the Verge House, which is a community-based education transition program for students aged 18–21 who have individual program plans and who will benefit from the skills and training in the areas of employment, social skills, independent living skills and functional academics. For more information, please visit <https://ssrce.ca/>.

The amount reflected in the budget is the anticipated required municipal contribution and represents 24.8% of the Municipality's Gross Expenditure Budget.



**Municipality of the District of Lunenburg**
**Financial Services**

|                                                                                        | 2024/25<br>Actual    | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent Change<br>Budget 2027 to<br>Budget 2026 |
|----------------------------------------------------------------------------------------|----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|-------------------------------------------------|
| <b>REVENUE</b>                                                                         |                      |                             |                               |                                 |                          |                               |                                                 |
| Assessable Property                                                                    | \$ 35,425,285        | \$ 36,168,200               | \$ 37,362,200                 | \$ 38,515,400                   | \$ -                     | \$ 38,515,400                 | 6.49%                                           |
| Grant In Lieu                                                                          | 296,796              | 269,600                     | 265,100                       | 291,500                         | -                        | 291,500                       | 8.12%                                           |
| Licenses and Permits                                                                   | 17,852               | 12,100                      | 15,600                        | 15,100                          | -                        | 15,100                        | 24.79%                                          |
| Interest Income                                                                        | 2,569,917            | 1,773,500                   | 1,853,500                     | 1,403,500                       | -                        | 1,403,500                     | -20.86%                                         |
| Interest on Taxes                                                                      | 484,004              | 335,000                     | 353,000                       | 328,000                         | -                        | 328,000                       | -2.09%                                          |
| Tax Sale Fees                                                                          | 51,751               | 70,000                      | 70,000                        | 70,000                          | -                        | 70,000                        | 0.00%                                           |
| Other Revenue (MGA development fees, tax sale surplus, verbal tax information, sundry) | 208,910              | 183,100                     | 228,100                       | 120,100                         | -                        | 120,100                       | -34.41%                                         |
| Grants of Farm & Conservation Properties                                               | 106,250              | 102,500                     | 103,600                       | 105,400                         | -                        | 105,400                       | 2.83%                                           |
|                                                                                        | <b>39,160,765</b>    | <b>38,914,000</b>           | <b>40,251,100</b>             | <b>40,849,000</b>               | <b>-</b>                 | <b>40,849,000</b>             | <b>4.97%</b>                                    |
| <b>EXPENDITURES</b>                                                                    |                      |                             |                               |                                 |                          |                               |                                                 |
| <b>General</b>                                                                         |                      |                             |                               |                                 |                          |                               |                                                 |
| Personnel (salaries, benefits, training, travel & conferences)                         | 795,202              | 847,800                     | 842,800                       | 915,900                         | -                        | 915,900                       | 8.03%                                           |
| Office & Equipment Expense                                                             | 181,832              | 204,500                     | 201,000                       | 202,000                         | -                        | 202,000                       | -1.22%                                          |
| Credit & Debit Fees                                                                    | 5,261                | 5,400                       | 13,100                        | 15,100                          | -                        | 15,100                        | 179.63%                                         |
| Audit & Actuarial Fees                                                                 | 27,893               | 28,500                      | 28,500                        | 29,000                          | -                        | 29,000                        | 1.75%                                           |
| Tax Rebate and Exemptions                                                              | 639,993              | 868,700                     | 708,300                       | 764,000                         | -                        | 764,000                       | -12.05%                                         |
| Advisory Services                                                                      | 14,432               | 74,000                      | 71,000                        | 74,500                          | 75,000 <sup>1</sup>      | 149,500                       | 102.03%                                         |
| Data Processing & IT Shared Services                                                   | 396,134              | 501,400                     | 402,800                       | 484,400                         | -                        | 484,400                       | -3.39%                                          |
| Sundry                                                                                 | 2,306                | 1,500                       | 1,500                         | 1,700                           | -                        | 1,700                         | 13.33%                                          |
| Tax Sale Expenses                                                                      | 54,408               | 70,000                      | 70,000                        | 70,000                          | -                        | 70,000                        | 0.00%                                           |
| LRCRC - Waste Site Tipping Fees                                                        | 1,452,688            | 1,505,900                   | 1,478,000                     | 1,209,000                       | -                        | 1,209,000                     | -19.72%                                         |
| LRCRC - Monitoring Costs                                                               | 17,281               | 26,300                      | 26,300                        | 35,700                          | -                        | 35,700                        | 35.74%                                          |
| Previously Exempt Waste (Parks & Fire Depts)                                           | 9,339                | 8,800                       | 11,700                        | 12,000                          | -                        | 12,000                        | 36.36%                                          |
| Region 6 Operating Grant                                                               | 42,323               | 35,900                      | 35,900                        | 40,900                          | -                        | 40,900                        | 13.93%                                          |
| Grant Hebbville Area Rate                                                              | 4,000                | 4,000                       | 4,000                         | 4,100                           | -                        | 4,100                         | 2.50%                                           |
| Insurance                                                                              | 202,122              | 149,100                     | 153,500                       | 155,300                         | -                        | 155,300                       | 4.16%                                           |
| Uncollectible Taxes                                                                    | 129,727              | 143,200                     | 143,200                       | 200,200                         | -                        | 200,200                       | 39.80%                                          |
| Safe Restart Expenses                                                                  | 12,002               | -                           | -                             | -                               | -                        | -                             | -                                               |
| Debt Service - Principal & Interest                                                    | -                    | -                           | -                             | -                               | -                        | -                             | -                                               |
|                                                                                        | <b>3,986,945</b>     | <b>4,475,000</b>            | <b>4,191,600</b>              | <b>4,213,800</b>                | <b>75,000</b>            | <b>4,288,800</b>              | <b>-4.16%</b>                                   |
| <b>Mandatory Contributions</b>                                                         |                      |                             |                               |                                 |                          |                               |                                                 |
| Assessment Services                                                                    | 704,176              | 725,300                     | 725,900                       | 747,700                         | -                        | 747,700                       | 3.09%                                           |
| Regional Library                                                                       | 199,700              | 199,700                     | 199,700                       | 199,700                         | -                        | 199,700                       | 0.00%                                           |
| Education                                                                              | 10,646,768           | 11,594,400                  | 11,594,500                    | 12,230,700                      | -                        | 12,230,700                    | 5.49%                                           |
|                                                                                        | <b>11,550,644</b>    | <b>12,519,400</b>           | <b>12,520,100</b>             | <b>13,178,100</b>               | <b>-</b>                 | <b>13,178,100</b>             | <b>5.26%</b>                                    |
| Multi-Purpose Facility Costs                                                           | 954,881              | 1,062,000                   | 1,062,000                     | 1,444,000                       | -                        | 1,444,000                     | 35.97%                                          |
| <b>Transfers to (from) Reserves &amp; Funds</b>                                        |                      |                             |                               |                                 |                          |                               |                                                 |
| Depreciation & ARO                                                                     | 1,624,769            | 1,600,000                   | 1,600,000                     | 1,600,000                       | -                        | 1,600,000                     | -                                               |
| Future Capital (asset management)                                                      | 1,120,000            | 920,000                     | 920,000                       | 918,200                         | 320,200 <sup>2</sup>     | 1,238,400                     | -                                               |
| Interest to Reserves                                                                   | 411,307              | 75,000                      | 75,000                        | 175,000                         | -                        | 175,000                       | -                                               |
| Sewer Reserve from Connect Fees                                                        | 704                  | -                           | -                             | -                               | -                        | -                             | -                                               |
| LCLC Capital Reserve                                                                   | 165,000              | 165,000                     | 165,000                       | 165,000                         | 35,000 <sup>3</sup>      | 200,000                       | -                                               |
| Open Space Reserve from Dev Permits                                                    | 72,727               | 50,000                      | 70,000                        | 50,000                          | -                        | 50,000                        | -                                               |
| Tax Sale Surplus                                                                       | 13,783               | 62,300                      | 62,300                        | 4,200                           | -                        | 4,200                         | -                                               |
| General Operating Reserve                                                              | 3,148,830            | -                           | -                             | -                               | -                        | -                             | -                                               |
| Safe Restart                                                                           | (12,000)             | -                           | -                             | -                               | -                        | -                             | -                                               |
|                                                                                        | <b>6,545,120</b>     | <b>2,872,300</b>            | <b>2,892,300</b>              | <b>2,912,400</b>                | <b>355,200</b>           | <b>3,267,600</b>              | <b>-</b>                                        |
|                                                                                        | <b>23,037,589</b>    | <b>20,928,700</b>           | <b>20,666,000</b>             | <b>21,748,300</b>               | <b>430,200</b>           | <b>22,178,500</b>             | <b>5.97%</b>                                    |
| <b>NET SURPLUS (EXPENDITURE)</b>                                                       | <b>\$ 16,123,176</b> | <b>\$ 17,985,300</b>        | <b>\$ 19,585,100</b>          | <b>\$ 19,100,700</b>            | <b>\$ (430,200)</b>      | <b>\$ 18,670,500</b>          | <b>3.81%</b>                                    |

Notes on additions:

1. Privacy Officer Shared Service 2. Increase Future Capital transfer 3. Increase LCLC reserve transfer

## ECONOMIC DEVELOPMENT

### MISSION

The Municipality's Economic Development Department's mission is to increase local employment, grow the tax base, and provide residents with a variety of local retail and commercial options. The Municipality supports economic development by promoting the Municipality, developing, and marketing commercial property, and providing information, programs, and services to existing and potential businesses, visitors, and community development organizations.

### GOAL

The District created a new Economic Development Strategic Action Plan that demonstrates the District's understanding of the importance of investment, business support and retention, customer service, and communications. The new Strategic Action Plan provides an opportunity to ground new and future priorities in current data, meaningful stakeholder input, and the best and emerging practices that will serve the District's diversified and sustainable growth.

### DESCRIPTION OF SERVICES PROVIDED

The new Economic Development Strategy was developed in 2024. The strategy also outlines the MODL's Economic Development Departments role in continuing to facilitate the development of Osprey Village as well as the Collaborative Health Care and Community Hub Facility. The latter are short to medium-term opportunities to provide more business options within the municipality and attract new investment. It will also be important for MODL to work with regional partners to promote the area and attract new investment. MODL should also consider an investment attraction strategy that can further explore future possibilities, determine current and future land and space availability and focus attraction efforts. The future is bright for MODL and that past successes in economic development can be leveraged to support future growth.

### CORE SERVICES

| Service or Goal                               |                                                                                                                                                                                                          |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Navigation services                           | <ul style="list-style-type: none"><li>• Work with local businesses to help navigate the municipal systems</li></ul>                                                                                      |
| Increase Housing Options                      | <ul style="list-style-type: none"><li>• Work with developers to increase all housing options for the District of Lunenburg</li></ul>                                                                     |
| Improved Internet Access                      | <ul style="list-style-type: none"><li>• Complete the 5-year Fibre Internet project for the District of Lunenburg</li></ul>                                                                               |
| Increase Commercial Operation in the District | <ul style="list-style-type: none"><li>• Work with new and existing business operators to increase the commercial footprint in the district</li></ul>                                                     |
| Development of Community Hub                  | <ul style="list-style-type: none"><li>• The department will create a new Community Hub as part of the Lumia Health Care facility that includes a Farmers Market, Commercial Kitchen, and Cafe.</li></ul> |



## 2025/2026 ACCOMPLISHMENTS

The past year has seen tremendous growth in the Municipality including the continued development of Osprey Village.

The significant achievements in Economic Development were:

- The department is working with a number of developers in Osprey Village for new Affordable Housing projects, Commercial projects and Service based enterprises. Most projects will be complete by the end of 2027.
- The Department continues to work with WellTide Health on the new Collaborative Health Care / Community Hub. WellTide owns the building however the District of Lunenburg is leasing roughly 13500 sq feet for a community Hub downstairs and Business Hub upstairs.
- The Department is completed the Osprey Village Enhancement and Beautification Plan that can be used for future improvements.
- The Department began the work on evaluating a possible Regional Economic Development Platform with other partners in Lunenburg and Queens County.
- The department completed the 5-year Economic Development Action Plan in 2023 and will continue the implementation of the:
  - 6 Strategic Directions
  - 33 Objectives

## MAJOR INITIATIVES FOR 2026/2027

Economic Development activities will be focused on those strategic actions identified in the 2023 – 2028 Economic Development Strategic Action Plan.

Direction and Service Priorities for the 2026/2027 fiscal year are:

1. **Community Hub & Business Hub that includes a 100-person Event Space/ Commercial Kitchen / Café/ large boardroom / Makers Space / Community Program Space and Business Hub.**

### Analysis of Initiative

Impact on existing service levels

The new Centre construction started in 2025 and is scheduled for completion in the early fall of 2026. The department will work alongside WellTide that will see a Collaborative Healthcare facility as the main component of the new building.

Financial/Budget (2026/2027):        \$3,000,000

2. **Affordable Housing Projects**

### Analysis of Initiative

Impact on existing service levels

The department will assist with the development of four different affordable housing projects over the next five years. FH Development's Affordable Apartment beside the Best Western to start in 2024 and complete in 2026. Two additional apartments to start in 2026 and 2027.

A second project with Copper Coast Construction is scheduled to start in 2026 and finish in 2027 that will see an additional 26 to 72 apartments in the Osprey Village area.

Financial/Budget: Capital Budget: \$100,000

### 3. Regional Economic Partnership Platform

#### Analysis of Initiative

Impact on existing service levels

The department will develop a plan that looks at the options of a regional economic partnership and how it could benefit both Lunenburg and Queens County. The base plan will be complete in 2026 and give insight as to actions moving forward.

Financial/Budget: Operating Budget - \$100,000 (includes \$60,000 from Partners)

#### **INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS**

Provide a member of the Department on the IDEA Working Group and provide Economic Development support as necessary.

#### **SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVEL AND/OR BUDGET**

No changes.

#### **SERVICE DELIVERY PRESSURES AND CHALLENGES**

- Available Industrial and Commercial lands owned by MODL may impact future growth.
- Availability of multi-unit housing is putting pressure on obtaining skilled and even unskilled labour in the District.
- The department needs to do a solid digital review and focus on marketing.
- The department needs a solid review of the business and agriculture sectors.

#### **DEPARTMENT PERFORMANCE MEASURES IN SUPPORT OF GOALS**

| Measurement                  | 2025/26 | 2026/27 | Long-term Target | LT Target Year |
|------------------------------|---------|---------|------------------|----------------|
| # of opportunities generated | 120     | 120     | 120              | Ongoing        |
| # of client visits           | 120     | 120     | 120              | Ongoing        |
| # of social media posts      | 52      | 52      | 52               | Ongoing        |
| # of land sales              | 10      | 2       | 10               | Ongoing        |

#### **FULL-TIME EQUIVALENT**

2026/27 FTEs Budgeted 2.5

**Municipality of the District of Lunenburg  
Economic Development**

|                                                                | 2024/25<br>Actual   | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent<br>Change Budget<br>2027 to Budget<br>2026 |
|----------------------------------------------------------------|---------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|----------------------------------------------------|
| <b>REVENUE</b>                                                 |                     |                             |                               |                                 |                          |                               |                                                    |
| Grants & Other Revenue                                         | - \$                | - \$                        | 77,500 \$                     | 52,500 \$                       | 66,500 <sup>1</sup> \$   | 119,000                       | 0.0%                                               |
|                                                                | -                   | -                           | 77,500                        | 52,500                          | 66,500                   | 119,000                       |                                                    |
| <b>EXPENDITURES</b>                                            |                     |                             |                               |                                 |                          |                               |                                                    |
| Personnel (salaries, benefits, training, travel & conferences) | 342,710             | 355,700                     | 348,700                       | 368,300                         | -                        | 368,300                       | 3.5%                                               |
| Legal & Office Expenses                                        | 5,764               | 26,500                      | 26,500                        | 26,500                          | -                        | 26,500                        | 0.0%                                               |
| Community HUB                                                  | 34,744              | 2,000,000                   | 500,000                       | 3,000,000                       | 363,900 <sup>2</sup>     | 3,363,900                     | 68.2%                                              |
| Internet Project                                               | 121,085             | -                           | -                             | -                               | -                        | -                             |                                                    |
| Regional Strategy                                              | -                   | -                           | -                             | -                               | -                        | -                             | 0.0%                                               |
| Community Development Projects                                 | 53,644              | 122,000                     | 167,000                       | 147,000                         | 16,000 <sup>3</sup>      | 178,000                       | 45.9%                                              |
| Osprey Village Marketing Plan                                  | 32,403              | 20,000                      | 20,000                        | 20,000                          | -                        | 20,000                        | 0.0%                                               |
| Feasibility Study - Food Hub                                   | 62,572              | -                           | -                             | -                               | -                        | -                             |                                                    |
|                                                                | 652,922             | 2,524,200                   | 1,062,200                     | 3,561,800                       | 379,900                  | 3,956,700                     | 56.8%                                              |
| <b>Transfers to (from) Reserves &amp; Funds</b>                |                     |                             |                               |                                 |                          |                               |                                                    |
| Transfer From Reserves - HUB                                   | (121,085)           | (2,000,000)                 | (500,000)                     | (3,000,000)                     | -                        | (3,000,000)                   | 50.0%                                              |
|                                                                | 531,837             | 524,200                     | 562,200                       | 561,800                         | 379,900                  | 956,700                       |                                                    |
| <b>NET EXPENDITURES</b>                                        | <b>\$ (531,837)</b> | <b>\$ (524,200)</b>         | <b>\$ (484,700)</b>           | <b>\$ (509,300)</b>             | <b>\$ (313,400)</b>      | <b>\$ (837,700)</b>           | <b>59.81%</b>                                      |

Notes:

1. Community Hub Revenues 2. Community Hub fit-up 3. Regional Economic Development



### GOAL

Council's goal for Municipal Infrastructure, as noted in the Strategic Plan, is as follows:  
Consistent with the available resources, develop municipal infrastructure to support sustainable growth while protecting the environment.

### DESCRIPTION OF SERVICES PROVIDED

Implementation of the Strategic Plan and providing for the efficient and effective delivery of engineering services rests with the Engineering and Public Works Department. A progressive and forward-looking strategy for the Municipality cannot succeed without a progressive and forward-looking staff.

Council's adopted Integrated Community Sustainability Plan provides the Strategic Direction that guides Engineering and Public Works.

Engineering and Public Works, through the development and maintenance of municipal infrastructure, provides both legislated and requested services, and supports growth and development.

Engineering and Public Works exist to provide strategic and integrated leadership and to support Council in terms of its responsiveness and effectiveness to the public.

The Engineering and Public Works Department consists of a Director, a Senior Municipal Engineer – Roads and Facilities, a Senior Municipal Engineer - Wastewater Services, a Project Manager, three Wastewater Operators, a Municipal Engineer, a Facility Coordinator, a Custodian, and Administrative Support. These staff members oversee solid waste collection; transportation (municipally owned public roads); municipally owned properties; wastewater collection and treatment; capital project delivery, as well as provide support to other departments of the Municipality.

Specifically, the Engineering and Public Works Department provides infrastructure services to the Municipality's residents as noted below:

- Management of municipal wastewater collection and treatment systems located in New Germany, Hebbville, Conquerall Bank and Cookville.
- Management, including summer and winter maintenance, of approximately 11 kilometres of gravel and asphalt surfaced municipal public roads.
- Management of Municipal Road Access Permits.
- Management of street lighting requests including intersection lighting requests.
- Repair and maintenance services for the Municipal Services Building, Municipal Activities and Recreational Complex (MARC), a building occupied by the 14 Construction Engineering Squadron (CES) of the Canadian Forces and the buildings at Wiles Lake Park.
- Management of the municipal solid waste collection contract.
- Review of all private road designs proposed for the Municipality of the District of Lunenburg (MODL).
- Review of proposed municipal public road designs and sewer connections per the Municipal Subdivision By-Law and the Municipal Sewer By-Law.
- Engineering support for the Planning and Development Department reviewing designs and inspecting construction for proposed municipally owned roads, subdivisions, sewer service, stormwater plans, and zoning development agreements.

- Providing the technical work/expertise for the subdivision of Municipal lands.
- Engineering support for other departments including Recreation, Planning and Economic Development, as required.

## SOLID WASTE MISSION

To protect the environment, public health, and attractiveness of the community. The Municipality provides collection of Municipal Solid Waste. The processing and disposal of garbage, recyclable, organics, construction and demolition waste, and household hazardous waste for residents, businesses, visitors, and partner municipalities is conducted by the Municipal Joint Services Board.

## CORE SERVICES

| Service or Goal                                                                                                                                                 | Performance in 2025/2026                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 100 % adherence to bi-weekly collection of garbage, organics, and recyclables                                                                                   | <ul style="list-style-type: none"> <li>• Spring road closures interrupted service; alternatives to pick-up are included in the solid waste collection contract</li> </ul>                                                                       |
| Information sources: website, phone, newsletters                                                                                                                | <ul style="list-style-type: none"> <li>• Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timeline as appropriate. Route Supervisor provides follow-up responses in timely manner.</li> </ul> |
| Curbside inspections with feedback to businesses and residents                                                                                                  |                                                                                                                                                                                                                                                 |
| Service channels: telephone, email, internet, in person (no established response times), "Hot Line" addition with four-hour response time during business hours |                                                                                                                                                                                                                                                 |
| Compliance with provisional design and operational requirements                                                                                                 | <ul style="list-style-type: none"> <li>• Continue to adhere to this standard</li> </ul>                                                                                                                                                         |
| Regular curbside inspection of commercial and residential waste                                                                                                 | <ul style="list-style-type: none"> <li>• Continue to adhere to this standard</li> </ul>                                                                                                                                                         |

## TRANSPORTATION (MUNICIPAL PUBLIC ROADS) MISSION

To facilitate safe and efficient transportation of residents and visitors throughout the Municipality. The Municipality maintains, repairs, and upgrades municipally owned roads; finances the upgrading of some Provincial J Class local roads; and administers petitions for street improvements.



## CORE SERVICES

| Service                                                                                                | Performance in 2025/2026                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Meet provincial maintenance standards (snow, ice, grading and dust control) on municipally-owned roads | <ul style="list-style-type: none"> <li>Continued to adhere to this standard and improve the quality of the municipally-owned roads.</li> </ul>                                                          |
| Continued implementation of Roads Strategy on municipally-owned roads                                  | <ul style="list-style-type: none"> <li>As well as the scheduled grading in June and October, some early spring grading was completed to address winter damage on the busier municipal roads.</li> </ul> |

## WASTEWATER COLLECTION AND TREATMENT MISSION

To protect the environment, public health and groundwater supply and attract business to the Municipality. The Municipality provides wastewater treatment to residents and businesses connected to Municipal Wastewater Treatment and Collection Systems.

## CORE SERVICES

| Service                                                      | Performance in 2025/2026                                                                                                                                                                                               |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Collect and treat wastewater in Conquerall Bank              | <ul style="list-style-type: none"> <li>Achieved with balanced budget</li> <li>Treated effluent met permit requirements with Nova Scotia Environment and Climate Change requirements.</li> </ul>                        |
| Collect and treat wastewater in Cookville                    | <ul style="list-style-type: none"> <li>Achieved with balanced budget.</li> <li>No plant bypasses occurred.</li> <li>Treated effluent met permit requirements of Nova Scotia Environment and Climate Change.</li> </ul> |
| Collect wastewater for treatment in Hebbville                | <ul style="list-style-type: none"> <li>Achieved with balanced budget.</li> <li>There were no bypass or overflow conditions experienced by any of the pump stations.</li> </ul>                                         |
| Collect and treat wastewater in New Germany                  | <ul style="list-style-type: none"> <li>Achieved with balanced budget.</li> <li>No plant bypasses occurred.</li> <li>Treated effluent met permit requirements of Nova Scotia Environment and Climate Change.</li> </ul> |
| Approve new sewer connections per the Municipal Sewer By-Law | <ul style="list-style-type: none"> <li>Continued to serve the public in an efficient manner.</li> </ul>                                                                                                                |
| Underground Utility Locates                                  | <ul style="list-style-type: none"> <li>Continued to provide approvals for underground utility locates as requested by external agencies.</li> </ul>                                                                    |

## 2025/2026 ACCOMPLISHMENTS

During the past year, the Engineering and Public Works Department continued to provide a high level of service to our customers. Highlights include:

- Submitted wastewater treatment plant (WWTP) Annual Reports to Nova Scotia Environment and Climate Change per the terms and conditions of each Approval to Operate.
- Ensured maintenance was completed as required on 281 onsite sewage disposal systems installed under the LaHave River Straight Pipe Replacement Program. Transferred ownership of 76 systems back to the property owners as required under the Program Agreement.
- Evaluated all J Class roads to make recommendations to Council regarding future capital upgrades to J Class Roads.
- Completed deficiencies and warranty items regarding the HVAC system of the new Municipal Services Building in Cookville.
- Review, comment, assess and approve Subdivision Tentative and Concept Plans.
- Review Municipal Road Access permits.
- Review of Storm Water Plans for new developments.
- Monitored and maintained the vacant Centre School building and completed a tender package for its demolition and disposal.
- Subdivision of Land in Osprey Village for development
- Provided construction oversight and project management of the Cookville Wastewater Treatment Facility upgrade.
- Completed the design and tender package for the Osprey Sidewalk project which entails a sidewalk along Nathan Cirillo Road and Pine Grove Road, benches, intersection traffic lights and other features.
- Commenced design work for the Sawpit Wharf Park Project. Prepared and awarded an RFP for the Design-Build of the new wharf and water features as phase 1 of the project works.
- Completed design work and replaced a culvert at Indian Falls Park to create an accessible connection from the parking lot to the trail network, installed a double waterless accessible washroom and pads for an accessible picnic area.
- Provided construction oversight and project management of the MARC Ballfield fencing, dugout and backstop improvements.
- Supported other Departments, Parks and Recreation, Planning and Development, and Economic Development initiatives.
- Performed maintenance on the Municipal Services Building at 10 Allee Champlain Drive.
- Continued with maintenance of municipally-owned roads resulting in low resident complaints.
- Installation of a back-up power generator for the Nathan Cirillo Road Pump Station.
- Purchase of 45kW tow behind generator to supply backup power to wastewater pumpstations during power outages.
- Completed Annual Wastewater Systems cleaning and video program.
- Conducted a Study of wastewater treatment options for New Germany and Conquerall Bank.
- Completed the purchase of the wastewater replacement pump for the Nathan Cirillo pumpstation in Cookville.
- Updated the Engineering Department Tender templates to align with the 2024 Standard Specifications for Municipal Services Document which involved significant changes as the CCDC 18-2023 document was revised.
- Prepared Tender Document for Grading and Dust Control of municipal roads awarded work to a local contractor.
- Prepared Tender Document for Snow Removal and Ice Control of municipal roads awarded work to a local contractor.

- Prepared Tender Document for Grass and Brush cutting on Municipal Roads and Properties, awarded work to a local contractor.
- Prepared an RFP document for Municipal Survey Services awarded to a local provider.
- Completed a design and applied for permits to replace a culvert and tide gate valve at the United Communities Marine Park.
- Demolished and disposed of vacant barn at the Wile's Lake Park.
- Completed purchase of two trucks for the Engineering and Public Works Department.
- Completed the annual purchase of green compost carts.
- Completed the award of a design-build contractor for the MARC Re-Imagining project.
- Completed the design and contractor award for the Miller Point Peace Park accessible trails.
- Completed the installation of a canoe/kayak launch at Miller Point Peace Park.

## MAJOR INITIATIVES FOR 2026/2027

Service priorities this year are based on the direction provided by Council in the Strategic Priorities Chart and resulting from the Operations Review and include:

### 1. Municipal Subdivisions and Developments

Several developers are looking to have Tentative Plans and Final Plans reviewed and approved

#### Analysis of Initiative

Impact on existing services – medium

Site investigations and thorough document reviews are conducted by engineering staff.

Financial/Budget

Not applicable.

### 2. Construction of Sidewalks, Intersection Lights and Related Infrastructure as well as Beautification of the Osprey Village Commercial Centre

Project includes sidewalks and related stormwater drainage on Nathan Cirillo Road and Pine Grove Road to Highway 10; traffic intersection lights at Nathan Cirillo Road and Pine Grove Road; improved lighting; trees, benches and other features. Construction is proposed for the 2026 construction season.

#### Analysis of Initiative

Impact on existing services- medium

Financial/Budget

The Capital Budget includes \$5,125,000 in 2026/27 to complete this construction project in 2026/27.

### 3. Osprey Village Water Storage Tank and Related Infrastructure

Constructing a water storage tank at Exit 12 will increase available flows servicing Osprey Village. This water tank and related infrastructure will increase available fire flows as well as provide additional capacity to develop adjacent lands for serviced development, including expansion of Osprey Village.

#### Analysis of Initiative

Impact on existing services – medium

The design of the water storage tank and related infrastructure is scheduled for 2026/27 and construction is planned to commence in 2027/28. The Municipality is responsible for the design, tender and construction components of the work. The completed project will be turned over to the Town of Bridgewater's PSC.

## Financial/Budget

The Capital Budget includes \$7,500,000 with \$1,500,000 in 2026/27 for design work and land acquisition; \$5,000,000 in 2027/28 and \$1,000,000 in 2028/29 for the construction portion of this initiative. The project was approved for funding from Federal and Provincial partners under the Investing in Canada Infrastructure Program (ICIP) as well as the Town of Bridgewater. This entails 40% Federal funding and 33 1/3% Provincial funding contributions of \$2.1 million, with the remainder cost shared by the Municipality and the Town of Bridgewater.

### 4. Cookville Wastewater Treatment Plant Upgrade

Expand the Cookville Wastewater Treatment Plant to increase capacity to accommodate the increased flows expected with the planned further commercial and residential development of Osprey Village. The expansion includes a new headworks room and associated equipment, replace existing undersized equipment, addition of new storage areas and office space, and expansion of the existing bioreactor and membrane trains.

#### Analysis of Initiative

Impact on existing services – medium

Construction of the Cookville wastewater treatment plant capacity expansion project is well underway and expected to be completed in 2027/28. Existing services will be maintained throughout the duration of the project and will not be impacted during construction.

## Financial/Budget

The Capital Budget includes a total of \$24,500,000; \$9,000,000 in 2026/27 and \$1,000,000 in 2027/28 for remaining construction work related to the upgrades to the Cookville wastewater treatment plant.

### 5. Former Centre School – Building Demolition and Disposal and Site Remediation

The MODL owned former Centre School has been deteriorating since being vacated years ago. Increasing levels of vandalism and deteriorating appearance of the property is a concern. Work has been completed on a HAZMAT Survey and Phases II and III Environmental Site Assessments (ESA's). Tender documents are prepared for future building demolition / disposal. Groundwater will be monitored in 2026/27 to determine the extent of soil remediation required.

#### Analysis of Initiative

Impact on existing services – low

## Financial/Budget

The Capital Budget includes \$4,500,000 in 2026/27 for the HAZMAT removal and disposal; building demolition and disposal as well as groundwater monitoring. Attempts to obtain grant funding have not been successful and funding opportunities for projects of this nature are becoming scarce.

### 6. MARC Re-imagining

The MARC Re-Imaging project involves demolition of some existing facilities; new septic system; inclusive playground; sunshade structures; facility upgrades and a design-build contract for a new recreation and parks maintenance facility.

### Analysis of Initiative

Impact on existing services – medium - staff will continue to work in existing facilities and move into the new building upon its completion. Demolition of existing facilities will follow.

### Financial/Budget Analysis of Initiative

Impact on existing services – medium

The Capital Budget includes \$4,025,000 for this project, \$3,225,000 in 2026/27 and \$800,000 in 2027/28.

## 7. Sawpit Wharf Park Re-development

The first phase of the Sawpit Wharf Park Re-development project involves demolition and replacement of the existing wharf structure and related water features in 2026/27. Design will continue on Phase 2 which involves upgrades to the land features, including accessible vault washroom; shade shelter; driveway and parking lot improvements as well as lighting upgrades.

### Analysis of Initiative

Impact on existing services – medium - the wharf is currently closed for safety reasons. Wharf and water feature demolition and replacement are expected to take the majority of the boating season in 2026. Further disruption is expected in 2027/28 when the construction of land feature upgrades is done.

### Financial/Budget Analysis of Initiative

Impact on existing services – medium

The Capital Budget includes \$4,100,000 for this project, \$2,100,000 in 2026/27 and \$2,000,000 in 2027/28.

## **OTHER INITIATIVES FOR 2026/2027**

- Improved maintenance tracking for snow and ice control of municipal public roads, sidewalks and municipally-owned properties (within baseline budget).
- Place gravel on more municipally-owned roads as well as doing some drainage work.
- Subdivision and development reviews.
- Manage Solid Waste Collection Contract (within baseline budget).
- Assist the Recreation Department in executing its capital works program (within baseline budget).
- Assist Economic Development with development projects.
- Assist Planning & Development with subdivision and development agreement approvals.

## **INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS**

- Provide a member of the Department on the IDEA Working Group and provide Engineering support as necessary.



## **SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET**

- A new 7-year solid waste collection contract was signed, effective April 1, 2026. The contract includes an increase of approximately 9.3% resulting in an increase of approximately \$158,500 in 2026/27.

## **SERVICE DELIVERY PRESSURES AND CHALLENGES**

- Need to integrate data structure, collection and tools with Finance and the Department of Municipal Affairs in order to support development of Asset Management Plan.
- Work will continue on the development and implementation of safety procedures to ensure compliance with all safety regulations.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region.
- The capital budget is ambitious, with several significant projects along with numerous smaller ones. This will place demand on staff in managing and prioritizing work.
- Inflation, potential effects of tariffs and other market conditions are impacting the cost of operations and capital projects. Engineering staff need to manage resources and prioritize work effectively.
- The current expansion of the Cookville WWTP and other wastewater capital projects are placing more demands on staff. The Cookville WWTP design scope included a review of operational staffing levels required for future plant operations. Results of the study identified the need for up to two additional wastewater staff





## FULL-TIME EQUIVALENT

|                         |      |                    |
|-------------------------|------|--------------------|
| 2021/2022 FTEs Actual   | 6.5  | Vacancies: 1.0 FTE |
| 2021/2022 FTEs Budgeted | 8.1  |                    |
| 2022/2023 FTEs Budgeted | 8.5  |                    |
| 2023/2024 FTEs Budgeted | 9.5  |                    |
| 2024/2025 FTEs Budgeted | 15.5 | Vacancies: 1.0 FTE |
| 2025/2026 FTEs Budgeted | 10.5 |                    |
| 2026/2027 FTEs Budgeted | 10.5 |                    |



**Municipality of the District of Lunenburg  
Engineering, Public Works & Wastewater**

|                                                                       | 2024/25<br>Actual     | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent<br>Change Budget<br>2027 to Budget<br>2026 |
|-----------------------------------------------------------------------|-----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|----------------------------------------------------|
| <b>REVENUE</b>                                                        |                       |                             |                               |                                 |                          |                               |                                                    |
| Area Rate - Streetlights                                              | \$ 138,801            | \$ 153,400                  | \$ 153,400                    | \$ 148,300                      | \$ -                     | \$ 148,300                    | -3.3%                                              |
| <b>CES Facility</b>                                                   |                       |                             |                               |                                 |                          |                               |                                                    |
| Expense Recovery                                                      | 78,063                | 77,400                      | 85,400                        | 77,400                          | -                        | 77,400                        | 0.0%                                               |
| Rental                                                                | 100,736               | 103,300                     | 103,300                       | 105,800                         | -                        | 105,800                       | 2.4%                                               |
|                                                                       | 178,799               | 180,700                     | 188,700                       | 183,200                         | -                        | 183,200                       | 1.4%                                               |
| <b>EV Charging Stations</b>                                           | 3,533                 | 1,000                       | 1,000                         | 2,500                           | -                        | 2,500                         | 150.0%                                             |
| <b>EPR Recovery</b>                                                   | -                     | -                           | -                             | 700,000                         | - <sup>1</sup>           | 700,000                       |                                                    |
| <b>Waste Water Treatment</b>                                          |                       |                             |                               |                                 |                          |                               |                                                    |
| Sewer Area Rates                                                      | 526,282               | 603,300                     | 603,800                       | 718,200                         | -                        | 718,200                       | 19.0%                                              |
| Hydrant Charges                                                       | 70,917                | 85,000                      | 85,200                        | 74,300                          | -                        | 74,300                        | -12.6%                                             |
| Sewer Interest and permit fees                                        | 3,266                 | 2,500                       | 5,600                         | 4,000                           | -                        | 4,000                         | 60.0%                                              |
| Sewer Maintenance Fees                                                | 65,134                | 71,500                      | 57,140                        | 57,200                          | -                        | 57,200                        | -20.0%                                             |
|                                                                       | 665,599               | 762,300                     | 751,740                       | 853,700                         | -                        | 853,700                       | 12.0%                                              |
| <b>Engineering Services</b>                                           |                       |                             |                               |                                 |                          |                               |                                                    |
| Student Grants                                                        | -                     | -                           | -                             | -                               | 6,000 <sup>2</sup>       | 6,000                         |                                                    |
|                                                                       | <b>986,733</b>        | <b>1,097,400</b>            | <b>1,094,840</b>              | <b>1,887,700</b>                | <b>6,000</b>             | <b>1,893,700</b>              | <b>72.6%</b>                                       |
| <b>EXPENDITURES</b>                                                   |                       |                             |                               |                                 |                          |                               |                                                    |
| <b>Engineering Services</b>                                           |                       |                             |                               |                                 |                          |                               |                                                    |
| Advertising, Legal and Advisory Services                              | 83,625                | 79,500                      | 81,500                        | 81,500                          | -                        | 81,500                        | 2.5%                                               |
| Hydrants                                                              | 78,898                | 84,700                      | 77,300                        | 79,700                          | -                        | 79,700                        | -5.9%                                              |
| Personnel (salaries, benefits, training, travel & conferences)        | 643,322               | 749,800                     | 767,700                       | 767,700                         | 13,600 <sup>2</sup>      | 781,300                       | 4.2%                                               |
| Office Expense                                                        | 9,170                 | 5,000                       | 5,000                         | 5,000                           | -                        | 5,000                         | 0.0%                                               |
| Centre School                                                         | 37,581                | 31,200                      | 10,200                        | 10,200                          | -                        | 10,200                        | -67.3%                                             |
| Garbage Collections                                                   | 1,482,122             | 1,699,600                   | 1,743,840                     | 1,858,100                       | -                        | 1,858,100                     | 9.3%                                               |
|                                                                       | 2,334,718             | 2,649,800                   | 2,685,540                     | 2,802,200                       | 13,600                   | 2,815,800                     | 6.3%                                               |
| <b>Other Administration</b>                                           |                       |                             |                               |                                 |                          |                               |                                                    |
| Municipal Services Bldg - Janitorial                                  | 86,103                | 94,500                      | 94,500                        | 100,300                         | -                        | 100,300                       | 6.1%                                               |
| Municipal Services Bldg - maintenance                                 | 180,781               | 197,500                     | 199,100                       | 209,000                         | -                        | 209,000                       | 5.8%                                               |
|                                                                       | 266,884               | 292,000                     | 293,600                       | 309,300                         | -                        | 309,300                       | 5.9%                                               |
| <b>Transportation</b>                                                 |                       |                             |                               |                                 |                          |                               |                                                    |
| Municipal Road Maintenance                                            | 266,491               | 365,500                     | 408,395                       | 408,500                         | -                        | 408,500                       | 11.8%                                              |
| Provincial Road Contribution                                          | 507,078               | 516,200                     | 516,200                       | 532,700                         | -                        | 532,700                       | 3.2%                                               |
| J Class Road Paving                                                   | (14,536)              | 350,000                     | -                             | 350,000                         | -                        | 350,000                       | 0.0%                                               |
| Street Lighting                                                       | 156,026               | 159,200                     | 159,200                       | 163,200                         | -                        | 163,200                       | 2.5%                                               |
|                                                                       | 915,060               | 1,390,900                   | 1,083,795                     | 1,454,400                       | -                        | 1,454,400                     | 4.6%                                               |
| <b>CES Facility</b>                                                   |                       |                             |                               |                                 |                          |                               |                                                    |
| Building Maintenance                                                  | 74,346                | 77,000                      | 95,000                        | 95,500                          | -                        | 95,500                        | 24.0%                                              |
| Non-recoverable expenses                                              | 14,842                | 16,500                      | 16,500                        | 16,500                          | -                        | 16,500                        | 0.0%                                               |
|                                                                       | 89,188                | 93,500                      | 111,500                       | 112,000                         | -                        | 112,000                       | 19.8%                                              |
| <b>Waste Water Treatment</b>                                          |                       |                             |                               |                                 |                          |                               |                                                    |
| Personnel (salaries, benefits, training, travel) & other shared costs | 441,517               | 509,300                     | 524,900                       | 529,100                         | (8,800) <sup>3</sup>     | 529,100                       | 3.9%                                               |
| Hebbville                                                             | 94,620                | 145,100                     | 141,100                       | 137,000                         | -                        | 137,000                       | -5.6%                                              |
| Riverside and Shore Drive                                             | 35,070                | 44,300                      | 43,800                        | 45,500                          | 500 <sup>4</sup>         | 46,000                        | 3.8%                                               |
| Cookville                                                             | 200,926               | 264,400                     | 205,950                       | 230,000                         | 1,000 <sup>5</sup>       | 231,000                       | -12.6%                                             |
| New Germany Lift Stations                                             | 41,368                | 52,500                      | 49,400                        | 53,400                          | -                        | 53,400                        | 1.7%                                               |
| New Germany Treatment Plant                                           | 122,777               | 143,700                     | 138,700                       | 139,300                         | -                        | 139,300                       | -3.1%                                              |
| Sewer Maintenance Costs                                               | 157,604               | 105,000                     | 150,000                       | 90,000                          | -                        | 90,000                        | 0.0%                                               |
|                                                                       | 1,093,881             | 1,264,300                   | 1,253,850                     | 1,224,300                       | (7,300)                  | 1,225,800                     | -3.0%                                              |
|                                                                       | <b>4,699,732</b>      | <b>5,690,500</b>            | <b>5,428,285</b>              | <b>5,902,200</b>                | <b>6,300</b>             | <b>5,917,300</b>              | <b>4.0%</b>                                        |
| <b>Transfers to (from) Reserves &amp; Funds</b>                       |                       |                             |                               |                                 |                          |                               |                                                    |
| Transfer To (From) Sewer Reserves                                     | 175,000               | 175,000                     | 175,000                       | 175,000                         | -                        | 175,000                       |                                                    |
| CCBF Reserve - J Class Roads                                          | 14,536                | (350,000)                   | -                             | (350,000)                       | -                        | (350,000)                     |                                                    |
| Other Reserves - J Class Roads                                        | -                     | -                           | -                             | -                               | -                        | -                             |                                                    |
| Operating Reserve - Municipal Roads                                   | 25,000                | 25,000                      | 25,000                        | 25,000                          | -                        | 25,000                        |                                                    |
| Operating Reserve -CES                                                | 84,000                | -                           | -                             | -                               | -                        | -                             |                                                    |
|                                                                       | 298,536               | (150,000)                   | 200,000                       | (150,000)                       | -                        | (150,000)                     |                                                    |
|                                                                       | <b>4,998,267</b>      | <b>5,540,500</b>            | <b>5,628,285</b>              | <b>5,752,200</b>                | <b>6,300</b>             | <b>5,767,300</b>              |                                                    |
| <b>NET EXPENDITURES</b>                                               | <b>\$ (4,011,534)</b> | <b>\$ (4,443,100)</b>       | <b>\$ (4,533,445)</b>         | <b>\$ (3,864,500)</b>           | <b>\$ (300)</b>          | <b>\$ (3,873,600)</b>         | <b>-12.82%</b>                                     |

Notes:

1. Circular Materials EPR Contract
2. Co-op Student
3. Cost reduction due to purchase of new vehicles
4. Solar panel maintenance
5. Generator maintenance

## PLANNING AND DEVELOPMENT SERVICES

### MISSION

Efficiently serve the public by providing information and guidance to build better, safer communities.

### GOAL

Establish a planning framework to support sustainable growth that is consistent with the Municipality's long-range plans and financial resources and the needs of all residents.

### DESCRIPTION OF SERVICES PROVIDED

The Department is responsible for the development, review, maintenance, and implementation of Municipal and Secondary Planning Strategies (MPS and SPS), Land Use By-Laws (LUB), and the Subdivision By-Law. The Department manages the Municipality's Geographic Information System and maintains the civic addressing system. The Department is the lead agency for regional shared building services and is responsible for the issuance of Building permits and conducting required onsite inspections to ensure compliance with the National and Provincial Building Codes. The Department conducts a system of fire inspections as per the Nova Scotia Fire Safety Act, for MODL and our partner municipalities. The department is responsible for leading the implementation of the community and corporate Local Climate Change Action Plan 2030.

The Municipal Planning Strategy, Subdivision By-Law and Building By-Law apply throughout the entire Municipality being approximately 432,460 acres of land. Presently, the Municipality has seven Secondary Planning Strategies (SPS) and Land Use By-Laws (LUB) covering a total area of approximately 12% of the Municipality.

### CORE SERVICES

| <b>Meet or exceed service levels:</b>                   | <b>2022-2023</b> | <b>2023-2024</b> | <b>2025-2026</b> | <b>2026-2027</b> |
|---------------------------------------------------------|------------------|------------------|------------------|------------------|
| Development Permit applications reviewed within 14 days | 96%              | 99%              | 98%              | 99%              |
| Subdivision applications initial review within 14 days  | 93%              | 98%              | 100%             | 100%             |
| Building permit applications reviewed within 14 days    | 91%              | 94%              | 99%              | 98%              |
| <b>Meet or exceed service levels:</b>                   | <b>2022-2023</b> | <b>2023-2024</b> | <b>2025-2026</b> | <b>2026-2027</b> |

| <b>Meet or exceed service levels:</b>                                                                | <b>2022-2023</b>                                                            | <b>2023-2024</b>                                                            | <b>2025-2026</b>                                                            | <b>2026-2027</b>                                                            |
|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Building inspections conducted within 3 days                                                         | 99%                                                                         | 100%                                                                        | 100%                                                                        | 100%                                                                        |
| Dangerous property inspections conducted within 14 days of complaint.                                | 86%                                                                         | 63%                                                                         | 90%                                                                         | 100%                                                                        |
| Unsightly property inspections conducted within 14 days of complaint.                                | 74%                                                                         | 75%                                                                         | 73%                                                                         |                                                                             |
| Conduct fire inspections as per policy MDL-26 System of Fire Inspections system of Fire Inspections. | Behind on inspections due to COVID-19                                       | Met                                                                         | Met                                                                         | Met                                                                         |
| Provide opportunities for the public to be heard and have input into future of the community.        | Department met or exceeded Council's requirements for public participation. | Department met or exceeded Council's requirements for public participation. | Department met or exceeded Council's requirements for public participation. | Department met or exceeded Council's requirements for public participation. |

## 2025/2026 ACCOMPLISHMENTS

Significant achievements within the framework of providing core services are:

- Conducted extensive engagement on Draft 1 of the municipal-wide planning strategy and land use by-law and produced a "What we heard" report.
- Conducted 6 of 8 engagement sessions on Draft 2 of the municipal-wide planning strategy and land use by-law.
- Assisted in the development of a housing strategy
- Developed an e-permit system for Regional Inspection Services
- Completed the watershed data collection project which identified data gaps in the flood risk mapping, deployed climate gauges, collected new hydraulic structure data and collected cross-section profiles to support future Municipal Flood Line Mapping.
- Hosted tree giveaway events (including on Tancook Island)
- Managed the Clean Energy Financing program and the Well Assistance Program.
- Assessed municipal parks for the presents of Hemlock woolly adelgid.



- Worked towards developing a land conservation strategy.
- Completed a housing market data study in partnership with all municipalities in Lunenburg County.
- Evaluated the Local Climate Change Action Plan.
- Supported Fire Halls with implementation of energy efficiency measures.
- Amended the Osprey Village Planning Strategy and Land Use By-law.
- Cluster development land use regulations were adopted.
- Agreements for private road maintenance charges for Atlantic Breezes, Elmwood Road, and Tanner Road Associations and the extension of Homestead Estates charge area.

#### Applications and Inspections MODL:

|                                              | Fiscal Year       |                  |                  |                  |
|----------------------------------------------|-------------------|------------------|------------------|------------------|
|                                              | 2022-2023         | 2023-2024        | 2024-2025        | 2025-2026        |
| Development Permit Applications              | 123               | 101              | 230              | 153              |
| Subdivision Applications Received            | 120               | 114              | 117              | 118              |
| Zoning Confirmations & Property Certificates | 63                | 67               | 265              | 155              |
| Site Plan Approvals                          | 3                 | 2                | 4                | 2                |
| Variance                                     | 1                 | 0                | 0                | 1                |
| Development Agreements & Amendment Requests  | 2                 | 3                | 1                | 4                |
| Antenna Siting Applications                  | 3                 | 2                | 1                | 2                |
| Building Permit Applications                 | 615<br>(\$109.6M) | 603<br>(\$87.7M) | 579<br>(\$92.4M) | 554<br>(\$78.5M) |
| Building Inspections                         | 2371              | 2498             | 2281             | 2136             |
| Fire Inspections                             | 34                | 37               | 45               | 12               |
| Building Compliance Inspections              | 38                | 29               | 30               | 16               |
| Dangerous and Unsightly Inspections          | 49                | 54               | 102              | 111              |

## **MAJOR INITIATIVES FOR 2026/2027**

The service priorities, for the Planning & Development Services Department, are based on the direction provided by Council in the Strategic Priorities Chart and include:

- Adopt the municipal-wide planning strategy and land use by-law
- Implement a municipal-wide planning awareness campaign
- Launch an energy program navigation service
- Take over the administration of the well assistance program
- Assist in the implementation of the housing strategy
- Prepare a fixed route public transit service operations agreement
- Launch the public facing regional permit portal
- Treat municipal parks against the Hemlock woolly adelgid
- Complete the land conservation strategy

## **INCLUSIVITY, DIVERSITY, EQUITY, AND ACCESSIBILITY TARGETS**

- Provide a member of the department on the IDEA Working Group and provide Planning support as necessary.
- Use inclusive, accessible, and plain-language engagement practices in municipal planning initiatives and public outreach.
- Deliver departmental services in ways that remove barriers and ensure equitable access for all residents.
- Embed accessibility and equity principles into public transit planning and service agreements.

## **SIGNIFICANT PROPOSED CHANGES TO SERVICE LEVELS AND/OR BUDGET**

- Adoption and implementation of a municipal-wide planning strategy and land use by-law.
- Introduction of an energy program navigation service.
- Launch of the regional e-permit portal.

## **SERVICE DELIVERY PRESSURES AND CHALLENGES**

- Increased development permit volumes following adoption of the municipal-wide land use by-law.
- Complexity and urgency of housing needs.
- Communicating temporary park closures required for Hemlock woolly adelgid treatments.

## **FULL-TIME EQUIVALENT**

2023-2024 FTEs Budgeted: 15.5 (+ 1 FTE term + 3 students)

2024-2025 FTEs Budgeted: 16.5 (+ 1 Three-month term)

2026-2027 FTEs Budgeted: 16.5 (+ 2 students)

**Municipality of the District of Lunenburg  
Planning, Building Inspection and Zoning**

|                                                                | 2024/25<br>Actual     | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent<br>Change<br>Budget 2027<br>to Budget |
|----------------------------------------------------------------|-----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|-----------------------------------------------|
| <b>REVENUE</b>                                                 |                       |                             |                               |                                 |                          |                               |                                               |
| Private Roads Area Rate                                        | \$ 354,254            | \$ 387,500                  | \$ 387,500                    | \$ 422,000                      | \$ 29,600 <sup>1</sup>   | \$ 451,600                    | 16.5%                                         |
| Building Permits & Development Fees                            | 104,879               | 82,500                      | 86,700                        | 83,600                          | -                        | 83,600                        | 1.3%                                          |
| Regional Building Service & Planning                           | 213,426               | 285,000                     | 280,300                       | 268,500                         | 50,000 <sup>2</sup>      | 318,500                       | 11.8%                                         |
| D&U Recovery/Sundry                                            | 6,425                 | -                           | -                             | -                               | -                        | -                             | 0.0%                                          |
| Civic Numbering                                                | 9,794                 | 9,800                       | 9,800                         | 9,800                           | -                        | 9,800                         | 0.0%                                          |
| Flood line Mapping Grant                                       | 110,635               | 380,900                     | 389,400                       | -                               | (380,900) <sup>3</sup>   | -                             | 100.0%                                        |
| Solar Grant                                                    | 19,419                | -                           | -                             | -                               | -                        | -                             | -                                             |
| Wage Offset Grants                                             | 27,550                | 25,000                      | 30,000                        | -                               | (25,000) <sup>4</sup>    | -                             | -100.0%                                       |
|                                                                | <b>846,382</b>        | <b>1,170,700</b>            | <b>1,183,700</b>              | <b>783,900</b>                  | <b>(326,300)</b>         | <b>863,500</b>                | <b>-26.2%</b>                                 |
| <b>EXPENDITURES</b>                                            |                       |                             |                               |                                 |                          |                               |                                               |
| <b>Building Inspection - Regional Service</b>                  |                       |                             |                               |                                 |                          |                               |                                               |
| Personnel (salaries, benefits, training, travel & conferences) | 714,236               | 804,000                     | 804,700                       | 844,200                         | -                        | 844,200                       | 5.0%                                          |
| Office, Vehicle Maintenance & Insurance                        | 98,734                | 111,100                     | 116,400                       | 47,900                          | -                        | 47,900                        | -56.9%                                        |
|                                                                | 812,970               | 915,100                     | 921,100                       | 892,100                         | -                        | 892,100                       | -2.5%                                         |
| <b>Building Inspection - MODL</b>                              |                       |                             |                               |                                 |                          |                               |                                               |
| Office & Legal                                                 | 17,617                | 8,700                       | 9,000                         | 9,000                           | -                        | 9,000                         | 3.4%                                          |
|                                                                | 830,587               | 923,800                     | 930,100                       | 901,100                         | -                        | 901,100                       | -2.5%                                         |
| Private Roads                                                  | 337,185               | 369,100                     | 369,100                       | 402,200                         | 28,200 <sup>1</sup>      | 430,400                       | 16.6%                                         |
| <b>Planning</b>                                                |                       |                             |                               |                                 |                          |                               |                                               |
| Personnel (salaries, benefits, training, travel & conferences) | 1,052,013             | 1,072,700                   | 1,073,500                     | 1,153,500                       | -                        | 1,153,500                     | 7.5%                                          |
| Legal and Office                                               | 56,640                | 50,400                      | 50,100                        | 48,400                          | -                        | 48,400                        | -4.0%                                         |
| Municipal-wide Planning (MODL 2040)                            | 176                   | 60,000                      | 67,100                        | 12,400                          | -                        | 12,400                        | -79.3%                                        |
| LCCAP Projects                                                 | -                     | 15,500                      | 15,500                        | 53,000                          | -                        | 53,000                        | 241.9%                                        |
| Housing Strategy & Implementation                              | -                     | 50,000                      | 50,000                        | 110,000                         | -                        | 110,000                       | 120.0%                                        |
| Climate Protection                                             | 18,148                | 101,000                     | 101,000                       | 101,000                         | 120,000 <sup>5</sup>     | 221,000                       | 118.8%                                        |
| Consultant- Housing Market Study                               | 272,886               | 30,000                      | 30,000                        | -                               | (30,000) <sup>6</sup>    | -                             | -100.0%                                       |
| Flood line Mapping Project                                     | 110,635               | 380,900                     | 325,400                       | -                               | (380,900) <sup>3</sup>   | -                             | -100.0%                                       |
| Public Transit Grants                                          | 65,000                | 222,000                     | 75,000                        | 75,000                          | 615,000 <sup>7</sup>     | 690,000                       | 210.8%                                        |
| Repayable CEF Grants                                           | 229,601               | 500,000                     | 500,000                       | 500,000                         | -                        | 500,000                       | 0.0%                                          |
|                                                                | 1,805,099             | 2,482,500                   | 2,287,600                     | 2,053,300                       | 324,100                  | 2,788,300                     | 12.3%                                         |
| <b>Transfers to (from) Reserves &amp; Funds</b>                |                       |                             |                               |                                 |                          |                               |                                               |
| Clean Energy Financing Program                                 | (224,800)             | (500,000)                   | (500,000)                     | (500,000)                       | -                        | (500,000)                     | 0.0%                                          |
| General Operating Reserves                                     | (197,886)             | (89,200)                    | (89,200)                      | -                               | (300,000) <sup>7</sup>   | (300,000)                     | 236.3%                                        |
|                                                                | (422,686)             | (589,200)                   | (589,200)                     | (500,000)                       | (300,000)                | (800,000)                     | 35.8%                                         |
|                                                                | <b>2,550,185</b>      | <b>3,186,200</b>            | <b>2,997,600</b>              | <b>2,856,600</b>                | <b>52,300</b>            | <b>3,319,800</b>              |                                               |
| <b>NET EXPENDITURES</b>                                        | <b>\$ (1,703,803)</b> | <b>\$ (2,015,500)</b>       | <b>\$ (1,813,900)</b>         | <b>\$ (2,072,700)</b>           | <b>\$ (378,600)</b>      | <b>\$ (2,456,300)</b>         | <b>21.87%</b>                                 |

Notes: 1. Private Road additions 2. Recovery for Energy Navigator position 3. Flood line Mapping Project complete 4. Student Grants  
5. Hemlock Woolly Adelgid additional \$100,000 & \$20,000 Municipal-wide planning awareness campaign 6. Removed Housing Market Study  
7. Increase Lunenburg County Wheels grant & added \$600,000 for Public Transit Grant to TOB and reserve funding for Public transit.

## RECREATION, PARKS, AND TOURISM

Recreation provides multiple pathways to wellbeing for individual, communities and for MODL's built and natural environments. Definition: Recreation is the experience that results from freely chosen participation in physical, social, intellectual, creative, and spiritual pursuits that enhance the individual and community wellbeing.

### TOURISM & EVENTS SERVICES

The Municipality is recognized as a tourism destination where visitors are drawn to our beaches, trails, and parks. We attract and promote events that create economic and social benefits for the Municipality. We support the development of the tourism and events industry to bolster economic growth, foster community pride, and create more opportunities for the residents of Lunenburg County.

### A VISION FOR RECREATION & TOURISM IN MODL

Everyone is engaged in meaningful, accessible recreation and tourism experiences that foster:

- Individual wellbeing
- Community wellbeing
- The wellbeing of our natural and built environments

### MISSION

MODL adopts strategic priorities which provide direction to Recreation, Parks & Tourism. Guiding documents includes Parks an Open Space Standards and Guidelines – creating space for everyone, Active Transportation Plan, Active Living Strategy, Open Space Strategic Plan, Parks Accessibility Report, Lunenburg County Accessibility Plan, Anti-Racism & Diversity Plan, Inclusion, Diversity, Equity and Accessibility (IDEA) Framework, and the Climate Change Action Plan.

Other guiding documents supporting recreation services include:

- Canadian Parks & Recreation Association - Pathways to Wellbeing National Framework
- Recreation Nova Scotia – Shared Strategy for Advancing Recreation
- Nova Scotia Health Profile
- Let's Get Moving Nova Scotia
- NSHA Community Health Profile
- Tourism Nova Scotia's Strategic Plan
- Nova Scotia Event Strategy
- Event Atlantic Strategic Plan
- Shared Strategy for Trails in Nova Scotia

### GOAL

Through direct delivery and advocacy ensure a broad range of community services are available to meet the community's needs and to attract and retain residents.

## SUPPORTING COMMUNITY HEALTH & WELLBEING

National recreational trends continue to show how important access to parks, trails, open spaces and recreation and event tourism opportunities are to keep citizens happy, healthy and connected.

Recreation, Parks & Tourism continues to adapt to maximize the deliverables for programming, parks, trails, activities and events. Interactions with communities and visitors are amplified, aiming to reach societal norms of new usage of technology and learnings from research and data from the field.

What we aim to achieve:

- Promoting physical activity
- Boosting social interaction in creative ways
- Encouraging time for mindfulness and self-care
- Supporting connection to nature
- Strengthening community economic development
- Supporting events and attracting tourists to the area
- Fostering pride in our communities
- Promoting, encouraging and celebrating volunteerism





## CORE SERVICES

| Service or Goal                                                                         | Performance 2025/2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <p><b>Active Living:</b><br/>Foster Active Living through physical recreation</p>       | <ul style="list-style-type: none"> <li>• Increased physical activity promotion and awareness.</li> <li>• Strengthened partnerships with local organizations and businesses to enhance active living into daily routines, such as the park and explore partnership with community halls and through the bike rack subsidy program.</li> <li>• Provided equitable opportunities for community members to have access to participate in programming, such as partnering with nursing homes to deliver walking programs.</li> <li>• Collaborated with provincial organizations for enhancing recreational activity within the municipality (i.e. Cycling NS, Hike NS, Recreation NS, Recreation Facilities Association of NS).</li> <li>• Continued implementation of physically active learning in schools within MODL through the NS Active Smarter Kids (ASK) Project. Partnership concluded with the Province October 2025.</li> <li>• Promotion and awareness of benefits of small bouts of movement in lifestyles.</li> <li>• Partnered with the Bridgewater and Area Chamber of Commerce for organized business group walks and events.</li> <li>• Continued promoting active transportation through our walking communities' signs and other initiatives.</li> <li>• Adoption of an Active Transportation Policy</li> <li>• Maintained Community Playboxes at various parks.</li> <li>• Ballfield upgrades including new fencing, back stops and</li> </ul> |
| <p><b>Tourism &amp; Events:</b><br/>Attract visitors and events to our Municipality</p> | <ul style="list-style-type: none"> <li>• Provided Visitor Services at pop-up locations and events.</li> <li>• Distributed print material throughout the province promoting the Municipality as a tourism destination.</li> <li>• Collaborated with the South Shore Tourism Co-op on the 2025 Lobster Crawl Festival.</li> <li>• Facilitated the Family Fun Day event featuring Tide Kite at the MARC.</li> <li>• Wayfinding Strategy Implementation: Continuing in 2025, with Wayfinding signs installed at parks.</li> <li>• Continued improvements to the tourism website and launched updated website.</li> <li>• Partnered in hosting a very successful Nova Scotia 55+ Games.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Service or Goal                                                                          | Performance 2025/2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Inclusion &amp; Access:</b></p> <p>Increase inclusion and access to recreation</p> | <ul style="list-style-type: none"> <li>• PRO Kids - continued to support youth participation.</li> <li>• PRO Fund – continued to support adult participation.</li> <li>• Accessible upgrades at Indian Falls Park – vault washrooms and trail upgrades.</li> <li>• Installed an accessible canoe/kayak launch at Miller Point Peace Park.</li> <li>• RFP issued to begin upgrades to the water features at Sawpit Wharf which will include the installation of an accessible canoe/kayak launch.</li> <li>• RFP issued for the Municipal Activity Recreation Complex which will include an accessible building, playground and pathways.</li> <li>• Issued an RFQ to acquire six additional sport wheelchairs enabling MODL to continue to offer parasport opportunities, without needing to borrow equipment.</li> <li>• Received permit to install an accessible pathway at Hirtles Beach.</li> <li>• Increased low cost/no fee initiatives.</li> <li>• Facilitated MODL events to celebrate equity, diversity, inclusion and access (e.g., Sensory-Friendly events, participated in Pride Parade).</li> <li>• Offered parasport opportunities through programming.</li> <li>• Continued to loan adaptive recreation equipment.</li> <li>• Purchased accessible style e-bike for free loan program.</li> </ul> |



| Service or Goal                                                                                            | Performance 2025/2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Connecting People &amp; Nature</b></p> <p>Help people connect to nature through recreation</p>       | <ul style="list-style-type: none"> <li>• Conservation Easement with the Nova Scotia Trust to protect and conserve Cape LaHave Island in perpetuity.</li> <li>• Acquired land adjacent to Broad Cove Beach and entered into a stewardship agreement with the Broad Cove Community Association.</li> <li>• Continued to offer outdoor programming opportunities.</li> <li>• Continue to support the seven rail to trail groups and Central Nova ATV in trail maintenance and development.</li> <li>• Continue to support groups with management or stewardship agreements with MODL. (i.e. Riverport Park Project, Oakland Conservation Area, Broad Cove Beach).</li> <li>• Continued to make improvements to parks and open spaces following the Parks and Open Spaces Standards and the Park Accessibility Audit report. (i.e. upgrades at Miller Point Peace Park, Saw Pit Wharf Park, Indian Falls).</li> <li>• Park &amp; Explore initiative partnering with community organizations and local business to promote parking and exploring via active transportation.</li> <li>• Issued RFP for Art on the Trail at Indian Falls. Will be installed in 2026.</li> <li>• Developed a Park Evaluation Criteria Framework for parks and adopted by Council.</li> </ul> |
| <p><b>Supportive Environments:</b></p> <p>Encourage participation and build strong caring communities.</p> | <ul style="list-style-type: none"> <li>• Actively participated with Lunenburg Queens Recreation Coordinators Directors Association (LQRCDA).</li> <li>• Supported and collaborated with LCLC.</li> <li>• Continued partnerships with community organizations to manage parks and trails.</li> <li>• Collaborated with Events Atlantic.</li> <li>• Partnered with South Shore Tourism.</li> <li>• Project Volunteer – hosted a Volunteer Summit in partnership with the municipal units in Lunenburg and Queens; continue with the Volunteer Spotlight.</li> <li>• Celebrated volunteers through the annual volunteer recognition ceremony.</li> <li>• Held grant information sessions for non-profit groups.</li> <li>• Participated in Designing for Belonging training which included participation from several volunteers associated with community groups.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                           |

## 2025/2026 ACCOMPLISHMENTS

During the past year, the Recreation, Parks & Tourism Department continued to provide a high level of service to Council, Committees, residents of the Municipality, community groups and visitors through a wide range of program opportunities, parks and facilities and community development. Staff have been engaged in developing new initiatives and policies. Highlights of the year include:

- **Cape LaHave Island** - hosted public engagement and information sessions and entered into a conservation easement with the Nova Scotia Nature Trust that will see the Island protected and conserved in perpetuity.
- **Parks Evaluation Criteria Framework** – was developed and approved by Council to help guide decisions when making improvements and investments in the park system.
- **E-Bikes**- Procurement of e-bikes for a shared mobility bicycle fleet available, including an accessible e-bike, through the free equipment loan program, in partnership with local organizations. The goal is to increase connectivity to community and promote active living.
- **Accessibility upgrades/improvements to several parks** – installation of vault washrooms and upgrades to a trail making it accessible at Indian Falls Park, installation of accessible kayak launch at Miller Point Peace Park, new fencing and dug outs at the MARC Ballfields.
- **Pickleball Courts** – entered into a management agreement with the South Shore Pickleball Club that will see them establishing 6 pickleball courts on property at the MARC. Courts anticipated to be constructed in 2026.
- **Sawpit Wharf Park** – RFP awarded that will see improvements to the water features at the park in 2026.
- **Monument at Hillside Cemetery Public Campaign** – launched a public campaign to connect with family members to gauge interest in a monument being erected at the Hillside Cemetery, located at the MARC.
- **Major Events** – Provided support to major events, including the 55+ Games through the Major Events Grant, as well as the Canadian National Para Hockey Championship through a separate funding stream.
- **Whynott Wind Farm Community Fund** – partnered with the Whynott Wind Farm Community Fund to assist in dispersing funding through a grant to non-profit community groups. This partnership will continue.
- **Support Community Groups** – continue to support community (i.e. grants, promoting volunteerism, held first volunteer summit).
- **LaHave River Trail and Central Nova ATV Club** – provided a letter of support for the establishment of a road trail from Wentzell Lake to Pinehurst, which if approved will connect a missing link in the LaHave River Trail, leaving one missing link to be connected to achieve a fully connected trail system in MODL.
- **Broad Cove Community Association** - acquired lands adjacent to the Broad Cove Beach and entered into a Stewardship Agreement with the Broad Cove Community Association. This acquisition will ensure public access to the Broad Cove Beach.
- **New School Build in New Germany** - Reached out and asked to participate on a committee.
- **Arties Pond and Cove** - Continue to provide support to this committee.
- **Celebrating Diversity** – Collaborating with underrepresented populations, an emphasis has been put on facilitating inclusive and educational opportunities for the community.

- **Art on the Trail / Parks** – awarded an RFP to a local artist for artwork reflective of the history and culture of Indian Falls Park, with installation of the artwork to be completed in the Spring of 2026.
- **Women/Girl Swims** – In partnership with the LCLC, MODL provides weekly free drop-in swims for women and girls.
- **Equipment Loan Program** – Continued to offer the loan of recreation equipment, including adaptive equipment, free of charge to the community.
- **Designing for Belonging Course and Training** – this course was offered to community members along with staff. The course introduced participants to foundational principles of designing for belonging, key elements of co-design and relational approaches to addressing complexity within communities.
- **Active X Change Data Pilot Project began** to better understand usage patterns of some parks, trails, and facilities across MODL, providing data and metrics to inform planning.
- **PRO Fund** - for the second year offering this program, we provided support for 22 persons through 94.74% of the \$15,000 budget. It is important to note that some of approvals were for family memberships of local facilities, meaning that more persons benefited from the approval than the applicant themselves.
  - 21 of the 22 participants chose to share their age groups:
    - 19-24 – 0
    - 25-34 – 7
    - 35-44 – 6
    - 45-54 – 4
    - 55-64 – 2
    - 65-75 – 1
    - 75+ - 1
    - No Answer - 1
  - Some applicants chose to share more personal information with us and among these:
    - Four identified as a person with a disability.
- **PRO Kids**
  - Invested just over \$104,000 supporting youth applications; an increase of approximately 7.8% compared to 2024/2025.
  - Received just over \$27,000 in donations.
  - 212 children benefited from this funding; an increase of approximately 3.4% compared to 2024/2025.
  - Of these children:
    - 5.19% of the applications were for children aged between 0-4
    - 72.64% aged between 5-12
    - 22.17% of the applications were for the 13-18 age group
  - Over the 2024/25 applications, we had a reduction in the number of pre-primary applications, a 7.69% in the elementary age group and a 9.3% increase in the secondary



age group (13-18) which is the hardest demographic that remain involved with sports and cultural activities.

- Some applicants chose to share more personal information about the participants with us, and among these:
  - Eight identified as belonging to a visible minority group.
  - Six identified as belonging to the 2SLGBTQIA+ community.
  - Nineteen identified as a person with a disability.

- **Grant Programs** – Community organizations/individuals continued to access grant programs to the total sum of \$274,788.93, broken down as follows:

|                                                  |              |
|--------------------------------------------------|--------------|
| ○ Annual Operating Grants                        | \$105,559.00 |
| ○ Major Recreation Capital Grants                | \$52,359.00  |
| ○ Community Recreation Capital Grants            | \$40,709.37  |
| ○ Major Event Grant                              | \$33,500.00  |
| ○ Community Event Grant                          | \$19,337.56  |
| ○ Community Recreation Program Grants            | \$6,525.00   |
| ○ Sponsorship Ad Grant                           | \$5,349.00   |
| ○ Sport, Recreation & Cultural Travel Assistance | \$3,550.00   |
| ○ Elite Athlete Grant                            | \$6,000.00   |
| ○ Municipal Celebrations                         | \$1,000.00   |
| ○ Leadership Training                            | \$900.00     |

- **Community Advisory Committees** – Continued to work with community advisory committees such as Miller Point Peace Park, Sawpit Wharf, and Indian Path Common.
- **Trail Groups** – Continued to work cooperatively with trail groups and trail users to support safe trail use, connectivity and maintenance. Hosted meetings with representation from all trail associations to discuss challenges, needed support and collaboration.
- **Community Groups with Management Agreements**- Continued to support community groups that have management agreements with the Municipality. These groups look after the day-to-day operations of some of the Municipality's parks and open spaces. The groups include United Communities Marine Park Society; Petite Riviere Community Park Association; Lunenburg County Mountain Bike Association (trails at the MARC); and the Lunenburg County Wildlife Association (Sucker Lake), and the Riverport Community Centre to develop a park at the former Riverport and Area School grounds. We also have stewardship agreements in place with the Mahone Islands Conservation Association for several islands and the Oakland Conservation Area and most recently with the Broad Cove Community Association.
- **Multisport** – Continued to offer the Multisport program which included thirteen sports, in partnership with community sport organizations, Sport NS, Province of NS, and local businesses supporting 30 youth participating for six months. We expanded to offer an Adult Multisport for Women in both the Spring, which had 20 participants over 6 weeks, participating in 6 sports. We also introduced a Multisport for pre/teen girls in the Fall which had 18 participants over 6 weeks participating in 6 sports.

- **Parasports** – Received funding and issued an RFQ to purchase 6 additional parasport wheelchairs to deliver parasport programming across the Municipality, through an EDIA Grant from Sport NS.
- **ParticipACTION Challenge** – Participated in this national activity challenge, with the goal to increase physical activity and daily movement for people across the Municipality.
- **Lobster Crawl** – Actively participated through contests, marketing, and programming in coordination with the Lobster Crawl Festival.
- **South Shore Tourism Co-op (SSTC)** – Worked in collaboration to grow the awareness of regional tourism offerings.
- **Tourism Information Distribution** – Distributed print material throughout the province promoting the Municipality as a tourism destination.
- **Grant Information Sessions** – the third annual grant information sessions were held, and the two sessions were attended by over 40 volunteers representing various non-profit groups.
- **Park Wayfinding** – continue to erect directional signs to parks and in parks.
- **Parks Standards Document** – Continue implementation of this document to improve the MODL park system.
- **Volunteer Summit** – the pinnacle of Project Volunteer, the Volunteer Summit, was a very successful one-day conference held at NSCC, Bridgewater in November 2025. It was attended by over 90 people, representing 64 community groups from Lunenburg/Queens.
- **Active Transportation Policy** – established an Active Transportation Policy that sets guiding principles and goals for walking, cycling, and other non-motorized travel, providing a framework to advance Active Transportation across the Municipality.

## MAJOR INITIATIVES FOR 2026/2027

The Recreation, Parks & Tourism Department will continue to offer a wide range of programs, provide access to a number of parks and recreation facilities and to support community groups using a community development model. Service priorities this year are based on the direction provided by Council in their Strategic Priorities.

### 1. Sawpit Wharf Park Re-development

#### Analysis of Initiative

Impact on existing service levels – increase

The first phase of the project involves demolition and replacement of the existing wharf, installing new dock spots, an accessible canoe/kayak launch, and upgrading the boat launch. The second phase involves upgrades to the land features, including an accessible vault toilet; shade shelter; driveway and parking improvements; and other features.

Financial/Budget

Budget: \$2,100,000

Funding: Depreciation Reserves

## 2. Indian Falls Park Upgrades

### Analysis of Initiative

Impact on existing service levels – increase

This project involves creating accessible pathways to the look off area and creating an accessible picnic area near the grassy area and look off; improving the trail leading to the river to make it accessible; and installing accessible vault washrooms.

Financial/Budget:

Budget: \$120,000 (carry over to complete project in 2026)

Funding: Canada Community Building Fund

## 3. Pickleball Courts

### Analysis of Initiative

Impact on existing service levels – increase

This project will be managed and operated by the South Shore Pickleball Club who has entered into a lease agreement with the Municipality to build six pickleball courts on land at the MARC that will include public use and the ability to host tournaments and events.

Financial/Budget:

Budget: \$540,000 (carry over with the intent of the courts being constructed in 2026)

Funding: Pickleball reserve; grants; a portion to be contributed by the South Shore Pickleball Club

## 5. River Ridge Common

### Analysis of Initiative

Impact of existing service levels – maintain

This project involves removing, replacing and repairing some of the exiting wooden play structures and other wooden structures.

Financial/Budget:

Budget: \$100,000

Funding: Open Space Reserves

## 6. Art on the Trail / Parks

### Analysis of Initiative

Impact of existing service levels – increase

Collaborating with local artist to create and install a piece of art reflective of the history and culture of Indian Falls Park. Stakeholders are being engaged. Project expected to be completed in the Spring of 2026.

Financial/Budget:

Budget: \$15,000 (Carry over)

Funding: Open Space Reserves

## 7. MARC Upgrades

### Analysis of Initiative

Impact of existing service levels – increase

The MARC is classified as one of the Municipality's regional parks. It has been part of MODL's park system since the 1980's. This project is to build a 4,500 square foot facility that will provide space for park and programming staff, programming space and a fully accessible washroom year-round accessible from the outside, installation of an inclusive playground, developing accessible pathways and upgrading the disc golf course to an 18 hole course. These features will augment the many existing park features.

Financial/Budget:

Budget: \$3,225,000

Funding: Operating Reserves

## 8. Wiles Lake Park Development (Regional Park)

### Analysis of Initiative

Impact on existing service levels – increase

As one of the Municipality's regional parks, this project is to conduct an extensive community consultation process, that will help shape a community concept plan for Wiles Lake Park. It is about re-imagining how this park can continue to serve residents and visitors alike.

Financial/Budget:

Budget: \$60,000

Funding: Depreciation reserves

## 9. Accessible E-Bike

### Analysis of Initiative

Impact of existing service levels – increase

This is to purchase an accessible e-bike to add to the fleet of e-bikes acquired last year that will be available for public use.

Financial/budget

Budget: \$15,000 (carry over)

Funding: Municipal General Operating reserves

## 10. Internal Park Wayfinding Strategy

### Analysis of Initiative

Impact of existing service levels – increase

This project would align an internal park wayfinding strategy with the wayfinding signs installed. Internal wayfinding signs will help guide people through MODL's park system.

Financial/budget

Budget: \$50,000

Funding: Municipal General Operating Reserves

#### 11. Riverport and Area Park

##### Analysis of Initiative

Impact of existing service levels – increase

To contribute to the capital costs associated in developing the park which will be managed and operated by the Riverport Community Centre.

Financial/budget

Budget: \$60,000 (represents 1<sup>st</sup> year of a 3-year intended commitment of \$170,000)

Funding: Open Space Reserves

#### 12. Miller Point Peace Park

##### Analysis of Initiative

Impact of existing service levels – increase

This project involves upgrading existing pathways, creating a new accessible trail at the New Point Loop trail, creating a new accessible trail from the outer parking lot to the inner parking lot to create a separate trail for walkers and cyclists from vehicles.

Financial/budget

Budget: \$450,000 (Carry over)

Funding: \$170,000 from grant; Canada Community Building Fund

#### 12. MARC Ballfields Parking

##### Analysis of Initiative

Impact of existing service levels – increase

Design of a new accessible parking lot for the upper ballfields.

Budget: \$50,000

Funding: Municipal General Operating Reserves

#### 13. Mush-a-Mush Park – Vault Washrooms

##### Analysis of Initiative

Impact of existing service levels – increase

To replace the current washrooms with modern accessible vault washrooms.

Budget: \$150,000

Funding: Canada Community Building Fund



## **INCLUSIVITY, DIVERSITY, EQUITY AND ACCESSIBILITY TARGETS**

- Installation of accessible park furnishings in multiple spaces, including improvements to a pathway to Hirtles Beach.
- Updating website to reflect the level of accessibility of each park.
- Increasing IDEA programming
- Updating the Recreation Guide to be more accessible, both print and electronic
- Increasing accessible equipment stock/inventory (i.e. accessible e-bike and adding 6 additional parasport wheelchairs to the fleet.)
- Partnering with community organizations to host accessible programming (i.e. Cycling for All Abilities accessible e-bike cycling program and accessible kayaking for those with physical limitations with local kayaking organizations).
- Improving Miller Point Peace Park by providing more accessible trails.
- Improving Indian Falls Park by making the look off and picnic area accessible, upgrading a trail to be accessible, providing a shaded shelter and installing accessible vault toilets.
- Conducting community consultations that will inform the community concept plan for the Wiles Lake Park.
- Continue to manage the PRO Kids and PRO Fund programs.
- Installing an inclusive playground, accessible pathways, shaded areas, and washroom.
- Installing an accessible canoe/kayak launch at Sawpit Wharf Park.
- Developing an internal park wayfinding strategy.

## **SIGNIFICANT PROPOSED CHANGES TO SERVICES AND/OR BUDGET**

- Improving Park standards as per the Parks Standards document, which includes improving accessibility.
- Significant investments in parks such as Miller Point Peace Park, Saw Pit Wharf Park, the Municipal Activity Recreation Complex, River Ridge Common, and Wiles Lake Park.
- New staff and programming building at the Municipal Activity Recreation Complex.
- Inclusive playground to be installed at the Municipal Activity Recreation Complex.
- Significantly reduced visitor information services especially during the peak summer season with the direction not to hire two summer positions that provided support in the delivering of tourism services.
- Investigating a Community Development Model.

## **SEVICE DELIVERY PRESSURES AND CHALLENGES**

- Monitoring and evaluating Management Agreements.
- Open Space Strategic Plan (2002/03- reviewed 2009 & 2013) in need of update/refresh.
- In 2017 Accessibility Legislation was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- Recruitment and Retention of volunteers.

- Changing demographics, increased and aging populations, highlights need to improve aging recreation spaces.
- Behavioural change is complex, takes time and many resources.
- Demand shifting from planned activities to opportunities that can be incorporated in daily lifestyles (e.g., drop-in, unstructured activity).
- Working environment / conditions for Park Staff – temperature control in barn
- Replacing vacant positions due to staff moving to other opportunities or on maternity leave.
- Working towards a Community Development Model.

## PERFORMANCE MEASURES

### 1. Rec & Park Buildings and Grounds Budget/Actual Comparison

The table below compares the annual budgets under the Recreation and Park Buildings category which includes park staff wages, individual park maintenance, equipment, supplies, machinery, etc.

| Period  | Budget    | Percentage Change on previous year's budget | Actual Expenditure | % of Budget Utilized |
|---------|-----------|---------------------------------------------|--------------------|----------------------|
| 2020-21 | \$418,000 | +6.50%                                      | \$333,469          | 79.77%               |
| 2021-22 | \$518,200 | +23.97%                                     | \$433,129          | 83.58%               |
| 2022-23 | \$636,300 | +22.79%                                     | \$540,753          | 84.98%               |
| 2023-24 | \$703,100 | +10.50%                                     | \$527,548          | 75.03%               |
| 2024-25 | \$733,400 | +4.31%                                      | \$546,011          | 74.45%               |
| 2025-26 | \$771,100 | +5.14%                                      | \$584,366          | 75.78%               |
| 2026-27 | \$784,500 | +1.73%                                      |                    |                      |

### 2. Grant Support Requests from Public vs. Budget

The table below shows the value of grant support requested in the combined category of Annual Operating and Major Recreation Capital Grants (Grant Contingency Account) in relation to the potential percentage that could be awarded based on allotted budgets.

| Period  | Amount Requested | Budget    | Potential Approval Rate |
|---------|------------------|-----------|-------------------------|
| 2020-21 | \$169,728        | \$80,000  | 47.13%                  |
| 2021-22 | \$129,200        | \$85,300  | 66.02%                  |
| 2022-23 | \$175,664        | \$90,000  | 51.23%                  |
| 2023-24 | \$283,700        | \$150,000 | 52.87%                  |

| Period  | Amount Requested | Budget    | Potential Approval Rate |
|---------|------------------|-----------|-------------------------|
| 2024-25 | \$399,533        | \$150,000 | 37.54%                  |
| 2025-26 | \$255,114        | \$165,000 | 64.67%                  |
| 2026-27 | \$240,004        | \$165,000 | 68.64%                  |

### 3. Visitor Services Event Engagement Statistics

The table below provides information pertaining to the events attended throughout the 2025 Visitor Season, including event name, date, and number of people spoken to. This was the second season Visitor Services operated via pop-up locations throughout the municipality and surrounding areas. Events attended are evaluated to assess their impact, engagement levels, and effectiveness in reaching both locals and visitors.

| Visitor Information Pop-Ups During Peak Season |                                                |                     |               |
|------------------------------------------------|------------------------------------------------|---------------------|---------------|
| Date                                           | Event/Location                                 | Time                | # of Visitors |
| June 11th                                      | Seniors Expo (Michelin Social Club)            | 12:00 PM – 3:00 PM  | 79            |
| June 15th                                      | Shunpike Studio Crawl (Blue Rocks)             | 9:00AM- 12:00 PM    | 49            |
| June 21st                                      | Bike Day (Tastee Freeze - Hebbville)           | 9:30 AM –12:00 PM   | 33            |
| June 26th                                      | MM6 Meet & Greet (Jubilee Park, Mahone Bay)    | 9:00 AM - 10:30 AM  | 49            |
| June 30th                                      | MM6 Fun In the Sun Geocaching (Crescent Beach) | 10:00 AM – 12:00 PM | 26            |
| July 11th                                      | Fort Point Museum (LaHave)                     | 4:00 PM- 6:00 PM    | 18            |
| July 12th                                      | Lunenburg Craft & Food Festival (Lunenburg)    | 10:00 AM – 12:00 PM | 40            |
| July 16th                                      | Heartland Bike Tour (Lunenburg)                | 8:00 AM – 11:00 AM  | 40            |
| July 19th                                      | Petite Riviere General Store                   | 11:00 AM – 2:00PM   | 22            |
| July 25th                                      | New Germany Farmer's Market                    | 2:00 PM – 5:00 PM   | 22            |
| July 26th                                      | Rock Skipping Championship (Blue Rocks)        | 10:00 AM – 12:00 PM | 27            |
| July 29th                                      | Hirtle's Beach                                 | 9:30 AM – 12:30 PM  | 48            |
| August 1st                                     | Fort Point Museum                              | 5:00 PM – 7:00 PM   | CANCELLED     |
| August 2nd                                     | 4 Points Vintage Market (Blockhouse)           | 9:00 AM – 12:00 PM  | 30            |
| August 7th                                     | Best Western (Bridgewater)                     | 8:30 AM – 11:30 AM  | 11            |

| Date                                                            | Event/Location             | Time               | # of Visitors |
|-----------------------------------------------------------------|----------------------------|--------------------|---------------|
| August 8th                                                      | Best Western (Bridgewater) | 8:30 AM – 11:30 AM | 32            |
| Aug 16th                                                        | BernArt Maze (Blockhouse)  | 12:00 PM – 3:00 PM | 16            |
| Aug 17th                                                        | Chicory Blue (Blockhouse)  | 10:00 AM – 1:00 PM | 6             |
| Aug 20th                                                        | Hirtle's Beach (Kingsburg) | 10:00 AM – 1:00 PM | 31            |
| Aug 21st                                                        | The Ovens (Riverport)      | 10:00 AM – 1:00 PM | 52            |
| Aug 27th                                                        | The Ovens (Riverport)      | 10:00 AM – 1:00 PM | 35            |
| <b>Total # of Visitors</b>                                      |                            |                    | <b>666</b>    |
| <b>Notes: 21 Pop ups scheduled, 1 cancelled due to weather.</b> |                            |                    |               |

#### 4. Volunteer Award Recognition Applications Comparison

The table below reflects the number of applications received for the municipal volunteer awards year over year.

| Period | Applications |
|--------|--------------|
| 2019   | 34           |
| 2020   | 32           |
| 2021   | 29           |
| 2022   | 24           |
| 2023   | 19           |
| 2024   | 37           |
| 2025   | 33           |
| 2026   | 28           |





## FULL-TIME EQUIVALENT

2020/2021 FTEs Actual: 10.73

2021/2022 FTEs Actual: 11.53

2022/2023 FTEs Budgeted: 14.89

2023/2024 FTEs Budgeted: 14.89

2025/2026 FTEs Budgeted: 12.58

2026/2027 FTEs Budgeted: 10.3

\*Annually hire students and contract workers for delivery of recreation program service





**Municipality of the District of Lunenburg**  
**Recreation, Parks & Tourism Services**

|                                                                                 | 2024/25<br>Actual     | 2025/26<br>Annual<br>Budget | 2025/26<br>Budget<br>Forecast | 2026/27<br>Adjusted<br>Baseline | 2026/27 Net<br>Additions | 2026/27<br>Approved<br>Budget | Percent<br>Change Budget<br>2027 to Budget<br>2026 |
|---------------------------------------------------------------------------------|-----------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------|-------------------------------|----------------------------------------------------|
| <b>REVENUE</b>                                                                  |                       |                             |                               |                                 |                          |                               |                                                    |
| Recreation Fees                                                                 | \$ 45,172             | \$ 59,000                   | \$ 66,427                     | \$ 64,400                       | \$ -                     | \$ 64,400                     | 9.2%                                               |
| ProKids & ProFund                                                               | 43,329                | 20,000                      | 30,000                        | 20,000                          | -                        | 20,000                        | 0.0%                                               |
| Rental Revenue                                                                  | 9,246                 | 9,000                       | 8,800                         | 9,000                           | -                        | 9,000                         | 0.0%                                               |
| Recreation Grants                                                               | 159,700               | 179,200                     | 131,142                       | 29,200                          | -                        | 29,200                        | -83.7%                                             |
| Other Revenue                                                                   | 18,109                | 51,000                      | 46,850                        | 42,000                          | -                        | 42,000                        | -17.6%                                             |
| Tourism - VIC                                                                   | 6,000                 | 6,000                       | 6,000                         | 6,000                           | -                        | 6,000                         | 0.0%                                               |
| Tourism Marketing Levy                                                          | -                     | -                           | -                             | -                               | -                        | -                             | -                                                  |
|                                                                                 | <b>281,556</b>        | <b>324,200</b>              | <b>289,219</b>                | <b>170,600</b>                  | <b>-</b>                 | <b>170,600</b>                | <b>-47.4%</b>                                      |
| <b>EXPENDITURES</b>                                                             |                       |                             |                               |                                 |                          |                               |                                                    |
| <b>General Services</b>                                                         |                       |                             |                               |                                 |                          |                               |                                                    |
| Sponsor Ad & Municipal Celebration                                              | 10,118                | 15,000                      | 14,500                        | 16,000                          | -                        | 16,000                        | 6.7%                                               |
| Grants to Organizations                                                         | 611,120               | 607,100                     | 649,400                       | 646,700                         | 155,000 <sup>1</sup>     | 801,700                       | 32.1%                                              |
| Legal                                                                           | 6,429                 | 8,000                       | 8,000                         | 8,000                           | -                        | 8,000                         | 0.0%                                               |
| Insurance & Office Expenses                                                     | 5,488                 | 9,200                       | 6,700                         | 9,200                           | -                        | 9,200                         | 0.0%                                               |
| Personnel (salaries, benefits, training, travel & conferences)                  | 598,851               | 701,800                     | 687,215                       | 607,800                         | -                        | 607,800                       | -13.4%                                             |
|                                                                                 | 1,232,007             | 1,341,100                   | 1,365,815                     | 1,287,700                       | 155,000                  | 1,442,700                     | 7.6%                                               |
| <b>Parks &amp; Recreation Facilities</b>                                        |                       |                             |                               |                                 |                          |                               |                                                    |
| Park Maintenance Personnel (salaries, benefits, training, travel & conferences) | 317,382               | 362,400                     | 348,400                       | 380,300                         | -                        | 380,300                       | 4.9%                                               |
| Building, Grounds & Park Maintenance                                            | 246,808               | 372,300                     | 337,700                       | 387,800                         | -                        | 387,800                       | 4.2%                                               |
| Building Utilities                                                              | 20,767                | 21,900                      | 21,900                        | 25,000                          | -                        | 25,000                        | 14.2%                                              |
| Telephone                                                                       | 10,667                | 11,500                      | 7,000                         | 7,500                           | -                        | 7,500                         | -34.8%                                             |
| Insurance                                                                       | 77,423                | 46,900                      | 60,300                        | 65,400                          | - <sup>2</sup>           | 65,400                        | 39.4%                                              |
| Office Expense                                                                  | 7,694                 | 9,000                       | 6,500                         | 7,000                           | -                        | 7,000                         | -22.2%                                             |
|                                                                                 | 680,742               | 824,000                     | 781,800                       | 873,000                         | -                        | 873,000                       | 5.9%                                               |
| <b>Recreation Programs</b>                                                      |                       |                             |                               |                                 |                          |                               |                                                    |
| Parks Equipment and Special Programs                                            | 93,432                | 232,000                     | 235,210                       | 217,000                         | -                        | 217,000                       | -6.5%                                              |
| Winter Programs                                                                 | 18,999                | 19,400                      | 19,400                        | 20,400                          | -                        | 20,400                        | 5.2%                                               |
| Spring Programs                                                                 | 15,400                | 17,400                      | 19,200                        | 17,400                          | -                        | 17,400                        | 0.0%                                               |
| Swimming Program                                                                | 27,729                | 22,000                      | 23,250                        | 24,000                          | -                        | 24,000                        | 9.1%                                               |
| Summer Programs                                                                 | 126,747               | 138,000                     | 125,600                       | 140,000                         | -                        | 140,000                       | 1.4%                                               |
| Fall Programs                                                                   | 18,242                | 19,400                      | 20,600                        | 20,400                          | -                        | 20,400                        | 5.2%                                               |
| Special Events - supplies & advertising                                         | 5,083                 | 7,500                       | 6,800                         | 7,500                           | -                        | 7,500                         | 0.0%                                               |
|                                                                                 | 305,631               | 455,700                     | 450,060                       | 446,700                         | -                        | 446,700                       | -2.0%                                              |
| <b>Active Transportation - paved shoulders</b>                                  | 866,456               | -                           | -                             | -                               | -                        | -                             | -                                                  |
| <b>Tourism</b>                                                                  | 218,634               | 261,700                     | 253,900                       | 252,800                         | -                        | 252,800                       | -3.4%                                              |
| <b>Transfers to (from) Reserves &amp; Funds</b>                                 |                       |                             |                               |                                 |                          |                               |                                                    |
| Open Space Strategy                                                             | 60,000                | 60,000                      | 60,000                        | 60,000                          | -                        | 60,000                        | 0.0%                                               |
| Pro Kids                                                                        | (7,997)               | -                           | (20,000)                      | -                               | -                        | -                             | -                                                  |
| Operating Reserves                                                              | -                     | -                           | (20,000)                      | -                               | (150,000) <sup>1</sup>   | (150,000)                     | -                                                  |
| CCBF- Trail Groups                                                              | (73,328)              | (82,300)                    | (82,300)                      | (90,500)                        | -                        | (90,500)                      | 10.0%                                              |
|                                                                                 | (887,781)             | (22,300)                    | (62,300)                      | (30,500)                        | (150,000)                | (180,500)                     | 709.4%                                             |
|                                                                                 | <b>2,415,688</b>      | <b>2,860,200</b>            | <b>2,789,275</b>              | <b>2,829,700</b>                | <b>5,000</b>             | <b>2,834,700</b>              |                                                    |
| <b>NET EXPENDITURES</b>                                                         | <b>\$ (2,134,132)</b> | <b>\$ (2,536,000)</b>       | <b>\$ (2,500,056)</b>         | <b>\$ (2,659,100)</b>           | <b>\$ (5,000)</b>        | <b>\$ (2,664,100)</b>         | <b>5.05%</b>                                       |

Notes:

1. Town of Lunenburg capital contribution request (\$150K), Broad Cove Community Association request (\$5K) 2. Insurance costs are reduced overall based on new insurance contract - 2025-26 budget allocation based on overall premium decrease without knowing which Department budgets would change.

### CAPITAL BUDGET EXECUTIVE SUMMARY

The Municipality plans and budgets for capital infrastructure through two planning horizons: the current budget year, in this case 2026 and the Five-year Capital Investment Plan, 2026–2031. Effective planning and the utilization of the 5-year Financial Strategy through these horizons ensures that the Municipality:

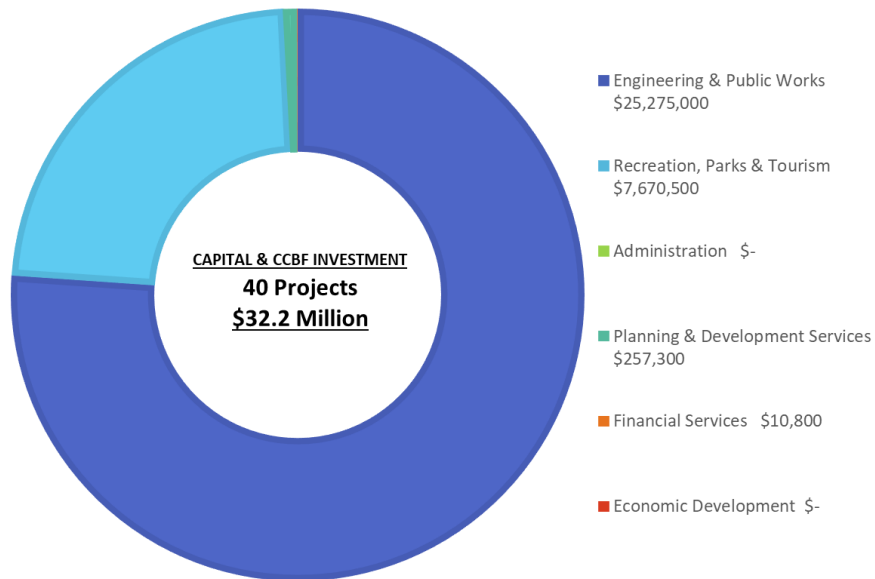
- Delivers value for tax dollars
- Is fiscally responsible; manages resources efficiently and effectively
- Invests in the future to enhance the quality of life that residents enjoy today

The 5-year Financial Strategy uses a rolling five-year planning horizon for both the operating and capital budgets. This multi-year approach allows the Municipality to respond to political, economic, social and environmental circumstances. The Strategy ensures that Council has the best information possible to make business and budget decisions. Council reviews estimates and forecasts for the full five-year period: however, spending and taxation is authorized each year, it is for the first year of the new cycle only, which in this instance is 2026/27.

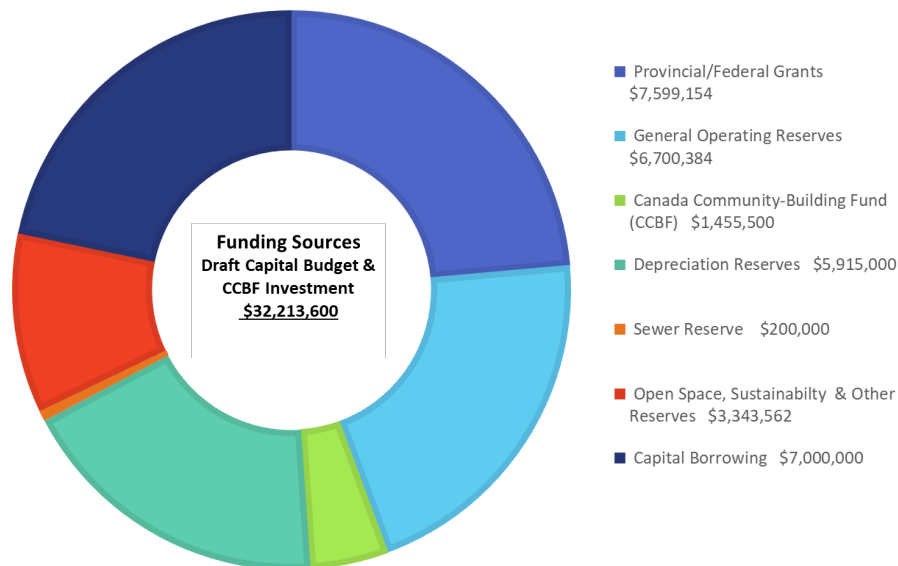
The 5-year Capital Plan outlines how and where the Municipality plans to allocate resources to address capital project requirements for the next 5 years. All project costs are estimated in 2026 dollars and departments have prioritized their capital projects based on Council's Strategic Priorities.

Detailed Project Sheets follow each Department's Capital financial plan which are located after the summary section.

## 2025-26 CAPITAL BUDGET & CANADA COMMUNITY-BUILDING FUND INVESTMENT



Planned projects are categorized based on the municipal departments that have been captured in Council's Strategic Plan. Quality of Life is a Strategic priority that is weaved throughout all municipal services. Investing in parks, and open space for year-round outdoor recreation opportunities supports this priority as we strive to make these public spaces more accessible. Investments in sustainability and climate change mitigation projects will support Council's Climate Change goals. The Municipality is growing and investments in municipal infrastructure like water and wastewater projects will support this growth.



The Municipality has budgeted \$32,213,600 for capital expenditures in 2026/2027 including Canada Community-Building Fund (CCBF) investment of \$1,455,500. We have leveraged grants and other sources of funding, MODL will only be investing 40 cents of its money on every capital project dollar spent

## FINANCE DEPARTMENT – CAPITAL PROJECTS

In 2022/2023, the Finance Department started working on an initiative to enhance and increase accessibility for residents through the implementation of an online customer portal. This project was delayed until the financial software could move to the Cloud.

In March 2025, a contract was signed to begin the software implementation. The project will be complete in April 2026 when residents will be able to view and pay their property tax bills through the new portal.

This project supports the Communication and Engagement Strategic Priority.

| 5 Year Capital Investment and Canada Community-Building Fund Plan |                                                                                                                                                                                                                       |         | Approved Budget | Year 1  | Year 2  | Year 3  | Year 4  | Year 5 |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|---------|---------|---------|---------|--------|
| Project Description                                               | Project #                                                                                                                                                                                                             | 2025-26 | 2026-27         | 2027-28 | 2028-29 | 2029-30 | 2030-31 |        |
| <b>Finance Department</b>                                         |                                                                                                                                                                                                                       |         |                 |         |         |         |         |        |
| Tax Bill Portal                                                   | Purchase software for online access to Tax Bills (Provincial funding rec'd) also includes employee pay stubs. 70% paid on contract start. 30% due in 2025/26. Total \$34,500 + HST April 2026 start date - carry over | 2022-05 | 10,800          | 10,800  |         |         |         |        |
| Finance Department Subtotal                                       |                                                                                                                                                                                                                       |         | 10,800          | 10,800  | -       | -       | -       | -      |

| Project Name    | Department | Project Manager                     |
|-----------------|------------|-------------------------------------|
| Tax Bill Portal | Finance    | Elana Wentzell, Director of Finance |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 10-May-22          | Apr-26                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |           |           |           |      |      |      |      |
|----------------------------|-----------|-----------|-----------|------|------|------|------|
| Gross Capital Budget       |           | \$ 25,185 | \$ 10,800 | \$ - | \$ - | \$ - | \$ - |
| Estimated Spending by Year | \$ 35,985 | \$ 25,185 | \$ 10,800 | \$ - | \$ - | \$ - | \$ - |

## Sources of Funding

|                     |           |           |           |      |      |      |      |
|---------------------|-----------|-----------|-----------|------|------|------|------|
| CCBF                | \$ -      |           |           |      |      |      |      |
| Grants              | \$ -      |           |           |      |      |      |      |
| Reserves            | \$ 35,985 | \$ 25,185 | \$ 10,800 | \$ - | \$ - | \$ - | \$ - |
| Other Contributions | \$ -      |           |           |      |      |      |      |
| Total Funding       | \$ 35,985 | \$ 25,185 | \$ 10,800 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Purchase software for online access to Tax Bills (SNSMR funding rec'd) also includes employee pay stubs. The project was delayed by the software vendor. Implementation target April 2026.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

This project will enable Municipal residents to view and print their interim and final tax bills and receipts. There are over 30,000 tax accounts in MODL. As well, municipal employees will be able to access paystubs and other employee information online. The portal is expandable and could be used for other online services in the future.

|                                                                        |                                                                                                                                                                                  |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Communication & Engagement                                                                                                                                                       |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                                                                                                                                                               |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | The ability for tax customers and employees to see their bills/pay stubs and receipts online will result in less bill and receipt copies being printed, saving the use of paper. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | Online viewing supports the use of larger fonts                                                                                                                                  |



## ENGINEERING, PUBLIC WORKS AND WASTEWATER – CAPITAL PROJECTS

Engineering infrastructure projects include sidewalks in Osprey Village, continuation of the Cookville Wastewater treatment plant expansion, addressing the issues identified in Centre School property assessment, municipal road improvements and an assessment of the wastewater treatment plants in Conquerall Bank and New Germany.

| 5 Year Capital Investment and Canada Community-Building Fund Plan              | Project Description                                                                                                                             | Project # | Approved Budget<br>2025-26 | Year 1<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Engineering, Public Works, Water &amp; Wastewater</b>                       |                                                                                                                                                 |           |                            |                   |                   |                   |                   |                   |
| WWTP Van & Truck replacements                                                  | To replace aging vehicles (2014 purchase year). 2025-26 Truck replacement & 2026-27 Van replacement                                             | 2025-11   | 85,000                     | 120,000           |                   |                   |                   |                   |
| Solar Panels - Cookville WWTP                                                  | Installation of 100KW system                                                                                                                    | 2027-11   |                            |                   |                   | 300,000           |                   |                   |
| Cookville Plant Expansion - Year 2 of 3 (construction)                         | Phased in Construction over 3 fiscal years for a total \$24.5M. Grants received: ICIP \$6.67M; Reallocated ICIP (\$5.3M), MCGP (\$4.1M)         | 2022-61   | 6,500,000                  |                   |                   |                   |                   |                   |
| Cookville Plant Expansion - Year 3 of 3 (complete construction & deficiencies) | Balance will be debt financing. 2026-27 updated to reflect accelerated construction schedule.                                                   | 2022-61   | -                          | 9,000,000         | 1,000,000         |                   |                   |                   |
| Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)             | Provide on site generator to supply backup power during power outages, design in year 1, and construct in year 2.                               | 2025-60   | 140,000                    |                   |                   |                   |                   |                   |
| Jubilee Road Sewer Expansion                                                   | Joint project to address infrastructure requirements in Hebbville. MODL Contribution to TOB Project (100% Grant funding)                        | 2026-60   |                            | 4,000,000         |                   |                   |                   |                   |
| WWTP Hebbville Pump Stns - Design                                              | Replace entire system, including 3 pump stations, as per CBCL's 2022 study.                                                                     | 2026-60   | -                          | -                 | 250,000           |                   |                   |                   |
| WWTP Hebbville Pump Stns - Replacement                                         | Replace entire system, including 3 pump stations, as per CBCL's 2022 study. Timing dependant on TOB infrastructure upgrades. Estimate Grant 50% | 2027-60   |                            |                   |                   | 6,000,000         |                   |                   |
| Conquerall Bank - I&I Repairs                                                  | Address Inflow & infiltration recommendations at Conquerall Bank System as recommended by the I&I Study.                                        | 2023-62   | -                          |                   | 30,000            |                   |                   |                   |
| Conq Bank - caustic soda system improvements                                   | Expand existing building and install caustic soda system - 50% Provincial funding (estimate).                                                   | 2023-63   | -                          |                   |                   | 500,000           |                   |                   |
| Wastewater Treatment Options - Study - Conquerall Bank and New Germany         | Study wastewater treatment options to the current treatment plants in Conquerall Bank and New Germany                                           | 2025-61   | 125,000                    |                   |                   |                   |                   |                   |
| WWTP NG Inflow & Infiltration Mitigation                                       | Utilization of study to inform future investigation if required.                                                                                | 2023-64   | -                          |                   | -                 | 40,000            |                   |                   |
| WWTP NG Plant Upgrades - Capacity Study & Design                               | Estimate for capacity study & design to refurbish NG Treatment Plant.                                                                           | 2030-61   |                            |                   |                   |                   |                   | 500,000           |
| WWTP NG Plant Upgrades - Refurbishment                                         | Refurbishment of NG Treatment Plant.                                                                                                            | 2030-61   |                            |                   |                   |                   |                   |                   |
| NG Bridge Heat Tracing                                                         | Current heat tracing not working and requires replacement (for line that runs on the bridge)                                                    | 2026-61   |                            | 150,000           |                   |                   |                   |                   |
| NG Legion - Sewer Lateral Replacement                                          | Sewer line requires replacement from the main to the property line. Legion has replaced their portion of the line                               | 2026-62   |                            | *25,000           |                   |                   |                   |                   |

| 5 Year Capital Investment and Canada Community-Building Fund Plan             |                                                                                                                                                                                                                                                                                                                                    | Project # | Approved Budget<br>2025-26 | Year 1<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Project Description                                                           |                                                                                                                                                                                                                                                                                                                                    |           |                            |                   |                   |                   |                   |                   |
| <b>Engineering, Public Works, Water &amp; Wastewater</b>                      |                                                                                                                                                                                                                                                                                                                                    |           |                            |                   |                   |                   |                   |                   |
| NG pH and Dissolved Oxygen (DO) Probe                                         | Supply and install new pH probe and DO sensor to monitor and adjust treatment process to ensure regulatory compliance.                                                                                                                                                                                                             | 2025-63   | 18,000                     |                   |                   |                   |                   |                   |
| Annual Manhole Cover Repair/Replacement Program                               | Annual program to uncover and adjust to grade, repair/replace manhole covers to allow access for maintenance and monitoring of sewers.                                                                                                                                                                                             | 2025-62   | 20,000                     | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            |
| WWTP - Annual Large Pump Rebuilding/Replacement Program                       | Annual Large Pump Rebuilding/Replacement Program. Year 1: replacement for spare used for New Germany (fits PS#1, 2 or 5). & capacity increase for NG (from \$20K Year 1 to \$50K)                                                                                                                                                  | 2023-61   | 25,000                     | 50,000            | 20,000            | 20,000            | 20,000            | 20,000            |
| Housing Service Laterals                                                      | Design and install sewer and water laterals from the mains to the property line for Osprey Village Housing                                                                                                                                                                                                                         | 2026-63   |                            | 100,000           |                   |                   |                   |                   |
| Engineering Dept Vehicle                                                      | Replace 2016 Nissan Truck                                                                                                                                                                                                                                                                                                          | 2027-61   | -                          |                   | 85,000            |                   |                   |                   |
| Osprey Village Sidewalk Enhancement Project - Design                          | Sidewalks, Curb and Gutter, Water Course Crossing, Stormwater Infrastructure, Traffic Signal Lights & Pedestrian Crossing, Seating along Nathan Cirillo and Pine Grove Roads. External Funding: ICIP (\$1,814,204), MCGP (\$1,136,973), and AT Fund (\$504,000). Municipal Funding: (\$1,044,823). Carry over \$125,000 to 2026-27 | 2025-10   | 250,000                    |                   |                   |                   |                   |                   |
| Osprey Village Sidewalk Enhancement Project - Construction                    |                                                                                                                                                                                                                                                                                                                                    | 2025-10   | -                          | 5,125,000         |                   |                   |                   |                   |
| 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. \$7.5M estimated cost (update 2026-02) TOB Budget: \$2.295M                                                                                                                                                      | 2021-63   | 500,000                    |                   |                   |                   |                   |                   |
| Osprey Village Water Tower - Year 1 of 3 (Construction)                       |                                                                                                                                                                                                                                                                                                                                    | 2021-63   |                            | 1,500,000         |                   |                   |                   |                   |
| Osprey Village Water Tower - Year 2 & 3 of 3 Completion                       |                                                                                                                                                                                                                                                                                                                                    | 2021-63   |                            |                   | 5,000,000         | 1,000,000         |                   |                   |
| Municipal Services Building Warranty Repairs                                  | HVAC (3rd party warranty \$400,000), Miscellaneous upgrades balance carry forward until complete.                                                                                                                                                                                                                                  | 2021-01   | 50,000                     |                   |                   |                   |                   |                   |
| Lee Nauss Acoustic Improvements                                               | Installation of recommended upgrades to improve acoustics                                                                                                                                                                                                                                                                          | 2026-65   |                            | 25,000            |                   |                   |                   |                   |
| J Class Roads (NSPW paving Partnership)                                       | NSPW partnership to pave non-owned MODL roads. Carry over 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.                                                                                                          | 2021-51   | 350,000                    | 350,000           | 350,000           | 350,000           | 350,000           | 350,000           |
| Summer Road                                                                   | Upgrade storm drainage; widen cul-de-sac; grade and gravel. Project not going forward.                                                                                                                                                                                                                                             | 2025-30   | 65,000                     |                   |                   |                   |                   |                   |
| Homestead Estates Paving                                                      | Next priority municipal road upgrade.                                                                                                                                                                                                                                                                                              | 2031-65   |                            |                   |                   |                   |                   |                   |
| Jessie Lane Paving                                                            | Next priority municipal road upgrade after Homestead Estates.                                                                                                                                                                                                                                                                      | 2031-66   |                            |                   |                   |                   |                   |                   |
| Traffic Lights at Highway 10 and Allee Champlain Drive                        | Install traffic lights at intersection of Highway 10 & Allee Champlain Drive                                                                                                                                                                                                                                                       | 2026-30   |                            |                   | 750,000           |                   |                   |                   |
| Centre School Bldg. Demo & Soil Remediation                                   | Implementation of remediation & demolition of building. Project will not proceed without grant. Grant funding not received; Funded Liability \$1M. Dept Environment deadline for site remediation May 26, 2027.                                                                                                                    | 2024-51   | 5,500,000                  | 4,500,000         |                   |                   |                   |                   |
| Green Compost Carts - annual purchase                                         | Annual purchase of Green Compost Carts.                                                                                                                                                                                                                                                                                            | 2021-61   | 60,000                     | 60,000            | 60,000            | 60,000            | 60,000            | 60,000            |
| Wile's Lake Park - Garage Building - HAZMAT Removal & Demolition              | Demolish and remove garage building (including identified HAZMAT's)                                                                                                                                                                                                                                                                | 2026-12   | -                          | 125,000           |                   |                   |                   |                   |
| Wile's Lake Park - Barn Demolition and Removal                                | Demolish vacant barn                                                                                                                                                                                                                                                                                                               | 2025-12   | 35,000                     |                   |                   |                   |                   |                   |
| Water Fill Station for Residents                                              | Design and construct a year round water fill station - pre-budget approval requested                                                                                                                                                                                                                                               | 2026-66   |                            | 150,000           |                   |                   |                   |                   |
| <b>Engineering, Public Works, Water &amp; Wastewater Subtotal</b>             |                                                                                                                                                                                                                                                                                                                                    |           | 13,723,000                 | 25,275,000        | 7,565,000         | 8,290,000         | 450,000           | 950,000           |

| Project Name         | Department                 | Project Manager      |
|----------------------|----------------------------|----------------------|
| WWTP Van Replacement | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 10 Years                 | Meeting Date (dd-mm-yy): 31-Mar-26          | March 31, 2027                     |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |      |            |  |  |  |  |
|----------------------------|------------|------|------------|--|--|--|--|
| Gross Capital Budget       | \$ 120,000 |      | \$ 120,000 |  |  |  |  |
| Estimated Spending by Year | \$ 120,000 | \$ - | \$ 120,000 |  |  |  |  |

## Sources of Funding

|                       |            |      |            |      |      |      |      |
|-----------------------|------------|------|------------|------|------|------|------|
| CCBF                  | \$ -       |      |            |      |      |      |      |
| Grants                | \$ -       |      |            |      |      |      |      |
| Depreciation Reserves | \$ 120,000 |      | \$ 120,000 |      |      |      |      |
| Other                 | \$ -       |      |            |      |      |      |      |
| Total Funding         | \$ 120,000 | \$ - | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |            |      |      |      |      |
|---------------------------|------|------|------------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------------|------|------|------|------|

**1. Project Summary**

To replace an aging van (2014 purchase year) for improved reliability and energy efficiency.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Replace older aging van with new reducing annual maintenance costs and improved reliability.

|                                                                        |                                                                                  |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Climate Change Action                                                            |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | N/A                                                                              |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | Options to reduce GHG emissions will be explored during the procurement process. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | N/A                                                                              |

| Project Name                   | Department                 | Project Manager      |
|--------------------------------|----------------------------|----------------------|
| WWTP Cookville Plant Expansion | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 11-May-21          | Mar-28                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|               |               |              |              |  |  |  |
|---------------|---------------|--------------|--------------|--|--|--|
| \$ 24,500,000 | \$ 14,500,000 | \$ 9,000,000 | \$ 1,000,000 |  |  |  |
| \$ 24,500,000 | \$ 14,500,000 | \$ 9,000,000 | \$ 1,000,000 |  |  |  |

Sources of Funding

CCBF

Grants

Reserves Deprecation reserve

Sewer reserves

Total Funding

|               |               |              |      |      |      |      |
|---------------|---------------|--------------|------|------|------|------|
| \$ -          |               |              |      |      |      |      |
| \$ 13,000,000 | \$ 12,500,000 | \$ 500,000   |      |      |      |      |
| \$ 1,000,000  | \$ 1,000,000  |              |      |      |      |      |
| \$ 2,500,000  | \$ 1,000,000  | \$ 1,500,000 |      |      |      |      |
| \$ 16,500,000 | \$ 14,500,000 | \$ 2,000,000 | \$ - | \$ - | \$ - | \$ - |

Net Budget - Debt Funding

|              |      |              |              |      |      |      |
|--------------|------|--------------|--------------|------|------|------|
| \$ 8,000,000 | \$ - | \$ 7,000,000 | \$ 1,000,000 | \$ - | \$ - | \$ - |
|--------------|------|--------------|--------------|------|------|------|

**1. Project Summary**

Upgrade the Cookville WWTP-Phase 3 - construction to continue in 2026/27 and 2027/28.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Increase the capacity of the WWTP to Phase 3 to accommodate the next few years of expected growth.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion, and Management

**4. Is the Project Mandated by Regulatory Authorities?**

Nova Scotia Department of Environment and Climate Change

**5. Does the Project Support Climate Change Considerations? How?**

N/A

**6. Does the Project Support Accessibility Considerations? How?**

N/A

| Project Name                 | Department                 | Project Manager      |
|------------------------------|----------------------------|----------------------|
| Jubilee Road Sewer Expansion | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 50                       | Meeting Date (dd-mm-yy): 31-Mar-26          | Mar-27                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|              |  |              |  |  |  |  |
|--------------|--|--------------|--|--|--|--|
| \$ 4,000,000 |  | \$ 4,000,000 |  |  |  |  |
| \$ 4,000,000 |  | \$ 4,000,000 |  |  |  |  |

Sources of Funding

CCBF

Grants

Reserves

Sustainability Reserves

Total Funding

|              |      |              |      |      |      |      |
|--------------|------|--------------|------|------|------|------|
| \$ -         |      |              |      |      |      |      |
| \$ 4,000,000 |      | \$ 4,000,000 |      |      |      |      |
| \$ -         |      |              |      |      |      |      |
|              |      |              |      |      |      |      |
| \$ 4,000,000 | \$ - | \$ 4,000,000 | \$ - | \$ - | \$ - | \$ - |

Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

Joint project with the Town of Bridgewater to increase sewer capacity in Hebbville.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

This project will provide sewer capacity for an additional 3,000 units.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion, and Management

**4. Is the Project Mandated by Regulatory Authorities?**

Nova Scotia Environment &amp; Climate Change

**5. Does the Project Support Climate Change Considerations? How?**

N/A

**6. Does the Project Support Accessibility Considerations? How?**

N/A



| Project Name                    | Department                 | Project Manager      |
|---------------------------------|----------------------------|----------------------|
| New Germany Bridge Heat Tracing | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 2026/27            | Mar-27                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |            |  |  |  |  |
|----------------------------|------------|--|------------|--|--|--|--|
| Gross Capital Budget       | \$ 150,000 |  | \$ 150,000 |  |  |  |  |
| Estimated Spending by Year | \$ 150,000 |  | \$ 150,000 |  |  |  |  |

## Sources of Funding

|                         |            |      |            |      |      |      |      |
|-------------------------|------------|------|------------|------|------|------|------|
| CCBF                    | \$ -       |      |            |      |      |      |      |
| Grants                  | \$ -       |      |            |      |      |      |      |
| Reserves Sewer Reserves | \$ 150,000 |      | \$ 150,000 |      |      |      |      |
| Total Funding           | \$ 150,000 | \$ - | \$ 150,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Current heat tracing not working and requires replacement (for line that runs on the bridge).

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Replace broken heat tracing so that pipes do not freeze during cold temperatures.

|                                                                               |                                                    |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                       | Infrastructure Upgrades, Expansion, and Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                  | Nova Scotia Environment and Climate Change         |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A |                                                    |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>N/A  |                                                    |

| Project Name                                   | Department                 | Project Manager      |
|------------------------------------------------|----------------------------|----------------------|
| New Germany Legion - Sewer Lateral Replacement | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 2026/27            | Mar-26                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|           |  |           |  |  |  |  |
|-----------|--|-----------|--|--|--|--|
| \$ 25,000 |  | \$ 25,000 |  |  |  |  |
| \$ 25,000 |  | \$ 25,000 |  |  |  |  |

Sources of Funding

CCBF

Grants

Reserves Depreciation

|           |      |           |      |      |      |      |
|-----------|------|-----------|------|------|------|------|
| \$ -      |      |           |      |      |      |      |
| \$ -      |      |           |      |      |      |      |
| \$ 25,000 |      | \$ 25,000 |      |      |      |      |
| \$ 25,000 | \$ - | \$ 25,000 | \$ - | \$ - | \$ - | \$ - |

Total Funding

Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

Sewer line requires replacement from the sewer main to the property line. Legion has replaced their portion of the line.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Replace sewer line to ensure there is no disruption in wastewater services.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion, and Management

**4. Is the Project Mandated by Regulatory Authorities?**

Nova Scotia Environment and Climate Change

**5. Does the Project Support Climate Change Considerations? How?**

N/A

**6. Does the Project Support Accessibility Considerations? How?**

N/A

| Project Name                                    | Department                 | Project Manager      |
|-------------------------------------------------|----------------------------|----------------------|
| Annual Manhole Cover Repair/Replacement Program | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 8-Apr-25           | March 31, 2031                     |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |           |           |           |           |           |           |
|----------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Gross Capital Budget       | \$ 120,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Estimated Spending by Year | \$ 120,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |

## Sources of Funding

|                       |            |           |           |           |           |           |           |
|-----------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| CCBF                  | \$ -       |           |           |           |           |           |           |
| Grants                | \$ -       |           |           |           |           |           |           |
| Reserves              | \$ -       |           |           |           |           |           |           |
| Depreciation Reserves | \$ 120,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Total Funding         | \$ 120,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Uncover buried manhole covers, evaluate condition, adjust to grade and replace/repair as necessary.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Provide access for maintenance and monitoring of sewers.

|                                                                               |                                                                              |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                       | Infrastructure Upgrades, Expansion, and Management                           |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                  | Yes-Approval To Operate Issued by Nova Scotia Environment and Climate Change |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A |                                                                              |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>N/A  |                                                                              |

| Project Name                                     | Department                 | Project Manager      |
|--------------------------------------------------|----------------------------|----------------------|
| Annual Large Pump Rebuilding/Replacement Program | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 2023/2024          | Annually                           |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**Previously Approved Amount  
Other (further study)

|                            |            |  |           |           |           |           |           |
|----------------------------|------------|--|-----------|-----------|-----------|-----------|-----------|
| Gross Capital Budget       | \$ 130,000 |  | \$ 50,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Estimated Spending by Year | \$ 130,000 |  | \$ 50,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |

## Sources of Funding

|                |            |           |           |           |           |           |           |
|----------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| CCBF           | \$ -       |           |           |           |           |           |           |
| Grants         | \$ -       |           |           |           |           |           |           |
| Reserves       | \$ -       |           |           |           |           |           |           |
| Sewer Reserves | \$ 125,000 | \$ 50,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 15,000 |           |
| Total Funding  | \$ 125,000 | \$ -      | \$ 50,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 15,000 |

|                           |          |      |      |      |      |      |          |
|---------------------------|----------|------|------|------|------|------|----------|
| Net Budget - Debt Funding | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
|---------------------------|----------|------|------|------|------|------|----------|

**1. Project Summary**

Replace large outdated and inefficient waste water pumps that cannot be rebuilt/repared (2026/27 NG PS#1,2, or 5 &amp; increase capacity for NG PS#4)

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To replace large waste water pump station pumps when it is more economically feasible than repairing/rebuilding due to the age and condition.

|                                                                               |                                                    |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                       | Infrastructure Upgrades, Expansion, and Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                  | Nova Scotia Environment and Climate Change         |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A |                                                    |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>N/A  |                                                    |

| Project Name             | Department                 | Project Manager      |
|--------------------------|----------------------------|----------------------|
| Housing Service Laterals | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|            |  |            |  |  |  |  |
|------------|--|------------|--|--|--|--|
| \$ 100,000 |  | \$ 100,000 |  |  |  |  |
| \$ 100,000 |  | \$ 100,000 |  |  |  |  |

Sources of Funding

CCBF

Grants

Reserves Operating

|            |      |            |      |      |      |      |
|------------|------|------------|------|------|------|------|
| \$ -       |      |            |      |      |      |      |
| \$ -       |      |            |      |      |      |      |
| \$ 100,000 |      | \$ 100,000 |      |      |      |      |
| \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | \$ - |

Total Funding

Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

Design and install a sewer lateral from the sewer main to the property line for Osprey Village Housing

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The provision of the sewer lateral will facilitate the connection for 48 residential housing units.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion, and Management

**4. Is the Project Mandated by Regulatory Authorities?**

Nova Scotia Department of Environment and Climate Change

**5. Does the Project Support Climate Change Considerations? How?**

N/A

**6. Does the Project Support Accessibility Considerations? How?**

N/A



| Project Name                                               | Department                 | Project Manager       |
|------------------------------------------------------------|----------------------------|-----------------------|
| Osprey Village Sidewalk Enhancement Project - Construction | Engineering & Public Works | Jamie Burgess, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 50 Years                 | Meeting Date (dd-mm-yy): 9-Apr-25           | Mar-27                             |

| Prev Years | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
|------------|---------|---------|---------|---------|
|------------|---------|---------|---------|---------|

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |      |              |  |  |  |  |
|----------------------------|--------------|------|--------------|--|--|--|--|
| Gross Capital Budget       | \$ 5,125,000 |      | \$ 5,125,000 |  |  |  |  |
| Estimated Spending by Year | \$ 5,125,000 | \$ - | \$ 5,125,000 |  |  |  |  |

**Sources of Funding**

|                                    |              |      |              |      |      |      |      |
|------------------------------------|--------------|------|--------------|------|------|------|------|
| CCBF                               | \$ -         |      |              |      |      |      |      |
| Grants 73.33% Funding              | \$ 1,814,204 |      | \$ 1,814,204 |      |      |      |      |
| Reserves General Operating Reserve | \$ 1,810,334 |      | \$ 1,810,334 |      |      |      |      |
| Other                              | \$ 1,500,462 |      | \$ 1,500,462 |      |      |      |      |
| Total Funding                      | \$ 5,125,000 | \$ - | \$ 5,125,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

This project entails the construction of sidewalks, complete with curb, along Nathan Cirillo Road and Pine Grove Road to Trunk 10. This project involves constructing stormwater infrastructure, including catch basins and storm mains, as well as the installation of intersection lights at the intersection of Nathan Cirillo Road and the Pine Grove Road. This project will also include improved lighting, benches and trees along the route.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

This project will create approximately 700 meters of sidewalk. This will provide a continuous, accessible sidewalk for residents' use around one of the main areas within Osprey Village. The installation of intersection lights at the Nathan Cirillo Road and the Pine Grove Road will improve vehicular and pedestrian safety. The addition of lighting, benches and trees will enhance accessibility and aesthetics of the area.

|                                                                                                                                                                                            |                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                                                                                                                                    | Infrastructure Upgrades, Quality of Life, and Regional Economic Development |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                                                                                                                               | No                                                                          |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A                                                                                                              |                                                                             |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>Yes. This project will be designed and constructed will adhering to the Built Environment Accessibility Standard. |                                                                             |

| Project Name               | Department                 | Project Manager      |
|----------------------------|----------------------------|----------------------|
| Osprey Village Water Tower | Engineering & Public Works | Larry Feener, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 50 Years                 | Meeting Date (dd-mm-yy): 11-May-21          | Mar-29                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |  |              |              |              |  |  |
|----------------------------|--------------|--|--------------|--------------|--------------|--|--|
| Gross Capital Budget       | \$ 7,500,000 |  | \$ 1,500,000 | \$ 5,000,000 | \$ 1,000,000 |  |  |
| Estimated Spending by Year | \$ 7,500,000 |  | \$ 1,500,000 | \$ 5,000,000 | \$ 1,000,000 |  |  |

**Sources of Funding**

|                                    |              |      |              |              |              |      |      |
|------------------------------------|--------------|------|--------------|--------------|--------------|------|------|
| CCBF                               | \$ 300,000   |      | \$ 300,000   |              |              |      |      |
| Grants                             | \$ 2,126,570 |      | \$ 1,099,950 | \$ 1,026,620 |              |      |      |
| Reserves General Operating Reserve | \$ 2,778,430 |      | \$ 400,050   | \$ 2,078,380 | \$ 300,000   |      |      |
| Other                              | \$ 2,295,000 |      |              | \$ 1,595,000 | \$ 700,000   |      |      |
| Total Funding                      | \$ 7,500,000 | \$ - | \$ 1,500,000 | \$ 5,000,000 | \$ 1,000,000 | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

The area of Osprey Village is serviced by water from the Bridgewater Public Service Commission. The water flow in this area is insufficient to meet the demands of the standard fire flow capabilities. The construction of a Water Tower structure will allow for this deficiency to be met. It will also allow for expanded serviced development in Osprey Village.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Detailed design and land acquisition is scheduled for 2026/27 with construction in 2027/28 and 2028/29.

|                                                                               |                                                    |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                       | Infrastructure Upgrades, Expansion, and Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                  | Public Service Commission of Bridgewater           |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A |                                                    |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>N/A  |                                                    |

| Project Name                    | Department                 | Project Manager                   |
|---------------------------------|----------------------------|-----------------------------------|
| Lee Nauss Acoustic Improvements | Engineering & Public Works | Jayne Keddy, Facility Coordinator |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 31-Mar-27                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |           |  |           |  |  |  |  |
|----------------------------|-----------|--|-----------|--|--|--|--|
| Gross Capital Budget       | \$ 25,000 |  | \$ 25,000 |  |  |  |  |
| Estimated Spending by Year | \$ 25,000 |  | \$ 25,000 |  |  |  |  |

## Sources of Funding

|                       |           |      |           |      |      |      |      |
|-----------------------|-----------|------|-----------|------|------|------|------|
| CCBF                  | \$ -      |      |           |      |      |      |      |
| Grants                | \$ -      |      |           |      |      |      |      |
| Reserves Depreciation | \$ 25,000 |      | \$ 25,000 |      |      |      |      |
| Total Funding         | \$ 25,000 | \$ - | \$ 25,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Installation of recommended wall and ceiling treatments to improve acoustics in the Municipal Services Building's Lee Nauss Room.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The Lee Nauss Room is a heavily used meeting room with many meeting participants attending remotely. Due to poor acoustics, remote and in-person participants have difficulty hearing discussions in the room due to substantial echo, leading to speech intelligibility. The project will see acoustic panels installed on the walls and ceiling to resolve the issue.

|                                                                                                                                                                                                         |                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                                                                                                                                                 | Infrastructure Upgrades, Expansion and Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                                                                                                                                            | No                                                |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A                                                                                                                           |                                                   |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>Improved sound levels to assist participants with hearing impairments or otherwise challenged to hear discussions in the room. |                                                   |

| Project Name                             | Department                 | Project Manager                                    |
|------------------------------------------|----------------------------|----------------------------------------------------|
| J Class Roads (NSPW Paving Partnerships) | Engineering & Public Works | Jamie Burgess, P.Eng. & Stephen Pace, MBA, P. Eng. |

| Category/Life Expectancy       | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------------|---------------------------------------------|------------------------------------|
| Annual Contribution - 20 years | Meeting Date (dd-mm-yy): 31-Mar-26          | Mar-27                             |
|                                |                                             |                                    |
|                                | Prev Years                                  | 2026/27                            |
|                                | 2027/28                                     | 2028/29                            |
|                                | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |  |            |            |            |            |            |
|----------------------------|--------------|--|------------|------------|------------|------------|------------|
| Gross Capital Budget       | \$ 1,750,000 |  | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| Estimated Spending by Year | \$ 1,750,000 |  | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |

## Sources of Funding

|               |              |      |            |            |            |            |            |
|---------------|--------------|------|------------|------------|------------|------------|------------|
| CCBF          | \$ 1,750,000 |      | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| Grants        |              |      |            |            |            |            |            |
| Reserves      | \$ -         | \$ - |            |            |            |            |            |
| Total Funding | \$ 1,750,000 | \$ - | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

A Cost Sharing Agreement between NSDPW and MODL allows for Capital upgrades of Provincially owned J Class Roads within MODL.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

2026/27 Request: Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman Cresnet (0.37 km), Riverview Drive (0.18 km) &amp; Church Road(0.25 km)

|                                                                        |                                                    |
|------------------------------------------------------------------------|----------------------------------------------------|
| 3. Aligns with which Council Strategic Priority?                       | Infrastructure Upgrades, Expansion, and Management |
| 4. Is the Project Mandated by Regulatory Authorities?                  | No                                                 |
| 5. Does the Project Support Climate Change Considerations? How?<br>N/A |                                                    |
| 6. Does the Project Support Accessibility Considerations? How?<br>N/A  |                                                    |

| Project Name                                | Department                 | Project Manager                                      |
|---------------------------------------------|----------------------------|------------------------------------------------------|
| Centre School Bldg. Demo & Soil Remediation | Engineering & Public Works | Jamie Burgess, P.Eng.<br>Stephen W. Pace MBA, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| N/A                      | Meeting Date (dd-mm-yy): 31-Mar-26          | Mar-27                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |      |              |  |  |  |  |
|----------------------------|--------------|------|--------------|--|--|--|--|
| Gross Capital Budget       | \$ 4,500,000 |      | \$ 4,500,000 |  |  |  |  |
| Estimated Spending by Year | \$ 4,500,000 | \$ - | \$ 4,500,000 |  |  |  |  |

## Sources of Funding

|                                   |              |      |              |      |      |      |      |
|-----------------------------------|--------------|------|--------------|------|------|------|------|
| CCBF                              | \$ -         |      |              |      |      |      |      |
| Grants                            | \$ -         |      |              |      |      |      |      |
| Reserves                          | \$ 3,500,000 |      | \$ 3,500,000 |      |      |      |      |
| Funded Asset Retirement Liability | \$ 1,000,000 |      | \$ 1,000,000 |      |      |      |      |
| Total Funding                     | \$ 4,500,000 | \$ - | \$ 4,500,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Project entails the demolition and disposal of the MODL-owned former Centre School building as well as groundwater monitoring. Environmental Site Assessments (ESA's), a HAZMAT Survey and tender package are now complete. Grant funding applications have been unsuccessful to date and future funding opportunities are limited.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Project objective is to demolish and dispose of the former Centre School, monitor groundwater to determine soil contamination impacts and to prepare the property for other potential future uses.

|                                                                               |                                                    |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                       | Infrastructure Upgrades, Expansion, and Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                  | Nova Scotia Environment has authority              |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A |                                                    |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>N/A  |                                                    |



| Project Name        | Department                 | Project Manager           |
|---------------------|----------------------------|---------------------------|
| Green Compost Carts | Engineering & Public Works | Stephen Pace, MBA, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 20 years                 | Meeting Date (dd-mm-yy): 31-Mar-26          | Mar-27                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2029/30                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |           |           |           |           |           |
|----------------------------|------------|-----------|-----------|-----------|-----------|-----------|
| Gross Capital Budget       | \$ 300,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Estimated Spending by Year | \$ 300,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 |

## Sources of Funding

|                               |            |      |           |           |           |           |
|-------------------------------|------------|------|-----------|-----------|-----------|-----------|
| Gas Tax                       | \$ -       |      |           |           |           |           |
| Grants                        | \$ -       |      |           |           |           |           |
| Reserves Depreciation reserve | \$ 300,000 | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Total Funding                 | \$ 300,000 | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 |

|                           |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|

**1. Project Summary**

This budget is to allow for the annual purchase of green compost bins for the residents of MODL.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To ensure a steady inventory of green compost carts for replacement due to life cycle and damage, as well as for new properties.

|                                                                               |                                                    |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                       | Infrastructure Upgrades, Expansion, and Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                  | Yes...waste collection required                    |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A |                                                    |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>N/A  |                                                    |

| Project Name                                                     | Department                 | Project Manager                                       |
|------------------------------------------------------------------|----------------------------|-------------------------------------------------------|
| Wile's Lake Park - Garage Building - HAZMAT Removal & Demolition | Engineering & Public Works | Jamie Burgess, P.Eng.<br>Stephen W. Pace, MBA, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|            |  |            |  |  |  |  |
|------------|--|------------|--|--|--|--|
| \$ 125,000 |  | \$ 125,000 |  |  |  |  |
| \$ 125,000 |  | \$ 125,000 |  |  |  |  |

Sources of Funding

CCBF

Grants

Reserves Depreciation

|            |      |            |      |      |      |      |
|------------|------|------------|------|------|------|------|
| \$ -       |      |            |      |      |      |      |
| \$ -       |      |            |      |      |      |      |
| \$ 125,000 |      | \$ 125,000 |      |      |      |      |
| \$ 125,000 | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ - |

Total Funding

Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

Demolish and remove garage building (including identified HAZMAT's)

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Project objective is to remove the dilapidated building to make way for future park re-development.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion and Management

**4. Is the Project Mandated by Regulatory Authorities?**

No

**5. Does the Project Support Climate Change Considerations? How?**

Existing building is not energy efficient and requires excessive energy to maintain. Removing the building reduces energy requirements.

**6. Does the Project Support Accessibility Considerations? How?**

| Project Name                     | Department           | Project Manager          |
|----------------------------------|----------------------|--------------------------|
| Water Fill Station for Residents | Engineering Services | Tyler Richardson, P.Eng. |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 2026/27            | Mar-27                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |            |  |  |  |  |
|----------------------------|------------|--|------------|--|--|--|--|
| Gross Capital Budget       | \$ 150,000 |  | \$ 150,000 |  |  |  |  |
| Estimated Spending by Year | \$ 150,000 |  | \$ 150,000 |  |  |  |  |

## Sources of Funding

|                         |            |      |            |      |      |      |      |
|-------------------------|------------|------|------------|------|------|------|------|
| CCBF                    | \$ -       |      |            |      |      |      |      |
| Grants                  | \$ -       |      |            |      |      |      |      |
| Reserves      Operating | \$ 150,000 |      | \$ 150,000 |      |      |      |      |
| Total Funding           | \$ 150,000 | \$ - | \$ 150,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Design and construct a year round water fill station.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To provide a source of free potable water to residents that do not have a stable source of potable water, particularly in times of drought.

|                                                                                                                                                                 |                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                                                                                                         | Quality of Life, services to maintain and improve affordability |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                                                                                                    | No                                                              |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A                                                                                   |                                                                 |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>Design and construction of a water fill station will consider accessibility standards. |                                                                 |

## PLANNING & DEVELOPMENT SERVICES – CAPTIAL PROJECTS

The Municipality has made a commitment to invest in land conservation and improve access to municipal building inspection services. These projects support Climate Change Action and improving the Quality of Life for residents.

| 5 Year Capital Investment and Canada Community-Building Fund Plan            |                                                                                                                                                                                                                                                                                                                                                                                                    | Project # | Approved Budget<br>2025-26 | Year 1<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Project Description                                                          |                                                                                                                                                                                                                                                                                                                                                                                                    |           |                            |                   |                   |                   |                   |                   |
| <b>Planning &amp; Development Services</b>                                   |                                                                                                                                                                                                                                                                                                                                                                                                    |           |                            |                   |                   |                   |                   |                   |
| Bldg. Insp Vehicle Replacements                                              | Estimate for 2 replacement SUVs per budget year indicated (7 years of service)                                                                                                                                                                                                                                                                                                                     | 2026-71   |                            | 150,000           |                   |                   | 150,000           | 150,000           |
| Green/Climate Change Projects (\$500k/yr. - less projects i.e. solar panels) | Council - Climate Change Emergency Declared Est \$500,000/year. Sustainability Reserve to be created from unused Climate Change budget monies.                                                                                                                                                                                                                                                     |           | -                          |                   |                   |                   |                   |                   |
| Living Shoreline                                                             | Demonstration project (design & implement)                                                                                                                                                                                                                                                                                                                                                         | 2027-71   |                            |                   | 50,000            | 450,000           |                   |                   |
| E-bikeshare Hub Pilot                                                        | Infrastructure for E-bike share based on feasibility study outcomes                                                                                                                                                                                                                                                                                                                                | 2028-71   |                            |                   |                   | 80,000            |                   |                   |
| Land Conservation Strategy                                                   | This project will identify and map all Environmentally Significant Areas (ESAs) in MODL, providing a strategic framework to protect valuable natural areas. It will also help procure land and attract external stakeholders and matching funding to meet the municipality's 20% protection target by 2030. <b>Carry over Council awarded RFP to CBCL from 2025-26 award to complete strategy.</b> | 2025-70   | 50,000                     | 57,300            |                   |                   |                   |                   |
| Public Transit                                                               | Transit costs for route in Osprey Village. Gas Tax (CCBF) earmarked \$237,234. Item to Operating Budget - grant to TOB for \$600,000                                                                                                                                                                                                                                                               | 2023-12   | 150,000                    |                   |                   |                   |                   |                   |
| E-permitting platform                                                        | Replace software permitting platform to facilitate e-permitting for expected growth in MODL. Carry-over of grant \$91,250 (capital portion)                                                                                                                                                                                                                                                        | 2024-13   | 150,000                    |                   |                   |                   |                   |                   |
| Land Purchases - Conservation (from Sustainability reserve)                  | Sustainability reserves availability.                                                                                                                                                                                                                                                                                                                                                              | 2024-40   | 50,000                     | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            |
| <b>Planning &amp; Development Services Subtotal</b>                          |                                                                                                                                                                                                                                                                                                                                                                                                    |           | 400,000                    | 257,300           | 100,000           | 580,000           | 200,000           | 200,000           |

| Project Name                             | Department                      | Project Manager                                           |
|------------------------------------------|---------------------------------|-----------------------------------------------------------|
| Building Inspection Vehicle Replacements | Planning & Development Services | Jeff Merrill, Director of Planning & Development Services |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | Mar-27                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |      |            |      |  |            |            |
|----------------------------|------------|------|------------|------|--|------------|------------|
| Gross Capital Budget       | \$ 450,000 |      | \$ 150,000 |      |  | \$ 150,000 | \$ 150,000 |
| Estimated Spending by Year | \$ 450,000 | \$ - | \$ 150,000 | \$ - |  | \$ 150,000 | \$ 150,000 |

## Sources of Funding

|                       |            |      |            |      |      |            |            |
|-----------------------|------------|------|------------|------|------|------------|------------|
| CCBF                  | \$ -       |      |            |      |      |            |            |
| Grants                | \$ -       |      |            |      |      |            |            |
| Depreciation Reserves | \$ 450,000 |      | \$ 150,000 |      |      | \$ 150,000 | \$ 150,000 |
| Other                 | \$ -       |      |            |      |      |            |            |
| Total Funding         | \$ 450,000 | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 | \$ 150,000 |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Estimate for 2 replacement SUVs per budget year indicated (7 years of service)

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

|                                                                        |                                                 |
|------------------------------------------------------------------------|-------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Infrastructure Upgrades, Expansion & Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | N/A                                             |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> |                                                 |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  |                                                 |



| Project Name               | Department                      | Project Manager                                           |
|----------------------------|---------------------------------|-----------------------------------------------------------|
| Land Conservation Strategy | Planning & Development Services | Jeff Merrill, Director of Planning & Development Services |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 8-Apr-25           | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |           |           |           |  |  |  |  |
|----------------------------|-----------|-----------|-----------|--|--|--|--|
| Gross Capital Budget       | \$ 94,200 | \$ 36,900 | \$ 57,300 |  |  |  |  |
| Estimated Spending by Year | \$ 94,200 | \$ 36,900 | \$ 57,300 |  |  |  |  |

## Sources of Funding

|                         |           |           |           |      |      |      |      |
|-------------------------|-----------|-----------|-----------|------|------|------|------|
| CCBF                    | \$ -      |           |           |      |      |      |      |
| Grants                  | \$ -      |           |           |      |      |      |      |
| Reserves                | \$ -      |           |           |      |      |      |      |
| Sustainability Reserves | \$ 94,200 | \$ 36,900 | \$ 57,300 |      |      |      |      |
| Total Funding           | \$ 94,200 | \$ 36,900 | \$ 57,300 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

This project will identify and map all Environmentally Significant Areas (ESAs) in MODL, providing a strategic framework to protect valuable natural areas.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Identify and map all Environmentally Significant Areas in MODL. Produce a land conservation strategy.

|                                                              |                       |
|--------------------------------------------------------------|-----------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>      | Climate Change Action |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b> | No                    |

**5. Does the Project Support Climate Change Considerations? How?**

Conserving our Municipality's natural resources such as forests and wetlands will increase resilience against the impacts of changing climate. Benefits include: carbon sequestration and storage, reduced air and water pollution, preserved wildlife habitats, protected watersheds and wetlands, reduced soil erosion and enhanced soil.

**6. Does the Project Support Accessibility Considerations? How?**

| Project Name                              | Department                      | Project Manager                                           |
|-------------------------------------------|---------------------------------|-----------------------------------------------------------|
| Land Purchase- Conservation & Stewardship | Planning & Development Services | Jeff Merrill, Director of Planning & Development Services |

| Category/Life Expectancy       | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------------|---------------------------------------------|------------------------------------|
| Placeholder for land purchases | Meeting Date (dd-mm-yy): 9-Apr-24           | Ongoing                            |
|                                |                                             |                                    |
|                                | Prev Years                                  | 2026/27                            |
|                                | 2027/28                                     | 2028/29                            |
|                                | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |           |           |           |           |           |           |
|----------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Gross Capital Budget       | \$ 261,475 | \$ 11,475 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Estimated Spending by Year | \$ 250,000 | \$ -      | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |

## Sources of Funding

|                         |            |      |           |           |           |           |           |
|-------------------------|------------|------|-----------|-----------|-----------|-----------|-----------|
| CCBF                    | \$ -       |      |           |           |           |           |           |
| Grants                  | \$ -       |      |           |           |           |           |           |
| Reserves                | \$ -       |      |           |           |           |           |           |
| Sustainability Reserves | \$ 250,000 | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Total Funding           | \$ 250,000 | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Placeholder utilizing Sustainability Reserves for the purchase of land, with the aim of protecting and conserving it in perpetuity. Additionally, developing and adopting a land conservation and stewardship policy to serve as a guiding framework for the Municipal Council.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

MODL has set a goal of protecting and conserving 20% of its land and water mass by 2030 as part of its Local Climate Change Action Plan 2030.

|                                                         |                       |
|---------------------------------------------------------|-----------------------|
| <b>3. Aligns with which Council Strategic Priority?</b> | Climate Change Action |
|---------------------------------------------------------|-----------------------|

|                                                              |    |
|--------------------------------------------------------------|----|
| <b>4. Is the Project Mandated by Regulatory Authorities?</b> | No |
|--------------------------------------------------------------|----|

**5. Does the Project Support Climate Change Considerations? How?**

Yes, protecting forests, wetlands, and lands of high ecological value helps reduce global warming through carbon sequestration, protects plants and animals, and increases our community's resilience to floods and other extreme weather events.

**6. Does the Project Support Accessibility Considerations? How?**

Yes, accessibility will be considered for lands conserved for public access.

## RECREATION, PARKS & TOURSIM - CAPITAL PROJECTS

The Municipality recognizes the importance of its parks and trails to its residents and has made a commitment to ensure park and open space access to residents. The Capital Budget includes park improvements based on the new Park Standards and Accessibility Audit.

| 5 Year Capital Investment and Canada Community-Building Fund Plan | Project Description                                                                                                                                                                                           | Project # | Approved Budget<br>2025-26 | Year 1<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Recreation, Parks &amp; Tourism</b>                            |                                                                                                                                                                                                               |           |                            |                   |                   |                   |                   |                   |
| Parks Vehicle Replacements                                        | Replace 2 used trucks over a two year time frame: 2011 Toyota in Year 1 and 2013 GMC in Year 2                                                                                                                | 2021-04   |                            | 100,000           | 100,000           |                   |                   |                   |
| Dump trailer                                                      | Can be used on back of several pieces of equipment to mitigate the risk of injury of park staff.                                                                                                              | 2026-40   |                            | 15,000            |                   |                   |                   |                   |
| Recreation Truck - Tourism & Events                               | Purchase a Truck to provide mobile VIC Services and other recreation services.                                                                                                                                | 2025-48   | 85,000                     |                   |                   |                   |                   |                   |
| MARC Upgrades (Regional Park)                                     | Public consultation, concept designs and Class D budgets to upgrade MARC facilities. Carry over for concept plan. Required features: Staff space & equipment storage; building removal; accessible playground | 2023-07   | 80,000                     | 3,225,000         | 800,000           |                   |                   |                   |
| MARC Ballfield - dugouts                                          | Dugout replacements                                                                                                                                                                                           | 2025-42   | 150,000                    |                   |                   |                   |                   |                   |
| MARC Ballfield - parking lot                                      | New accessible parking lot for upper fields. Identified as a safety concern. Pre-budget approval requested.                                                                                                   | 2026-41   |                            | 50,000            | 250,000           |                   |                   |                   |
| MARC EV Chargers                                                  | EV Chargers at MARC                                                                                                                                                                                           | 2027-41   |                            |                   | 20,000            |                   |                   |                   |
| Pickleball Courts                                                 | Construction of outdoor pickleball courts in collaboration with the Pickleball Club. An \$800,000 Operating reserve was created as a placeholder. Carry over will be required                                 | 2022-44   | 600,000                    | 540,000           |                   |                   |                   |                   |
| Hillside Cemetery Monument                                        | To install a monument so family can choose to install a family member(s) name to the monument. Engagement in Year 1. Year 2 cost based on engagement. \$150,000 (carry over)                                  | 2025-44   | 150,000                    |                   | \$150,000         |                   |                   |                   |
| Wiles Lake Park Development (Regional Park)                       | Public consultation, concept designs and Class D budgets to reimagine Wiles Lake Park. Concept plan & Public Consultation Year 1. Year 2 Design; Year 3 construction.                                         | 2025-41   | 50,000                     | 60,000            | 250,000           | 3,750,000         |                   |                   |
| Miller Point Peace Park                                           | \$150,000 Provincial grant received for Miller Park accessible trails, pending \$20,000 accessibility funding for accessible canoe/kayak boat launch. Carry over \$100,000                                    | 2025-45   | 478,000                    | 450,000           |                   |                   |                   |                   |
| Indian Falls Park Accessibility upgrades                          | Grassy area and look off (as you enter the park) to be made accessible by creating accessible pathways, a trail upgrade to be fully accessible and accessible vault toilets. Carry over for lookoff.          | 2025-46   | 350,000                    | 120,000           |                   |                   |                   |                   |
| River Ridge Park - Playground Structures                          | Removal, replacement, and repairs to wooden playground structures.                                                                                                                                            | 2025-47   | -                          | 100,000           |                   |                   |                   |                   |
| Riverport and Area Park                                           | Funding to support community group developing the former Riverport School into a park. Contribution of \$200,000 spread over 3 years                                                                          | 2026-42   |                            | 60,000            | 60,000            | 50,000            |                   |                   |

| 5 Year Capital Investment and Canada Community-Building Fund Plan                                                          |                                                                                                                                                                                                                                                                                                                                                                       |           | Approved Budget | Year 1    | Year 2    | Year 3    | Year 4  | Year 5  |
|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------|-----------|-----------|-----------|---------|---------|
|                                                                                                                            | Project Description                                                                                                                                                                                                                                                                                                                                                   | Project # | 2025-26         | 2026-27   | 2027-28   | 2028-29   | 2029-30 | 2030-31 |
| Recreation, Parks & Tourism                                                                                                |                                                                                                                                                                                                                                                                                                                                                                       |           |                 |           |           |           |         |         |
| Sawpit Wharf Park (Destination Park)                                                                                       | Implementation of the Sawpit Wharf Park Concept Plan. The next phase is to complete engineered designs. Requires pre-budget approval to issue RFP for deign/build with implementation of sawpit wharf water features Year 1; Carry over \$100,000 to 2026-27; implementation of sawpit wharf land features in 2027-28. Total Project construction budget \$4,000,000. | 2021-46   | 200,000         | 2,100,000 | 2,000,000 |           |         |         |
| Vault washrooms project (8 x 75,000)                                                                                       | To replace the current vault toilets (8) with the new design in the parks that have vault toilets. Year 1 Mush-a-Mush                                                                                                                                                                                                                                                 | 2026-43   |                 | 150,000   | 450,000   |           |         |         |
| Park Roads - Miller Point                                                                                                  | Upgrades to existing road for easier future maintenance.                                                                                                                                                                                                                                                                                                              | 2026-50   |                 | 90,000    |           |           |         |         |
| Park Roads - Mush A Mush                                                                                                   | Upgrades to park roads needed.                                                                                                                                                                                                                                                                                                                                        | 2026-51   |                 | 250,000   |           |           |         |         |
| Park Roads - United Communities Park Spruce Lane                                                                           | Culvert replacement to address flooding                                                                                                                                                                                                                                                                                                                               | 2026-44   |                 | 125,000   |           |           |         |         |
| Wharf Assessment/Upgrades - Rose Bay                                                                                       | Wharf assessment completed in 2023 and required every 3 years.                                                                                                                                                                                                                                                                                                        | 2026-45   | -               | 15,000    |           |           |         |         |
| 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. Central Nova has been added as they now look after 4 kms.                                                                                                                                   | 2021-30   | 82,300          | 90,500    | 99,600    | 109,600   | 120,500 | 132,500 |
| Art on the Trail/in the Parks                                                                                              | Continuation of art installations on MODL trails/parks. \$15,000 carry over from 2025/2026 for the art project in Indian Falls Park.                                                                                                                                                                                                                                  | 2021-31   | 50,000          | 15,000    | 50,000    | 50,000    | 30,000  |         |
| Land Purchases - Open Space (from Open Space reserve)                                                                      | Open Space reserves availability.                                                                                                                                                                                                                                                                                                                                     | 2021-40   | 50,000          | 50,000    | 50,000    | 50,000    | 50,000  |         |
| E Bike Purchase for Equipment Loan Program                                                                                 | 2025-26 MODL expanded equipment loan program to include bicycles & e-bikes including helmets, bike rack & storage containers. Connect 2 & rebates 75% funding \$31,000. 2026-27 Carryover 100% grant funded Council approved purchase of accessible e-bike                                                                                                            | 2024-46   | 41,000          | 15,000    |           |           |         |         |
| AT Plan - implementation (projects coming out of AT Plan)                                                                  | Develop AT Plan for Osprey Village - 100% funded up to \$50,000. Implementation of the Plan to begin 2024-2025.                                                                                                                                                                                                                                                       | 2025-50   | -               | -         | 100,000   | 100,000   | 100,000 | 100,000 |
| Open Space Plan Refresh                                                                                                    | To update the Open Space Plan from 2010                                                                                                                                                                                                                                                                                                                               | 2027-50   |                 |           | 100,000   |           |         |         |
| Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails | AN RFP was awarded. Anticipated to be completed by end of fiscal. Due to delays getting art designs and stamped engineered plans from the contractor and cold weather funds need to be carried over with completion now expected in early May 2025.                                                                                                                   | 2021-23   | 340,000         |           | -         |           |         |         |
| Internal Park Wayfinding Strategy & installation                                                                           | To develop an internal park wayfinding strategy that aligns with the current Wayfinding Strategy and Design. Internal strategy still needs to be completed - scheduled for 2026/2027.                                                                                                                                                                                 | 2025-43   | 25,000          | 50,000    | 50,000    | 50,000    | 50,000  | 50,000  |
| Recreation, Parks & Tourism Subtotal                                                                                       |                                                                                                                                                                                                                                                                                                                                                                       |           | 2,731,300       | 7,670,500 | 4,529,600 | 4,159,600 | 350,500 | 282,500 |

| Project Name               | Department                  | Project Manager              |
|----------------------------|-----------------------------|------------------------------|
| Parks Vehicle Replacements | Recreation, Parks & Tourism | Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 10 Years                 | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |      |            |            |  |  |  |
|----------------------------|------------|------|------------|------------|--|--|--|
| Gross Capital Budget       | \$ 200,000 |      | \$ 100,000 | \$ 100,000 |  |  |  |
| Estimated Spending by Year | \$ 200,000 | \$ - | \$ 100,000 | \$ 100,000 |  |  |  |

## Sources of Funding

|                       |            |      |            |            |      |      |      |
|-----------------------|------------|------|------------|------------|------|------|------|
| CCBF                  | \$ -       |      |            |            |      |      |      |
| Grants                | \$ -       |      |            |            |      |      |      |
| Depreciation Reserves | \$ 200,000 |      | \$ 100,000 | \$ 100,000 |      |      |      |
| Other                 | \$ -       |      |            |            |      |      |      |
| Total Funding         | \$ 200,000 | \$ - | \$ 100,000 | \$ 100,000 | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

To replace two used trucks over a two-year frame: 2011 Toyota in Year 1 and 2013 GMC in Year 2

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

|                                                         |                           |
|---------------------------------------------------------|---------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b> | Infrastructure Management |
|---------------------------------------------------------|---------------------------|

|                                                              |     |
|--------------------------------------------------------------|-----|
| <b>4. Is the Project Mandated by Regulatory Authorities?</b> | N/A |
|--------------------------------------------------------------|-----|

|                                                                        |
|------------------------------------------------------------------------|
| <b>5. Does the Project Support Climate Change Considerations? How?</b> |
|------------------------------------------------------------------------|

|                                                                       |
|-----------------------------------------------------------------------|
| <b>6. Does the Project Support Accessibility Considerations? How?</b> |
|-----------------------------------------------------------------------|

| Project Name | Department                  | Project Manager |
|--------------|-----------------------------|-----------------|
| Dump trailer | Recreation, Parks & Tourism | Park Supervisor |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 7 years                  | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |           |  |           |  |  |  |  |
|----------------------------|-----------|--|-----------|--|--|--|--|
| Gross Capital Budget       | \$ 15,000 |  | \$ 15,000 |  |  |  |  |
| Estimated Spending by Year | \$ 15,000 |  | \$ 15,000 |  |  |  |  |

## Sources of Funding

|                                  |           |      |           |      |      |      |      |
|----------------------------------|-----------|------|-----------|------|------|------|------|
| CCBF                             | \$ -      |      |           |      |      |      |      |
| Grants                           | \$ -      |      |           |      |      |      |      |
| Reserves      Operating Reserves | \$ 15,000 |      | \$ 15,000 |      |      |      |      |
| Total Funding                    | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Can be used on back of several pieces of equipment to mitigate the risk of injury of park staff.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To provide equipment to make the work of park staff more efficient and safe.

|                                                                        |                                                 |
|------------------------------------------------------------------------|-------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Infrastructure Upgrades, Expansion & Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                              |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> |                                                 |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  |                                                 |



| Project Name                  | Department                  | Project Manager                            |
|-------------------------------|-----------------------------|--------------------------------------------|
| MARC Upgrades (Regional Park) | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 50 Years                 | Meeting Date (dd-mm-yy): 8-Apr-25           | March-27                           |

|  | Prev Years | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|--|------------|---------|---------|---------|---------|---------|
|--|------------|---------|---------|---------|---------|---------|

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |           |              |            |      |      |      |
|----------------------------|--------------|-----------|--------------|------------|------|------|------|
| Gross Capital Budget       | \$ 4,105,000 | \$ 80,000 | \$ 3,225,000 | \$ 800,000 | \$ - | \$ - | \$ - |
| Estimated Spending by Year | \$ 4,025,000 |           | \$ 3,225,000 | \$ 800,000 | \$ - | \$ - | \$ - |

## Sources of Funding

|                           |           |      |              |            |      |      |      |
|---------------------------|-----------|------|--------------|------------|------|------|------|
| CCBF                      | \$ -      |      |              |            |      |      |      |
| Grants                    | \$ 25,000 |      | \$ 25,000    |            |      |      |      |
| Reserves                  | \$ -      |      |              |            |      |      |      |
| General Operating Reserve |           |      |              |            |      |      |      |
| Depreciation reserve      |           |      | \$ 3,200,000 | \$ 800,000 |      |      |      |
| Total Funding             | \$ 25,000 | \$ - | \$ 3,225,000 | \$ 800,000 | \$ - | \$ - | \$ - |

|                           |              |      |      |      |      |      |      |
|---------------------------|--------------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ 4,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|--------------|------|------|------|------|------|------|

**1. Project Summary**

Since the 1980's the MARC has been one of the Municipality's regional parks. The MARC is being re-developed to provide safe, accessible and energy efficient facilities. Project re-development includes, demolition of some existing facilities; new septic system; accessible playground; sunshade shelters; facility upgrades and a design-build contract for a new recreation and parks maintenance facility.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To provide a safe, accessible and sustainable recreation facility of approximately 4,500 square feet to augment the many existing park features.

|                                                         |                                                   |
|---------------------------------------------------------|---------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b> | Quality of Life, Affordability & Social Inclusion |
|---------------------------------------------------------|---------------------------------------------------|

|                                                              |    |
|--------------------------------------------------------------|----|
| <b>4. Is the Project Mandated by Regulatory Authorities?</b> | No |
|--------------------------------------------------------------|----|

**5. Does the Project Support Climate Change Considerations? How?**

Design of the new building includes enhanced energy saving features in the building envelop and systems. Provision is included for future solar panels. A new septic system is included in the park upgrades.

**6. Does the Project Support Accessibility Considerations? How?**

An accessible playground will be one of the main new features, along with a fully accessible recreation and parks maintenance building. The building will be designed and constructed in adherence to the Built Environment Accessibility Standards.

| Project Name                 | Department                  | Project Manager                            |
|------------------------------|-----------------------------|--------------------------------------------|
| MARC Ballfield - parking lot | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 50 Years                 | Meeting Date (dd-mm-yy): 31-Mar-26          | 31-Mar-28                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |           |            |  |  |  |
|----------------------------|------------|--|-----------|------------|--|--|--|
| Gross Capital Budget       | \$ 300,000 |  | \$ 50,000 | \$ 250,000 |  |  |  |
| Estimated Spending by Year | \$ 300,000 |  | \$ 50,000 | \$ 250,000 |  |  |  |

## Sources of Funding

|               |           |      |           |            |      |      |      |
|---------------|-----------|------|-----------|------------|------|------|------|
| CCBF          | \$ -      |      |           |            |      |      |      |
| Grants        | \$ -      |      |           |            |      |      |      |
| Reserves      | \$ 50,000 |      | \$ 50,000 |            |      |      |      |
| Operating     |           |      |           | \$ 250,000 |      |      |      |
| Depreciation  |           |      |           |            |      |      |      |
| Total Funding | \$ 50,000 | \$ - | \$ 50,000 | \$ 250,000 | \$ - | \$ - | \$ - |

|                           |            |      |      |      |      |      |      |
|---------------------------|------------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------------|------|------|------|------|------|------|

**1. Project Summary**

Project involves the design and construction of a new accessible parking lot for the upper ballfields. The lack of this feature was identified as a safety concern. Design of the parking lot is scheduled for 2026/27 with the construction scheduled for 2027/28.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The objective of this project is to provide accessible parking and improved access to the upper level ballfields for residents as well as emergency vehicles.

|                                                                                                                                                                         |                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                                                                                                                 | Quality of Life; Affordability and Social Inclusion |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                                                                                                            | N/A                                                 |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A                                                                                           |                                                     |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>Providing safe access and accessible parking to the upper ballfields for users and spectators. |                                                     |

| Project Name      | Department                  | Project Manager                        |
|-------------------|-----------------------------|----------------------------------------|
| Pickleball Courts | Recreation, Parks & Tourism | Managed by South Shore Pickleball Club |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 20 years                 | Meeting Date (dd-mm-yy): 8-Apr-25           | 2026-12-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount  
Other (further study)

|                            |            |           |            |  |  |  |  |
|----------------------------|------------|-----------|------------|--|--|--|--|
| Gross Capital Budget       | \$ 600,000 | \$ 60,000 | \$ 540,000 |  |  |  |  |
| Estimated Spending by Year | \$ 600,000 | \$ 60,000 | \$ 540,000 |  |  |  |  |

## Sources of Funding

|                    |            |           |            |      |      |      |      |
|--------------------|------------|-----------|------------|------|------|------|------|
| CCBF               | \$ -       |           |            |      |      |      |      |
| Grants             | \$ -       |           |            |      |      |      |      |
| Reserves           | \$ 600,000 | \$ 60,000 | \$ 540,000 |      |      |      |      |
| Pickleball Reserve | \$ -       |           |            |      |      |      |      |
| Total Funding      | \$ 600,000 | \$ 60,000 | \$ 540,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

A lease agreement has been established with the South Shore Pickleball Club enabling the Club the ability to develop six pickleball courts at the Municipal Activity Recreation Complex (MARC) in Dayspring.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The lease agreement with the South Shore Pickleball Club outlines the terms and conditions of developing six pickleball courts at the MARC, property owned by the Municipality. The courts will include public use and the ability to host tournaments and events.

|                                                  |                                                   |
|--------------------------------------------------|---------------------------------------------------|
| 3. Aligns with which Council Strategic Priority? | Quality of Life, Affordability & Social Inclusion |
|--------------------------------------------------|---------------------------------------------------|

|                                                       |    |
|-------------------------------------------------------|----|
| 4. Is the Project Mandated by Regulatory Authorities? | No |
|-------------------------------------------------------|----|

**5. Does the Project Support Climate Change Considerations? How?****6. Does the Project Support Accessibility Considerations? How?**

An accessibility lens will be used.

| Project Name                                | Department                  | Project Manager                         |
|---------------------------------------------|-----------------------------|-----------------------------------------|
| Wiles Lake Park Development (Regional Park) | Recreation, Parks & Tourism | Director of Recreation, Parks & Tourism |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 31-Mar-29                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |  |           |            |              |      |      |
|----------------------------|--------------|--|-----------|------------|--------------|------|------|
| Gross Capital Budget       | \$ 4,060,000 |  | \$ 60,000 | \$ 250,000 | \$ 3,750,000 | \$ - | \$ - |
| Estimated Spending by Year | \$ 4,060,000 |  | \$ 60,000 | \$ 250,000 | \$ 3,750,000 | \$ - | \$ - |

## Sources of Funding

|                           |              |      |           |            |              |      |      |
|---------------------------|--------------|------|-----------|------------|--------------|------|------|
| CCBF                      | \$ -         |      |           |            |              |      |      |
| Grants                    | \$ -         |      |           |            |              |      |      |
| Reserves                  | \$ 3,810,000 |      | \$ 60,000 |            | \$ 3,750,000 |      |      |
| General Operating Reserve |              |      |           |            |              |      |      |
| Depreciation              | \$ 250,000   |      |           | \$ 250,000 |              |      |      |
| Total Funding             | \$ 4,060,000 | \$ - | \$ 60,000 | \$ 250,000 | \$ 3,750,000 | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

As one of the Municipality's regional parks, this project is to conduct an extensive community consultation process, that will help shape a community concept plan for Wiles Lake Park. It is about re-imagining how this park can continue to service residents and visitors alike.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To develop a community concept plan for Wiles Lake Park informed by a community consultation process.

|                                                                        |                                                         |
|------------------------------------------------------------------------|---------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Quality of Life, Affordability & Social Inclusion       |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                                      |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | This will be part of the Request for Proposal document. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | This will be part of the Request for Proposal document. |

| Project Name            | Department                  | Project Manager                            |
|-------------------------|-----------------------------|--------------------------------------------|
| Miller Point Peace Park | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 20 years                 | Meeting Date (dd-mm-yy): 8-Apr-25           | 31-Mar-27                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |            |            |      |      |      |      |
|----------------------------|------------|------------|------------|------|------|------|------|
| Gross Capital Budget       | \$ 571,000 | \$ 121,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |
| Estimated Spending by Year | \$ 571,000 | \$ 121,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |

## Sources of Funding

|               |            |            |            |      |      |      |      |
|---------------|------------|------------|------------|------|------|------|------|
| CCBF          | \$ 401,000 | \$ 121,000 | \$ 280,000 | \$ - | \$ - | \$ - | \$ - |
| Grants        | \$ 170,000 |            | \$ 170,000 |      |      |      |      |
| Reserves      | \$ -       | \$ -       | \$ -       | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 571,000 | \$ 121,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

This project involves upgrading an existing loop trail to be accessible and creating a new accessible trail from the outer parking lot to the inner parking lot to create a separate trail for walkers and cyclists from vehicles. Accessible benches will be installed along the new trail to create rest opportunities for park users. Earlier phase to this project saw the purchase and installation of an accessible canoe/kayak boat launch.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Installation of a new accessible trail from the outer to the inner parking lot, upgrading the New Point Trail Loop to be accessible, upgrading some of the current trails.

|                                                                        |                                                                                                        |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Quality of Life, Affordability & Social Inclusion                                                      |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                                                                                     |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | Considerations such as drainage and erosion will be taken into consideration when building the trails. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | The upgrades will support making the park more accessible.                                             |

| Project Name                             | Department                  | Project Manager                            |
|------------------------------------------|-----------------------------|--------------------------------------------|
| Indian Falls Park Accessibility Upgrades | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 20 years                 | Meeting Date (dd-mm-yy): 8-Apr-25           | March-27                           |

|  | Prev Years | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|--|------------|---------|---------|---------|---------|---------|
|--|------------|---------|---------|---------|---------|---------|

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |            |            |      |      |      |      |
|----------------------------|------------|------------|------------|------|------|------|------|
| Gross Capital Budget       | \$ 275,900 | \$ 155,900 | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |
| Estimated Spending by Year | \$ 275,900 | \$ 155,900 | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |

## Sources of Funding

|                                         |            |            |            |      |      |      |      |
|-----------------------------------------|------------|------------|------------|------|------|------|------|
| CCBF                                    | \$ 275,900 | \$ 155,900 | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |
| Grants                                  | \$ -       |            |            |      |      |      |      |
| Reserves      General Operating Reserve | \$ -       | \$ -       | \$ -       | \$ - | \$ - | \$ - | \$ - |
| Total Funding                           | \$ 275,900 | \$ 155,900 | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

This project involves creating accessible pathways to the look off area; creating an accessible picnic area near the grassy area and look off; improving the trail leading to the river to make it more accessible; and installing accessible vault washrooms and shade shelter.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The deliverables will be creating accessible pathways to the look off and picnic area, creating an accessible picnic area, upgrading the look off area with a new retaining wall and railing, improving the trail leading to the river to be more accessible and installing accessible vault toilets and shade shelter.

|                                                         |                                                   |
|---------------------------------------------------------|---------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b> | Quality of Life, Affordability & Social Inclusion |
|---------------------------------------------------------|---------------------------------------------------|

|                                                              |    |
|--------------------------------------------------------------|----|
| <b>4. Is the Project Mandated by Regulatory Authorities?</b> | No |
|--------------------------------------------------------------|----|

**5. Does the Project Support Climate Change Considerations? How?**

Permits will be obtained from environment required for the accessible trail upgrade and the installation of the vault toilets.

**6. Does the Project Support Accessibility Considerations? How?**

The upgrades will make the park more accessible. The new vault toilets will be designed and constructed to the current accessible building standards.



| Project Name                             | Department                  | Project Manager              |
|------------------------------------------|-----------------------------|------------------------------|
| River Ridge Park - Playground Structures | Recreation, Parks & Tourism | Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 20                       | Meeting Date (dd-mm-yy): 31-Mar-26          | March-27                           |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |            |      |      |      |      |
|----------------------------|------------|--|------------|------|------|------|------|
| Gross Capital Budget       | \$ 100,000 |  | \$ 100,000 | \$ - | \$ - | \$ - | \$ - |
| Estimated Spending by Year | \$ 100,000 |  | \$ 100,000 | \$ - | \$ - | \$ - | \$ - |

## Sources of Funding

|                             |            |      |            |      |      |      |      |
|-----------------------------|------------|------|------------|------|------|------|------|
| CCBF                        | \$ -       |      |            | \$ - | \$ - | \$ - | \$ - |
| Grants                      | \$ -       |      |            |      |      |      |      |
| Reserves Open Space Reserve | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | \$ - |
| Total Funding               | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Removal, replacement, and repairs to wooden playground structures. Assess options for replacement of playground structures and other wooden structures to ensure best value.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To replace, remove or repair the wooden structures as identified in a maintenance report to bring the park up to park standards.

|                                                                                                                        |                                                 |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                                                                | Infrastructure Upgrades, Expansion & Management |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                                                           | No                                              |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>N/A                                          |                                                 |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>The accessibility standards will be followed. |                                                 |

| Project Name            | Department                  | Project Manager                  |
|-------------------------|-----------------------------|----------------------------------|
| Riverport and Area Park | Recreation, Parks & Tourism | Riverport Community Centre Board |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 2029-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |           |           |           |  |  |
|----------------------------|------------|--|-----------|-----------|-----------|--|--|
| Gross Capital Budget       | \$ 170,000 |  | \$ 60,000 | \$ 60,000 | \$ 50,000 |  |  |
| Estimated Spending by Year | \$ 170,000 |  | \$ 60,000 | \$ 60,000 | \$ 50,000 |  |  |

## Sources of Funding

|                          |            |      |           |           |           |      |      |
|--------------------------|------------|------|-----------|-----------|-----------|------|------|
| CCBF                     | \$ -       |      |           |           |           |      |      |
| Grants                   | \$ -       |      |           |           |           |      |      |
| Reserves      Open Space | \$ 170,000 |      | \$ 60,000 | \$ 60,000 | \$ 50,000 |      |      |
|                          |            |      |           |           |           |      |      |
| Total Funding            | \$ 170,000 | \$ - | \$ 60,000 | \$ 60,000 | \$ 50,000 | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Funding to support community group developing the former Riverport School into a park. Contribution of \$170,000 for capital and \$30,000 for operating (\$10,000 reflective in operating budget for 2026-2027) spread over 3 years.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To support the Riverport Community Centre in establishing a public park at the former Riverport School, land owned by MODL.

|                                                                 |                                                                                        |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 3. Aligns with which Council Strategic Priority?                | Quality of Life, Affordability & Social Inclusion                                      |
| 4. Is the Project Mandated by Regulatory Authorities?           | no                                                                                     |
| 5. Does the Project Support Climate Change Considerations? How? |                                                                                        |
| 6. Does the Project Support Accessibility Considerations? How?  | The Riverport Community Centre will adhere to the accessibility legislation/standards. |

| Project Name                     | Department                  | Project Manager                            |
|----------------------------------|-----------------------------|--------------------------------------------|
| Sawpit Wharf Park Re-Development | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | Mar-28                             |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |              |  |              |              |      |      |  |
|----------------------------|--------------|--|--------------|--------------|------|------|--|
| Gross Capital Budget       | \$ 4,100,000 |  | \$ 2,100,000 | \$ 2,000,000 |      |      |  |
| Estimated Spending by Year | \$ 4,100,000 |  | \$ 2,100,000 | \$ 2,000,000 | \$ - | \$ - |  |

## Sources of Funding

|                      |              |      |              |              |      |      |      |
|----------------------|--------------|------|--------------|--------------|------|------|------|
| CCBF                 | \$ -         |      |              |              |      |      |      |
| Grants               | \$ -         |      |              |              |      |      |      |
| Reserves             | \$ 4,100,000 |      | \$ 2,100,000 | \$ 2,000,000 |      |      |      |
| Depreciation reserve |              |      |              |              |      |      |      |
| Total Funding        | \$ 4,100,000 | \$ - | \$ 2,100,000 | \$ 2,000,000 | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

The first phase of the project involves demolition and replacement of the existing wharf, new finger dock, accessible canoe/kayak launch and upgrades to the boat launch. The second phase involves upgrades to the land features, including accessible vault toilet; shade shelter; driveway and parking improvements; enhanced lighting and other features. The Sawpit Wharf Advisory Committee is consulted on the project.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The objective of the Sawpit Wharf Park upgrades is to provide residents safe accessible ocean access and improved park features.

|                                                                        |                                                                                                                                                                                               |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Quality of Life, Affordability & Social Inclusion                                                                                                                                             |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                                                                                                                                                                            |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | The wharf and land features upgrades will take into consideration climate resiliency.                                                                                                         |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | An accessibility lens was used in developing the concept plan, the design for the wharf and water features replacement and will be incorporated in the design for the land features upgrades. |

| Project Name            | Department                  | Project Manager                            |
|-------------------------|-----------------------------|--------------------------------------------|
| Vault Washrooms Project | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 31-Mar-28                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |            |            |  |  |  |
|----------------------------|------------|--|------------|------------|--|--|--|
| Gross Capital Budget       | \$ 600,000 |  | \$ 150,000 | \$ 450,000 |  |  |  |
| Estimated Spending by Year | \$ 600,000 |  | \$ 150,000 | \$ 450,000 |  |  |  |

## Sources of Funding

|               |            |      |            |            |      |      |      |
|---------------|------------|------|------------|------------|------|------|------|
| CCBF          | \$ 600,000 |      | \$ 150,000 | \$ 450,000 |      |      |      |
| Grants        | \$ -       |      |            |            |      |      |      |
| Reserves      | \$ -       |      |            |            |      |      |      |
| Total Funding | \$ 600,000 | \$ - | \$ 150,000 | \$ 450,000 | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

To replace all current vault toilets in MODL parks with updated vault toilets. Mush-A-Mush is scheduled for 2026-2027. All remaining vault toilet replacements are scheduled for 2027-2028.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Mush-A-Mush Beach Park - Install a double waterless vault

|                                                                        |                                                                                       |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Quality of Life, Affordability & Social Inclusion                                     |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | Yes - Accessibility legislation                                                       |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | Permits will be required from Nova Scotia Department of Environment & Climate Change. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | The vault toilets will meet new accessibility standards.                              |

| Project Name            | Department                  | Project Manager                            |
|-------------------------|-----------------------------|--------------------------------------------|
| Miller Point Peace Park | Recreation, Parks & Tourism | Maria Butts - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 20 years                 | Meeting Date (dd-mm-yy): 8-Apr-25           | 31-Mar-27                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |            |            |      |      |      |      |
|----------------------------|------------|------------|------------|------|------|------|------|
| Gross Capital Budget       | \$ 571,000 | \$ 121,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |
| Estimated Spending by Year | \$ 571,000 | \$ 121,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |

## Sources of Funding

|               |            |            |            |      |      |      |      |
|---------------|------------|------------|------------|------|------|------|------|
| CCBF          | \$ 401,000 | \$ 121,000 | \$ 280,000 | \$ - | \$ - | \$ - | \$ - |
| Grants        | \$ 170,000 |            | \$ 170,000 |      |      |      |      |
| Reserves      | \$ -       | \$ -       | \$ -       | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 571,000 | \$ 121,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

This project involves upgrading an existing loop trail to be accessible and creating a new accessible trail from the outer parking lot to the inner parking lot to create a separate trail for walkers and cyclists from vehicles. Accessible benches will be installed along the new trail to create rest opportunities for park users. Earlier phase to this project saw the purchase and installation of an accessible canoe/kayak boat launch.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Installation of a new accessible trail from the outer to the inner parking lot, upgrading the New Point Trail Loop to be accessible, upgrading some of the current trails.

|                                                                        |                                                                                                        |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Quality of Life, Affordability & Social Inclusion                                                      |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                                                                                     |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | Considerations such as drainage and erosion will be taken into consideration when building the trails. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | The upgrades will support making the park more accessible.                                             |

| Project Name             | Department                  | Project Manager                              |
|--------------------------|-----------------------------|----------------------------------------------|
| Park Roads - Mush A Mush | Recreation, Parks & Tourism | Jamie Burgess - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 30 Years                 | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |            |  |  |  |  |
|----------------------------|------------|--|------------|--|--|--|--|
| Gross Capital Budget       | \$ 250,000 |  | \$ 250,000 |  |  |  |  |
| Estimated Spending by Year | \$ 250,000 |  | \$ 250,000 |  |  |  |  |

## Sources of Funding

|               |            |      |            |      |      |      |      |
|---------------|------------|------|------------|------|------|------|------|
| CCBF          | \$ 250,000 |      | \$ 250,000 |      |      |      |      |
| Grants        | \$ -       |      |            |      |      |      |      |
| Reserves      | \$ -       |      |            |      |      |      |      |
| Total Funding | \$ 250,000 | \$ - | \$ 250,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Upgrade Mush-A-Mush park roads as needed to enhance drainage and road surface conditions.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Approximately 1km of park access road

|                                                                        |                                                                                    |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Infrastructure Upgrades, Expansion and Management                                  |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | N/A                                                                                |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | Enhancing drainage will allow the road to better withstand extreme weather events. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | n/a                                                                                |



| Project Name                                     | Department                  | Project Manager                              |
|--------------------------------------------------|-----------------------------|----------------------------------------------|
| Park Roads - United Communities Park Spruce Lane | Recreation, Parks & Tourism | Jamie Burgess - Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 30 Years                 | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|            |  |            |  |  |  |  |
|------------|--|------------|--|--|--|--|
| \$ 125,000 |  | \$ 125,000 |  |  |  |  |
| \$ 125,000 |  | \$ 125,000 |  |  |  |  |

Sources of Funding

CCBF

Grants

Reserves

|            |      |            |      |      |      |      |
|------------|------|------------|------|------|------|------|
| \$ 125,000 |      | \$ 125,000 |      |      |      |      |
| \$ -       |      |            |      |      |      |      |
| \$ -       |      |            |      |      |      |      |
|            |      |            |      |      |      |      |
| \$ 125,000 | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ - |

Total Funding

Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

This project involves the design and installation of a new culvert and back flow valve to address flooding.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

New culvert with back flow valve installed to replaced aging infrastructure and resolve road adjacent flooding issue.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion, and Management

**4. Is the Project Mandated by Regulatory Authorities?**

Nova Scotia Department of Natural Resources (DNR)

**5. Does the Project Support Climate Change Considerations? How?**

Permit will be required by regulatory authority (DNR)

**6. Does the Project Support Accessibility Considerations? How?**

N/A

| Project Name                         | Department                  | Project Manager              |
|--------------------------------------|-----------------------------|------------------------------|
| Wharf Assessment/Upgrades - Rose Bay | Recreation, Parks & Tourism | Project Management Committee |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 31-Mar-26          | 2027-03-31                         |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

Gross Capital Budget

Estimated Spending by Year

|           |  |           |  |  |  |  |
|-----------|--|-----------|--|--|--|--|
| \$ 15,000 |  | \$ 15,000 |  |  |  |  |
| \$ 15,000 |  | \$ 15,000 |  |  |  |  |

Sources of Funding

CCBF

Grants

Reserves Depreciation Reserves

|           |      |           |      |      |      |      |
|-----------|------|-----------|------|------|------|------|
| \$ -      |      |           |      |      |      |      |
| \$ -      |      |           |      |      |      |      |
| \$ 15,000 |      | \$ 15,000 |      |      |      |      |
|           |      |           |      |      |      |      |
| \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |

Total Funding

Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

Wharf assessment completed in 2023 and required every 3 years.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To conduct regular inspections to identify any repairs or upgrades required to maintain the wharf for public use.

**3. Aligns with which Council Strategic Priority?**

Infrastructure Upgrades, Expansion and Manager

**4. Is the Project Mandated by Regulatory Authorities?**

N/A

**5. Does the Project Support Climate Change Considerations? How?**

N/a

**6. Does the Project Support Accessibility Considerations? How?**

N/A

| Project Name                                             | Department                  | Project Manager                 |
|----------------------------------------------------------|-----------------------------|---------------------------------|
| Community Trails Support - Annual Grants to Trail Groups | Recreation, Parks & Tourism | Trails & Open Space Coordinator |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy)  |
|--------------------------|---------------------------------------------|-------------------------------------|
| Annual Grant             | Meeting Date (dd-mm-yy): 11-May-21          | Ongoing for annual Capital Upgrades |
|                          |                                             |                                     |
|                          | Prev Years                                  | 2026/27                             |
|                          | 2027/28                                     | 2028/29                             |
|                          | 2029/30                                     | 2030/31                             |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |           |           |            |            |            |
|----------------------------|------------|--|-----------|-----------|------------|------------|------------|
| Gross Capital Budget       | \$ 552,700 |  | \$ 90,500 | \$ 99,600 | \$ 109,600 | \$ 120,500 | \$ 132,500 |
| Estimated Spending by Year | \$ 552,700 |  | \$ 90,500 | \$ 99,600 | \$ 109,600 | \$ 120,500 | \$ 132,500 |

## Sources of Funding

|               |            |      |           |           |            |            |            |
|---------------|------------|------|-----------|-----------|------------|------------|------------|
| CCBF          | \$ 552,700 |      | \$ 90,500 | \$ 99,600 | \$ 109,600 | \$ 120,500 | \$ 132,500 |
| Grants        |            |      |           |           |            |            |            |
| Reserves      |            |      |           |           |            |            |            |
| Total Funding | \$ 552,700 | \$ - | \$ 90,500 | \$ 99,600 | \$ 109,600 | \$ 120,500 | \$ 132,500 |

## Net Budget - Debt Funding

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------|------|------|------|------|------|------|

**1. Project Summary**

Annual trail grants - Increase to \$531/k in 2023/24, \$584 in 2024/2025 and increase by 10% each year until 2028/2029.

Brookfield Mines - 1

Dynamite - 10

Adventure - 15

Bay to Bay - 11

Bull Run - 27

LaHave River - 19.55 Annapolis Valley - 35 in MODL

Central Nova ATV Club - 4

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The annual trail grant has been applied to each of the trail organizations and is distributed on a per km basis for capital upgrades and projects.

**3. Aligns with which Council Strategic Priority?**

Quality of Life, Affordability &amp; Social Inclusion

**4. Is the Project Mandated by Regulatory Authorities?**

Yes - NS Lands and Forestry

**5. Does the Project Support Climate Change Considerations? How?**

Trails and associated facilities are constructed with consideration for robust drainage and erosion prevention, using construction methods and materials that have the least impact on surrounding natural environment.

**6. Does the Project Support Accessibility Considerations? How?**

Accessibility guidelines are considered in the construction and maintenance of trails.

| Project Name     | Department                  | Project Manager           |
|------------------|-----------------------------|---------------------------|
| Art on the Trail | Recreation, Parks & Tourism | Active Living Coordinator |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy)  |
|--------------------------|---------------------------------------------|-------------------------------------|
|                          | Meeting Date (dd-mm-yy): 11-May-21          | Ongoing for annual Capital Upgrades |
|                          |                                             |                                     |
|                          | Prev Years                                  | 2026/27                             |
|                          | 2027/28                                     | 2028/29                             |
|                          | 2029/230                                    | 2030/31                             |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |           |           |           |           |  |
|----------------------------|------------|-----------|-----------|-----------|-----------|--|
| Gross Capital Budget       | \$ 145,000 | \$ 15,000 | \$ 50,000 | \$ 50,000 | \$ 30,000 |  |
| Estimated Spending by Year | \$ 145,000 | \$ 15,000 | \$ 50,000 | \$ 50,000 | \$ 30,000 |  |

## Sources of Funding

|                             |            |           |           |           |           |           |
|-----------------------------|------------|-----------|-----------|-----------|-----------|-----------|
| CCBF                        | \$ -       |           |           |           |           |           |
| Grants                      | \$ -       |           |           |           |           |           |
| Reserves Open Space reserve | \$ 145,000 | \$ 15,000 | \$ 50,000 | \$ 50,000 | \$ 30,000 |           |
| Total Funding               | \$ 145,000 | \$ -      | \$ 15,000 | \$ 50,000 | \$ 50,000 | \$ 30,000 |

|                           |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|

**1. Project Summary**

The purpose of this project is to allow for an opportunity to showcase local artists in an outdoor setting with the intent to promote and encourage trail/park use. The Art installation will also promote outdoor physical activity as well making new and exciting connections between users and art.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To increase the number of visits to the trails and parks in MODL with the art pieces being one of the reasons people get out to enjoy these outdoor spaces.

|                                                                 |                                                                                             |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 3. Aligns with which Council Strategic Priority?                | Quality of Life, Affordability & Social Inclusion                                           |
| 4. Is the Project Mandated by Regulatory Authorities?           | No                                                                                          |
| 5. Does the Project Support Climate Change Considerations? How? |                                                                                             |
| 6. Does the Project Support Accessibility Considerations? How?  | Accessibility considerations will be applied to any promotion around the art installations. |

| Project Name               | Department                  | Project Manager                         |
|----------------------------|-----------------------------|-----------------------------------------|
| Land Purchase - Open Space | Recreation, Parks & Tourism | Director of Recreation, Parks & Tourism |

| Category/Life Expectancy       | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------------|---------------------------------------------|------------------------------------|
| Placeholder for land purchases | Meeting Date (dd-mm-yy): 11-May-21          | Ongoing                            |
|                                |                                             |                                    |
|                                | Prev Years                                  | 2026/27                            |
|                                | 2027/28                                     | 2028/29                            |
|                                | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |           |           |           |           |  |
|----------------------------|------------|--|-----------|-----------|-----------|-----------|--|
| Gross Capital Budget       | \$ 200,000 |  | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |  |
| Estimated Spending by Year | \$ 200,000 |  | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |  |

## Sources of Funding

|                     |            |      |           |           |           |           |      |
|---------------------|------------|------|-----------|-----------|-----------|-----------|------|
| CCBF                | \$ -       |      |           |           |           |           |      |
| Grants              | \$ -       |      |           |           |           |           |      |
| Reserves Open Space | \$ 200,000 |      | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |      |
| Total Funding       | \$ 200,000 | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Placeholder utilizing Open Space Reserves for purchases of land that will serve a future recreation purpose or to provide upgrades to current recreation properties.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

Development and acquisition of open space in the Municipality and supports initiatives that encourage partnerships with stakeholders to open space ownership and management.

|                                                         |                                                   |
|---------------------------------------------------------|---------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b> | Quality of Life, Affordability & Social Inclusion |
|---------------------------------------------------------|---------------------------------------------------|

|                                                              |    |
|--------------------------------------------------------------|----|
| <b>4. Is the Project Mandated by Regulatory Authorities?</b> | No |
|--------------------------------------------------------------|----|

**5. Does the Project Support Climate Change Considerations? How?**

Yes, the project supports climate action by preserving open space habitat, improving recreation areas for climate resilience, and promoting environmental awareness.

**6. Does the Project Support Accessibility Considerations? How?**

Yes, the project prioritizes accessibility through universal design principles and inclusive park amenities.

| Project Name                               | Department                  | Project Manager           |
|--------------------------------------------|-----------------------------|---------------------------|
| E Bike Purchase for Equipment Loan Program | Recreation, Parks & Tourism | Active Living Coordinator |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
| 10 years                 | Meeting Date (dd-mm-yy): 2024/2025          |                                    |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |           |           |           |  |  |  |  |
|----------------------------|-----------|-----------|-----------|--|--|--|--|
| Gross Capital Budget       | \$ 56,000 | \$ 41,000 | \$ 15,000 |  |  |  |  |
| Estimated Spending by Year | \$ 56,000 | \$ 41,000 | \$ 15,000 |  |  |  |  |

## Sources of Funding

|               |           |           |           |      |      |      |      |
|---------------|-----------|-----------|-----------|------|------|------|------|
| CCBF          | \$ -      |           |           |      |      |      |      |
| Grants        | \$ 56,000 | \$ 41,000 | \$ 15,000 |      |      |      |      |
| Reserves      | \$ -      |           |           |      |      |      |      |
| Operating     | \$ -      |           |           |      |      |      |      |
| Total Funding | \$ 56,000 | \$ 41,000 | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

Expand the current MODL equipment loan program to include e-bikes, including an accessible e-bike. Cost includes bikes, helmets, bike rack & storage containers. Applied for funding through the Connect2 grant and Active Community Fund.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

To provide access to residents who cannot afford an e-bike and to encourage those to use and possibly invest in this mode of transportation. To decrease residents' reliance on the motor vehicle.

|                                                                        |                                                                                                                                                                                |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                | Quality of Life, Affordability & Social Inclusion                                                                                                                              |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>           | No                                                                                                                                                                             |
| <b>5. Does the Project Support Climate Change Considerations? How?</b> | Providing access to e-bikes may encourage residents to use a different mode of transportation other than the motor vehicle, which will help decrease green house gas emission. |
| <b>6. Does the Project Support Accessibility Considerations? How?</b>  | Accessibility features will be included to increase usage, including an accessible e-bike.                                                                                     |



| Project Name                                     | Department                  | Project Manager                   |
|--------------------------------------------------|-----------------------------|-----------------------------------|
| Internal Park Wayfinding Strategy & Installation | Recreation, Parks & Tourism | Trails and Open Space Coordinator |

| Category/Life Expectancy | Council Initial Approval (2026/27 or prior) | Estimated Completion Date (mmm-yy) |
|--------------------------|---------------------------------------------|------------------------------------|
|                          | Meeting Date (dd-mm-yy): 8-Apr-25           | 31-Mar-26                          |
|                          |                                             |                                    |
|                          | Prev Years                                  | 2026/27                            |
|                          | 2027/28                                     | 2028/29                            |
|                          | 2029/30                                     | 2030/31                            |

**Annual Project Cost (Gross)**

Previously Approved Amount

Other (further study)

|                            |            |  |           |           |           |           |           |
|----------------------------|------------|--|-----------|-----------|-----------|-----------|-----------|
| Gross Capital Budget       | \$ 250,000 |  | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Estimated Spending by Year | \$ 250,000 |  | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |

## Sources of Funding

|                           |            |      |           |           |           |           |           |
|---------------------------|------------|------|-----------|-----------|-----------|-----------|-----------|
| CCBF                      | \$ 250,000 |      | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Grants                    | \$ -       |      |           |           |           |           |           |
| Reserves                  | \$ -       |      |           |           |           |           |           |
| General Operating Reserve |            |      |           |           |           |           |           |
| Total Funding             | \$ 250,000 | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |

|                           |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|
| Net Budget - Debt Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------|------|------|------|------|------|------|------|

**1. Project Summary**

This project would align an internal park wayfinding strategy with the wayfinding signs installed. Internal wayfinding signs will help guide people through MODL's park system.

**2. Project Objective/deliverables (include outcomes like number of km of road or number of households affected)**

The deliverable is an internal park wayfinding strategy.

|                                                                                                                                                        |                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <b>3. Aligns with which Council Strategic Priority?</b>                                                                                                | Quality of Life, Affordability & Social Inclusion |
| <b>4. Is the Project Mandated by Regulatory Authorities?</b>                                                                                           | No                                                |
| <b>5. Does the Project Support Climate Change Considerations? How?</b><br>No                                                                           |                                                   |
| <b>6. Does the Project Support Accessibility Considerations? How?</b><br>Yes the project will support accessibility guidelines for wayfinding signage. |                                                   |

## RESERVES AND RESERVE FUNDS

Reserves and Reserve Funds are established by Council to promote long-term financial stability and assist with financial planning. These funds are authorized under provisions set out in the Municipal Government Act and are generally used to invest in infrastructure, smooth tax levy impacts, fund deficits, and help maintain the Municipality's sound financial position.

### OPERATING RESERVES

Operating Reserves are an allocation of revenues set aside at the discretion of Council to provide for future expenditure requirements such as infrastructure replacement.

Operating Reserves may be established for any municipal purpose such as working funds, contingencies and asset replacements. The use of reserves assists a municipality in maintaining its financial position. The following are examples of reserves:

**Election Reserve:** funded by contributions in non-election years to finance expenditures in an election year.

**Depreciation & General Operating Reserves:** are earmarked for the replacement of equipment and certain types of capital expenditures. These reserves are generally funded from operating budget transfers or from the allocation of surplus from general fund operations.

### CAPITAL RESERVE FUNDS

Capital Reserve Funds are segregated and restricted to meet a specific purpose and some must receive interest income per the Municipal Government Act. They are established through a by-law or motion of Council or by a requirement of Provincial legislation. Council authorized reserve funds are called discretionary or non-discretionary and are established for specific purposes. The following are examples of obligatory reserve funds:

**Tax Sale Surplus Reserve:** the Municipal Government Act requires a twenty-year holding period for excess funds collected during the tax sale process.

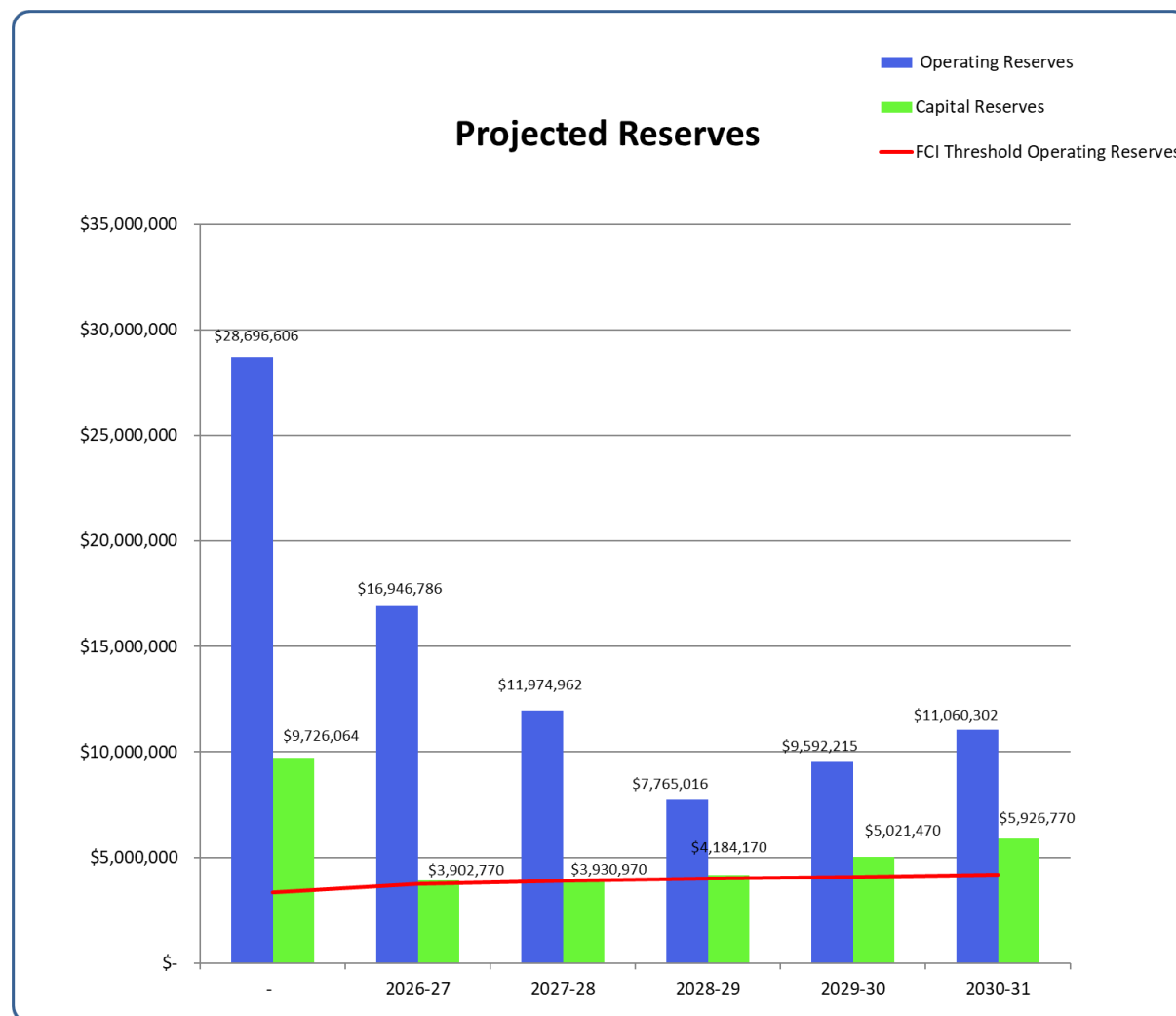
**Open Space Reserve Fund:** monies collected from the development community in lieu of dedication of land for parkland purposes.

**Sustainable Services Growth Fund Reserve:** an allocation received from the Provincial Government in March 2023 to be used for capital projects that support accessibility, active transportation and housing.

**Canada Community Building Fund (CCBF) Reserve:** a permanent source of funding provided up front, twice-a-year, to provinces and territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Any unused funding at the end of each year is segregated in this specific reserve for use on future projects identified in the 5-year capital plan.

## 5 YEAR PLAN – CAPITAL AND OPERATING RESERVES

The Projected Reserves Graph below shows the actual and projected balance in the Municipality's Operating Reserves and Capital Reserve Funds for the next five years. Details of specific reserves are found on the next two pages.



The FCI Threshold (red line) is a measure to determine whether the Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future needs.

This indicator provides the value of funds set aside for planned future needs, to smooth expenses or for unexpected expenses.

It is calculated by dividing the total operating reserve fund balance (dark blue column) by the total operating expenditures.

The risk threshold is 10%. The graph indicates that the Municipal Operating Reserves continue to be within this threshold throughout the Projected 5-Year Financial plan.

## OPERATING RESERVES

### Municipality of the District of Lunenburg Reserves Budget and 5-Year Financial Plan

|                                              | 2026-27                                  |                                                      |                                                | 2026-27                                              |                                                      | 2027-28                                              | 2028-29                                              | 2029-30                                              | TOTAL             |
|----------------------------------------------|------------------------------------------|------------------------------------------------------|------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|-------------------|
|                                              | Opening Balance<br>Forecast<br>31-Mar-26 | Transfers In (out)<br>Capital & Operating<br>Budgets | Ending Balance<br>Budget Forecast<br>31-Mar-27 | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets |                   |
| <b>OPERATING RESERVES</b>                    |                                          |                                                      |                                                |                                                      |                                                      |                                                      |                                                      |                                                      |                   |
| Public Open Space (see Capital below)        | 800,616                                  | 60,000                                               | 860,616                                        | 60,000                                               | 60,000                                               | 60,000                                               | 60,000                                               | 60,000                                               | 1,100,616         |
| Surveying Common Land                        | 17,202                                   | -                                                    | 17,202                                         | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 17,202            |
| NS Transit Grant *                           | 43,364                                   | -                                                    | 43,364                                         | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 43,364            |
| Election                                     | 55,578                                   | 50,000                                               | 105,578                                        | 50,000                                               | (150,000)                                            | 50,000                                               | 50,000                                               | 50,000                                               | 105,578           |
| General Operations                           | 18,386,580                               | (6,238,452)                                          | 12,148,128                                     | (3,246,348)                                          | (4,053,008)                                          | 67,948                                               | -                                                    | -                                                    | 4,916,720         |
| Loans                                        | (1,372,995)                              | (1,000,000)                                          | (2,372,995)                                    | (450,000)                                            | (450,000)                                            | (670,000)                                            | (590,000)                                            | (590,000)                                            | (4,532,995)       |
| PACE & Water Loan Payments                   | 7,000                                    | 324,295                                              | 331,295                                        | 457,629                                              | 587,348                                              | 719,251                                              | 848,087                                              | 848,087                                              | 2,943,609         |
| LaHave River Sewer Solutions - Loan Payments | 166,342                                  | 176,636                                              | 342,978                                        | 171,896                                              | 85,714                                               | -                                                    | -                                                    | -                                                    | 600,588           |
| LCLC Operating Reserve                       | 191,994                                  | -                                                    | 191,994                                        | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 191,994           |
| Sewer Depreciation Reserve - Restricted      | 1,782,456                                | (25,000)                                             | 1,757,456                                      | -                                                    | (885,000)                                            | 155,000                                              | (345,000)                                            | (345,000)                                            | 682,456           |
| Depreciation Reserve - General Operations    | 6,434,763                                | (4,315,000)                                          | 2,119,763                                      | (2,090,000)                                          | 520,000                                              | 1,370,000                                            | 1,370,000                                            | 1,370,000                                            | 3,289,763         |
| Contingency - Pension/Hospital               | 174,818                                  | -                                                    | 174,818                                        | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 174,818           |
| Sustainability/Climate Change Reserve        | 210,048                                  | (107,300)                                            | 102,748                                        | (50,000)                                             | (50,000)                                             | (50,000)                                             | (50,000)                                             | (50,000)                                             | (97,252)          |
| CES Building Reserve                         | 303,270                                  | -                                                    | 303,270                                        | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 303,270           |
| Roads                                        | 374,400                                  | 25,000                                               | 399,400                                        | 25,000                                               | 25,000                                               | 25,000                                               | 25,000                                               | 25,000                                               | 499,400           |
| SNSMR Grant                                  | 6,015                                    | -                                                    | 6,015                                          | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 6,015             |
| Indian Path                                  | 833                                      | -                                                    | 833                                            | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 833               |
| Hirtle's Beach                               | 2,638                                    | -                                                    | 2,638                                          | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 2,638             |
| Regional Fire Training Facility              | 300,000                                  | 100,000                                              | 400,000                                        | 100,000                                              | 100,000                                              | 100,000                                              | 100,000                                              | 100,000                                              | 800,000           |
| Safe Restart                                 | -                                        | -                                                    | -                                              | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | -                 |
| Pine Grove Park                              | 10,265                                   | -                                                    | 10,265                                         | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 10,265            |
| Pickleball Court                             | 800,000                                  | (800,000)                                            | -                                              | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | -                 |
| Pro Kids                                     | 1,419                                    | -                                                    | 1,419                                          | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 1,419             |
| <b>TOTAL OPERATING RESERVES</b>              | <b>28,696,606</b>                        | <b>(11,749,820)</b>                                  | <b>16,946,786</b>                              | <b>(4,971,824)</b>                                   | <b>(4,209,946)</b>                                   | <b>1,827,199</b>                                     | <b>1,468,087</b>                                     | <b>11,060,302</b>                                    | <b>11,060,302</b> |
|                                              |                                          |                                                      | <b>BALANCE</b>                                 | <b>11,974,962</b>                                    | <b>7,765,016</b>                                     | <b>9,592,215</b>                                     | <b>11,060,302</b>                                    |                                                      |                   |

## CAPITAL RESERVES

### Municipality of the District of Lunenburg Reserves Budget and 5-Year Financial Plan

|                                                 | 2026-27                                  |                                                      |                                       | 2026-27                                              |                                                      | 2027-28                                              | 2028-29                                              | 2029-30                                              | TOTAL            |
|-------------------------------------------------|------------------------------------------|------------------------------------------------------|---------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------|
|                                                 | Opening Balance<br>Forecast<br>31-Mar-26 | Transfers In (out)<br>Capital & Operating<br>Budgets | Ending Balance<br>Budget<br>31-Mar-27 | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets | Transfers In (out)<br>Capital & Operating<br>Budgets |                  |
| <b>CAPITAL RESERVES</b>                         |                                          |                                                      |                                       |                                                      |                                                      |                                                      |                                                      |                                                      |                  |
| Lift Station Replacement                        | 537                                      | -                                                    | 537                                   | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 537              |
| Land Development - Saw Pit Wharf                | 6,276                                    | -                                                    | 6,276                                 | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 6,276            |
| District Special - Site Closure *               | 982,843                                  | -                                                    | 982,843                               | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 982,843          |
| Land Sales - Osprey Village                     | 205,304                                  | -                                                    | 205,304                               | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 205,304          |
| Recreation Complex (LCLC Depreciation Reserve)  | 734,569                                  | 200,000                                              | 934,569                               | 200,000                                              | 200,000                                              | 200,000                                              | 200,000                                              | 200,000                                              | 1,734,569        |
| Trails                                          | 6,245                                    | -                                                    | 6,245                                 | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | 6,245            |
| CCBF Revenue                                    | 503,335                                  | (342,700)                                            | 160,635                               | (236,800)                                            | (21,800)                                             | 492,300                                              | 480,300                                              | 874,635                                              | 874,635          |
| CCBF Revenue -- Public Transit earmarked *      | 250,045                                  | -                                                    | 250,045                               | -                                                    | -                                                    | -                                                    | -                                                    | 250,045                                              | 250,045          |
| Open Space                                      | 1,070,910                                | (175,000)                                            | 895,910                               | (110,000)                                            | (100,000)                                            | (30,000)                                             | 50,000                                               | 705,910                                              | 705,910          |
| Sewer Capital Reserve - User Connect Fees       | 32,516                                   | -                                                    | 32,516                                | -                                                    | -                                                    | -                                                    | -                                                    | 32,516                                               | 32,516           |
| Aerated Carts                                   | 690                                      | -                                                    | 690                                   | -                                                    | -                                                    | -                                                    | -                                                    | 690                                                  | 690              |
| Sherbrooke Reserve                              | 200,000                                  | -                                                    | 200,000                               | -                                                    | -                                                    | -                                                    | -                                                    | 200,000                                              | 200,000          |
| MCGP - Osprey Village Sidewalks                 | 1,500,462                                | (1,500,462)                                          | -                                     | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | -                |
| MCGP - Cookville WWTP                           | 4,184,333                                | (4,184,333)                                          | -                                     | -                                                    | -                                                    | -                                                    | -                                                    | -                                                    | -                |
| General Capital Reserve                         | 48,000                                   | 4,200                                                | 52,200                                | -                                                    | -                                                    | -                                                    | -                                                    | 52,200                                               | 52,200           |
| Interest Estimate                               |                                          |                                                      | 175,000                               | 175,000                                              | 175,000                                              | 175,000                                              | 175,000                                              | 875,000                                              | 875,000          |
| <b>TOTAL CAPITAL RESERVES</b>                   | <b>9,726,064</b>                         | <b>(5,998,294)</b>                                   | <b>3,902,770</b>                      | <b>28,200</b>                                        | <b>253,200</b>                                       | <b>837,300</b>                                       | <b>905,300</b>                                       | <b>5,926,770</b>                                     | <b>5,926,770</b> |
| <b>BALANCE</b>                                  |                                          |                                                      |                                       | <b>3,930,970</b>                                     | <b>4,184,170</b>                                     | <b>5,021,470</b>                                     | <b>5,926,770</b>                                     |                                                      |                  |
| <b>TOTAL RESERVES (*Includes Interest kept)</b> | <b>38,422,670</b>                        |                                                      | <b>20,849,555</b>                     | <b>15,905,932</b>                                    | <b>11,949,186</b>                                    | <b>14,613,685</b>                                    | <b>16,987,071</b>                                    | <b>16,987,071</b>                                    |                  |

| <b>STREET LIGHT RATES</b>               | <b>Approved<br/>2025-26</b> | <b>Approved<br/>2026-27</b> |
|-----------------------------------------|-----------------------------|-----------------------------|
| <b>Rates per \$100 of assessment</b>    |                             |                             |
| Riverport                               | \$ 0.016                    | \$ <b>0.017</b>             |
| Dayspring                               | \$ 0.067                    | \$ <b>0.046</b>             |
| New Germany                             | \$ 0.035                    | \$ <b>0.033</b>             |
| Catidian Place                          | \$ 0.013                    | \$ <b>0.010</b>             |
| Pine Haven Subdivision                  | \$ 0.043                    | \$ <b>0.029</b>             |
| <b>Flat Rates Per Property</b>          |                             |                             |
| Barss Corner                            | \$ 56.55                    | \$ <b>50.38</b>             |
| Vogler's Cove, Broad Cove & Cherry Hill | \$ 53.55                    | \$ <b>52.30</b>             |
| Chelsea                                 | \$ 100.11                   | \$ <b>100.93</b>            |
| Pine Grove                              | \$ 69.63                    | \$ <b>53.85</b>             |
| Oakhill Acres                           | \$ 34.40                    | \$ <b>40.30</b>             |
| Little Tancook                          | \$ 36.85                    | \$ <b>36.51</b>             |
| Whitley & Jenny                         | \$ 35.02                    | \$ <b>34.80</b>             |
| Westside Drive                          | \$ 140.08                   | \$ <b>139.01</b>            |
| <hr/>                                   |                             |                             |
| <b>FIRE HYDRANT RATES</b>               |                             |                             |
| Rate per \$100 of assessment            | \$ 0.1270                   | \$ <b>0.0898</b>            |
| <hr/>                                   |                             |                             |
| <b>SEWER RATES</b>                      |                             |                             |
| <b>Rates per \$100 of assessment</b>    |                             |                             |
| Global Sewer                            | \$ 0.43                     | \$ <b>0.43</b>              |
| Hebbville Sewer                         | \$ 0.25                     | \$ <b>0.25</b>              |



## Council Strategic Priorities (2026-2027)



### Quality of Life, Affordability, & Social Inclusion

Programs that support residents through rising costs and social challenges.



### Infrastructure Upgrades, Expansion & Management

Supporting a growing municipality through planned investments and asset management.



### Regional Economic Development

Investing in initiatives that strengthen the regional economy and prepare for future growth.



### Climate Change Action

Helping residents improve efficiency and building long-term climate resilience.



### Communication & Engagement

Strengthening engagement and improving resident access to services and information.



## FULL-TIME EQUIVALENT

| Department & Challenges                                           | Position                                                 | Actual FTE 2024/25 | Actual FTE 2025/26 | Budget FTE 2026/27 |
|-------------------------------------------------------------------|----------------------------------------------------------|--------------------|--------------------|--------------------|
| Administration                                                    | Chief Administrative Officer                             | 1.00               | 1.00               | 1.00               |
|                                                                   | Deputy Chief Administrative Officer                      | 1.00               | 1.00               | 1.00               |
|                                                                   | Municipal Clerk                                          | 1.00               | 1.00               | 1.00               |
| Formerly Manager Corp Services & Comms                            | Communications & Public Engagement Officer               | 1.00               | 1.00               | 1.00               |
|                                                                   | Executive Assistant to CAO                               | 1.00               | 1.00               | 1.00               |
|                                                                   | Executive Assistant to Mayor                             | 1.00               | 1.00               | 1.00               |
|                                                                   | Grant Coordinator                                        | 0.69               | 0.69               | 0.69               |
| Formerly Corporate Services Assistant                             | Corporate Services Supervisor                            | 1.00               | 1.00               | 1.00               |
| Casual staffing to ensure counter coverage and service continuity | Corporate Services Assistant                             | 3.00               | 3.00               | 3.00               |
|                                                                   | Corporate Services Assistant (Casual)                    | 0.60               | 0.50               | 0.50               |
|                                                                   | Corporate Services Assistant (Casual)                    | 0.40               | 0.50               | 0.50               |
|                                                                   | Inclusion, Diversity, Equity & Accessibility Coordinator | 0.20               | 0.20               | 0.20               |
| Protective Services                                               | Fire Services Coordinator                                | 1.00               | 1.00               | 1.00               |
| New position                                                      | Fire Smart Coordinator                                   | --                 | --                 | 1.00               |
| Formerly REMO Coordinator                                         | Manager of Emergency Management                          | 1.00               | 1.00               | 1.00               |
| Formerly Deputy REMO Coordinator                                  | Community Readiness Coordinator                          | 1.00               | 1.00               | 1.00               |
|                                                                   | Assistant Emergency Coordinators                         | 0.60               | 0.60               | 0.60               |
| Finance                                                           | Director of Finance                                      | 1.00               | 1.00               | 1.00               |
|                                                                   | Manager of Finance                                       | 1.00               | 1.00               | 1.00               |
|                                                                   | Financial Services Officer                               | 1.00               | 1.00               | 1.00               |
|                                                                   | Property Tax Administrator                               | 1.00               | 1.00               | 1.00               |
|                                                                   | Payroll & Benefits Administrator                         | 1.00               | 1.00               | 1.00               |
|                                                                   | Accounts Payable/Accounts Receivable Clerk               | 1.00               | 1.00               | 1.00               |
|                                                                   | Property Tax & Customer Services Assistant               | 1.00               | 1.00               | 1.00               |
| Economic Development                                              | Director of Economic Development                         | 1.00               | 1.00               | 1.00               |

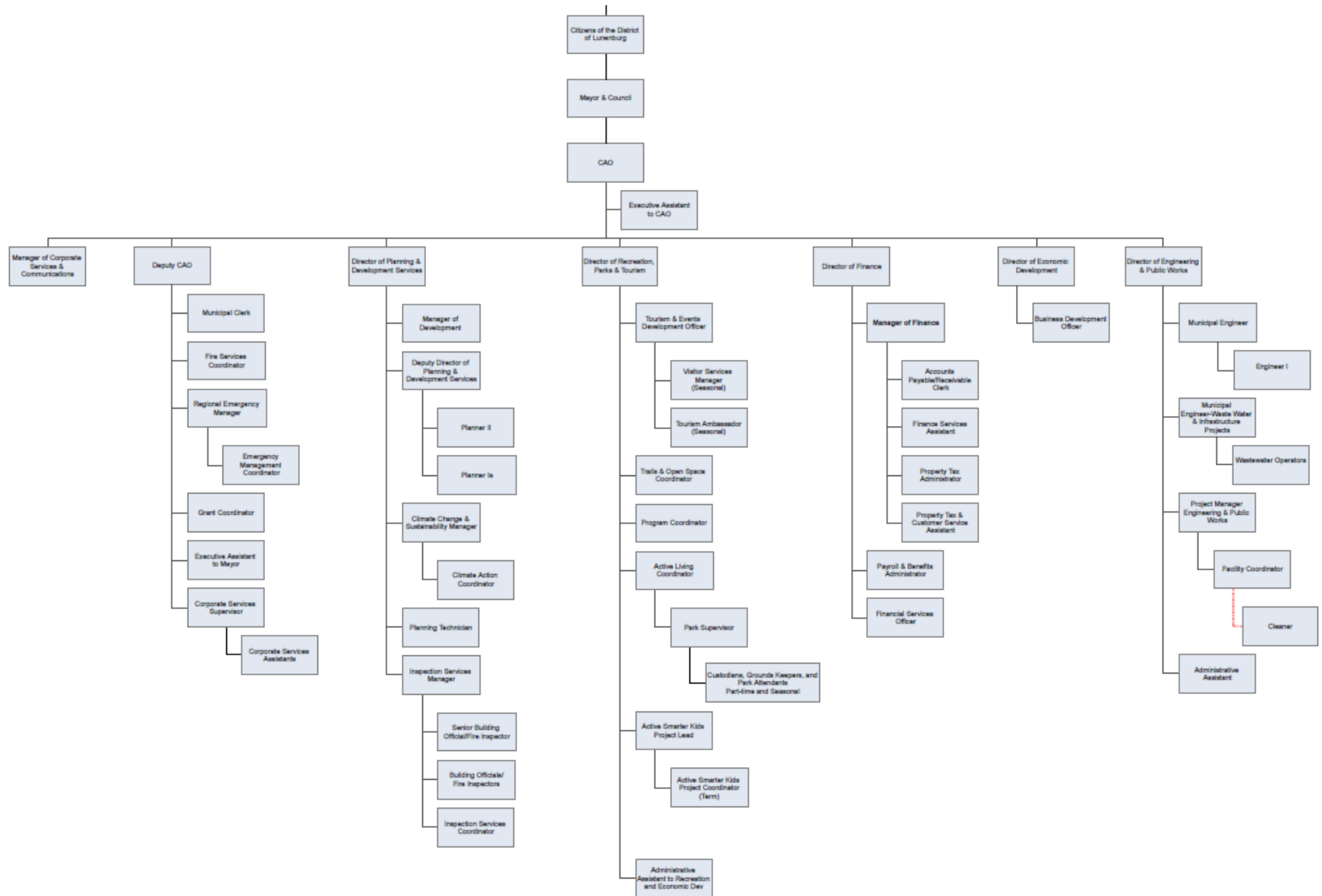
| Department & Challenges                                                        | Position                                                      | Actual FTE<br>2024/25 | Actual FTE<br>2025/26 | Budget FTE<br>2026/27 |
|--------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                                                | Business Development Officer                                  | 1.00                  | 1.00                  | 1.00                  |
| Formerly admin assistant                                                       | Economic Development Coordinator & Recreation Admin Assistant | 0.50                  | 0.50                  | 0.50                  |
| Engineering & Public Works                                                     | Director of Engineering & Public Works                        | 1.00                  | 1.00                  | 1.00                  |
|                                                                                | Municipal Engineer                                            | 1.00                  | 1.00                  | 1.00                  |
| Formerly Engineer –in- Training                                                | Engineer I                                                    | 1.00                  | 1.00                  | 1.00                  |
| Formerly - CET                                                                 | Facilities Coordinator                                        | 1.00                  | 1.00                  | 1.00                  |
|                                                                                | Project Manager – Engineering & Public Works                  | 1.00                  | 1.00                  | 1.00                  |
| Formerly Manager of Wastewater Services                                        | Municipal Engineer-Waste Water & Infrastructure Projects      | 1.00                  | 1.00                  | 1.00                  |
|                                                                                | Wastewater Operator II                                        | 3.00                  | 3.00                  | 3.00                  |
|                                                                                | Cleaner                                                       | 1.00                  | 1.00                  | 1.00                  |
|                                                                                | Administrative Assistant-Engineering & Planning               | 0.50                  | 0.50                  | 0.50                  |
| Planning & Development                                                         | Director of Planning & Development Services                   | 1.00                  | 1.00                  | 1.00                  |
| Formerly Manager of Planning                                                   | Deputy Director of Planning & Development Services            | 1.00                  | 1.00                  | 1.00                  |
| Formerly Development Officer                                                   | Manager of Development                                        | 1.00                  | 1.00                  | 1.00                  |
| Formerly Sustainability Planner                                                | Climate Change & Sustainability Manager                       | 1.00                  | 1.00                  | 1.00                  |
| Removed from Budget 2025/26                                                    | Senior Planner                                                | 1.00                  | --                    | --                    |
| Previously Planner I                                                           | Planner II                                                    | 1.00                  | 1.00                  | 2.00                  |
|                                                                                | Planner I                                                     | 2.00                  | 2.00                  | 1.00                  |
|                                                                                | Planning Technician                                           | 1.00                  | 1.00                  | 1.00                  |
| New position 2023                                                              | Climate Action Coordinator                                    | 1.00                  | 1.00                  | 1.00                  |
|                                                                                | Administrative Assistant-Engineering & Planning               | 0.50                  | 0.50                  | 0.50                  |
|                                                                                | Inspection Services Manager                                   | 1.00                  | 1.00                  | 1.00                  |
|                                                                                | Senior Building Official/Fire Inspector                       | 1.00                  | 1.00                  | 1.00                  |
| MODL became host unit for County Regional Building Inspection Services 2021/22 | Building Official/Fire Inspector                              | 4.00                  | 4.00                  | 4.00                  |
|                                                                                | Inspection Services Coordinator                               | 1.00                  | 1.00                  | 1.00                  |
| Recreation, Parks & Tourism                                                    | Director of Recreation, Parks, & Tourism                      | 1.00                  | 1.00                  | 1.00                  |



| Department & Challenges                                             | Position                                                      | Actual FTE 2024/25 | Actual FTE 2025/26 | Budget FTE 2026/27 |
|---------------------------------------------------------------------|---------------------------------------------------------------|--------------------|--------------------|--------------------|
|                                                                     | Recreation Program Coordinator                                | 1.00               | 1.00               | 1.00               |
|                                                                     | Trails & Open Space Coordinator                               | 1.00               | 1.00               | 1.00               |
|                                                                     | Active Living Coordinator                                     | 1.00               | 1.00               | 1.00               |
|                                                                     | Tourism & Event Development Officer                           | 1.00               | 1.00               | 1.00               |
| Positions removed 2026/27                                           | Visitor Services Manager (seasonal)                           | 0.37               | 0.48               | --                 |
|                                                                     | Tourism Ambassador (seasonal)                                 | 0.37               | 0.37               | --                 |
|                                                                     | Economic Development Coordinator & Recreation Admin Assistant | 0.50               | 0.50               | 0.50               |
| Active Smarter Kids Project ended 2025/26                           | ASK Project lead (Provincial position)                        | 1.00               | 1.00               | --                 |
|                                                                     | ASK Project Coordinator (Provincial position)                 | 0.80               | 0.43               | --                 |
| Parks Staff moved from Engineering to Recreation Dept in early 2025 | Parks Supervisor                                              | 1.00               | 1.00               | 1.00               |
|                                                                     | Groundskeeper - Full-Time                                     | 1.00               | 1.00               | 1.00               |
|                                                                     | Groundskeepers (3) - Seasonal                                 | 2.02               | 1.86               | 1.86               |
|                                                                     | Park Attendants (3) - Seasonal                                | 1.52               | 0.94               | 0.94               |



# ORGANIZATIONAL CHART



### Accounting Principles

Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

### Accrual Accounting

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's Budget.

### Administration Building

All costs associated with the maintenance and operation of the facility, which includes utilities, and janitorial salary.

### Administration & Financial Services

Includes all costs associated with salaries for the administration and financial staff, training and educational expenses. The main function of these departments is to provide support to Council and to ensure the delivery of services. They also provide support to other departments within the organization in the way of purchasing, accounting, payroll, controlling of funds, and tax collection.

### Allowance

A provision for an expected loss or reduction in the value of an asset so as to reduce the reported value of the asset to a value, which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectible Taxes.

### Animal Control Services

This is a contract service, and the cost of this service covers the salary for the Animal Control Officer.

### Amortization

Accounting process of allocating cost less residual value of a tangible capital asset to operating periods as an expense over the asset's useful life in a rational and systematic manner appropriate to its nature and use; "depreciation" is another commonly used term.

### Approved Budget

The final budget passed by Council which will govern the operations and reporting during the fiscal year.

### Area Rate

Area rates may be used to finance all or part of the cost of any municipal service or facility that Council deems to be of benefit for an area. The rate may apply to all taxable property and occupancy assessments.

### Assessment

A value established by the Property Valuation Services Corporation (PVSC) for real property for use as a basis for levying property taxes for municipal purposes.

### Assessment Roll

Record of taxable persons and property in a jurisdiction; prepared by PVSC and used as the basis of determination of property taxes.



## Baseline Budget

Budget resources that are required to maintain service levels at the level provided in the previous year's budget.

## Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services approved by Council.

## Budget Document

The official written statement prepared by Administration, which presents the proposed budget for the fiscal year to Council.

## Budget Message

A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains principal budget issues and highlights against the background of financial experience in recent years and presents recommendations made by senior administration for the consideration of Committee and Council.

## Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

## Building Inspection Services

The costs associated with this service include the administration of the building code by-law and fire inspections.

## Canada Community Building Fund (CCBF)

A permanent source of funding provided up front, twice-a-year, to provinces and territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Any unused funding at the end of each year is segregated in this specific reserve for use on future projects identified in the 5-year capital plan.

## Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years (long-term) identifying each capital project and the method of financing.

## Capital Expenditures

Budgetary term for money received for or spent on the acquisition or construction of fixed assets such as land, roads, buildings and equipment.

## Capital Plan

Multi-year program adopted by Council comprised of an approved capital budget for the current year and a planned program for the succeeding four years. The multi-year plan covers longer-term and one-time expenditures for capital assets. Projects in the 5-year annual forecast advance from year to year.

## CAP

The Property Valuation Services Corporation (PVSC) administers the Capped Assessment Program (CAP) on behalf of the Nova Scotia Government. The Capped Assessment Program (CAP) places a 'cap' on the amount that the taxable assessment for eligible residential property can increase year over year. The CAP rate is set by the Nova Scotia Consumer Price Index (CPI) and is set at 2.6% for 2026.

## Current Taxes

Taxes that are levied and payment due within the fiscal year.

### Debt and Transfer to Reserves

This includes monies that are remaining from operating reserves that is not anticipated to be used. This money must be transferred into the reserve account for future allocation.

### Debenture Debt

The payment of interest and repayment of principal to holders of the Municipality's debt instruments used to finance capital projects.

### Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council policy limit or the allowable Provincial Government limit.

### Department

A basic organizational unit of the Municipality, which is functionally unique in its delivery of services. Departments within MODL are: Legislative, Administrative, Economic Development, Financial Services, Engineering and Public Works, Planning and Development, Protective Services and Recreation.

### District

Municipality of the District of Lunenburg

### Economic Development Services

All costs associated with salary and expenses of the Economic Development Officer, payments to the Lunenburg Queens Regional Development Agency, expenses associated with the CEF/CES, and borrowing costs for long term loans related to economic development.

### Engineering Services

This service is related to the management and administration of wastewater systems, municipal-owned roads, repair and maintenance of municipal structures, and engineering support to other departments. The costs associated with fulfilling these tasks are salaries.

### Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

### Financial Expenses

The costs associated with this service pertain to the municipal operations as a whole or the benefits are shared across the entire Municipality, which includes necessary insurance such as liability, errors & omissions and automobile. It also includes the costs associated with compliance services such as legal, auditing and banking charges.

### Financial Reporting and Accounting Manual (FRAM)

The Financial Reporting and Accounting Manual (FRAM) is a regulation pursuant to the Municipal Government Act Sections 451 and 520 that provides municipalities and villages with municipal financial reporting and audit requirements, along with specific accounting policies.

### Fire Protection Services

This service is provided by local fire departments and the funding associated with this service is funded through the annual budget, which includes the collection of fire area rates.

### Fiscal Year

The twelve-month accounting period for the recording of financial transactions. The Municipality's fiscal year is April 1 to March 31.

### Full-Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example, two half-time positions would equate to a (one) FTE.

### Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

### Garbage Collection Services

All costs associated with roadside collection, which is a contracted service.

### Gas Tax

Share of provincial and federal gas tax that is transferred to municipalities to fund public transit and other infrastructure. The federal Gas Tax Fund is now known as the Canada Community-Building Fund.

### Generally Accepted Accounting Principles (GAAP)

Recognized uniform principals, standards, and guidelines for financial accounting and reporting. GAAP encompasses the conventions and rules that define accepted accounting principals at a particular time.

### Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments. The Municipality makes grants available to various local cultural, sports and community organizations.

### Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, wastewater treatment plants, buildings, vehicles and parks.

### Legislative Services

Includes all Council expenses and salaries for the Mayor; Deputy Mayor and Councillors; grants to organizations including fire departments; exemptions for non-profit organizations; election expenses; UNSM and FCM expenses; and other Committees of Council expenses.

### Long-Term Debt

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. Municipal debt is issued by debentures through the Municipal Finance Corporation.

### Modified Accrual Basis

The basis of accounting in which revenues are recognized when they become both measurable and available, and expenditures are recognized when incurred. All of the Municipality's funds are accounted for using the modified accrual accounting method.

### Municipality

Municipality of the District of Lunenburg.

### Nova Scotia Federation of Municipalities (NSFM)

NSFM works with and for municipal governments. Traditional activities include inter-government relations and policy development, information gathering and disseminating on all issues affecting municipalities.

## Object Code

A revenue or expenditure category used consistently across the Municipality to provide more detailed analysis and reporting of revenues and/or expenditures. For example: grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

## Operating (Current) Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

## Operating (Revenue) Fund

The fund reflecting general activities of the Municipality. The principal sources of revenue are property taxes, grants and service charges. All line and staff departments are financed through this fund.

## Planning and Zoning Services

The services provided are the administration and review of planning documents, mapping, civic addressing and by-law administration. The costs include salaries, technical mapping equipment and permitting systems.

## Police Protection Services

Policing services is under a contract with the RCMP, the costs associated with providing this service includes the salaries, benefits, for 22 uniformed officers and related support staff at two separate detachments.

## Program

Group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

## Performance Measurement

Planning and management system which sets goals and measures accomplishments for the provision of services; establishes specific planned service levels for each major service and monitors the degree of success achieved, to further inform service planning and management.

## Protective Management Services

This service covers the cost associated with the Municipality's Emergency Management Co-ordinator honorarium, and any associated costs to training and operating an Emergency Operations Centre.

## Provincial Services

Payments to the Province, its agencies, boards or commissions such as: Assessment Services; Correctional Services; Regional Housing; Regional Development Agency; Regional Library; and the School Board.

## Recreation Services

The costs associated with recreational services includes: salaries and expenses for staff, building and facility up keep, program support, and equipment purchasing.

## REMO Services (Regional Emergency Management Organization)

This service is a joint service shared by three other municipal units, and the cost associated with this service is the salary of the REMO Coordinator.

## Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets. Examples of the Municipality's Reserves are: Capital Reserve, Tax Sale Surplus.

## Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purposes to be segregated. (i.e., Open Space Fund)

Discretionary – created whenever a Municipal Council wishes to earmark revenues to finance a future project for which it has authority to spend money (i.e. Road Reserve)

## Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, and interest income.

## Sewer Services

Management of municipal wastewater collection and treatment in four communities, the costs associated include salaries, maintenance and upgrading.

## Strategic Plan

Document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives; starts with examining the present, envisioning the future, choosing how to get there and making it happen.

## Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes.

## Tax Rate

The rate levied on each real property according to assessed property value and property class.

## Transportation Services

This service includes the management of municipal owned roads, and all costs associated include contract services for the maintenance and payments for "J" Class Roads.

## Utility and Review Board (URB)

The Nova Scotia Utility and Review Board is an independent quasi-judicial body which has both regulatory and adjudicative jurisdiction flowing from the Utility and Review Board Act.

## User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from the service.