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## **Finance Committee Meeting Agenda**

**March 3, 2026 – 9:00 a.m.**

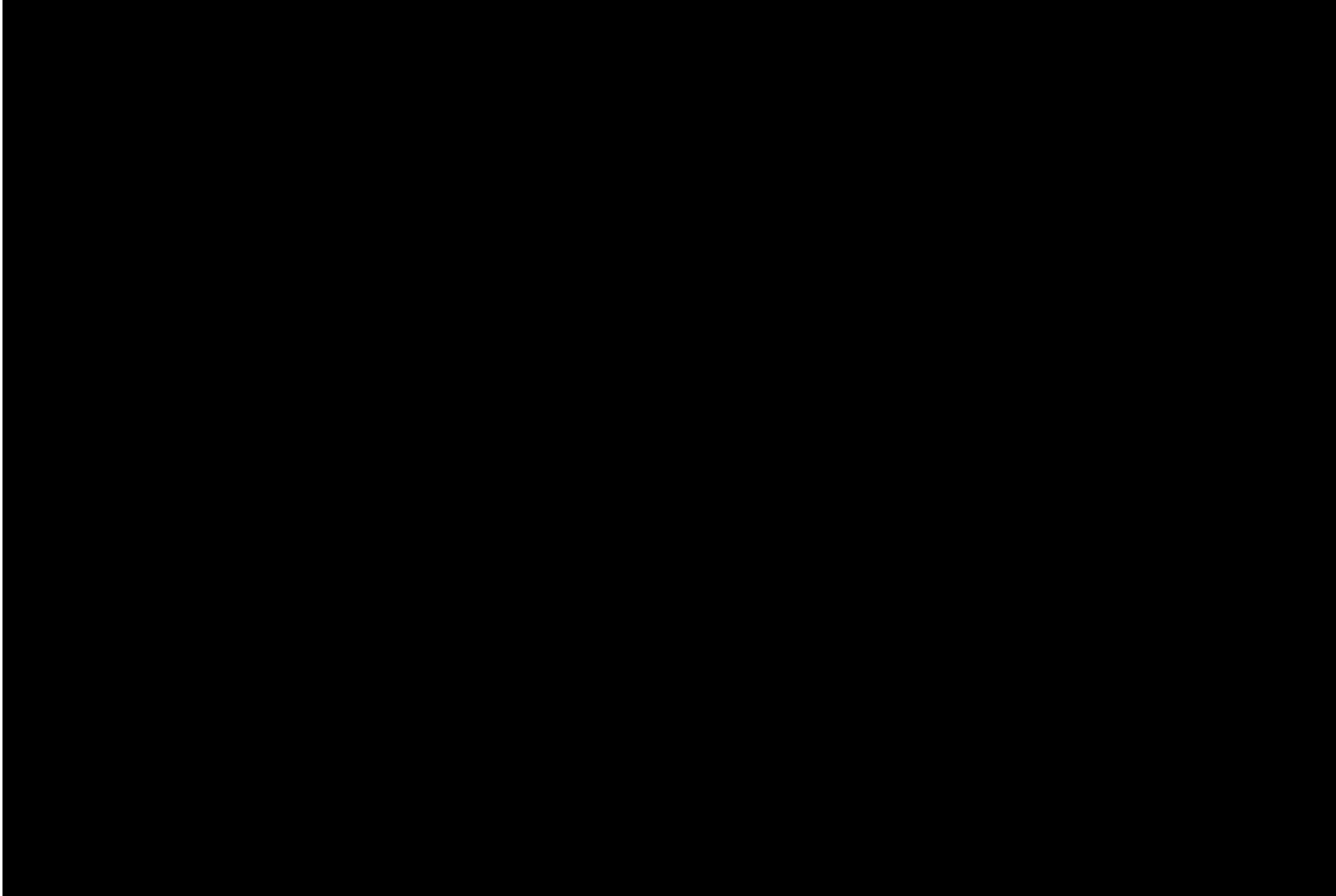
**MODL Council Chambers – 10 Allée Champlain Drive, Cookville**

- 1. Call to Order**
  - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognition**
  - 2.1 Proclamation: Amyloidosis Awareness Month
  - 2.2 Proclamation: Kidney Health Month
- 3. Public Input (15 Minutes)**
- 4. Changes/Approval of Agenda** (as circulated)
- 5. Approval of Minutes** – February 3, 2026
- 6. Business Arising from Minutes**
- 7. Presentations/Scheduled Times**
  - 7.1 Revitalizing Recreation, A Partnership for the MARC, Jody Wagstaff..... 9:15 a.m. 1-10
  - 7.2 NS Fire Services Governance Study, Deputy Minister Paul LaFleche, ADM Valerie Pottie Bunge, Carolyn Hemstock, Emergency Management ..... 10:15 a.m.
- 8. Consideration of Correspondence – Nil**
- 9. Recommendations from Committees & Boards - Nil**
- 10. Staff Reports**
  - 10.1 Finance Department** **1 p.m.**
    - 10.1.1 2026-27 Draft Operating Budget Update ..... 11-43
    - 10.1.2 2026-27 Draft Budget Update: Capital & Reserves ..... 44-65
    - 10.1.3 Expanded Public Input
    - 10.1.4 Council Deliberation and Direction to Staff
    - 10.1.5 Administrative Fee Increase for Clean Energy Financing and Water Supply Upgrade Program..... 66-70
- 11. Added Items**
- 12. Adjournment**



# REVITALIZING RECREATION

A PARTNERSHIP FOR THE MARC





## THE PERSONAL 'WHY': MY STORY

*“ I was on a downhill trajectory... I believe disc golf saved my life.”*

— Local Founder on moving from post-COVID isolation to community connection.

# UNLOCKING THE 'LET'S GET MOVING' ACTION PLAN

This expansion directly addresses the provincial mandate to “encourage and support Nova Scotians to move more, and sit less.”



## **Goal 1: Redefining Movement**

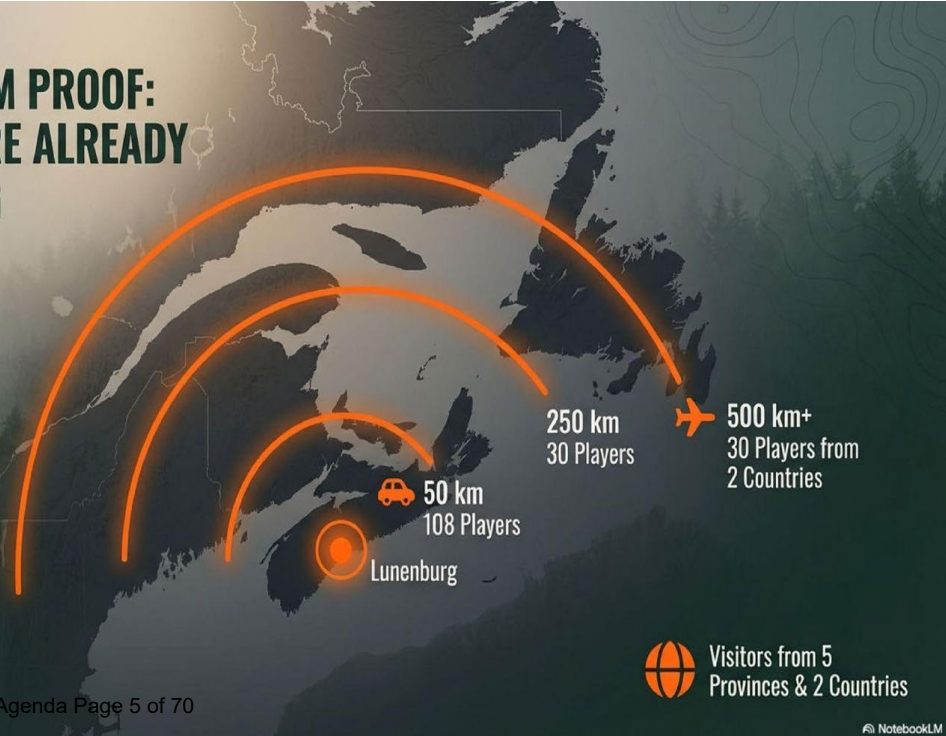
Shifting exercise from gyms to accessible outdoor activity.



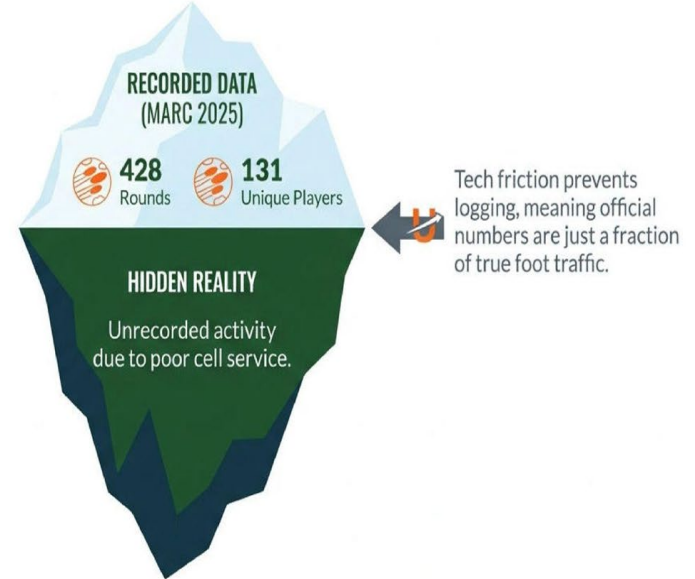
## **Goal 4: Enhancing Opportunities**

Removing barriers and creating inclusive spaces for all ages.

# TOURISM PROOF: THEY ARE ALREADY COMING



# THE DATA GAP: ACTIVITY IS HIGHER THAN RECORDED



# THE POTENTIAL: BENCHMARKING AGAINST THE BEST



# PREMIUM DISC GOLF EXPANSION: NEW COURSES RAISING THE BAR IN ATLANTIC CANADA

## MONCTON, NB



- Developing a championship-level course in a major urban park.
- Featuring diverse terrain and water hazards.

**18-HOLE PRO LAYOUT**

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## FREDERICTON, NB



- Constructing a premium course with multiple tee pads.
- Designed to challenge all skill levels, within the city limits.

**MULTI-TEE DESIGN**

## SKI WENTWORTH, NS



- Creating a spectacular mountain course utilizing ski runs.
- Offering dramatic elevation changes and scenic views.

**ELEVATION CHALLENGE**

## MARTOCK, NS



- Implementing a high-quality course integrated with the ski resort's infrastructure.
- Providing a unique playing experience.

**RESORT INTEGRATION**

# SUCCESS STORY: DIEPPE, NB & THE 2027 CANADIAN NATIONALS

## THE PATH TO SUCCESS

- City support for upgrades & expansion.
- Prioritized investment in aging course.
- Community collaboration.



## THE RESULT

- Host of the 2027 Canadian Nationals.
- National recognition & tourism boost.
- Enhanced local disc golf scene.

A testament to the power of investing in disc golf infrastructure and community.



# **THE ASK: A PREMIER DESTINATION FOR 2026**

**APPROVE LAND USE (18-Hole Expansion)**

**APPROVE MATERIAL FUNDING (~\$20k)**

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*Help us polish this diamond. Let's build a healthy, active community together.*

# A SMALL INVESTMENT FOR A HEALTHIER COMMUNITY



**Let's build the best course in Nova Scotia.**

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"Get out there and get chucking some plastic, it's good for you." – Andrew Streeter



## The Municipality of the District of Lunenburg

### Request for Decision

**Report to:** Finance Committee  
**Submitted by:** Elana Wentzell, CPA, CMA, Director of Finance  
**Date:** 2026-03-03  
**Re:** 2026-27 Draft Operating Budget Update

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#### Recommendation

It is recommended that Council consider the 2026-27 Draft Operating Budget and direct staff to make any changes it feels necessary to support its strategic goals.

#### Executive summary

The updated 2026-27 Draft Operating Budget is enclosed for Council consideration. Staff will be reviewing the budget updates in detail with Council looking for direction on revisions. The draft budget includes an overall summary followed by department budgets.

Each enclosed report is organized in the following manner:

After each line description there are the following columns -

- 2024/25 Actual – actual amounts from fiscal 2024-25
- 2025/26 Annual Budget – approved 2025-26 Budget
- 2025/26 Budget Forecast – forecasted amounts by Department staff to March 31, 2026
- 2026/27 Adjusted Baseline – revised drafts based on existing service levels
- 2026/27 Net Additions - includes deletions and additions for adjustments to service levels
- 2026/27 Draft Budget – proposed budget for 2026-27 after considering the revised baseline and any additions/deletions
- Percent Change Budget 2027 to Budget 2026 – shows the change from year to year.

Department budget updates will be presented by each Director. The accompanying presentation will outline the suggested changes and answer some of the questions previously asked by Council during the February 12 Council meeting.

Staff are pleased to present this updated draft operating budget for Council consideration.

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

**2026-27 DRAFT OPERATING BUDGET SUMMARY**

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<b>Expenditures</b>							
<b>General Government Services</b>							
Council and Other Legislative Services	\$ 772,499	\$ 826,400	\$ 816,400	\$ 857,700	\$ -	\$ 857,700	3.79%
Elections	144,422	-	-	-	-	-	100.00%
<b>Administrative and Financial Services</b>							
- Personnel (salaries, benefits, training, travel & conferences)	2,207,847	2,277,600	2,277,600	2,345,700	17,000	2,362,700	3.74%
- Advisory Services ( legal & audit fees, shared services: HR, EDIA, procurement, privacy)	306,275	457,100	457,100	433,500	75,000	508,500	11.24%
- Municipal Services Building - office expenses, insurance, utilities & maintenance	730,096	723,200	713,400	729,800	-	729,800	0.91%
- Tax rebates & exemptions, tax sale fees, uncollectible taxes	826,434	1,083,400	923,000	1,034,100	-	1,034,100	-4.55%
- Region 6 grant & Hebbville area rate	46,323	39,900	39,900	45,000	-	45,000	12.78%
- Data processing & IT shared services	396,134	501,400	501,400	484,400	-	484,400	-3.39%
- Government relations, Council Contingency	133,549	267,600	267,600	267,800	-	267,800	0.07%
- Safe restart expenses	12,002	-	-	-	-	-	
Grants to Organizations	691,046	699,300	738,600	689,900	155,000	844,900	20.82%
Assessment Services	704,176	725,300	725,900	747,700	-	747,700	3.09%
	<b>6,970,803</b>	<b>7,601,200</b>	<b>7,460,900</b>	<b>7,635,600</b>	<b>247,000</b>	<b>7,882,600</b>	<b>3.70%</b>
<b>Protective Services</b>							
Police	4,427,788	4,604,200	4,728,100	5,011,900	-	5,011,900	8.85%
Corrections and Other Law Enforcement	-	-	-	-	-	-	0.00%
Water Supply and Hydrant Charges	78,898	84,700	77,300	79,700	-	79,700	-5.90%
Fire Protection Rate	4,820,498	5,028,000	5,028,000	5,502,900	-	5,502,900	9.45%
Emergency Measures (REMO/EMO) & Fire Services	781,619	1,392,800	1,441,900	1,536,500	96,800	1,633,300	17.27%
Inspection Services	830,587	923,800	930,100	901,100	-	901,100	-2.46%
Other Protective Services	73,786	70,300	70,300	70,300	-	70,300	0.00%
	<b>11,013,175</b>	<b>12,103,800</b>	<b>12,275,700</b>	<b>13,102,400</b>	<b>96,800</b>	<b>13,199,200</b>	<b>9.05%</b>
<b>Transportation Services</b>							
Engineering Services	736,117	834,300	854,200	854,200	13,600	867,800	4.02%
Roads and Streets	1,096,219	1,600,800	1,293,695	1,683,300	28,200	1,711,500	6.92%
Street Lighting	156,026	159,200	159,200	163,200	-	163,200	2.51%
CES Facility (100% recoverable)	89,188	93,500	111,500	112,000	-	112,000	19.79%
	<b>2,077,551</b>	<b>2,687,800</b>	<b>2,418,595</b>	<b>2,812,700</b>	<b>41,800</b>	<b>2,854,500</b>	<b>6.20%</b>

2026-27 DRAFT OPERATING BUDGET SUMMARY

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
<b>Environmental Health Services</b>							
Sewage Collections and Disposals	1,093,881	1,264,300	1,253,850	1,224,300	(7,300)	1,225,800	-3.05%
Garbage Collections	1,482,122	1,699,600	1,857,940	1,858,100	-	1,858,100	9.33%
Waste Site	1,479,308	1,541,000	1,436,900	1,256,700	-	1,256,700	-18.45%
	<b>4,055,312</b>	<b>4,504,900</b>	<b>4,548,690</b>	<b>4,339,100</b>	<b>(7,300)</b>	<b>4,340,600</b>	<b>-3.65%</b>
<b>Environmental Planning and Zoning</b>							
Planning and Zoning (added transit service)	1,805,099	2,482,500	2,287,600	2,053,300	324,100	2,788,300	12.32%
Community and Economic Development (includes 1-time set up costs for Community HUB)	652,922	2,524,200	1,301,700	3,561,800	379,900	3,956,700	56.75%
	<b>2,458,021</b>	<b>5,006,700</b>	<b>3,589,300</b>	<b>5,615,100</b>	<b>704,000</b>	<b>6,745,000</b>	<b>34.72%</b>
<b>Recreation, Culture &amp; Tourism</b>							
Recreation	1,585,224	1,981,500	1,929,575	1,927,500	-	1,927,500	-2.73%
Active Transportation	866,456	-	-	-	-	-	0.00%
Tourism	218,634	261,700	253,900	252,800	-	252,800	-3.40%
Multi-Purpose Facility (operating & capital)	954,881	1,062,000	1,062,000	1,444,000	-	1,444,000	35.97%
Regional Libraries	199,700	199,700	199,700	199,700	-	199,700	0.00%
	<b>3,824,894</b>	<b>3,504,900</b>	<b>3,445,175</b>	<b>3,824,000</b>	<b>-</b>	<b>3,824,000</b>	<b>9.10%</b>
<b>Education</b>	<b>10,646,768</b>	<b>11,594,400</b>	<b>11,594,500</b>	<b>12,230,700</b>	<b>-</b>	<b>12,230,700</b>	<b>5.49%</b>
<b>Sub Total Expenditures</b>	<b>41,046,523</b>	<b>47,003,700</b>	<b>45,332,860</b>	<b>49,559,600</b>	<b>1,082,300</b>	<b>51,076,600</b>	<b>8.67%</b>
<b>Debt, Financing and Transfers</b>	<b>5,256,240</b>	<b>(310,500)</b>	<b>979,500</b>	<b>(1,116,300)</b>	<b>(95,200)</b>	<b>(1,211,500)</b>	<b>290.18%</b>
<b>Total Expenditures</b>	<b>46,302,763</b>	<b>46,693,200</b>	<b>46,312,360</b>	<b>48,443,300</b>	<b>987,100</b>	<b>49,865,100</b>	<b>6.79%</b>
<b>Revenue</b>							
Tax Revenue	41,591,873	42,695,000	43,876,100	45,662,100	29,600	45,691,700	7.02%
Non Tax Revenue	4,710,890	4,118,800	4,367,159	3,955,300	(187,800)	4,173,400	1.33%
<b>Total Revenue</b>	<b>46,302,763</b>	<b>46,813,800</b>	<b>48,243,259</b>	<b>49,617,400</b>	<b>(158,200)</b>	<b>49,865,100</b>	<b>6.52%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 120,600</b>	<b>\$ 1,930,899</b>	<b>\$ 1,174,100</b>	<b>\$ (1,145,300)</b>	<b>\$ -</b>	

**2026 27 DRAFT OPERATING BUDGET**  
**Staff Recommended and/or Council Approved Changes**

Department & Description	Revenue (Expenditure) Change	Total Change	Notes on Changes
<b>Administration</b>			
Regional EDI Coordinator	(27,000)		Carry over Coordinator contract
Summer Student	(17,000)		Research population, employment and labour force demands
		<u>(44,000)</u>	
<b>Planning &amp; Development</b>			
New Private Roads Approved by Council			
Tanner Road - revenue & expenditure	3,300 (3,200)		
Elmwood Road - revenue & expenditure	4,200 (4,000)		
Private Road Budget Adjustments	600		Based on agreements with Private Road Associations
Coastal Support - delete revenue and expenditure	104,000 (104,000)		Coastal Support funding will flow directly to consultant from NSFM
		<u>900</u>	
<b>Economic Development</b>			
Community HUB Operating & Maintenance	(5,000)		Adjust budget estimate \$45K to \$50K
Community HUB fit-up carryover adjustment	(500,000)		\$2.5M to \$3M (carry over prior year unused funds)
Operating Reserve Offset for fit-up	500,000		
		<u>(5,000)</u>	
<b>Recreation &amp; Tourism</b>			
Broad Cove Beach Association	(5,000)		Added request for \$5K
		<u>(5,000)</u>	
<b>Financial Services</b>			
Multi-purpose Facility (LCLC)			
Operating Budget contribution	48,100		Reduce from \$1,036,600 to \$988,500
Capital Budget contribution	(49,500)		Increase from \$406,600 to \$455,500 (includes carry over)
Transfer for Future Infrastructure	50,200		Reduce to balance budget
		<u>48,800</u>	
		<u>4,300</u>	
<b>Total Expenditure Increase</b>		<b>4,300</b>	
<b>Operating Surplus, February 12, 2026</b>		<u><b>4,300</b></u>	
<b>Operating Surplus, March 3, 2026</b>		<u><u>-</u></u>	

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to 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	810,700	852,000	-	852,000	3.8%
Members-at-Large	3,002	5,700	5,700	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	1,429,800	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	354,600	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>2,959,100</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>	

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<hr/>							
<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%
	(194,422)	-	-	50,000	-	50,000	
	<b>2,626,948</b>	<b>2,979,400</b>	<b>2,969,100</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>\$ (2,962,800)</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

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<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%
	5,213,547	5,444,100	5,444,100	5,958,500	96,800	6,055,300	11.2%
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%
	4,453,188	4,629,600	4,753,500	5,037,300	-	5,037,300	8.8%

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
REMO Personnel & Expenditures	273,617	405,400	404,500	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	571,300	540,000	-	540,000	3.6%
	<b>388,570</b>	<b>976,700</b>	<b>1,025,800</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)	(521,300)	(500,000)	-	(500,000)	100.0%
Transfer to Fire Training Facility Reserve	100,000	100,000	100,000	100,000	-	100,000	100.0%
	38,559	(421,300)	(421,300)	(400,000)	-	(400,000)	
	<b>10,142,249</b>	<b>10,674,000</b>	<b>10,847,000</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>\$ (5,475,800)</b>	<b>\$ (5,848,700)</b>	<b>\$ (1,200)</b>	<b>\$ (5,849,900)</b>	<b>8.88%</b>

Notes: 1. Firesmart Grant & Coordinator

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<b>REVENUE</b>							
<b>Area Rate - Streetlights</b>	\$ 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	1,857,940	1,858,100	-	1,858,100	9.3%
	2,334,718	2,649,800	2,799,640	2,802,200	13,600	2,815,800	6.3%

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<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%
Hebville	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>5,542,385</b>	<b>5,902,200</b>	<b>6,300</b>	<b>5,917,300</b>	<b>4.0%</b>

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</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	-	-	-	-	-	
	<u>298,536</u>	<u>(150,000)</u>	<u>200,000</u>	<u>(150,000)</u>	<u>-</u>	<u>(150,000)</u>	
	<b>4,998,267</b>	<b>5,540,500</b>	<b>5,742,385</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>\$ (4,647,545)</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

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget</b>
<b>REVENUE</b>							
Private Roads Area Rate	\$ 354,254	\$ 387,500	\$ 387,500	\$ 411,500	\$ 29,600 <sup>1</sup>	\$ 441,100	13.8%
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	-	-	-	-	-	
NSFM Grant - Coastal Support	-	-	-	-	- <sup>4</sup>	-	
Wage Offset Grants	27,550	25,000	30,000	-	(25,000) <sup>5</sup>	-	-100.0%
	<b>846,382</b>	<b>1,170,700</b>	<b>1,183,700</b>	<b>773,400</b>	<b>(326,300)</b>	<b>853,000</b>	<b>-27.1%</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	392,100	28,200 <sup>1</sup>	420,300	13.9%

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget</b>
<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>6</sup>	221,000	118.8%
Consultant- Housing Market Study	272,886	30,000	30,000	-	(30,000) <sup>7</sup>	-	-100.0%
Consultant - Coastal Support	-	-	-	-	- <sup>4</sup>	-	
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>8</sup>	690,000	210.8%
Repayable CEF Grants	229,601	500,000	500,000	500,000	-	500,000	0.0%
	<b>1,805,099</b>	<b>2,482,500</b>	<b>2,287,600</b>	<b>2,053,300</b>	<b>324,100</b>	<b>2,788,300</b>	<b>12.3%</b>
<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>8</sup>	(300,000)	236.3%
	<b>(422,686)</b>	<b>(589,200)</b>	<b>(589,200)</b>	<b>(500,000)</b>	<b>(300,000)</b>	<b>(800,000)</b>	<b>35.8%</b>
	<b>2,550,185</b>	<b>3,186,200</b>	<b>2,997,600</b>	<b>2,846,500</b>	<b>52,300</b>	<b>3,309,700</b>	
<b>NET EXPENDITURES</b>	<b>\$ (1,703,803)</b>	<b>\$ (2,015,500)</b>	<b>\$ (1,813,900)</b>	<b>\$ (2,073,100)</b>	<b>\$ (378,600)</b>	<b>\$ (2,456,700)</b>	<b>21.89%</b>

Notes: 1. Private Road additions 2. Recovery for Energy Navigator position 3. Flood line Mapping Project complete 4. Coastal Support funding will flow directly to consultant from NSF 5. Student Grants 6. Hemlock Woolly Adelgid additional \$100,000 & \$20,000 Municipal-wide planning awareness campaign 7. Removed Housing Market Study 8. Increase Lunenburg County Wheels grant & added \$600,000 for Public Transit Grant to TOB and reserve funding for Public transit.

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
<b>REVENUE</b>							
Grants & Other Revenue	- \$	- \$	77,500 \$	52,500 \$	66,500 \$ <sup>1</sup>	119,000 \$	0.0%
	-	-	<b>77,500</b>	<b>52,500</b>	<b>66,500</b>	<b>119,000</b>	
<b>EXPENDITURES</b>							
Personnel (salaries, benefits, training, travel & conferences)	342,710	355,700	355,700	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	700,000	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	199,500	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	-	-	-	-	-	
	<b>652,922</b>	<b>2,524,200</b>	<b>1,301,700</b>	<b>3,561,800</b>	<b>379,900</b>	<b>3,956,700</b>	<b>56.8%</b>
<b>Transfers to (from) Reserves &amp; Funds</b>							
Transfer From Reserves - HUB	(121,085)	(2,000,000)	(1,000,000)	(3,000,000)	-	(3,000,000)	50.0%
	531,837	524,200	301,700	561,800	379,900	956,700	
<b>NET EXPENDITURES</b>	<b>\$ (531,837)</b>	<b>\$ (524,200)</b>	<b>\$ (224,200)</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

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<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	358,900	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	792,300	873,000	-	873,000	5.9%

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
<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%
	<b>305,631</b>	<b>455,700</b>	<b>450,060</b>	<b>446,700</b>	<b>-</b>	<b>446,700</b>	<b>-2.0%</b>
<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%
	<b>(887,781)</b>	<b>(22,300)</b>	<b>(62,300)</b>	<b>(30,500)</b>	<b>(150,000)</b>	<b>(180,500)</b>	<b>709.4%</b>
	<b>2,415,688</b>	<b>2,860,200</b>	<b>2,799,775</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>\$ (2,510,556)</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 Beach 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.

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
<b>REVENUE</b>							
Assessable Property	\$ 35,425,285	\$ 36,168,200	\$ 37,353,100	\$ 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	14,100	15,100	-	15,100	24.79%
Interest Income	2,569,917	1,773,500	1,873,500	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	188,100	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>40,220,500</b>	<b>40,849,000</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	847,800	915,900	-	915,900	8.03%
Office & Equipment Expense	181,832	204,500	204,500	202,000	-	202,000	-1.22%
Credit & Debit Fees	5,261	5,400	10,900	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	762,200	-	762,200	-12.26%
Advisory Services	14,432	74,000	74,000	74,500	75,000 <sup>1</sup>	149,500	102.03%
Data Processing & IT Shared Services	396,134	501,400	501,400	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	1,398,900	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%

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

	<b>2024/25 Actual</b>	<b>2025/26 Annual Budget</b>	<b>2025/26 Budget Forecast</b>	<b>2026/27 Adjusted Baseline</b>	<b>2026/27 Net Additions</b>	<b>2026/27 Draft Budget</b>	<b>Percent Change Budget 2027 to Budget 2026</b>
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>4,220,400</b>	<b>4,212,000</b>	<b>75,000</b>	<b>4,287,000</b>	<b>-4.20%</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	920,000	319,800 <sup>2</sup>	1,239,800	-
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	30,000	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>2,852,300</b>	<b>2,914,200</b>	<b>354,800</b>	<b>3,269,000</b>	<b>-</b>
	<b>23,037,589</b>	<b>20,928,700</b>	<b>20,654,800</b>	<b>21,748,300</b>	<b>429,800</b>	<b>22,178,100</b>	<b>5.97%</b>
<b>NET SURPLUS (EXPENDITURE)</b>	<b>\$ 16,123,176</b>	<b>\$ 17,985,300</b>	<b>\$ 19,565,700</b>	<b>\$ 19,100,700</b>	<b>\$ (429,800)</b>	<b>\$ 18,670,900</b>	<b>3.81%</b>

Notes on additions:

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

# Draft Operating Budget Update 2026/27

Council Meeting  
March 03, 2026



Administration Department  
Draft Operating Budget 2026/27  
Update



# Administration Department Update

- Added costs to carry over Regional EDI Coordinator \$27,000
- Added \$17,000 for a summer student to research population, employment and labour force demands



Planning & Development Services  
Draft Operating Budget 2026/27  
Update



# Planning & Development Services

- Additional Private Road Maintenance Charge Area & Budget Adjustments
  - Tanner Road Homeowners' Association (\$3,300 revenue; \$3,200 expense)
  - Elmwood Road Homeowners' Association (\$4,200 revenue; \$4,000 expense)
  - Adjustments to other Private Roads based on agreements (net \$600 revenue)
- Coastal Support – Removed both grant revenue and consultant costs of \$104,000; NSFMR to pay consultant directly.
- Question regarding Hemlock woolly adelgid funding

Economic Development  
Draft Operating Budget 2026/27  
Update



# Economic Development

- Community HUB operating and maintenance costs
  - Added \$5,000 to existing budget (\$45,000 to \$50,000)
- Community HUB fit-up
  - Carry over unused fit-up costs – revised budget \$3M from \$2.5M
    - Offset by reserve transfer of \$500,00



Recreation, Parks & Tourism  
Draft Operating Budget 2026/27  
Update



# Recreation, Parks & Tourism

- Broad Cove Beach Association – request \$5,000 for operating costs



Financial Services  
Draft Operating Budget 2026/27  
Update



# Financial Services

## Credit Card Acceptance and Convenience Fees

- 6 months of experience (August to January) with credit card acceptance charging a 2% convenience fee.

	Budget	Actual to January 31	Forecast
Monthly Fees (equipment rental & debit cards)	\$ 4,900	\$ 5,600	\$ 6,100
Monthly Fees (Credit cards)		4,500	5,400
Total Costs (estimated)		10,100	11,500
Credit Card Convenience Fee Revenue		4,250	5,000
Net Cost		5,850	6,500
Annual Budget			4,900
Increased cost due to acceptance of credit cards			1,600



# Financial Services

- **Multi-purpose Facility (LCLC)**
  - Reduced Operating budget from \$1,036,600 to \$988,500
  - Increase capital budget to \$455,500 from \$406,600 for estimated carry over
    - Results in a budget increase of \$1,400 to be offset by capital cost savings in the current year
- **Transfer for Future Infrastructure**
  - Reduced addition by \$50,200 to balance budget (\$370K to \$319.8 K)



# Draft Operating Budget Changes Summary

Administration - Regional EDI Coordinator & Summer Student	\$ 44,000
Planning & Development - Private road additions and budget adjustments	(900)
Economic Development - Community Hub operating costs	5,000
Recreation - Broad Cove Beach Association	5,000
Finance - Multi-purpose facility budget adjustments	1,400
Total Adjustments	54,500
Less prior surplus	(4,300)
Operating Reserve Transfer Budget adjustment	50,200
Revised Budget Surplus	0

# Draft 5 year Operating Budget

## Municipality of the District of Lunenburg 5- Year Operating Budget

Description	2024-25	2025-26	FORECAST	DRAFT	Projected →			
	<u>Prior</u> <u>2024-25</u>	<u>Current</u> <u>2025-26</u>	<u>Current</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
<b>Revenue Sources</b>								
Residential property tax	\$27,923,803	\$29,613,000	\$29,617,000	\$31,915,000	\$33,510,750	\$35,186,288	\$36,769,670	\$38,056,609
Commercial property tax	3,206,190	3,230,700	3,225,300	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	4,836,100	4,884,461	4,982,150	5,081,793	5,183,429
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	3,791,177	4,031,700	4,072,017	4,112,737	4,153,865	4,195,403
	\$46,302,764	\$46,813,800	\$48,243,259	\$49,865,100	\$51,727,414	\$53,722,767	\$55,631,917	\$57,250,687
<b>Expenditures</b>								
Discretionary Expenditures <sup>2</sup>	\$19,941,976	\$24,960,800	\$23,418,225	\$27,972,400	\$25,531,298	\$25,861,822	\$26,520,129	\$27,072,897
CCBF Investment	1,046,333	432,300	82,300	440,500	449,600	459,560	470,516	482,568
<b>Mandatory Expenditures</b>								
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	9,312,235	9,485,600	9,837,794	10,203,531	10,583,342	10,977,779
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	979,500	-1,211,500	1,362,432	1,362,432	1,362,432	1,362,432
	25,314,453	21,300,100	22,811,835	21,452,200	25,769,589	27,451,655	28,702,699	29,766,627
	\$46,302,763	\$46,693,200	\$46,312,360	\$49,865,100	\$51,750,487	\$53,773,037	\$55,693,344	\$57,322,091
<b>Surplus/(Deficit)</b>	<b>\$1</b>	<b>\$120,600</b>	<b>\$1,930,899</b>	<b>\$0</b>	<b>(\$23,073)</b>	<b>(\$50,270)</b>	<b>(\$61,427)</b>	<b>(\$71,404)</b>



## The Municipality of the District of Lunenburg

### Request for Decision

**Report to:** Finance Committee  
**Submitted by:** Elana Wentzell, CPA, CMA, Director of Finance  
**Date:** 2026-03-03  
**Re:** 2026-27 Draft Capital & Reserves Budget Update

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#### Recommendation

It is recommended that Council consider the 2026-27 Draft Capital Budget and direct staff to make any changes it feels necessary to support its strategic goals.

#### Executive summary

The updated 2026-27 Draft Capital Budget is enclosed for Council consideration. Staff will be reviewing the budget updates in detail with Council looking for direction on revisions.

Staff have highlighted the changes in yellow on the enclosed spreadsheet and have created a Power Point Presentation to guide discussions. The suggested changes are follows:

- Annual Large Pump Replacement – budget increase required from \$20,000 to \$50,000 for capacity required at New Germany Treatment Plant.
- Osprey Village Water Tower – reduced total project cost to \$7.5M based on Design Point water study received.
- Centre School demolition and remediation – reduced cost from \$5.5M to \$4.5M. This reduction is based on a cost estimate from Strum Engineering to demolish the building and perform necessary environmental abatements. There are no grants available for this work. Staff could ask for an extension as the Department of Environment’s deadline is May 26, 2027.
- The Public Transit grant for the expansion of the Town of Bridgewater transit service of \$600,000 has been moved to the Operating Budget.

- Staff have identified that public EV chargers at the MARC will be required in Year 2 of the Capital Plan and are estimated at \$20,000.
- The Hillside Cemetery Monument Project has been moved to Year 2 allowing time for consultation.
- Wile’s Lake Park public consultation and design project budget is increased from \$50,000 to \$60,000.
- A carryover of \$100,000 from 2025-26 is required to complete the upgrades at Miller Park.
- Washrooms at Mush-a-Mush Park have been moved forward from Year 2 to Year 1.

***Draft Reserves Fund Budget***

The reserves budgets have been adjusted based on the recommendations in both the Operating and Capital plans. Staff continue to monitor the projected reserve balances against the Financial Condition Index thresholds to ensure financial sustainability. The balances are reflected in the accompanying Power Point Presentation.

**Conclusion**

Staff are pleased to present this update on the Draft Capital and Reserves budgets for Council consideration.

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

5 Year Capital Investment and Canada Community-Building Fund Plan		Project Description	Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
			2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
<b>Administration Department</b>									
Community Solar Garden - Site Selection & design & Construction	Construction of 7 MW Solar Garden managed by AREA (energy savings equal to 700 homes or 150,000 trees). Municipal partnership with MODL. An IMSA will be formed to Construct & Manage. Interest during Construction \$1,491,346 (MODL Share 56.14%). The spend is conditional on application approval and successfully negotiating a PPA and that the amount is fully repaid to MODL from the IMSA Corp from long term borrowing.	840,000							
Community Solar Garden - Land Acquisition	The purchase of the land for the solar garden with same conditions as above and fully repaid - cost is \$650,000	650,000							
Regional Fire Training Facility	Estimate for Construction of Regional Fire Training Facility: Based on future cost to build estimate \$9.2M assuming 50% grant funding & cost sharing balance with MODL share being 50%								2,600,000
<i>Administration Department Subtotal</i>		<i>1,490,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,600,000</i>
<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	10,800	10,800						
<i>Finance Department Subtotal</i>		<i>10,800</i>	<i>10,800</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Economic Development Department</b>									
Enhancement Plan	Plan to inform where beautification should occur based on existing and expected development in Osprey Village. Where to place streetlights, benches, landscaping. Carry over project completion	15,000							
<i>Economic Development Department Subtotal</i>		<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

5 Year Capital Investment and Canada Community-Building Fund Plan		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
Project Description		2025-26	2026-27	2027-28	2028-29	2029-30	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	85,000	120,000					
Solar Panels - New Germany WWTP	Installation of 100KW system							200,000
Solar Panels - Cookville WWTP	Installation of 100KW system				300,000			
Cookville Plant Expansion Year 1 of 3 (award tender & start construction)	Upgrades to support housing growth in Osprey Village.	-						
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) Balance will be debt financing. 2026-27 updated to reflect accelerated construction schedule.	6,500,000						
Cookville Plant Expansion - Year 3 of 3 (complete construction & deficiencies)		-	9,000,000	1,000,000				
Nathan Cirillo Pumpstation Backup Power - Year 1 of 2 (design & begin construction)	Provide on site generator to supply backup power during power outages, design in year 1, and construct in year 2.							
Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)		140,000						
Jubilee Road Sewer Expansion	Joint project to address infrastructure requirements in Hebbville. MODL Contribution to TOB Project (100% Grant funding)		4,000,000					
WWTP Hebbville Pump Stns - Design	Replace entire system, including 3 pump stations, as per CBCL's 2022 study.	-	-	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%				6,000,000			
Conquerall Bank - I&I Repairs	Address Inflow & infiltration recommendations at Conquerall Bank System as recommended by the I&I Study.	-		30,000				95,000
Conq Bank - caustic soda system improvements	Expand existing building and install caustic soda system - 50% Provincial funding (estimate).	-			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	125,000						
WWTP NG Inflow & Infiltration Mitigation	Utilization of study to inform future investigation if required.	-		-	40,000			
WWTP NG Plant Upgrades - Capacity Study & Design	Estimate for capacity study & design to refurbish NG Treatment Plant.						500,000	
WWTP NG Plant Upgrades - Refurbishment		Refurbishment of NG Treatment Plant.						15,000,000
NG Bridge Heat Tracing	Current heat tracing not working and requires replacement (for line that runs on the bridge)		150,000					

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
<b>Project Description</b>		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
NG Legion - Sewer Lateral Replacement	Sewer line requires replacement from the main to the property line. Legion has replaced their portion of the line		25,000					
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.	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.	20,000	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)	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		100,000					
Engineering Dept Vehicle	Replace 2016 Nissan Truck	-		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	250,000						
Osprey Village Sidewalk Enhancement Project - Construction		-	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	500,000						
Osprey Village Water Tower - Year 1 of 3 (Construction)			1,500,000					
Osprey Village Water Tower - Year 2 & 3 of 3 Completion				5,000,000	1,000,000			
Municipal Services Building Warranty Repairs	HVAC (3rd party warranty \$400,000), Miscellaneous upgrades balance carry forward until complete.	50,000						
Lee Nauss Acoustic Improvements	Installation of recommended upgrades to improve acoustics		25,000					

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
<b>Project Description</b>		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
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.	350,000	<b>350,000</b>	350,000	350,000	350,000	350,000	
Summer Road	Upgrade storm drainage; widen cul-de-sac; grade and gravel. Project not going forward.	65,000						
Homestead Estates Paving	Next priority municipal road upgrade.							1,500,000
Jessie Lane Paving	Next priority municipal road upgrade after Homestead Estates.							1,200,000
Traffic Lights at Highway 10 and Allee Champlain Drive	Install traffic lights at intersection of Highway 10 & Allee Champlain Drive			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.	5,500,000	<b>4,500,000</b>					
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	60,000	<b>60,000</b>	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)	-	<b>125,000</b>					
Wile's Lake Park - Barn Demolition and Removal	Demolish vacant barn	35,000						
Water Fill Station for Residents	Design and construct a year round water fill station - pre-budget approval requested		<b>150,000</b>					
<i>Engineering, Public Works, Water &amp; Wastewater Subtotal</i>		<i>13,723,000</i>	<i><b>25,300,000</b></i>	<i>7,565,000</i>	<i>8,290,000</i>	<i>450,000</i>	<i>950,000</i>	<i>18,075,000</i>
<b>Planning &amp; Development Services</b>								
Bldg. Insp Vehicle Replacements	Estimate for 2 replacement SUVs per budget year indicated (7 years of service)		<b>150,000</b>			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)			50,000	450,000			

5 Year Capital Investment and Canada Community-Building Fund Plan		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
Project Description		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
E-bikeshare Hub Pilot	Infrastructure for E-bike share based on feasibility study outcomes				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.	50,000						
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	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)	150,000						
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.	50,000	50,000	50,000	50,000	50,000	50,000	
<i>Planning &amp; Development Services Subtotal</i>		<i>400,000</i>	<i>200,000</i>	<i>100,000</i>	<i>580,000</i>	<i>200,000</i>	<i>200,000</i>	<i>-</i>
<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		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.		15,000					
Recreation Truck - Tourism & Events	Purchase a Truck to provide mobile VIC Services and other recreation services.	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	80,000	2,025,000	2,000,000				
MARC Ballfield - dugouts	Dugout replacements	150,000						
MARC Ballfield - parking lot	New accessible parking lot for upper fields. Identified as a safety concern. Pre-budget approval requested.		50,000	250,000				
MARC EV Chargers	EV Chargers at MARC			20,000				

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
<b>Project Description</b>		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
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	600,000	<b>540,000</b>					
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)	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.	50,000	<b>60,000</b>	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	478,000	<b>450,000</b>					
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.	350,000	<b>120,000</b>					
River Ridge Parking Upgrades	Construct additional parking lot. Signage will be moved.	-						140,000
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		<b>60,000</b>	60,000	50,000			
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 design/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 budget \$4,000,000.	200,000	<b>2,100,000</b>	2,000,000				
Sherbrooke Lake Park	Reserves available \$200,000.					-		200,000
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		<b>150,000</b>	450,000				
Park Roads - Miller Point	Upgrades to existing road for easier future maintenance.		<b>90,000</b>					

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
<b>Project Description</b>		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Park Roads - Mush A Mush	Upgrades to park roads needed.		250,000					
Park Roads - United Communities Park Spruce Lane	Culvert replacement to address flooding		125,000					
Wharf Assessment/Upgrades - Rose Bay	Wharf assessment completed in 2023 and required every 3 years.	-	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.	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 represents a carry over from 2025/2026 for the art project in Indian Falls Park.	50,000	65,000	50,000	50,000	30,000		
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.	50,000	50,000	50,000	50,000	50,000		
E Bike Purchase for Equipment Loan Program	Expand the current MODL equipment loan program to include bicycles & e-bikes. Cost includes bikes, helmets, bike rack & storage containers. Connect 2 & rebates 75% funding \$31,000.	41,000						
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.	-	-	100,000	100,000	100,000	100,000	
Open Space Plan Refresh	To update the Open Space Plan from 2010			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.	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.	25,000	50,000	50,000	50,000	50,000	50,000	
<b>Recreation, Parks &amp; Tourism Subtotal</b>		<b>2,731,300</b>	<b>6,405,500</b>	<b>5,729,600</b>	<b>4,159,600</b>	<b>350,500</b>	<b>282,500</b>	<b>340,000</b>
<b>TOTAL PROJECT COST</b>		<b>\$ 18,370,100</b>	<b>\$ 31,916,300</b>	<b>\$ 13,394,600</b>	<b>\$ 13,029,600</b>	<b>\$ 1,000,500</b>	<b>\$ 1,432,500</b>	<b>\$ 21,015,000</b>
<b>Funding</b>		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	-
Depreciation Reserve (asset replacement)		1,049,775	4,740,000	4,890,000	1,080,000	230,000	230,000	
General Operating Reserve		4,905,600	4,850,384	3,398,380	4,090,000	-	-	

<b>5 Year Capital Investment and Canada Community-Building Fund Plan</b>		Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
<b>Project Description</b>		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
<i>Climate/Sustainability Reserve</i>		100,000	<b>50,000</b>	50,000	50,000	50,000	50,000	
<i>Sewer Reserve</i>		290,000	<b>200,000</b>	175,000	1,060,000	20,000	520,000	
<i>Open Space Reserve</i>		50,000	<b>175,000</b>	160,000	150,000	80,000	-	
<b>Subtotal Municipal Cost of Projects</b>		6,395,375	<b>10,015,384</b>	8,673,380	6,430,000	380,000	800,000	
<b>Borrowing (Waste Water Treatment)</b>			<b>7,000,000</b>	1,000,000	1,500,000	-	-	
<i>Canada Community-Building Fund (CCBF)</i>		1,780,300	<b>1,305,500</b>	1,024,600	1,134,600	620,500	632,500	
<i>Grants</i>		10,183,625	<b>9,584,154</b>	1,101,620	3,265,000	-	-	
<i>Prov Funding in reserves (SNSMR \$10K, MCGP \$3.5M)</i>		10,800	<b>3,011,262</b>	-	-	-	-	
<i>Other - 3rd party contributions &amp; Intermunicipal partnerships</i>		-	<b>1,000,000</b>	1,595,000	700,000	-	-	
<b>Total Funding</b>		\$ 18,370,100	<b>\$ 31,916,300</b>	\$ 13,394,600	\$ 13,029,600	\$ 1,000,500	\$ 1,432,500	

# 2026-27 Draft Budget Update Capital & Reserves

Finance Committee Meeting  
March 3, 2026



# Draft Capital Budget Process

Capital budget planning starts in October.

All Departments collaborate on Capital Projects

- Project lead departments are determined
- Projects are scoped for estimated cost and construction/implementation timelines
- Project Management Committee – a cross departmental team meets regularly to review capital projects and timelines

# Draft Capital Budget Public Input & Review Process

## **November 25 Council Meeting**

- Introduce Draft Capital Budget with public input session

## **January 13 Council Meeting**

- Updates to Draft Capital Budget with public input session

## **March 3 Finance Committee**

- Review of changes, funding & effect on Reserve Funds with public input session

**March 24 Finance Committee** – Final budget review & recommendation

**March 31 Council** - Budget approval

# Year 1 Projects & Changes

Department	Project Name	Budget Amount	Change Notes
Finance	Tax Bill Portal	\$ 10,800	
Engineering & Wastewater	Truck Replacement	120,000	
	Cookville Wastewater Plant	9,000,000	
	Jubilee Road Sewer Expansion	4,000,000	
	New Germany Heat Tracing	150,000	
	NG Legion - Sewer Lateral	25,000	
	Annual Manhole Replacement	20,000	
	<b>Annual Large Pump Replacement</b>	<b>50,000</b>	<b>Increased budget from \$20,000</b>
	Housing Service Laterals	100,000	
	Osprey Village Sidewalk Project	5,125,000	

# Year 1 Projects & Changes

Department	Project Name	Budget Amount	Change Notes
Engineering & Wastewater	<b>Osprey Village Water Tower</b>	<b>\$ 1,500,000</b>	<b>Reduced total Project to \$7.5M based on Study</b>
	Lee Nauss Room Acoustics	25,000	
	J Class Roads – paving partnership	350,000	
	<b>Centre School Demo &amp; Remediation</b>	<b>4,500,000</b>	<b>Reduced from \$5.5M for lower environmental standard No grant funding (100% municipal)</b>
	Compost Carts	60,000	
	Wile's Lake Bldg Demolition	125,000	
	Residential Water Fill Station	150,000	

# Year 1 Projects & Changes

Department	Project Name	Budget Amount	Change Notes
Planning & Development	Bldg Insp Vehicle Replacement	\$ 150,000	
	<b>Public Transit</b>	<b>0</b>	<b>Moved grant to Operating Fund</b>
	<b>Land Conservation Strategy</b>	<b>53,600</b>	<b>Carry over to complete project*</b> <small>Not yet reflected in the budget</small>
	Land Purchases - Conservation	50,000	
Recreation, Parks & Tourism	Park Truck Replacement	100,000	
	Dump Trailer	15,000	
	MARC Regional Park	2,025,000	
	MARC Ballfield Parking Lot	50,000	
	<b>MARC EV Chargers</b>	<b>0</b>	<b>New Project in Year 2 - \$20K</b>
	<b>Hillside Cemetery Monument</b>	<b>0</b>	<b>Moved to Year 2 - \$150K</b>
	<b>Wile's Lake Regional Park</b>	<b>60,000</b>	<b>Increased budget from \$50K</b>

# Year 1 Projects & Changes

Department	Project Name	Budget Amount	Change Notes
Recreation, Parks & Tourism	<b>Miller Point Peace Park</b>	<b>\$ 450,000</b>	<b>Carry over \$100,000 from prior year</b>
	Indian Falls Upgrades	120,000	
	Riverport Community Park	60,000	
	Sawpit Destination Park	2,100,000	
	<b>Mush-a-Mush Vault Washrooms</b>	<b>150,000</b>	<b>Moved to year 1 from year 2</b>
	Park Roads: Miller Point Park	90,000	
	Park Roads: Mush-a-Mush Park	250,000	
	Park Roads: United Communities Park	125,000	
	Wharf Assessment – Rose Bay	15,000	
	Annual contribution to Trail Groups	90,500	

# Year 1 Projects & Changes

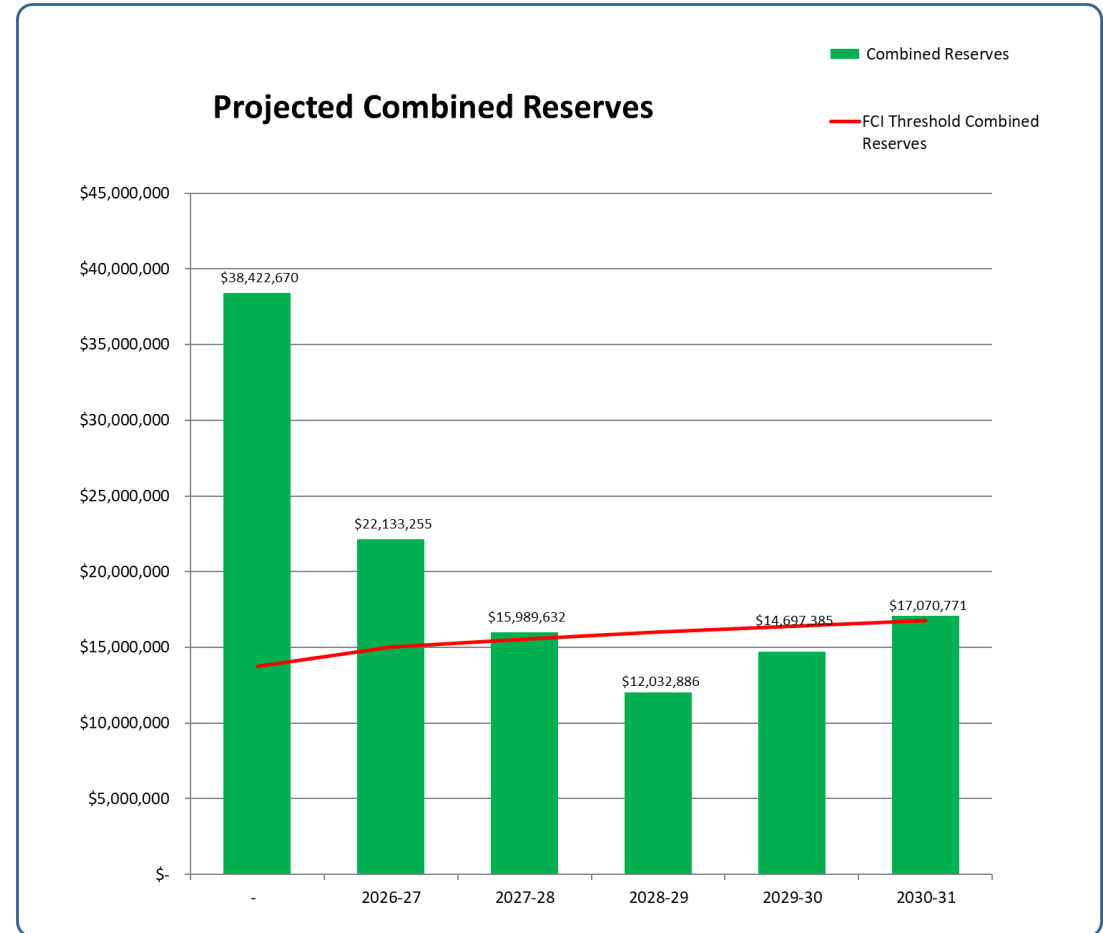
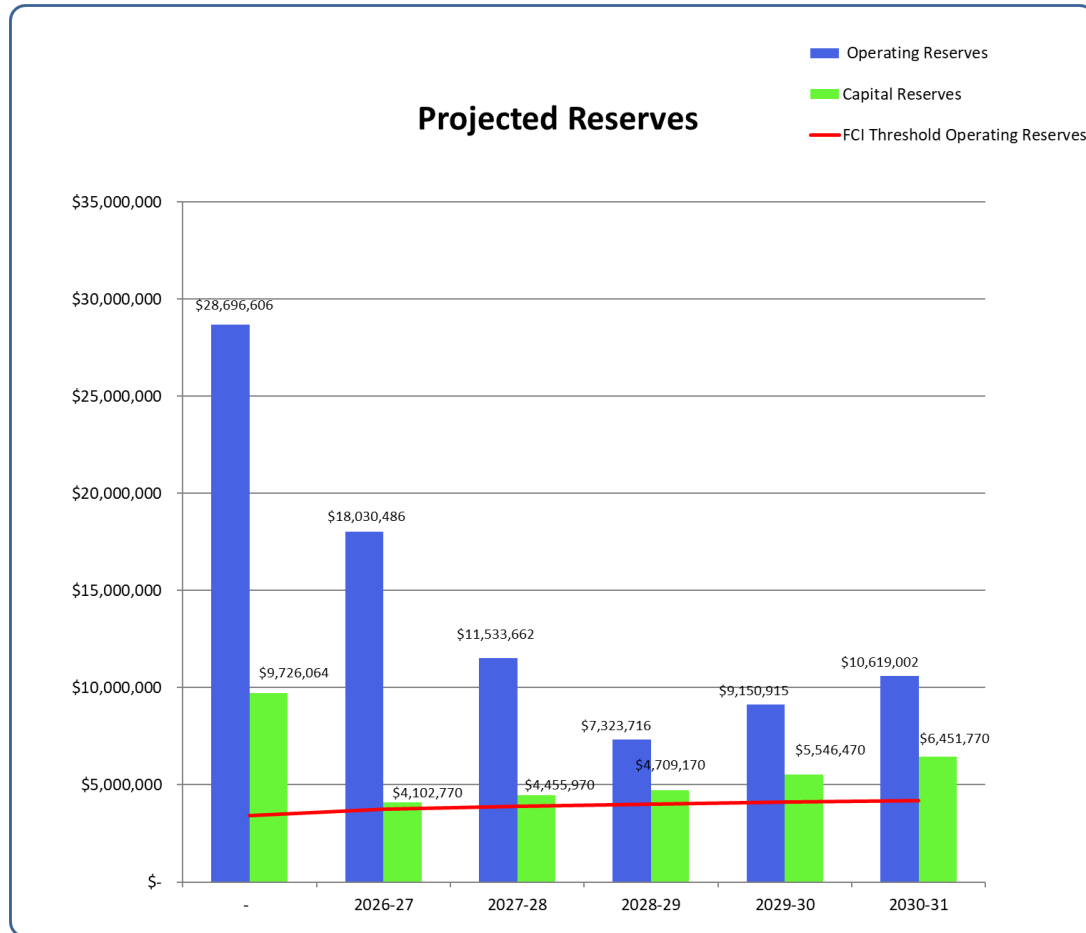
Department	Project Name	Budget Amount	Change Notes
Recreation, Parks & Tourism	Art on the Trail	\$ 65,000	
	Land Purchases – Open Space	50,000	
	Internal Wayfinding	50,000	

# Capital Project Funding Budget

	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	5 Year Total
<b>PROJECT EXPENDITURE</b>						
Administration & Financial Services	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ 10,800
Economic Development	-	-	-	-	-	-
Engineering, Wastewater & Public Works	25,300,000	7,565,000	8,290,000	450,000	950,000	42,555,000
Planning & Development Services	200,000	100,000	580,000	200,000	200,000	1,280,000
Recreation, Parks & Tourism	6,405,500	5,729,600	4,159,600	350,500	282,500	16,927,700
	<u>\$ 31,916,300</u>	<u>\$ 13,394,600</u>	<u>\$ 13,029,600</u>	<u>\$ 1,000,500</u>	<u>\$ 1,432,500</u>	<u>\$ 60,773,500</u>
<b>PROJECT FINANCING</b>						
Municipal Reserves	13,026,646	8,673,380	6,430,000	380,000	800,000	29,310,026
Grants & 3rd Party Recoveries	10,584,154	2,696,620	3,965,000	-	-	17,245,774
Canada Community-Building Fund (CCBF)	1,305,500	1,024,600	1,134,600	620,500	632,500	4,717,700
Borrowing (Debentures)*	7,000,000	1,000,000	1,500,000	-	-	9,500,000
	<u>\$ 31,916,300</u>	<u>\$ 13,394,600</u>	<u>\$ 13,029,600</u>	<u>\$ 1,000,500</u>	<u>\$ 1,432,500</u>	<u>\$ 60,773,500</u>

\* Borrowing will be secured once capital project is complete

# Reserves Budget – 5 Year Financial Plan



## Next Steps – Meeting Dates

- Finance Committee March 24 – Final review of all budgets
- Council (night) meeting March 31 - Budget approval

Questions?



## The Municipality of the District of Lunenburg

### Request for Decision

**Report to:** Finance Committee

**Submitted by:** Abhimanyu Jain, Manager of Climate Change and Sustainability

**Date:** March 3, 2026

**Re:** Administrative Fee Increase for Clean Energy Financing and Water Supply Upgrade Program

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### Recommendation

That Municipal Council:

1. Approve the increase of administrative fees to \$1,400 per participant for the Clean Energy Financing Program and Water Supply Upgrade Program, effective April 1, 2026, for all new participants; and
2. Approve transitioning administration of the Water Supply Upgrade Program from Clean Foundation to in-house delivery by the Municipality of the District of Lunenburg, effective November 1, 2026.

### Executive summary

Clean Foundation has advised participating municipalities that the administrative fee for both the Clean Energy Financing (CEF) Program and Water Supply Upgrade (WSU) Program will increase to \$1,400 per participant effective April 1, 2026.

A \$400 subsidy per participant through the Federation of Canadian Municipalities (FCM) grant remains available until October 31, 2026. This means new participants will pay a net administration fee of \$1,000 until that date, with the full \$1,400 applying after the subsidy ends.

Staff recommend continuing the CEF Program through Clean Foundation because it requires specialized technical review, including review of home energy assessments, and verification of eligible upgrades to ensure that proposed projects meet the program's required 1:1 debt-to-savings ratio.

Staff also recommend transitioning the WSU Program to in-house administration effective November 1, 2026, as it is less technically complex and can be managed internally with training and a phased transition.

The administrative fee is financed through the program and paid by participants over time, not upfront. The recommended changes have no direct net impact on the Municipality's operating budget.

## **Background**

MODL currently delivers the CEF and WSU Programs through Clean Foundation under a five-year service agreement (2023-24 to 2027-28).

These programs provide low-interest financing to residents for eligible home upgrades, with repayment over their respective loan terms.

Clean Foundation has notified municipalities of an increase in administration fees due to rising service delivery costs. Staff reviewed the request and assessed the implications for both programs.

## **Discussion**

### **1) Administrative fee increase (both programs)**

Clean Foundation's administrative fee will increase to \$1,400 per participant effective April 1, 2026.

For both programs, a \$400 FCM subsidy per participant remains available until October 31, 2026. As a result, participants registering during this period will be charged \$1,000, with the remaining \$400 covered through the subsidy. After October 31, 2026, new participants will be charged the full \$1,400 administrative fee.

The administration fee is included in the participant's financed amount, so participants do not pay the fee upfront. Existing participants remain under previously approved fee amounts. The new fee applies only to new participants.

### **2) Clean Energy Financing (CEF) Program**

The CEF Program supports home energy upgrades and is an important tool for improving energy affordability and reducing emissions.

As of January 31, 2026, the program has 59 completed projects, \$564,242 in total financing issued, and 17 projects in progress.

The CEF Program also requires specialized administration, including review of home energy assessments, verification of eligible upgrades, and confirmation that proposed projects meet program requirement for a 1:1 debt-to-savings ratio, meaning projected energy savings over the loan term must meet or exceed the financing amount. This helps protect participants and supports responsible lending.

For these reasons, staff recommend continuing delivery of the CEF Program through Clean Foundation until the current agreement expires on March 31, 2028. Staff will return to Council before renewal with options for future program delivery.

### **3) Water Supply Upgrade (WSU) Program**

The WSU Program supports homeowners with financing for eligible water supply improvements.

As of January 31, 2026, the program has 25 completed projects (since 2023-24), \$376,679 in total financing issued, and 48 active files.

Compared to the CEF Program, the WSU Program is less technically complex to administer. The work is mainly application screening, agreement coordination, quote and invoice review, payment processing, project completion confirmation, and annual reporting.

Staff believe this program can be managed in-house with training and process preparation. Staff recommend transitioning WSU administration to MODL effective November 1, 2026. This timeline allows time for staff training and knowledge transfer, development of internal procedures, and a phased transition as the high number of active files is reduced. This approach is expected to reduce the administration cost burden for future applicants while maintaining service delivery.

### **4) Staff workload implications (WSU transition)**

WSU applications increased significantly in the last year (45+ applications) due to extreme drought. However, based on historical trends and current Council direction on maintaining an annual cap for the program, staff expect annual intake to return to approximately 10 files per year.

At this volume, staff anticipate the program can be managed in-house without materially affecting other service levels, provided transition planning and training are completed before November 2026. Staff will monitor workload and adjust internal processes as needed.

### **Strategic Focus**

This recommendation supports Council's Strategic Priorities for Quality of Life and Climate Change Action. Both programs help residents access financing for important home improvements that may otherwise be difficult to complete upfront. The Clean Energy Financing Program supports household energy efficiency, affordability, and emissions reduction, while the Water Supply Upgrade Program supports reliable access to potable water and broader community resilience.

### **Budget/Financial Implications**

The administrative fee is financed through participant loans and repaid over time by participants, so the fee increase does not create a direct net impact on the Municipality's operating budget.

Transitioning the WSU Program to in-house administration will require staff time for training, process setup, and transition planning, but no major budget pressure is anticipated at expected intake levels. Over time, in-house delivery of the WSU Program is expected to reduce the administrative fee burden for participants.

### **Climate Change/sustainability**

This recommendation supports implementation of the Local Climate Change Action Plan 2030 by maintaining delivery of the Clean Energy Financing Program, which helps improve home energy efficiency, reduce greenhouse gas emissions, and enhance energy affordability. The recommendation also supports community resilience by continuing access to financing for water supply upgrades.

### **Inclusion, Diversity, Equity and Accessibility (IDEA@MODL)**

Both programs improve access to financing for residents who may not be able to complete eligible upgrades upfront. No specific changes to program eligibility or outreach are proposed in this report. Staff will continue to administer and communicate the programs in a manner that supports equitable access for residents.

### **Strategic Communications**

Staff will communicate the administrative fee changes and the WSU transition timeline clearly to residents, including the effective dates, participant cost implications during and after the temporary FCM subsidy period, and any changes to the application process or program contacts. Staff will also continue ongoing promotion of both programs, so residents remain aware of available financing options.

### Work plan

This recommendation will require staff to coordinate with Clean Foundation on implementation of the updated administration fee, prepare and communicate participant-facing updates, develop procedures and staff training for in-house WSU administration, and complete transition planning for WSU delivery by November 1, 2026. These tasks can be incorporated into the department work plan. Staff will monitor workload impacts during implementation.

### Alternatives

1. Council may direct staff to continue external delivery of both programs through Clean Foundation for the remainder of the current agreement term (until March 31, 2028), including the updated administrative fee.
2. Council may also direct staff to return with additional options for program delivery and fee structures before making a decision on the WSU transition.

### Conclusion

Staff recommend approval of the administrative fee increase for both programs effective April 1, 2026, and a phased transition of the Water Supply Upgrade Program to in-house administration effective November 1, 2026.

This approach maintains delivery of the technically complex CEF Program through Clean Foundation, reduces future administrative cost burden for WSU applicants, and supports continued progress on Council priorities related to climate action, resilience, and quality of life.

Report Preparation	
Department	Planning and Development Services; Administration; and Finance
Report Prepared by	Abhimanyu Jain, Manager of Climate Change and Sustainability
Report Approved by	
Date Reviewed by C.A.O.	