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## **Municipal Special Council Meeting Agenda**

**Thursday, February 27, 2025 – 6:00 p.m.**

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

- 1. Call to Order**
  - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Changes/Approval of Agenda (as circulated)**
- 3. Municipal Budget ..... 1-18**
  - 3.1 Staff Presentation on Budget
  - 3.2 Expanded Public Input
  - 3.3 Council Deliberation and Direction to Staff
- 4. In Camera**
  - 4.1 Contract Negotiations under Section 22(2)(e) of the MGA
- 5. Adjournment**

**Special Council**  
Item: 3.  
Date: February 27, 2025  
Authorization: T. MacEwan



## **The Municipality of the District of Lunenburg**

### **Request for Decision**

**Council**  
Item #: 5.  
Date: February 25, 2025  
Authorization: T. MacEwan

**Report to:** Municipal Council  
**Submitted by:** Elana Wentzell, CPA, CMA, Director of Finance  
**Date:** 2025-02-25  
**Re:** 2025-26 Draft Operating Budget

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#### **Recommendation**

It is recommended that Council consider the 2025-26 Draft Operating Budget and direct staff to make any changes it feels necessary to support its strategic goals.

#### **Executive summary**

The 2025-26 Draft Operating Budget is enclosed for Council consideration. This is a first draft and is not yet a balanced budget. Staff will be reviewing the draft budget 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 -

- 2023/24 Actual – actual amounts from fiscal 2023-24
- 2024/25 Annual Budget – approved 2024-25 Budget
- 2024/25 Budget Forecast – forecasted amounts by Department staff to March 31, 2025
- 2025/26 Adjusted Baseline – revised drafts based on existing service levels
- 2025/26 Net Additions - includes deletions and additions for adjustments to service levels
- 2025/26 Proposed Budget – proposed budget for 2025-26 after considering the revised baseline and any additions/deletions
- Percent Change Budget 2026 to Budget 2025 – shows the change from year to year

Department budgets will be presented by each Director. There will be an accompanying presentation which will more fully explain any suggested changes, operational impacts and alignment with Council's Strategic Plan.

The 5-year financial strategy will be discussed at an Operating level as capital budgets are still being finalized.

Staff are pleased to present this 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>	

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**2025/26 DRAFT OPERATING BUDGET SUMMARY**

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>Expenditures</b>							
<b>General Government Services</b>							
Council and Other Legislative Services	\$ 729,703	\$ 846,600	\$ 846,600	\$ 826,400	\$ -	\$ 826,400	-2.39%
Elections	4,676	190,000	170,000	-	-	-	100.00%
Administrative and Financial Services							
- Personnel (salaries, benefits, training, travel & conferences)	1,957,400	2,205,600	2,219,600	2,286,400	89,800	2,376,200	7.73%
- Advisory Services ( legal fees, shared services: HR, EDIA, audit fees)	217,346	412,300	364,100	388,100	69,000	457,100	10.87%
- Municipal Services Building - office expenses, insurance, utilities & maintenance	647,943	730,000	724,400	727,200	-	727,200	-0.38%
- Tax rebates & exemptions, tax sale fees, uncollectible taxes	506,535	1,090,200	917,200	1,083,400	-	1,083,400	-0.62%
- Region 6 grant & Hebbville area rate	37,594	46,300	46,300	39,900	-	39,900	-13.82%
- Data processing & IT shared services	313,532	414,700	414,700	501,400	-	501,400	20.91%
- Government relations, Council Contingency	133,750	189,000	189,000	213,700	61,000	274,700	45.34%
- Safe restart expenses	131,641	110,000	110,000	-	-	-	-100.00%
Grants to Organizations	583,527	723,100	722,700	689,300	15,000	704,300	-2.60%
Assessment Services	690,276	704,200	704,200	725,300	-	725,300	3.00%
	<b>5,953,922</b>	<b>7,662,000</b>	<b>7,428,800</b>	<b>7,481,100</b>	<b>234,800</b>	<b>7,715,900</b>	<b>0.70%</b>
<b>Protective Services</b>							
Police	4,174,624	4,380,100	4,429,700	4,604,200	-	4,604,200	5.12%
Corrections and Other Law Enforcement	428,002	-	-	-	-	-	0.00%
Water Supply and Hydrant Charges	73,116	73,700	79,500	84,700	-	84,700	14.93%
Fire Protection Rate	4,352,169	4,735,400	4,705,900	5,028,000	-	5,028,000	6.18%
Emergency Measures (REMO/EMO) & Fire Services	667,310	924,100	873,700	1,362,900	-	1,362,900	47.48%
Inspection Services	828,635	885,400	891,000	928,800	(2,000)	928,800	4.90%
Other Protective Services	65,725	70,300	70,300	70,300	-	70,300	0.00%
	<b>10,589,582</b>	<b>11,069,000</b>	<b>11,050,100</b>	<b>12,078,900</b>	<b>(2,000)</b>	<b>12,078,900</b>	<b>9.12%</b>
<b>Transportation Services</b>							
Engineering Services	671,381	777,000	748,800	832,800	-	832,800	7.18%
Roads and Streets	1,412,908	1,894,000	1,853,800	1,589,900	-	1,589,900	-16.06%
Street Lighting	181,050	158,100	158,100	159,200	-	159,200	0.70%
CES Facility	79,822	93,900	93,900	93,500	-	93,500	-0.43%
	<b>2,345,160</b>	<b>2,923,000</b>	<b>2,854,600</b>	<b>2,675,400</b>	<b>-</b>	<b>2,675,400</b>	<b>-8.47%</b>

**2025/26 DRAFT OPERATING BUDGET SUMMARY**

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>Environmental Health Services</b>							
Sewage Collections and Disposals	1,054,190	1,085,200	1,174,860	1,245,800	500	1,246,300	14.85%
Garbage Collections	1,305,963	1,575,500	1,570,700	1,704,600	-	1,704,600	8.19%
Waste Site	1,416,247	1,498,900	1,498,900	1,526,000	15,000	1,541,000	2.81%
	<b>3,776,400</b>	<b>4,159,600</b>	<b>4,244,460</b>	<b>4,476,400</b>	<b>15,500</b>	<b>4,491,900</b>	<b>7.99%</b>
<b>Public Health</b>							
Regional Housing	<b>28,950</b>	-	-	-	-	-	<b>0.00%</b>
<b>Environmental Planning and Zoning</b>							
Planning and Zoning	1,249,788	2,250,600	1,840,400	2,134,800	350,600	2,519,900	11.97%
Community and Economic Development	622,572	1,141,700	1,119,700	515,900	2,035,000	2,550,900	123.43%
	<b>1,872,360</b>	<b>3,392,300</b>	<b>2,960,100</b>	<b>2,650,700</b>	<b>2,385,600</b>	<b>5,070,800</b>	<b>49.48%</b>
<b>Recreation, Culture &amp; Tourism</b>							
Recreation	1,605,422	1,925,400	1,744,765	1,944,700	40,000	1,984,700	3.08%
Active Transportation	7,904	870,000	870,000	-	-	-	0.00%
Tourism	208,423	245,800	235,300	250,200	15,000	265,200	7.89%
Multi-Purpose Facility	912,309	859,800	859,800	1,150,000	-	1,150,000	33.75%
Regional Libraries	199,700	199,700	199,700	199,700	-	199,700	0.00%
	<b>2,933,757</b>	<b>4,100,700</b>	<b>3,909,565</b>	<b>3,544,600</b>	<b>55,000</b>	<b>3,599,600</b>	<b>-12.22%</b>
<b>Education</b>	<b>9,539,851</b>	<b>10,646,800</b>	<b>10,646,800</b>	<b>11,594,400</b>	<b>-</b>	<b>11,594,400</b>	<b>8.90%</b>
<b>Sub Total Expenditures</b>	<b>37,039,982</b>	<b>43,953,400</b>	<b>43,094,425</b>	<b>44,501,500</b>	<b>2,688,900</b>	<b>47,226,900</b>	<b>55.51%</b>
<b>Debt, Financing and Transfers</b>	<b>4,690,174</b>	<b>738,000</b>	<b>733,000</b>	<b>1,828,700</b>	<b>(2,099,200)</b>	<b>(270,500)</b>	<b>-136.65%</b>
<b>Total Expenditures</b>	<b>41,730,155</b>	<b>44,691,400</b>	<b>43,827,425</b>	<b>46,330,200</b>	<b>589,700</b>	<b>46,956,400</b>	<b>5.07%</b>
<b>Revenue</b>							
Tax Revenue	37,773,322	40,442,600	41,322,600	42,619,600	-	42,619,600	5.38%
Non Tax Revenue	3,956,834	4,275,800	4,211,033	4,063,800	35,000	4,098,800	-4.14%
<b>Total Revenue</b>	<b>41,730,155</b>	<b>44,718,400</b>	<b>45,533,633</b>	<b>46,683,400</b>	<b>35,000</b>	<b>46,718,400</b>	<b>4.47%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 1,706,208</b>	<b>\$ 353,200</b>	<b>\$ (554,700)</b>	<b>\$ (238,000)</b>	

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>REVENUE</b>							
Student Grants	4,200	4,200	4,200	-	-	-	100.0%
Miscellaneous Revenue	6,540	6,300	6,300	6,300	-	6,300	0.0%
	<b>10,740</b>	<b>10,500</b>	<b>10,500</b>	<b>6,300</b>	-	<b>6,300</b>	<b>-40.0%</b>
<b>EXPENDITURES</b>							
<b>General Government Services</b>							
Legislative Services (Council)	725,398	839,200	839,200	820,700	-	820,700	-2.2%
Members-at-Large	4,304	7,400	7,400	5,700	-	5,700	-23.0%
Council Approved Contingency	32,275	80,000	80,000	80,000	-	80,000	0.0%
Government Relations	101,475	109,000	109,000	133,700	61,000 <sup>1</sup>	194,700	78.6%
Grant - SSRH	50,000	50,000	50,000	50,000	-	50,000	0.0%
Personnel (salaries, benefits, training, travel & conferences)	1,184,063	1,371,100	1,390,100	1,437,500	89,800 <sup>2</sup>	1,527,300	11.4%
Advisory Services ( legal fees, shared services: HR, EDIA)	185,085	378,800	324,600	354,600	-	354,600	-6.4%
Office Expense	21,099	34,000	34,000	41,000	-	41,000	20.6%
	<b>2,303,699</b>	<b>2,869,500</b>	<b>2,834,300</b>	<b>2,923,200</b>	<b>150,800</b>	<b>3,074,000</b>	<b>7.1%</b>
<b>Other</b>							
Elections	4,676	190,000	170,000	-	-	-	
Litter Clean Up Program	9,580	10,000	10,000	10,000	-	10,000	0.0%
	<b>14,256</b>	<b>200,000</b>	<b>180,000</b>	<b>10,000</b>	-	<b>10,000</b>	

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>Transfers to (from) Reserves &amp; Funds</b>							
Election Reserve	50,000	(150,000)	(150,000)	50,000	-	50,000	-133.3%
Transfer for Hospital Donation	(50,000)	(50,000)	(50,000)	(50,000)	-	(50,000)	0.0%
	-	(200,000)	(200,000)	-	-	-	
	<b>2,317,955</b>	<b>2,869,500</b>	<b>2,814,300</b>	<b>2,933,200</b>	<b>150,800</b>	<b>3,084,000</b>	
<b>NET EXPENDITURES</b>	<b>\$ (2,307,215)</b>	<b>\$ (2,859,000)</b>	<b>\$ (2,803,800)</b>	<b>\$ (2,926,900)</b>	<b>\$ (150,800)</b>	<b>\$ (3,077,700)</b>	<b>7.65%</b>

Notes on additions:

1. Increased Communications
2. Staffing for increased communications

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>REVENUE</b>							
Fire Protection Area Rates	\$ 4,370,604	\$ 4,735,400	\$ 4,752,600	\$ 5,028,000	\$ -	\$ 5,028,000	6.2%
Police Prosecution Fines & Clearance Certificates	87,434	69,000	69,000	69,000	-	69,000	0.0%
REMO - Partners contribution	94,341	206,300	180,700	189,100	-	189,100	-8.3%
	<b>4,552,378</b>	<b>5,010,700</b>	<b>5,002,300</b>	<b>5,286,100</b>	<b>-</b>	<b>5,286,100</b>	<b>5.5%</b>
<b>EXPENDITURES</b>							
Fire Protection - Volunteer Fire Departments	4,352,169	4,735,400	4,705,900	5,028,000	-	5,028,000	6.2%
Fire Services Administration & Grants	423,586	410,400	410,400	416,100	-	416,100	1.4%
	<b>4,775,755</b>	<b>5,145,800</b>	<b>5,116,300</b>	<b>5,444,100</b>	<b>-</b>	<b>5,444,100</b>	<b>5.8%</b>
Police Protection - RCMP	4,130,648	4,337,100	4,385,200	4,553,900	-	4,553,900	5.0%
Provincial Corrections	428,002	-	-	-	-	-	0.0%
Senior Safety Coordinator Grant	25,340	25,400	25,400	25,400	-	25,400	0.0%
Other Law Enforcement	43,976	43,000	44,500	50,300	-	50,300	17.0%
	<b>4,627,966</b>	<b>4,405,500</b>	<b>4,455,100</b>	<b>4,629,600</b>	<b>-</b>	<b>4,629,600</b>	<b>5.1%</b>
REMO Personnel & Expenditures	187,991	409,700	359,300	375,500	-	375,500	-8.3%
Local EMO Services	19,828	20,000	20,000	26,000	-	26,000	30.0%
Grants - Comfort Centres & Homless Shelters	22,000	24,000	24,000	24,000	-	24,000	0.0%
Drought Response	13,905	60,000	60,000	521,300	-	521,300	100.0%
	<b>243,724</b>	<b>513,700</b>	<b>463,300</b>	<b>946,800</b>	<b>-</b>	<b>946,800</b>	<b>84.3%</b>
Animal Control	40,385	44,900	44,900	44,900	-	44,900	0.0%

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>Transfers to (from) Reserves &amp; Funds</b>							
Transfer from General Operating Reserve - Drought Financing	-	(50,000)	(50,000)	(521,300)	-	(521,300)	100.0%
Transfer from General Operating Reserve - Regional Fire Training Facility	-	-	-	-	-	-	
Transfer to Fire Training Facility Reserve	100,000	100,000	100,000	100,000	-	100,000	100.0%
	100,000	50,000	50,000	(421,300)	-	(421,300)	
	<b>9,787,830</b>	<b>10,159,900</b>	<b>10,129,600</b>	<b>10,644,100</b>	-	<b>10,644,100</b>	
<b>NET EXPENDITURES</b>	<b>\$ (5,235,452)</b>	<b>\$ (5,149,200)</b>	<b>\$ (5,127,300)</b>	<b>\$ (5,358,000)</b>	<b>\$ -</b>	<b>\$ (5,358,000)</b>	<b>4.05%</b>

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>REVENUE</b>							
<b>Area Rate - Streetlights</b>	\$ 161,800	\$ 138,200	\$ 138,200	\$ 153,400	\$ -	\$ 153,400	11.0%
<b>CES Facility</b>							
Expense Recovery	68,246	77,400	77,400	77,400	-	77,400	0.0%
Rental	86,966	100,700	100,700	100,700	-	100,700	0.0%
	155,212	178,100	178,100	178,100	-	178,100	0.0%
<b>EV Charging Stations</b>	2,050	500	1,600	1,000	-	1,000	
<b>Waste Water Treatment</b>							
Sewer Area Rates	490,492	482,400	526,600	537,300	-	537,300	11.4%
Hydrant Charges	78,311	68,500	68,500	85,000	-	85,000	24.1%
Sewer Interest and permit fees	2,937	2,500	2,500	2,500	-	2,500	0.0%
Sewer Maintenance Fees	39,915	36,000	36,000	71,500	-	71,500	98.6%
	611,655	589,400	633,600	696,300	-	696,300	18.1%
<b>Engineering Services</b>							
Student Grants	-	-	-	-	-	-	
	<b>930,718</b>	<b>906,200</b>	<b>951,500</b>	<b>1,028,800</b>	<b>-</b>	<b>1,028,800</b>	<b>13.5%</b>
<b>EXPENDITURES</b>							
<b>Engineering Services</b>							
Advertising, Legal and Advisory Services	20,153	39,500	107,500	79,500	-	79,500	101.3%
Hydrants	73,116	73,700	79,500	84,700	-	84,700	14.9%
Personnel (salaries, benefits, training, travel & conferences)	648,130	729,500	636,300	748,300	-	748,300	2.6%
Office Expense	3,097	8,000	5,000	5,000	-	5,000	-37.5%
Return of Schools	23,895	31,200	31,000	31,200	-	31,200	0.0%
Garbage Collections	1,305,963	1,575,500	1,570,700	1,704,600	-	1,704,600	8.2%
	2,074,354	2,457,400	2,430,000	2,653,300	-	2,653,300	8.0%

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>Other Administration</b>							
Municipal Services Bldg - Janitorial	75,095	84,800	91,800	94,500	-	94,500	11.4%
Municipal Services Bldg - maintenance	163,251	176,000	169,500	197,500	-	197,500	12.2%
	<u>238,346</u>	<u>260,800</u>	<u>261,300</u>	<u>292,000</u>	<u>-</u>	<u>292,000</u>	<u>12.0%</u>
<b>Transportation</b>							
Municipal Road Maintenance	287,710	367,500	306,600	365,500	-	365,500	-0.5%
Provincial Road Contribution	490,372	510,000	510,000	516,200	-	516,200	1.2%
J Class Road Paving	334,237	700,000	700,000	350,000	-	350,000	-50.0%
Street Lighting	181,050	158,100	158,100	159,200	-	159,200	0.7%
	<u>1,293,368</u>	<u>1,735,600</u>	<u>1,674,700</u>	<u>1,390,900</u>	<u>-</u>	<u>1,390,900</u>	<u>-19.9%</u>
<b>CES Facility</b>							
Building Maintenance	64,996	77,400	77,400	77,000	-	77,000	-0.5%
Non-recoverable expenses	14,826	16,500	16,500	16,500	-	16,500	0.0%
	<u>79,822</u>	<u>93,900</u>	<u>93,900</u>	<u>93,500</u>	<u>-</u>	<u>93,500</u>	<u>-0.4%</u>
<b>Waste Water Treatment</b>							
Personnel (salaries, benefits, training, travel) & other shared costs	394,700	466,200	472,800	508,800	500 <sup>1</sup>	509,300	9.2%
Hebville	99,915	114,000	109,900	127,100	-	127,100	11.5%
Riverside and Shore Drive	26,465	38,200	42,900	44,300	-	44,300	16.0%
Cookville	227,016	236,500	230,060	264,400	-	264,400	11.8%
New Germany Lift Stations	39,490	49,200	49,200	52,500	-	52,500	6.7%
New Germany Treatment Plant	108,795	126,100	135,000	143,700	-	143,700	14.0%
Sewer Maintenance Costs	157,808	55,000	135,000	105,000	-	105,000	0.0%
	<u>1,054,190</u>	<u>1,085,200</u>	<u>1,174,860</u>	<u>1,245,800</u>	<u>500</u>	<u>1,246,300</u>	<u>14.8%</u>
	<b><u>4,740,080</u></b>	<b><u>5,632,900</u></b>	<b><u>5,634,760</u></b>	<b><u>5,675,500</u></b>	<b><u>500</u></b>	<b><u>5,676,000</u></b>	<b><u>0.8%</u></b>

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</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	-	(334,200)	(334,200)	(350,000)	-	(350,000)	
Other Reserves - J Class Roads	-	(365,800)	(365,800)	-	-	-	
Operating Reserve - Municipal Roads	25,000	25,000	25,000	25,000	-	25,000	
Operating Reserve -CES	25,000	84,000	84,000	50,000	-	50,000	
	<u>225,000</u>	<u>(416,000)</u>	<u>(416,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	
	<b>4,965,080</b>	<b>5,216,900</b>	<b>5,218,760</b>	<b>5,575,500</b>	<b>500</b>	<b>5,576,000</b>	
<b>NET EXPENDITURES</b>	<b><u>\$ (4,034,363)</u></b>	<b><u>\$ (4,310,700)</u></b>	<b><u>\$ (4,267,260)</u></b>	<b><u>\$ (4,546,700)</u></b>	<b><u>\$ (500)</u></b>	<b><u>\$ (4,547,200)</u></b>	<b><u>5.49%</u></b>

Notes on additions:  
1. Maintenance on portable generator

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget</b>
<b>REVENUE</b>							
Private Roads Area Rate	\$ 315,621	\$ 331,900	\$ 354,300	\$ 378,100	\$ -	\$ 378,100	13.9%
Building Permits & Development Fees	101,797	92,500	97,900	82,500	-	82,500	-10.8%
Regional Building Service	111,282	306,000	216,900	282,700	-	282,700	-7.6%
D&U Recovery/Sundry	4,002	-	6,400	-	-	-	0.0%
Civic Numbering	9,755	9,800	9,800	9,800	-	9,800	0.0%
Floodline Mapping Grant	-	500,000	119,100	380,900	-	380,900	100.0%
Public Transit Grant	-	-	-	-	-	-	-
Wage Offset Grants	14,980	6,000	32,500	25,000	-	25,000	316.7%
	<b>557,437</b>	<b>1,246,200</b>	<b>836,900</b>	<b>1,159,000</b>	<b>-</b>	<b>1,159,000</b>	<b>-7.0%</b>
<b>EXPENDITURES</b>							
<b>Building Inspection - Regional Service</b>							
Personnel (salaries, benefits, training, travel & conferences)	713,213	775,400	771,900	804,000	-	804,000	3.7%
Office, Vehicle Maintenance & Insurance	95,876	100,300	102,000	116,100	(2,000) <sup>1</sup>	116,100	15.8%
	809,089	875,700	873,900	920,100	(2,000)	920,100	5.1%
<b>Building Inspection - MODL</b>							
Office & Legal	19,547	9,700	17,100	8,700	-	8,700	-10.3%
	828,635	885,400	891,000	928,800	(2,000)	928,800	4.9%
Private Roads	300,589	316,500	337,200	358,200	-	358,200	13.2%

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget</b>
<b>Planning</b>							
Personnel (salaries, benefits, training, travel & conferences)	953,490	1,063,700	1,049,700	1,086,700	-	1,089,700	2.4%
Legal and Office	62,896	60,600	49,800	41,200	(12,000) <sup>2</sup>	50,400	-16.8%
MODL 2040	-	-	-	-	60,000 <sup>3</sup>	60,000	
LCCAP Projects	-	-	-	-	25,900 <sup>4</sup>	25,900	
Housing Strategy	-	-	-	-	90,000 <sup>5</sup>	90,000	
Climate Protection	3,529	61,300	56,800	51,000	39,700 <sup>6</sup>	101,000	64.8%
Floodline Mapping Project	-	500,000	119,100	380,900	-	380,900	
Public Transit Grants	65,000	65,000	65,000	75,000	147,000 <sup>7</sup>	222,000	241.5%
Repayable CEF Grants	164,873	500,000	500,000	500,000	-	500,000	0.0%
	<u>1,249,788</u>	<u>2,250,600</u>	<u>1,840,400</u>	<u>2,134,800</u>	<u>350,600</u>	<u>2,519,900</u>	<u>12.0%</u>
<b>Transfers to (from) Reserves &amp; Funds</b>							
Clean Energy Financing Program	(80,033)	(500,000)	(500,000)	(500,000)	-	(500,000)	0.0%
General Operating Reserves	-	-	-	-	(99,200) <sup>8</sup>	(99,200)	
	<u>(80,033)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(99,200) -</u>	<u>(599,200)</u>	<u>19.8%</u>
	<b><u>2,298,979</u></b>	<b><u>2,952,500</u></b>	<b><u>2,568,600</u></b>	<b><u>2,921,800</u></b>	<b><u>249,400</u></b>	<b><u>3,207,700</u></b>	
<b>NET EXPENDITURES</b>	<b><u>\$ (1,741,542)</u></b>	<b><u>\$ (1,706,300)</u></b>	<b><u>\$ (1,731,700)</u></b>	<b><u>\$ (1,762,800)</u></b>	<b><u>\$ (249,400)</u></b>	<b><u>\$ (2,048,700)</u></b>	<b><u>20.07%</u></b>

Notes on additions: 1. Removed cell boosters 2. Moved MODL2040 and Climate projects to their own accounts, added replacement plotter  
3. MODL2024 engagement 4. LCCAP Projects Tree Planting Program-\$12,000; EV education and promotion-\$1,000; Waste Management Awareness-\$3,000; Community Climate Capacity Program-\$500; MODL environmental and resilience champion award-\$1,900; Education on the impact on Climate Change-\$2,500; Youth Engagement-\$1,000; Let it Grow May-\$3,700; Community Pledges-\$300 5. Hire a consultant to complete Housing Strategy  
6. Hemlock Woolly Adelgid additional \$50,000; removed \$10,300 from last fiscal. Coastal education and moved Let it grow May and Youth engagement to new Climate account 7. Six months of public transit operating costs 8. Reserve funding for Housing Strategy & Plotter

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>REVENUE</b>							
Grants & Other Revenue	4,069	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<u>4,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
Personnel (salaries, benefits, training, travel & conferences)	326,263	351,200	351,200	360,400	-	360,400	2.6%
Legal & Office Expenses	28,688	38,500	16,500	38,500	-	38,500	0.0%
Community HUB	42,304	300,000	300,000	-	2,000,000 <sup>1</sup>	2,000,000	566.7%
Internet Project	200,250	250,000	250,000	-	-	-	-100.0%
Economic Development Strategy	-	-	-	-	-	-	0.0%
Community Development Projects	25,068	97,000	97,000	97,000	35,000 <sup>2</sup>	132,000	36.1%
Osprey Village Marketing Plan	-	40,000	40,000	20,000	-	20,000	
Immigration Partnership	-	5,000	5,000	-	-	-	
Feasibility Study - Food Hub	-	60,000	60,000	-	-	-	-100.0%
	<u>622,572</u>	<u>1,141,700</u>	<u>1,119,700</u>	<u>515,900</u>	<u>2,035,000</u>	<u>2,550,900</u>	<u>123.4%</u>
<b>Transfers to (from) Reserves &amp; Funds</b>							
Transfer From Reserves - CCBF	(200,250)	(250,000)	(250,000)	-	(2,000,000)	(2,000,000)	700.0%
	<u>422,322</u>	<u>891,700</u>	<u>869,700</u>	<u>515,900</u>	<u>35,000</u>	<u>550,900</u>	
<b>NET EXPENDITURES</b>	<u><b>\$ (418,253)</b></u>	<u><b>\$ (891,700)</b></u>	<u><b>\$ (869,700)</b></u>	<u><b>\$ (515,900)</b></u>	<u><b>\$ (35,000)</b></u>	<u><b>\$ (550,900)</b></u>	<u><b>-38.22%</b></u>

Notes on additions:

- 1. Community Hub fit-up (one time cost)
- 2. Regional Economic Development

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>REVENUE</b>							
Recreation Fees	\$ 100,172	\$ 78,000	\$ 68,655	\$ 75,000	\$ 35,000 <sup>1</sup>	\$ 110,000	41.0%
ProKids	20,317	20,000	38,000	20,000	-	20,000	0.0%
Rental Revenue	3,659	8,000	9,250	9,000	-	9,000	0.0%
Recreation Grants	188,526	175,000	179,228	179,200	-	179,200	2.4%
Tourism - VIC	9,187	8,100	6,000	6,000	-	6,000	-25.9%
Tourism Marketing Levy	-	-	-	-	-	-	-
	<b>321,861</b>	<b>289,100</b>	<b>301,133</b>	<b>289,200</b>	<b>35,000</b>	<b>324,200</b>	<b>12.1%</b>
<b>EXPENDITURES</b>							
<b>General Services</b>							
Sponsor Ad & Municipal Celebration	11,565	16,000	15,000	15,000	-	15,000	-6.3%
Grants to Organizations	498,266	624,400	631,000	597,100	15,000 <sup>2</sup>	612,100	-2.0%
Legal	6,652	12,000	8,000	8,000	-	8,000	-33.3%
Insurance & Office Expenses	7,464	10,700	8,700	9,200	-	9,200	-14.0%
Personnel (salaries, benefits, training, travel & conferences)	658,599	701,600	643,300	705,000	-	705,000	0.5%
	<b>1,182,547</b>	<b>1,364,700</b>	<b>1,306,000</b>	<b>1,334,300</b>	<b>15,000</b>	<b>1,349,300</b>	<b>-1.1%</b>
<b>Parks &amp; Recreation Facilities</b>							
Park Maintenance Personnel (salaries, benefits, training, travel & conferences)	315,018	350,900	334,600	362,400	-	362,400	3.3%
Building, Grounds & Park Maintenance	208,054	346,600	305,200	367,300	-	367,300	6.0%
Building Utilities	16,057	21,900	21,900	21,900	-	21,900	0.0%
Telephone	10,365	11,500	11,500	11,500	-	11,500	0.0%
Insurance	73,928	88,000	88,000	46,900	-	46,900	-46.7%
Office Expense	4,960	9,000	9,000	9,000	-	9,000	0.0%
	<b>628,381</b>	<b>827,900</b>	<b>770,200</b>	<b>819,000</b>	<b>-</b>	<b>819,000</b>	<b>-1.1%</b>

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>Recreation Programs</b>							
Parks Equipment and Special Programs	126,309	181,500	126,650	197,000	40,000 <sup>3</sup>	237,000	30.6%
Winter Programs	8,996	16,600	14,200	19,400	-	19,400	16.9%
Spring Programs	8,789	14,400	14,985	17,400	-	17,400	20.8%
Swimming Program	20,271	22,000	21,300	22,000	-	22,000	0.0%
Summer Programs	129,901	135,000	130,390	138,000	-	138,000	2.2%
Fall Programs	16,940	18,900	17,740	19,400	-	19,400	2.6%
Special Events - supplies & advertising	7,235	7,500	6,000	7,500	-	7,500	0.0%
	<b>318,442</b>	<b>395,900</b>	<b>331,265</b>	<b>420,700</b>	<b>40,000</b>	<b>460,700</b>	<b>16.4%</b>
<b>Active Transportation - paved shoulders</b>	7,904	870,000	870,000	-	-	-	100.0%
<b>Tourism</b>	208,423	245,800	235,300	250,200	15,000 <sup>4</sup>	265,200	7.9%
<b>Transfers to (from) Reserves &amp; Funds</b>							
Open Space Strategy	60,000	60,000	60,000	60,000	-	60,000	0.0%
General Reserves - AT Paved Shoulders	-	(370,000)	(370,000)	-	-	-	
Pinegrove Park	-	-	-	-	-	-	
Pro Kids	(21,592)	-	(10,000)	-	-	-	
CCBF- Active Transportation	-	(500,000)	(500,000)	-	-	-	100.0%
CCBF- Trail Groups	(62,658)	(74,800)	(74,800)	(82,300)	-	(82,300)	10.0%
	<b>(24,250)</b>	<b>(884,800)</b>	<b>(894,800)</b>	<b>(22,300)</b>	<b>-</b>	<b>(22,300)</b>	<b>-97.5%</b>
	<b>2,321,446</b>	<b>2,819,500</b>	<b>2,617,965</b>	<b>2,801,900</b>	<b>70,000</b>	<b>2,871,900</b>	
<b>NET EXPENDITURES</b>	<b>\$ (1,999,585)</b>	<b>\$ (2,530,400)</b>	<b>\$ (2,316,832)</b>	<b>\$ (2,512,700)</b>	<b>\$ (35,000)</b>	<b>\$ (2,547,700)</b>	<b>0.68%</b>

Notes on additions:

1. Grants for new programs (TBA) 2. 55+ Games \$10,000, Town of Lunenburg \$5,000 3. New Programs (TBA) 4. Major events grants

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
<b>REVENUE</b>							
Assessable Property	\$ 32,087,929	\$ 34,417,500	\$ 35,213,700	\$ 36,168,200	\$ -	\$ 36,168,200	5.09%
Grant In Lieu	268,565	268,700	268,700	269,600	-	269,600	0.33%
Licenses and Permits	15,194	12,100	14,100	12,100	-	12,100	0.00%
Interest Income	2,300,658	2,002,000	2,303,700	1,773,500	-	1,773,500	-11.41%
Interest on Taxes	369,895	251,500	320,300	335,000	-	335,000	33.20%
Tax Sale Fees	57,425	70,000	70,000	70,000	-	70,000	0.00%
Miscellaneous Revenue	151,924	134,700	139,700	183,100	-	183,100	35.93%
Grants of Farm & Conservation Properties	101,363	99,200	101,100	102,500	-	102,500	3.33%
	<b>35,352,953</b>	<b>37,255,700</b>	<b>38,431,300</b>	<b>38,914,000</b>	-	<b>38,914,000</b>	4.45%
<b>EXPENDITURES</b>							
<b>General</b>							
Personnel (salaries, benefits, training, travel & conferences)	773,337	834,500	829,500	848,900	-	848,900	1.73%
Office & Equipment Expense	165,050	186,600	186,600	208,500	-	208,500	11.74%
Bank Interest and Charges	4,240	4,700	4,700	5,400	-	5,400	14.89%
Audit & Actuarial Fees	27,380	28,500	28,500	28,500	-	28,500	0.00%
Tax Rebate and Exemptions	351,284	868,700	695,300	868,700	-	868,700	0.00%
Advisory Services	4,881	5,000	11,000	5,000	69,000 <sup>1</sup>	74,000	1380.00%
Data Processing & IT Shared Services	313,532	414,700	414,700	501,400	-	501,400	20.91%
Sundry	10,629	1,500	1,900	1,500	-	1,500	0.00%
Tax Sale Expenses	56,496	70,000	70,000	70,000	-	70,000	0.00%

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

	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2024/25 Budget Forecast</b>	<b>2025/26 Adjusted Baseline</b>	<b>2025/26 Net Additions</b>	<b>2025/26 Proposed Budget</b>	<b>Percent Change Budget 2026 to Budget 2025</b>
LRCRC - Waste Site Costs	1,371,292	1,468,000	1,468,000	1,490,900	15,000 <sup>2</sup>	1,505,900	2.58%
LRCRC - Monitoring Costs	36,024	22,400	22,400	26,300	-	26,300	17.41%
Previously Exempt Waste (Parks & Fire Depts)	8,932	8,500	8,500	8,800	-	8,800	3.53%
Region 6 Operating Grant	33,594	42,300	42,300	35,900	-	35,900	-15.13%
Grant Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.00%
Insurance	195,313	212,700	206,800	149,100	-	149,100	-29.90%
Uncollectible Taxes	88,126	150,000	150,000	143,200	-	143,200	-4.53%
Safe Restart Expenses	131,641	110,000	110,000	-	-	-	-100.00%
Debt Service - Principal & Interest	-	-	-	-	-	-	
	<b>3,575,750</b>	<b>4,432,100</b>	<b>4,254,200</b>	<b>4,396,100</b>	<b>84,000</b>	<b>4,480,100</b>	<b>1.08%</b>
<b>Mandatory Contributions</b>							
Assessment Services	690,276	704,200	704,200	725,300	-	725,300	3.00%
Regional Housing	28,950	-	-	-	-	-	0.00%
Regional Library	199,700	199,700	199,700	199,700	-	199,700	0.00%
Education	9,539,851	10,646,800	10,646,800	11,594,400	-	11,594,400	8.90%
	<b>10,458,777</b>	<b>11,550,700</b>	<b>11,550,700</b>	<b>12,519,400</b>	<b>-</b>	<b>12,519,400</b>	<b>8.39%</b>
Multi-Purpose Facility Costs	912,309	859,800	859,800	1,150,000	-	1,150,000	33.75%
<b>Transfers to (from) Reserves &amp; Funds</b>							
Depreciation, Interest, Site Monitoring, LCLC							
Depreciation Reserve, Safe Restart, Future Capital	4,669,706	2,938,800	2,943,800	2,872,300	-	2,872,300	-2.26%
	<b>19,616,543</b>	<b>19,781,400</b>	<b>19,608,500</b>	<b>20,937,800</b>	<b>84,000</b>	<b>21,021,800</b>	<b>6.27%</b>
<b>NET SURPLUS (EXPENDITURE)</b>	<b>\$ 15,736,410</b>	<b>\$ 17,474,300</b>	<b>\$ 18,822,800</b>	<b>\$ 17,976,200</b>	<b>\$ (84,000)</b>	<b>\$ 17,892,200</b>	<b>2.39%</b>

Notes on additions:

1. Procurement Shared Service
2. Increased disposal costs to remove tipping fees from brush disposal