

Draft Operating Budget 2025/26

Special Council Meeting
February 27, 2025



Welcome to the Budget Process!

- **Introduction to the budgets**

- Feb 25 – 9am: Operating budget
- Feb 27 – 6pm: Operating budget
- March 4 – 9am: Capital Budget
- March 6 – 6pm: Capital Budget

- **Capital & Operating budget discussion 1 (March 11 – 9am)**

- **Capital & Operating budget discussion 2 (April 1 – 9am)**

- **Final review and approval – (April 8 – Evening meeting)**

- Staff presentation
- Public input
- **Options & revision discussion**



Purpose for Today

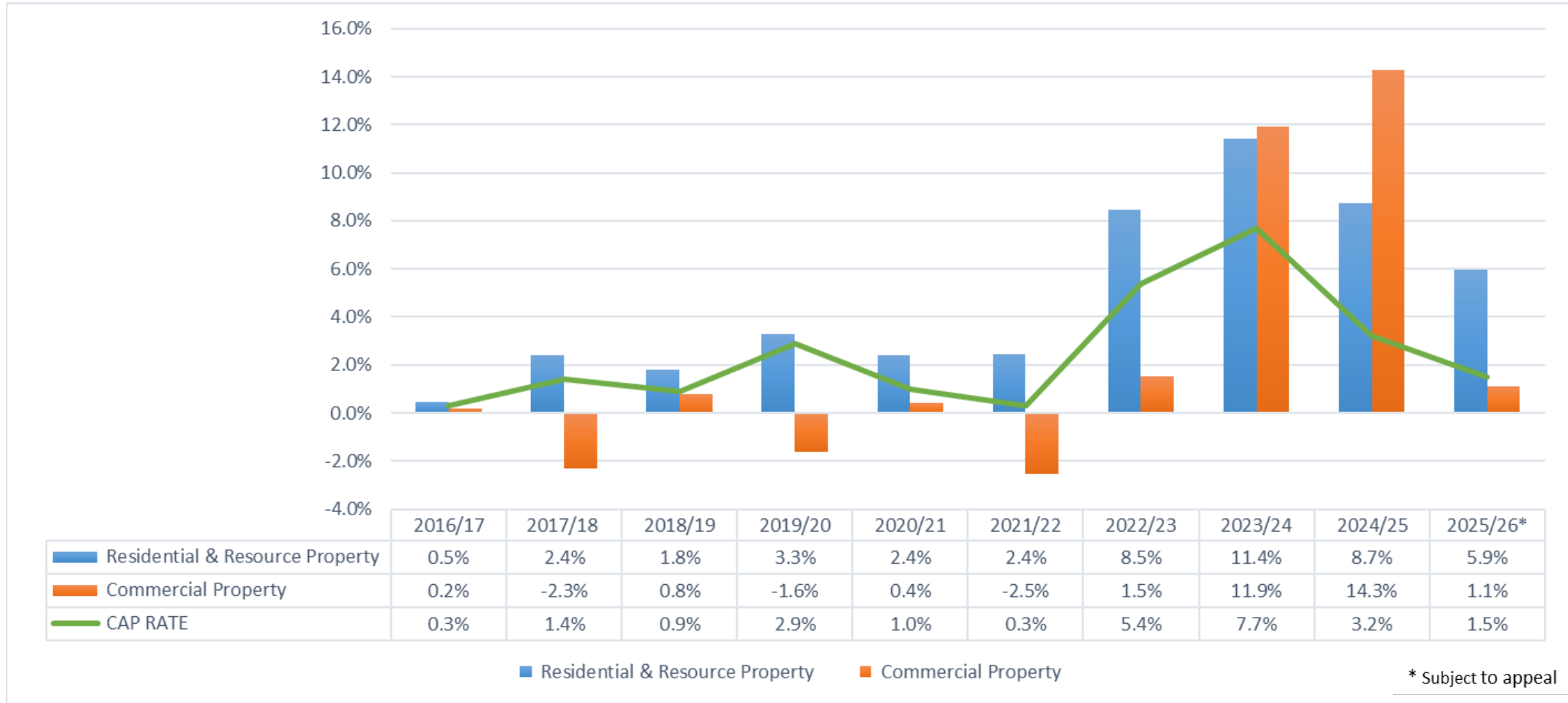
- **Director of Finance present the process, parameters and fundamentals of the municipal Operating Budget**
- **Departments present budget overviews**
- **First opportunity for public input on the budget**

- **Expectations of Council:**
 - Receive budget information
 - Listen to public input
 - Ask questions of staff for better understanding
 - Identify areas for further discussion options or analysis

- **Presentation and opportunity for public input are repeated on Thursday evening**
 - Time to reflect
 - Further opportunity for questions & identification of areas for further exploration



Assessment Trends



Property Tax Assessment Other Data

Assessment Type	2021/22	2022/23	2023/24	2024/25	2025/26*
Residential	2,592,157,600	2,821,978,000	3,167,992,300	3,453,052,500	3,662,173,500
Commercial	128,314,700	130,243,100	145,744,300	166,528,400	168,377,100
Resource	130,653,800	142,089,900	149,903,400	154,183,800	159,277,300
	<u>2,851,126,100</u>	<u>3,094,311,000</u>	<u>3,463,640,000</u>	<u>3,773,764,700</u>	<u>3,989,827,900</u>
<i>Dwelling Units</i>	14,962	15,119	15,228	15,389	15,551
Change	111	157	109	161	162
<i>Taxable Parcels</i>	30,136	30,356	30,628	30,835	31,041
Change	157	220	272	207	206
<i>Commercial Properties</i>					
Assessment Change	(3,332,600)	1,928,400	15,501,200	20,784,100	1,848,700
<i>* Subject to appeal</i>					



Assessment Values

Provincial Assessment Values

	Filed Year: 2025	Filed Year: 2024	Change \$	Change %
Total Assessment	\$190,562,605,100	\$173,620,358,500	\$16,942,246,600	9.76%
Residential Assessment	\$160,360,719,900	\$144,239,204,300	\$16,121,515,600	11.18%
Residential with CAP (taxable)	\$116,836,486,900	\$109,015,701,400	\$7,820,785,500	7.17%
Commercial Assessment	\$30,201,885,200	\$29,381,154,200	\$820,731,000	2.79%

Properties and Assessment Overview: Municipality of the District of Lunenburg

	Filed Year: 2025	Filed Year: 2024	Change \$	Change %
All Residential Assessed Value	\$5,578,183,700	\$5,048,935,600	\$529,248,100	10.48%
Total Residential Taxable Assessed Value	\$3,657,962,600	\$3,453,052,500	\$204,910,100	5.93%
Total Residential Taxable Assessed Value not eligible for the CAP	\$834,757,400	\$730,167,200	\$104,590,200	14.32%
Total Residential Taxable Assessed Value eligible for the CAP	\$2,823,205,200	\$2,722,885,300	\$100,319,900	3.68%
Total Resource Taxable Assessed Value	\$159,486,300	\$154,183,800	\$5,302,500	3.44%
Total Residential Exempt Assessed Value	\$156,074,000	\$155,111,900	\$962,100	0.62%
All Commercial Assessed Value	\$290,444,000	\$293,195,500	(\$2,751,500)	-0.94%
Total Commercial Taxable Assessed Value	\$168,410,200	\$166,528,400	\$1,881,800	1.13%
Total Commercial Exempt Assessed Value	\$122,033,800	\$126,667,100	(\$4,633,300)	-3.66%

Assessed Value reflects market value as of a specific point in time (base date).

Taxable Assessed Value is used to calculate property taxes and includes eligible **Capped Assessments**.



Uniform Assessment & Tax Rates

UA Value	UA Year	Annual Change	MODL Tax Rates		
			Res	Comm	
3,803,981,234	2025-26	8.90%	0.81	1.957	Proposed
3,493,034,076	2024-25	11.60%	0.81	1.957	
3,129,872,293	2023-24	8.38%	0.81	1.957	
2,887,963,821	2022-23	2.39%	0.81	1.957	
2,820,627,769	2021-22	5.57%	0.81	1.957	
2,671,786,349	2020-21	1.77%	0.81	1.957	
2,625,377,705	2019-20	2.45%	0.81	1.957	
2,562,519,971	2018-19	0.85%	0.81	1.957	
2,540,915,415	2017-18	2.88%	0.81	1.957	
2,469,875,691	2016-17	2.55%	0.81	1.96	
2,408,422,983	2015-16	3.22%	0.81	1.96	
2,333,354,273	2014-15	4.88%	0.81	1.96	
2,224,797,921	2013-14	5.38%	0.81	1.96	
2,111,297,944	2012-13	2.58%	0.81	1.98	
2,058,162,183	2011-12	5.90%	0.81	2.08	
1,943,533,597	2010-11	5.22%	0.81	2.06	

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

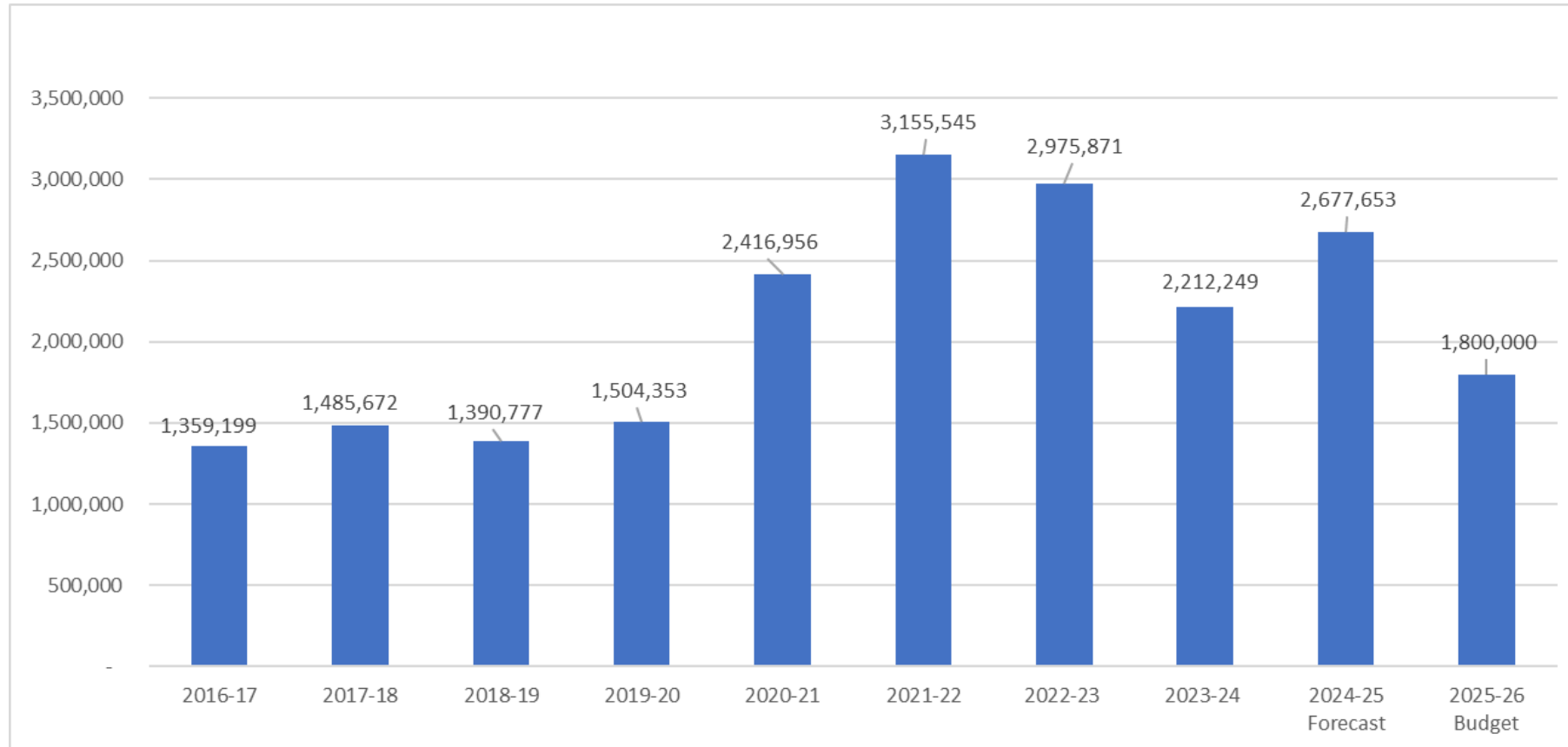


Mandatory Expenditures

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Forecast	2025/26 Draft Budget	% Differential
Education	8,401,600	8,598,029	8,802,514	9,539,851	10,646,800	11,594,400	8.90%
Assessment	704,500	695,379	687,452	690,276	704,200	725,300	3.00%
Corrections (Jails, Courts)	431,800	430,124	428,251	428,002	-	-	0.00%
Housing	35,000	34,372	26,640	28,950	-	-	0.00%
Library	158,300	158,134	199,700	199,700	199,700	199,700	0.00%
RCMP	3,344,000	3,508,163	3,895,312	4,130,648	4,385,200	4,553,900	3.85%
Total	13,075,200	13,424,201	14,039,868	15,017,426	15,935,900	17,073,300	7.14%
% Change	2.59%	2.67%	4.59%	6.96%	13.50%	13.69%	



Deed Transfer Tax



5 Year Operating Budget Assumptions & Pressures on Discretionary Expenditures

- **CPI on existing Wages 0.9% (4% thereafter)**
- **CPI on existing Operating Costs (2% estimated & 4% utilities)**
- **RCMP Costs 3.9%**
- **LCLC Costs (per estimate 4% thereafter)**
- **New Operating Budget Costs to meet Strategic Priorities**
- **Contributions to Reserves**
 - Continue to place moderate tax revenues aside as per the strategy to help with these & future budget pressures
 - Contributions for amortization do not reflect future replacement cost



Tax Rate Reduction Effect

Residential Dwelling Assessment and CAP Overview:

	Average Assessed Value	Average Taxable Assessed Value	# of Properties	# of Properties Eligible for CAP	% of Accounts Capped
Residential Dwelling	\$344,938	\$239,230	14,627	13,072	89%

- Average Residential Dwelling Taxable Value = \$239,230
 - Average Tax Bill @ \$0.81 = \$1,938
 - CAP Rate 1.5%
 - Average Tax bill increase \$29/year
- \$0.01 tax rate reduction on average Tax Bill = \$23.92 /year
- \$0.02 tax rate reduction on average Tax Bill = \$47.85/year

Targeted Tax Relief Strategy

The property tax rebate is one way to help those homeowners that are struggling to pay their property tax bills.

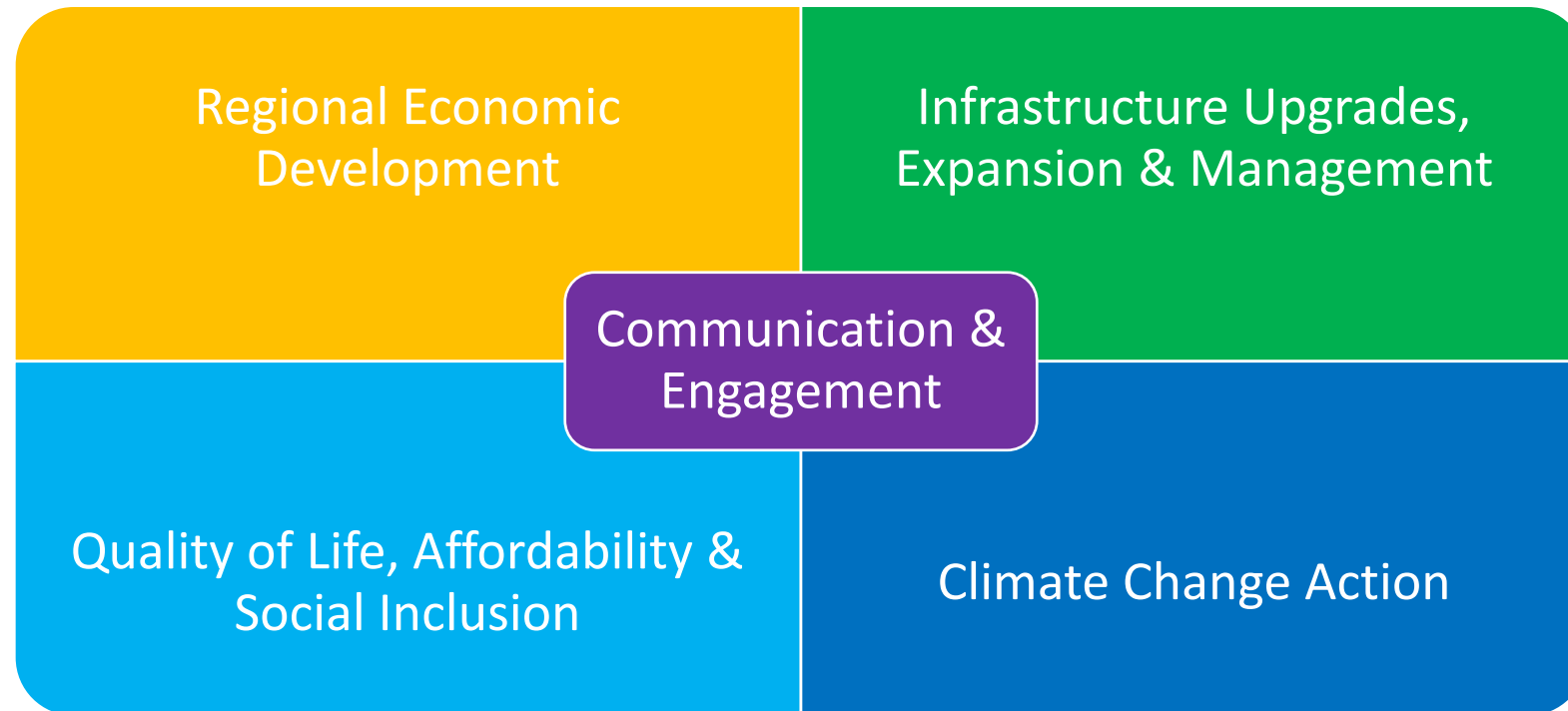
\$0.02 reduction on general rate = \$795,000

Low-income rebate budget \$753,400

Proposed Rebates = \$270/\$475/\$680

Vision & Proposed Strategic Priorities

The breathtaking, natural beauty of the Municipality of the District of Lunenburg is home to thriving communities with unique cultural identities. Growth centres support our diversified economies, driven by our residents' passion for the place they call home. With our strong economy, we can live, work and raise families here. We are a destination for visitors attracted to our vibrant parks, beaches, and hiking trails. As leaders in sustainability, we passionately protect our natural environment.



Budget Highlights – Priority Projects

- **Housing Strategy**
- **Public Transit**
- **Investing in Recreation Assets**
- **MODL 2040 - Comprehensive Land-Use Planning**
- **Municipal Infrastructure to Serve Growth Areas**
- **Collaborative Healthcare Centre and Community Space**



Operating Budget 5 Year Financial Strategy

Municipality of the District of Lunenburg 5- Year Operating Budget

Description	2023-24	2024-25	FORECAST	DRAFT	Projected			
	<u>Prior</u> <u>2023-24</u>	<u>Current</u> <u>2024-25</u>	<u>Current</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
Revenue Sources								
Residential property tax	\$25,626,084	\$27,950,000	\$27,920,000	\$29,613,000	\$30,945,585	\$32,338,136	\$33,308,280	\$34,307,529
Commercial property tax	2,808,839	3,195,700	3,191,500	3,230,700	3,295,314	3,361,220	3,428,445	3,497,014
Other taxes	4,738,145	4,327,800	5,224,800	4,549,800	4,595,298	4,687,204	4,780,948	4,876,567
Fire Protection	4,370,604	4,735,400	4,752,600	5,028,000	5,128,560	5,231,131	5,335,754	5,442,469
Transfers from other govts	322,893	794,200	445,928	697,400	704,374	711,418	718,532	725,717
Other revenue sources ¹	3,863,590	3,715,300	3,998,805	3,599,500	3,635,495	3,671,850	3,708,568	3,745,654
	\$41,730,155	\$44,718,400	\$45,533,633	\$46,718,400	\$48,304,626	\$50,000,959	\$51,280,527	\$52,594,950
Expenditures								
Discretionary Expenditures ²	\$17,915,593	\$22,585,900	\$20,988,025	\$25,189,900	\$23,627,529	\$24,031,170	\$24,439,134	\$24,851,306
CCBF Investment	262,908	1,159,000	1,159,000	432,300	433,380	441,718	450,890	460,979
Mandatory Expenditures								
Mandatory Contributions	10,886,778	11,550,700	11,550,700	12,519,400	13,562,481	14,270,970	14,884,657	15,316,730
Other Mandatory Expenditures	7,974,702	8,657,800	9,396,700	9,085,300	9,527,166	9,990,629	10,476,750	10,986,640
Deficit from prior year	0	0	0	0	0	0	0	0
Debt servicing	0	0	0	0	0	486,000	682,200	666,800
Reserves	4,690,174	738,000	733,000	-270,500	1,409,495	1,041,157	611,986	588,282
	23,551,655	20,946,500	21,680,400	21,334,200	24,499,143	25,788,757	26,655,593	27,558,453
	\$41,730,156	\$44,691,400	\$43,827,425	\$46,956,400	\$48,560,052	\$50,261,645	\$51,545,617	\$52,870,738
Surplus/(Deficit)	\$0	\$27,000	\$1,706,208	(\$238,000)	(\$255,426)	(\$260,686)	(\$265,090)	(\$275,788)

Operating Budget Pressures

Future Service Commitments

- Transit
- Community Hub Operations
- MJSB increased costs
- LCLC increased costs
- Capital Budget Commitments (i.e. Debt)

Municipalities cannot budget for a deficit per MGA – decisions will have to be made on how to balance the budget



Draft Operating Budget Information & Highlights

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Additions	2025/26 Proposed Budget	Percent Change Budget 2026 to Budget 2025
Expenditures							
General Government Services	\$ 5,953,922	\$ 7,662,000	\$ 7,428,800	\$ 7,481,100	\$ 234,800	\$ 7,715,900	0.70%
Protective Services	10,589,582	11,069,000	11,050,100	12,078,900	(2,000)	12,078,900	9.12%
Transportation Services	2,345,160	2,923,000	2,854,600	2,675,400	-	2,675,400	-8.47%
Environmental Health Services	3,776,400	4,159,600	4,244,460	4,476,400	15,500	4,491,900	7.99%
Public Health	28,950	-	-	-	-	-	
Environmental Planning and Zoning	1,872,360	3,392,300	2,960,100	2,650,700	2,385,600	5,070,800	49.48%
Recreation, Culture & Tourism	2,933,757	4,100,700	3,909,565	3,544,600	55,000	3,599,600	-12.22%
Education	9,539,851	10,646,800	10,646,800	11,594,400	-	11,594,400	8.90%
Debt, Financing and Transfers	4,690,174	738,000	733,000	1,828,700	(2,099,200)	(270,500)	
Total Expenditures	41,730,155	44,691,400	43,827,425	46,330,200	589,700	46,956,400	5.07%
Revenue							
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%
Total Revenue	41,730,155	44,718,400	45,533,633	46,683,400	35,000	46,718,400	4.47%
Surplus (Deficit)	\$ -	\$ 27,000	\$ 1,706,208	\$ 353,200	\$ (554,700)	\$ (238,000)	

Draft Budgets are prepared by Departments

- **Adjusted Baseline:** adjustments made to existing budget to ensure current service levels are maintained
- **Additions:** Items added to enhance service levels or one-time costs for specific projects

Tax rate remains unchanged



Administration Department
Draft Operating Budget 2025/26



Administration Department Budget Basics

The Administration Department supports core municipal functions

- Council and Committees of Council
- Corporate Services
- Communications & Public Engagement
- Manage shared services:
 - Human resources support (Via MJSB)
 - Accessibility & Inclusion (Via Chester)
- All staff training, wellness, & professional development
- Manage protective services

Special projects, policy research & miscellany

- Coordinating & leading strategic initiatives
- Well financing program
- Litter clean-up grant
- Hospital grant



Administration Department Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Additions	2025/26 Proposed Budget
Revenue						
Student Grants/Misc	10,740	10,500	10,500	6,300	-	6,300
Expenditures						
Legislative	863,453	1,035,600	1,035,600	1,040,100	61,000	1,101,100
Grant - SSRH	50,000	50,000	50,000	50,000	-	50,000
Administration						
Personnel	1,184,063	1,371,100	1,390,100	1,437,500	89,800	1,527,300
Advisory & Office	215,764	422,800	368,600	405,600	-	405,600
Election	4,676	190,000	170,000	-	-	-
Total Expenditures	2,317,955	3,069,500	3,014,300	2,933,200	150,800	3,084,000
Reserve Transfers	-	(200,000)	(200,000)	-	-	-
Net Expenditures	(2,307,215)	(2,859,000)	(2,803,800)	(2,926,900)	(150,800)	(3,077,700)



Administration Department Summary

- **Legislative services (\$1.1M):**
 - All costs of Council/ committees
 - government relations & communications
 - \$80K Council contingency fund
- **Contribution to local hospital expansion (\$50K)**
 - Year 4 of a 4 year commitment
- **Administration (\$1.5M)**
 - Personnel costs
 - Mayor & CAO's Office
 - Deputy CAO & Clerk
 - Grant coordinator
 - Corporate Services
- **Elections costs (\$0)**
 - \$50K contribution to election reserve
- **Advisory Services (\$405K):**
 - Municipal Solicitor
 - Safety Committee
 - Shared HR, Accessibility and Anti-Racism
 - Special projects (e.g. housing market study; Lyme disease awareness)
 - Shared office, copier expenses etc.



Budget Highlights: Communications and Public Engagement

Recommended increases to Legislative Services:

- **\$32,000 addition to Council & public events budget**
 - more public engagement events,
 - Council in the community
- **\$15,000 One-time cost to develop municipal app**
 - (will also require an est. \$6000 annual licensing fee)
- **\$13,000 – survey on Municipal Matters/public engagement Remove recommended**
 - Representative sampling by polling firm;
 - One-time addition.
- **\$11,000 increase to advertising budget**
 - paid promotion of engagement opportunities,
 - increased use of addressed mail on certain initiatives
- **\$17,000 increase in municipal matters costs Recommend remove**



Budget Options: Communications and Public Engagement

Continued Communications functions & initiatives

- Website maintenance
- Engage.modl.ca site
- Project-specific public engagement work
- Budget book
- District Digest
- REMO information officer support
- Pop-ups and community events
- Social media maintenance
- Fire Services Newsletter

Recommended reductions:

- Reduce Ad spend for Lyme (save \$13K)
- No Summer Communications student

Budget Highlights:

Communications - Municipal Matters Publication

- **Options and pricing for distribution**
 - Direct mail current format: \$32K (status quo)
 - **Address but switch to newsprint \$47K (recommended based on Council direction)**
 - Addressed & maintain current format: \$53K
- **Citizen engagement on Communications**
 - Survey of residents' opinions on the publication (\$13K)



Budget Highlights:

Communications - Resource Allocation options

- **Base Budget**
 - Reassign up to 50% of FTE to Communications function
 - Initial focus
 - 1) App development;
 - 2) increased engagement events & tactics;
 - 3) Council in the community.
 - Secondary focus if time permits: more robust content creation, storytelling, website improvement, reporting on Council meetings etc.
- **Enhanced Model: addition of a full-time communications coordination**
 - Included in draft budget for illustration
 - Recommendation: assess in fall of 2025 before determining to add position



Admin department Budget - Strategic Alignment

- **Department Staff assigned to Regional economic Development & Infrastructure Projects**
 - Planning Regional Growth
 - Public Transit
 - MODL 2040
 - Housing Strategy
- Grant coordinator (part-time position) seeks funding aligned with strategic priorities
- **Quality of Life**
 - Litter- cleanup program
 - Regional Accessibility and inclusion functions
- **Primary responsibility for Communications and engagement**



Administration Department Reserve Fund Transactions

Transfers to Reserves - Optional

- Transfer \$50,000 into reserves for the 2028 election

Transfers from Reserves - Mandatory

- Transfer \$50,000 **out** of reserves for hospital donation

Net Transfer of \$0 to/from reserves

Protective Services: Budget Basics



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

Protective Services

Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Additions	2025/26 Proposed Budget
Revenue						
Fire Protection	4,370,604	4,735,400	4,752,600	5,028,000	-	5,028,000
Police Protection	87,434	69,000	69,000	69,000	-	69,000
REMO	94,341	206,300	180,700	189,100	-	189,100
Total Revenue	4,552,378	5,010,700	5,002,300	5,286,100	-	5,286,100
Expenditures						
Fire Departments	4,352,169	4,735,400	4,705,900	5,028,000	-	5,028,000
Fire Services	423,586	410,400	410,400	416,100	-	416,100
Police Protection - RCMP	4,130,648	4,337,100	4,385,200	4,553,900	-	4,553,900
Provincial Corrections	428,002	-	-	-	-	-
Senior Safety Coordinator	25,340	25,400	25,400	25,400	-	25,400
Other Law Enforcement	43,976	43,000	44,500	50,300	-	50,300
REMO/EMO	243,724	513,700	463,300	946,800	-	946,800
Dog Control	40,385	44,900	44,900	44,900	-	44,900
Total Expenditures	9,687,830	10,109,900	10,079,600	11,065,400	-	11,065,400
Reserve Transfers	100,000	50,000	50,000	(421,300)	-	(421,300)
Net Expenditures	(5,235,452)	(5,149,200)	(5,127,300)	(5,358,000)	-	(5,358,000)



Protective Services

Noteworthy Changes & Highlights

- **Fire Services**
 - \$5M transfer of fire tax funds to registered fire service providers
 - Grants and Services to FDs \$416,000
 - Annual 2% increase in direct grants to Fire departments
- **RCMP costs - \$4.5M - estimated increase of 3.9%**
 - 5% increase budget to budget – may be underbudgeted
 - NS Justices has provided no information
- **Seniors Safety Coordinator: \$25,400**



Protective Services

Noteworthy Changes & Highlights

- **REMO Program:**
 - Gross REMO budget of \$375K
 - Net cost to MODL of 187K
 - \$26K in local EMO costs
 - \$14K to support establishment of new comfort centres
- **Other protective services notes:**
 - Up to \$521k from reserves to fund the water financing program
 - Cost of capital upgrades repaid by homeowners
 - \$10K to support services to the homeless & food banks



Protective Services - Alignment with Strategic Priorities

- **Quality of Life**

- Seniors' safety coordinator
- Recognizing fire departments as critical community infrastructure
 - Funding through fire tax
 - Strategic support & coordination
 - Shelter grants for the creation of new comfort centres

- **Climate Resilience:**

- Increasing proficiency in Regional emergency management in response to changing climate
- Public outreach for citizens on 72-hour preparedness
- Regional grant for FireSmart coordinator
- Financing for homeowners upgrading private water supply



Protective Services Reserve Fund Transactions

Transfers to Reserves - Optional

- Transfer \$100,000 into reserves from general revenue for future regional training facility

Transfers from Reserves - Mandatory

- Transfer up to \$521K **out** of reserves for Water financing program

Net Transfer of up to \$421,000 from reserves

Engineering & Public Works Draft Operating Budget 2025/26



Engineering & Public Works Department Overview

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

The Department provides infrastructure services to the Municipality's residents:

- Management of municipal wastewater collection and treatment systems located in New Germany, Hebbville, Conquerall Bank and Cookville
- Management, including summer and winter maintenance, of approximately 11 kilometres of gravel and asphalt surfaced municipal public roads
- Management of Municipal Road Access Permits and street lighting requests



Engineering & Public Works Department Overview

- Review of proposed municipal private and public road designs and sewer connections per the Municipal Subdivision By-Law and the Municipal Sewer By-Law
- Repair and maintenance services for the Municipal Services Building, Municipal Activities and Recreational Complex (MARC), a building occupied by the 14 Construction Engineering Squadron (CES) of the Canadian Forces and the buildings at Wiles Lake Park
- Provides Engineering support for other municipal departments



Engineering & Public Works Budget Basics

REVENUES

- **Streetlight Area Rates**
- **CES Building Rent**
- **Sewer Area Rates**
- **Hydrant Charges**
- **Permit Fees**

EXPENDITURES

- **Engineering Services** – staffing; vehicle & office expenses; Centre School; contract services
- **Municipal Services Building** – utilities; repairs & maintenance; waste removal; contract services
- **Transportation** – maintenance of municipal roads and sidewalks; grading & dust suppression; snow clearing and salting; ditching
- **CES Building** - utilities; repairs & maintenance; waste removal; contract services
- **Wastewater Collection and Treatment Facilities** – staffing; utilities; chemicals; sludge removal; testing; maintenance



Engineering & Public Works

Noteworthy Changes & Highlights

PERSONNEL

Additions

- CPI Increases to Salaries

OPERATIONS

Increases

- 8.12% Increase in GE All-Trucking's Solid Waste Collection Contract
- Increases in WWTP operations, e.g.: cost of snow removal, grounds care, wastewater testing, sludge removal, safety equipment, power, chemicals, etc.
- Full Year of a Full Time Wastewater Operator Position

Decreases

- J Class Road Paving



Engineering & Public Works Reserve Fund Transactions

Transfers to Reserves – Optional

- Municipal Roads \$25,000
- CES Building \$50,000

Transfers from Reserves – Optional

- Canada Community Building Fund (CCBF) for paving partnerships with the Province to pave J-Class roads \$350,000
- ***Net Transfer from Reserves \$275,000***



Engineering & Public Works

Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Proposed Budget
Revenue						
Area Rates	652,292	620,600	664,800	690,700	-	690,700
CES Facility	155,212	178,100	178,100	178,100	-	178,100
Other	123,213	107,500	108,600	160,000	-	160,000
Total Revenue	930,718	906,200	951,500	1,028,800	-	1,028,800
Expenditures						
Engineering	768,392	881,900	859,300	948,700	-	948,700
Garbage collection	1,305,963	1,575,500	1,570,700	1,704,600	-	1,704,600
Municipal Services Building	238,346	260,800	261,300	292,000	-	292,000
CES Facility	79,822	93,900	93,900	93,500	-	93,500
Municipal Road Maintenance	287,710	367,500	306,600	365,500	-	365,500
Provincial Road Contribution	490,372	510,000	510,000	516,200	-	516,200
J Class Road Paving	334,237	700,000	700,000	350,000	-	350,000
Street Lighting	181,050	158,100	158,100	159,200	-	159,200
Waste Water Treatment	1,054,190	1,085,200	1,174,860	1,245,800	500	1,246,300
Total Expenditures	4,740,080	5,632,900	5,634,760	5,675,500	500	5,676,000
Reserve Transfers	225,000	(416,000)	(416,000)	(100,000)	-	(100,000)
Net Expenditures	(4,034,363)	(4,310,700)	(4,267,260)	(4,546,700)	(500)	(4,547,200)



Planning & Development Services Draft Operating Budget 2025/26



Planning & Development Services

Budget Basics

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



Planning & Development Services Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Proposed Budget
Revenue						
Private Roads	315,621	331,900	354,300	378,100	-	378,100
Floodline Mapping Grant	-	500,000	119,100	380,900	-	380,900
Regional Building Service	111,282	306,000	216,900	282,700	-	282,700
Other Revenue	130,534	108,300	146,600	117,300	-	117,300
Total Revenue	557,437	1,246,200	836,900	1,159,000	-	1,159,000
Expenditures						
Building Inspection	828,635	885,400	891,000	928,800	(2,000)	928,800
Private Roads	300,589	316,500	337,200	358,200	-	358,200
Planning	1,016,386	1,124,300	1,099,500	1,127,900	(12,000)	1,140,100
Climate Protection	3,529	61,300	56,800	51,000	39,700	101,000
MODL 2040	-	-	-	-	60,000	60,000
LCCAP Projects	-	-	-	-	25,900	25,900
Housing Strategy	-	-	-	-	90,000	90,000
Repayable CEF Grants	164,873	500,000	500,000	500,000	-	500,000
Public Transit Grants	65,000	65,000	65,000	75,000	147,000	222,000
Floodline Mapping Project	-	500,000	119,100	380,900	-	380,900
Total Expenditures	2,379,012	3,452,500	3,068,600	3,421,800	348,600	3,806,900
Reserve Transfers	(80,033)	(500,000)	(500,000)	(500,000)	(99,200)	(599,200)
Net Expenditures	(1,741,542)	(1,706,300)	(1,731,700)	(1,762,800)	(249,400)	(2,048,700)



Planning & Development Services

Noteworthy Changes & Highlights

- **Housing Strategy - \$90,000 (reserve funding)**
- **Public Transit Grant (LC Wheels) - \$75,000**
- **Public Transit (fixed route) - 6 months of Operating - \$147,000**
- **Regional Inspection Services (revenue \$282,700)**
- **Municipal Innovation Program (staffing) Grant - \$25,000**
- **Provincial Flood Line Data Collection \$380,900 (100% Provincial funds)**
- **Clean Energy Financing Program - \$500,000**
- **Private Road Maintenance Levy (Homestead Estates Private Road Owners Association)**
- **Replacement plotter - \$9,200 (reserve funding)**
- **Rebranding for Regional Inspection Services - \$5,000**
- **Planner I/Development Officer from Term to Permanent Position (3 months) -\$25,100**
- **Hemlock Woolly Adelgid Project - \$100,000**
- **Land Conservation Strategy - \$50,000 (capital project)**
- **MODL2040 engagement - \$60,000**

Planning & Development Services

Noteworthy Changes & Highlights

- **LCCAP Projects - \$25,900**
 - **Tree Planting Program - \$12,000;**
 - **Education on the impact on Climate Change - \$2,500;**
 - **Youth Engagement - \$1,000;**
 - **EV education and promotion - \$1,000;**
 - **Waste Management Awareness - \$3,000;**
 - **Community Climate Capacity Program - \$500;**
 - **MODL environmental and resilience champion award - \$1,900;**
 - **Let it Grow May - \$3,700;**
 - **Community Pledges - \$300.**

Engineering & Public Works Strategic Plan Alignment

Infrastructure Upgrades, Expansion, and Management

- Engineering Services
- Municipal Services Building
- Transportation
- CES Building
- Wastewater Collection and Treatment Facilities

Regional Economic Development

- Engineering Services – subdivision & development reviews; supporting Economic Development Department working with developers on sewer / water and other development issues
- Transportation – Osprey Village Beautification, including sidewalks
- Wastewater Collection and Treatment Facilities – supports commercial and residential growth

Quality of Life

- Maintain municipal roads and sidewalks
- Manage streetlights

Climate Change Action

- Manage and maintain solar panel projects at the Municipal Services Building & Conquerall Bank WWTP
- Manage and maintain EV chargers at the Municipal Services Building
- Manage and maintain facilities for optimal energy efficiency, particularly at the CES Building and the Municipal Services Building



Alignment with Strategic Priorities

Regional Economic Development

- Housing Strategy
- Regional Inspection Services
- Public Transit
- MODL2040 engagement
- LCCAP Projects
- Clean Energy Financing Program
- Provincial Flood Line Data Collection

Infrastructure Upgrades, Expansion, and Management

- Housing Strategy
- Private Road Maintenance Levy (Homestead Estates Private Road Owners Association)
- Public Transit
- MODL2040 engagement
- Clean Energy Financing Program
- Provincial Flood Line Data Collection



Alignment with Strategic Priorities

Quality of Life

- Housing Strategy
- Private Road Maintenance Levy (Homestead Estates Private Road Owners Association)
- Public Transit
- MODL2040 engagement
- Clean Energy Financing Program
- Hemlock Woolly Adelgid Project
- Provincial Flood Line Data Collection

Communication and Engagement

- Housing Strategy
- Regional Inspection Services
- Public Transit
- MODL2040 engagement
- LCCAP Projects
- Clean Energy Financing Program



Alignment with Strategic Priorities

Climate Change Action

- **Housing Strategy**
- **Public Transit**
- **MODL2040 engagement**
- **LCCAP Projects**
- **Clean Energy Financing Program**
- **Hemlock Woolly Adelgid Project**
- **Provincial Flood Line Data Collection**



Planning & Development Services Reserve Fund Transactions

Transfers from Reserves – Optional

- PACE Program \$500,000
- Plotter \$9,200
- Housing Strategy \$90,000

- ***Net Transfer from Reserves \$599,200***



Economic Development Draft Operating Budget 2025/26



Economic Development Budget Basics

- **Economic department provides service to local business and well as focuses on municipal growth**
 - **5-year Economic Action Plan starts in 2023**
 - **2024/25 majority of the Internet Fiber Expansion Complete**
 - **Continued developments within Osprey Village**
 - **Affordable Housing projects**
 - **Community Hub (Commercial Kitchen, Café and community space)**
 - **Notable 2025/26 additional projects: Food Hub Feasibility, Small Business Marketing Plan, and Regional Economic Platform evaluation.**

Draft 5 Year Economic Action Plan

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



Economic Development Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Proposed Budget
Revenue						
Grants & Other Revenue	4,069	-	-	-	-	-
Expenditures						
Personnel	326,263	351,200	351,200	360,400	-	360,400
Legal & Office Expenses	28,688	38,500	16,500	38,500	-	38,500
Community HUB	42,304	300,000	300,000	-	2,000,000	2,000,000
Internet Project	200,250	250,000	250,000	-	-	-
Economic Development Strategy	-	-	-	-	-	-
Community Development Projects	25,068	202,000	202,000	117,000	35,000	152,000
Total Expenditures	622,572	1,141,700	1,119,700	515,900	2,035,000	2,550,900
Reserve Transfers	(200,250)	(250,000)	(250,000)	-	(2,000,000)	(2,000,000)
Net Expenditures	(418,253)	(891,700)	(869,700)	(515,900)	(35,000)	(550,900)



Economic Development Noteworthy Changes & Highlights

PERSONNEL

- CPI Increases to Salaries

COMMUNITY HUB (Design stage and initial fit up)

- Community Hub
 - Offices, rental space, Boardroom, Café, Commercial Kitchen and Community Space

ADDITIONAL PROJECTS

- Community Hub Fit up \$2,000,000
- Regional Economic Development Platform evaluation \$30,000
- Increased business awareness and marketing



Alignment with Strategic Priorities

Regional Economic Development

- Regional Economic Development Platform Evaluation
- Cellular coverage study
- Osprey Village Enhancement and Beautification Plan
- Food Hub Feasibility Study
- Osprey Village Development
- Business Directory
- Business awareness and Marketing
- Agriculture Day
- Community Economic Development Grant
- Fibre Internet Tancook Islands
- Business Retentional Expansion & Attraction

Quality of Life

- Collaborative Health Care Centre
- Community Hub
- Cellular Coverage Study
- Osprey Village Enhancement and Beautification Plan
- Affordable Housing
- Food Hub Feasibility Study
- Fibre Internet Tancook Islands

Alignment with Strategic Priorities

Infrastructure Upgrades, Expansion, and Management

- Osprey Village Enhancement and Beautification Plan
- Community Hub

Communication and Engagement

- Business Awareness and Marketing
- Investment Attraction
- Regional Economic Development Platform Evaluation
- Food Hub Feasibility Study
- Community Hub Engagement
- Business Directory
- Business Retention Expansion and Attraction
- Social Media

Recreation, Parks & Tourism Draft Operating Budget 2025/26



Recreation, Parks & Tourism Budget Basics

- The Department implements a number of strategies, delivers recreation, parks and tourism services to residents and visitors; partners with other entities in the delivery of recreation services and support volunteers and community groups.
- **The strategies include:**
 - Active Living
 - Open Space
 - Active Transportation
 - Parks Standards
- **Services include:**
 - Programming
 - Events, marketing and support to tourism operators
 - Provision of parks, trails and open spaces
 - Community development
 - Grants program
- **Special projects include:**
 - Implementing park maintenance & standards
 - 55+ Games
 - Volunteer Symposium
 - E-bike loan program



Recreation, Parks & Tourism Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Proposed Budget
Revenue						
Recreation Fees	100,172	78,000	68,655	75,000	35,000	110,000
Pro Kids	20,317	20,000	38,000	20,000	-	20,000
Rental Revenue	3,659	8,000	9,250	9,000	-	9,000
Grants	188,526	175,000	179,228	179,200	-	179,200
Tourism	9,187	8,100	6,000	6,000	-	6,000
Total Revenue	321,861	289,100	301,133	289,200	35,000	324,200
Expenditures						
Administration & Grants	1,182,547	1,364,700	1,306,000	1,334,300	15,000	1,349,300
Parks & MARC	628,381	827,900	770,200	819,000	-	819,000
Recreation Programs	318,442	395,900	331,265	420,700	40,000	460,700
AT Plan - Paved Shoulders	7,904	870,000	870,000	-	-	-
Tourism	208,423	245,800	235,300	250,200	15,000	265,200
Total Expenditures	2,345,696	3,704,300	3,512,765	2,824,200	70,000	2,894,200
Reserve Transfers (net)	(24,250)	(884,800)	(894,800)	(22,300)	-	(22,300)
Net Expenditures	(1,999,585)	(2,530,400)	(2,316,832)	(2,512,700)	(35,000)	(2,547,700)



Recreation, Parks & Tourism

Noteworthy Changes & Highlights

- **Changes in Expenses**

- Wage increases due to CPI; minimum wage increase
- Major Events Grant increase - \$15,000
- Special Capital trail requests - \$50,000 Dynamite Trail; \$30,000 LHRT; \$16,000 Bull Run Trail.
- PRO Kids increase (\$10,000)
- Town of Lunenburg request increase - \$45,000 to \$50,000
- 55+ Games - \$10,000
- Zero Hunger fund – From \$12,000 to \$7,000
- 10% increase to trail organizations -\$642 per km
- \$10,000 Mahone Bay Centre – unchanged
- End of Sherbrooke Lake monitoring program
- No paved shoulders project
- Project to aid in bringing communities together

- **Changes in Revenue**

- Anticipating funding from Provincial and Federal Government for a project to help bring communities and neighbours together.



Alignment With Strategic Priorities

Infrastructure Upgrades, Expansion, and Management – Planning and investing for growth

***Strengthen recreational assets to support our growing diverse communities, with a focus on access to waterways.**

- Funds to organizations with management agreements managing parks and recreational spaces on MODL property
- Funds to trail associations
- Wayfinding
- Parks and accessibility upgrades

Quality of Life – Programs and services to maintain and improve affordability and quality of life for our residents

***Address loneliness, reconnect community, and improve social inclusion; recreation, parks and programs; celebrating and preserving communities.**

- PRO Kids/PRO Funds
- All programs – i.e. senior and youth
- E-bike loan program
- Grant Program
- Events (55+, Family Day, Take the Roof Off Winter)
- Tourism Promotion (i.e. Pop Ups)
- Project Volunteer – Volunteer Symposium
- Swimming lessons/lifeguarding
- Food Vibes

Alignment With Strategic Priorities

Regional Economic Development – Support initiatives that focus on regional economic development

- Wayfinding
- Events (55+ Games, Mobility Cup)
- Visitor Information Services
- Parks and accessibility upgrades
- Major Events Grant

Communication and Engagement – Building a strong community fabric

- Program Brochure
- Social Media
- Volunteer Recognition
- Project Volunteer – volunteer spotlights; symposium
- Workshops (i.e. grants)
- Meetings with community groups
- Public Engagement (i.e. Pinegrove, Sawpit Wharf Park)
- Strategies – Active Living, Open Space, Park Standards, Active Transportation

Alignment With Strategic Priorities

Climate Change Action – Work to reduce greenhouse gas emissions and adapt to the changing climate

***Invest in climate resilient infrastructure**

- Sawpit Wharf Park Design
- Active Transportation Plan
- E-bike loan program
- Implementation of the Park Accessibility Audits Plan



Recreation Parks & Tourism Reserve Fund Transactions

Transfers to Reserves – Optional

- Open Space Strategy \$60,000 (Council policy)

Transfers from Reserves – Optional

- Canada Community Building Fund for Trail Groups \$82,300

- ***Net Transfer from Reserves \$82,300***



Financial Services
Draft Operating Budget 2025/26



Financial Services Department Overview

- **Property tax billing & resident inquiries**
- **Property Tax Rebate Program**
- **Manage annual tax sale & work with residents with tax payment arrangements**
- **Accounting services – payroll & benefits management, accounts payable & other receivables**
- **Loan programs – manage the homeowner agreements, set-up and maintain loans, loan monitoring**
- **Manage the Insurance contract for MODL**
- **MJSB Shared services – IT, Tipping Fees, & Procurement**
- **Coordinate the budget process & monitor budgets through quarterly variance reporting**
- **Coordinate the annual audit and prepare annual financial statements**



Financial Services

Budget Basics

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



Financial Services

Budget Basics

General Expenditures

- Personnel – wages and benefits
- General Office and equipment expenses
- Tax rebates and exemptions
- General insurance costs
- Allowance for uncollectible taxes
- IT shared services
- Procurement shared service (new)
- Waste site tipping fees and site monitoring
- Debt servicing
- Multi-purpose Facility budgets

Financial Services

Budget Basics

Mandatory Expenditures

- Assessment Services (PVSC)
- Regional Library
- Education payments to Regional Education Centre

Reserve Transfers

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



Financial Services

Draft Operating Budget Summary

	2023/24 Actual	2024/25 Annual Budget	2024/25 Budget Forecast	2025/26 Adjusted Baseline	2025/26 Net Additions	2025/26 Proposed Budget
Revenue						
Assessable Property	32,087,929	34,417,500	35,213,700	36,168,200	-	36,168,200
Grants in Lieu of Taxes	369,927	367,900	369,800	372,100	-	372,100
Interest Income	2,670,552	2,253,500	2,624,000	2,108,500	-	2,108,500
Other Income	224,544	216,800	223,800	265,200	-	265,200
Total Revenue	35,352,953	37,255,700	38,431,300	38,914,000	-	38,914,000
Expenditures						
Personnel, Office & Tax Sale	1,037,132	1,125,800	1,121,200	1,162,800	-	1,162,800
Tax Rebates/Exemptions	351,284	868,700	695,300	868,700	-	868,700
Advisory - legal and actuarial	4,881	5,000	11,000	5,000	69,000	74,000
Data Processing/IT Shared Service	313,532	414,700	414,700	501,400	-	501,400
Waste Site Tipping Fees & Region 6	1,449,841	1,541,200	1,541,200	1,561,900	15,000	1,576,900
Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000
Insurance	195,313	212,700	206,800	149,100	-	149,100
Uncollectible taxes	88,126	150,000	150,000	143,200	-	143,200
Safe Restart Expenditures	131,641	110,000	110,000	-	-	-
Debt Service - Principal & interest	-	-	-	-	-	-
Multi Purpose Facility	912,309	859,800	859,800	1,150,000	-	1,150,000
Mandatory Contributions	10,458,777	11,550,700	11,550,700	12,519,400	-	12,519,400
Total Expenditures	14,946,836	16,842,600	16,664,700	18,065,500	84,000	18,149,500
Reserve Transfers	4,669,706	2,938,800	2,943,800	2,872,300	-	2,872,300
Net Expenditures	15,736,410	17,474,300	18,822,800	17,976,200	(84,000)	17,892,200



Financial Services

Noteworthy Changes & Highlights

REVENUE

- **Estimated increase 4.45% (\$1.6M)**
 - Taxable Property increase \$1.7M
 - Bank deposit interest & other revenue decrease
Decrease \$100k – based on market interest rates and expected capital infrastructure expenditures

Financial Services

Noteworthy Changes & Highlights

General Expenditures - Net estimated increase 1.08% (\$48K)

Wages & Benefits	CPI	\$14K
Regional Procurement Shared Service	New Service – MODL Share – addition	\$69K
Tax Bill Customer Portal	Property owners able to view tax bills and transactions	\$16K
IT Shared Service	Per MJSB Budget	\$68K
Waste Site Tipping Fees	Per MJSB Budget & removal of tipping fees from brush disposal (\$15k)	\$41K
Postage Increase	Canada Post – MGA requirement to mail property tax bills	\$22K
Insurance decrease	Estimate based on new contract (to be awarded)	\$63K
Safe Restart decrease	All funds received have been allocated	\$110K



Financial Services

Noteworthy Changes & Highlights

Mandatory Contributions

- **Estimated increase 8.39% (\$968,700)**
 - Education (\$947,600)
 - Assessment Services (\$21,100)



Financial Services

Reserve Fund Transactions

Transfers to Reserves - Mandatory

- Interest on specific reserves \$75K
- Expired Tax Sale Surplus Funds \$62K
- Open Space (MGA) from development revenue \$50K

Transfers to Reserves – Optional

- Depreciation & Future Capital \$2.5M
- LCLC Capital Reserve \$165K
- ***Net Transfer to Reserves \$2.8M***



Financial Services Strategic Plan Alignment

Communication & Engagement

- Tax Bill Customer Portal (new - working on implementation)
- Use the back of tax bills to communicate programs and services
- Use social media to communicate rebates, tax sales, tax billing dates
- Ensure rebate applications are circulated to local community support organizations

Infrastructure Upgrades, Expansion, and Management

- 5-year financial strategy to determine financial viability of future operating and capital needs



Financial Services Strategic Plan Alignment

Quality of Life, Affordability & Social Inclusion

- Proposed increases to the Property Tax Rebate and income thresholds
- One-time rebate for all homeowners based on Deed Transfer Tax collections (to be determined) – not in this draft version
- Proposed removal of tipping fees from brush disposal



2024-25 Draft Operating Budget: Next Steps

- This draft budget includes many projects and initiatives that support Council's Strategic Plan
- The draft budget is not yet balanced
 - Staff have presented some options for Council consideration
 - Council may also direct staff to make further revisions



Draft Operating Budget Staff Recommended Reductions

	Amount
Staff Training, Travel & Conferences (Standardization across Departments)	(31,700)
Administration:	
Representative market research on Municipal matters and engagement	(13,000)
Enhanced Municipal Matters	(16,900)
Engineering & Public Works: CES Reserve Transfer	(50,000)
Waste Cleanup Ads (MJSB now does this)	(5,000)
Economic Development: Legal Costs	(12,000)
Regional Economic Development Platform Evaluation	(10,000)
Recreation & Tourism: Town of Lunenburg Grant	(20,000)
AT Programming & Promotions	(5,000)
Financial Services: Staff Ergonomics	(4,000)
LCLC Budget Adjustment	(75,000)



Draft Operating Budget Staff Recommended Reductions

	Amount
Planning & Development: Regional Bldg Service Branding	(5,000)
LCCAP Projects (Reduce Project List)	
EV Education & Promotion	(1,000)
Waste Management Awareness	(3,000)
Community Climate Capacity Grant	(500)
MODL Environmental & Resilience Champion Award	(1,900)
Let it Grow May (\$3,700) & Community Pledges (\$300)	(4,000)
Sustainability Student	(14,000)
Housing Market Data Study carry-over (Council approved Nov 26/24)	30,000
Reserve Transfer for Housing Market Data Study	(30,000)
TOTAL Reductions	(272,000)
<i>2025-26 Draft Budget deficit (\$238,000) + reductions = Budget Surplus</i>	<i>34,000</i>



Draft Operating Budget Reserve Transfer Summary

Transfers to Reserves from Operating Revenues – Mandatory

- Interest on specific reserves \$75K
- Expired Tax Sale Surplus Funds \$62K
- Open Space (MGA) from development revenue \$50K

- These transfers come from revenue collected
 - They are transferred to reserves per legislative requirements
 - Net effect \$0



Draft Operating Budget Reserve Transfer Summary

Transfers to Reserves from Operating Revenues – Optional

- \$50,000 for 2028 election (expenditure smoothing)
- \$100,000 future Regional Fire Training Facility
- \$25,000 Municipal Roads Reserve
- \$60,000 Open Space Strategy (Council policy)
- \$175,000 for Municipal Sewer Reserve
- \$2.5M Depreciation & Future Capital
- \$165,000 LCLC Capital Reserve

- A decrease in these transfers would increase Operating Surplus



Draft Operating Budget Reserve Transfer Summary

Transfers from Reserves to Support Operating Expenditures – Net Effect \$0

- \$50,000 for hospital donation
- Up to \$521K for Water financing program
- \$30,000 Housing Market Data Study
 - Approved by Council Nov 26/24
 - Project to be completed in 2025-26 Budget year



Draft Operating Budget Reserve Transfer Summary

Transfers from Reserves to Support Operating Expenditures – Net Effect \$0

- \$350,000 Canada Community Building Fund (CCBF) for paving partnerships with the Province to pave J-Class roads
- \$500,000 PACE Program
- \$9,200 Plotter
- \$90,000 Housing Strategy
- \$2M Community HUB fit-up (lease agreement)
- \$82,300 Canada Community Building Fund for Trail Groups



2025/26 Draft Operating Budget

Questions?

