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## **Municipal Special Council Meeting Agenda**

**Thursday, February 12, 2026 – 6:00 p.m.**

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

**1. Call to Order**

1.1 Mi'kma'ki Territorial Acknowledgement

**3. Municipal Budget**

3.1 Staff Presentation on draft Operating Budget..... 1-54

3.2 Expanded Public Input

3.3 Council Deliberation and Direction to Staff

**4. Adjournment**

**Special Council**  
Item 3.1  
February 12, 2026  
Authorization: T. MacEwan



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

### **Request for Decision**

**Report to:** Municipal Council  
**Submitted by:** Elana Wentzell, CPA, CMA, Director of Finance  
**Date:** 2026-02-12  
**Re:** 2026-27 Draft Operating Budget

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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 2026-27 Draft Operating Budget is enclosed for Council consideration. 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 -

- 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 budgets will be presented by each Director. The accompanying presentation 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.

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>	

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>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%
Administrative and Financial Services							
- Personnel (salaries, benefits, training, travel & conferences)	2,207,847	2,277,600	2,277,600	2,345,700	-	2,345,700	2.99%
- Advisory Services ( legal & audit fees, shared services: HR, EDIA, procurement, privacy)	306,275	457,100	457,100	406,500	75,000	481,500	5.34%
- 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	150,000	839,900	20.11%
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>7,608,600</b>	<b>225,000</b>	<b>7,833,600</b>	<b>3.06%</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	1,669,200	21,000	1,690,200	5.58%
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>2,798,600</b>	<b>34,600</b>	<b>2,833,200</b>	<b>5.41%</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	428,100	2,892,300	16.51%
Community and Economic Development (includes 1-time set up costs for Community HUB)	652,922	2,524,200	2,601,700	3,061,800	374,900	3,451,700	36.74%
	<b>2,458,021</b>	<b>5,006,700</b>	<b>4,889,300</b>	<b>5,115,100</b>	<b>803,000</b>	<b>6,344,000</b>	<b>26.71%</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	1,442,600	-	1,442,600	35.84%
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>3,822,600</b>	<b>-</b>	<b>3,822,600</b>	<b>9.06%</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>46,632,860</b>	<b>49,017,100</b>	<b>1,152,100</b>	<b>50,603,900</b>	<b>7.66%</b>
<b>Debt, Financing and Transfers</b>	<b>5,256,240</b>	<b>(310,500)</b>	<b>(20,500)</b>	<b>(616,300)</b>	<b>(45,000)</b>	<b>(661,300)</b>	<b>112.98%</b>
<b>Total Expenditures</b>	<b>46,302,763</b>	<b>46,693,200</b>	<b>46,612,360</b>	<b>48,400,800</b>	<b>1,107,100</b>	<b>49,942,600</b>	<b>6.96%</b>
<b>Revenue</b>							
Tax Revenue	41,591,873	42,695,000	43,876,100	45,647,400	22,100	45,669,500	6.97%
Non Tax Revenue	4,710,890	4,118,800	4,367,159	3,955,300	(83,800)	4,277,400	3.85%
<b>Total Revenue</b>	<b>46,302,763</b>	<b>46,813,800</b>	<b>48,243,259</b>	<b>49,602,700</b>	<b>(61,700)</b>	<b>49,946,900</b>	<b>6.69%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 120,600</b>	<b>\$ 1,630,899</b>	<b>\$ 1,201,900</b>	<b>\$ (1,168,800)</b>	<b>\$ 4,300</b>	

**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>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	-	1,429,800	0.0%
Advisory Services ( legal fees, shared services: HR, EDIA)	263,950	354,600	354,600	303,000	-	303,000	-14.6%
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>2,896,200</b>	-	<b>2,896,200</b>	<b>-2.5%</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>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>
<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>2,956,200</b>	<b>-</b>	<b>2,956,200</b>	
<b>NET EXPENDITURES</b>	<b>\$ (2,616,704)</b>	<b>\$ (2,973,100)</b>	<b>\$ (2,962,800)</b>	<b>\$ (2,944,900)</b>	<b>\$ -</b>	<b>\$ (2,944,900)</b>	<b>-0.95%</b>

Notes: 1. Final year for contribution to SSRH expansion

**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%
	<u>266,884</u>	<u>292,000</u>	<u>293,600</u>	<u>309,300</u>	<u>-</u>	<u>309,300</u>	<u>5.9%</u>
<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%
	<u>915,060</u>	<u>1,390,900</u>	<u>1,083,795</u>	<u>1,454,400</u>	<u>-</u>	<u>1,454,400</u>	<u>4.6%</u>
<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%
	<u>89,188</u>	<u>93,500</u>	<u>111,500</u>	<u>112,000</u>	<u>-</u>	<u>112,000</u>	<u>19.8%</u>
<b>Waste Water Treatment</b>							
Personnel (salaries, benefits, training, travel) & other shared costs	441,517	509,300	524,900	529,100	(8,800)	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>3</sup>	46,000	3.8%
Cookville	200,926	264,400	205,950	230,000	1,000 <sup>4</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%
	<u>1,093,881</u>	<u>1,264,300</u>	<u>1,253,850</u>	<u>1,224,300</u>	<u>(7,300)</u>	<u>1,225,800</u>	<u>-3.0%</u>
	<b><u>4,699,732</u></b>	<b><u>5,690,500</u></b>	<b><u>5,542,385</u></b>	<b><u>5,902,200</u></b>	<b><u>6,300</u></b>	<b><u>5,917,300</u></b>	<b><u>4.0%</u></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. Solar panel maintenance
4. 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	\$ 396,800	\$ 22,100 <sup>1</sup>	\$ 418,900	8.1%
Building Permits & Development Fees	104,879	82,500	86,700	83,600	-	83,600	1.3%
Regional Building Service	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	-	-	-	-	104,000 <sup>4</sup>	104,000	
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>758,700</b>	<b>(229,800)</b>	<b>934,800</b>	<b>-20.2%</b>
<b>EXPENDITURES</b>							
<b>Building Inspection - Regional Service</b>							
Personnel (salaries, benefits, training, travel & conferences)	714,236	804,000	804,700	844,200	-	844,200	5.0%
Office, Vehicle Maintenance & Insurance	98,734	111,100	116,400	47,900	-	47,900	-56.9%
	<b>812,970</b>	<b>915,100</b>	<b>921,100</b>	<b>892,100</b>	<b>-</b>	<b>892,100</b>	<b>-2.5%</b>
<b>Building Inspection - MODL</b>							
Office & Legal	17,617	8,700	9,000	9,000	-	9,000	3.4%
	<b>830,587</b>	<b>923,800</b>	<b>930,100</b>	<b>901,100</b>	<b>-</b>	<b>901,100</b>	<b>-2.5%</b>
Private Roads	337,185	369,100	369,100	378,000	21,000 <sup>1</sup>	399,000	8.1%

**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	-	-	-	-	104,000 <sup>4</sup>	104,000	
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>428,100</b>	<b>2,892,300</b>	<b>16.5%</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>2,832,400</b>	<b>149,100</b>	<b>3,392,400</b>	
<b>NET EXPENDITURES</b>	<b>\$ (1,703,803)</b>	<b>\$ (2,015,500)</b>	<b>\$ (1,813,900)</b>	<b>\$ (2,073,700)</b>	<b>\$ (378,900)</b>	<b>\$ (2,457,600)</b>	<b>21.94%</b>

Notes: 1. Private Road addition (Atlantic Breezes) 2. Recovery for Energy Navigator position 3. Flood line Mapping Project complete 4. NSFAM Grant for Coastal Support 100% funded 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**

	<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>							
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	2,000,000	2,500,000	358,900 <sup>2</sup>	2,858,900	42.9%
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>2,601,700</b>	<b>3,061,800</b>	<b>374,900</b>	<b>3,451,700</b>	<b>36.7%</b>
<b>Transfers to (from) Reserves &amp; Funds</b>							
Transfer From Reserves - HUB	(121,085)	(2,000,000)	(2,000,000)	(2,500,000)	-	(2,500,000)	25.0%
	531,837	524,200	601,700	561,800	374,900	951,700	
<b>NET EXPENDITURES</b>	<b>\$ (531,837)</b>	<b>\$ (524,200)</b>	<b>\$ (524,200)</b>	<b>\$ (509,300)</b>	<b>\$ (308,400)</b>	<b>\$ (832,700)</b>	<b>58.85%</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	150,000 <sup>1</sup>	796,700	31.2%
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	150,000	1,437,700	7.2%
<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>-</b>	<b>2,829,700</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>\$ -</b>	<b>\$ (2,659,100)</b>	<b>4.85%</b>

Notes:

1. Town of Lunenburg capital contribution request 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**

	<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>							
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>-</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	1,442,600	-	1,442,600	35.84%
<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	370,000 <sup>2</sup>	1,290,000	-
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>405,000</b>	<b>3,319,200</b>	<b>-</b>
	<b>23,037,589</b>	<b>20,928,700</b>	<b>20,654,800</b>	<b>21,746,900</b>	<b>480,000</b>	<b>22,226,900</b>	<b>6.20%</b>
<b>NET SURPLUS (EXPENDITURE)</b>	<b>\$ 16,123,176</b>	<b>\$ 17,985,300</b>	<b>\$ 19,565,700</b>	<b>\$ 19,102,100</b>	<b>\$ (480,000)</b>	<b>\$ 18,622,100</b>	<b>3.54%</b>

Notes on additions:

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

## Draft Operating Budget 2026/27

Council Meeting  
February 12, 2026



## The Budget Process

- Nov 25 – 6 pm: Introduce Capital budget
  - Jan 13 – 9 am: Capital budget update
  - **Feb 12 – 6 pm: Introduce Operating budget**
  - Mar 3 – 9 am: Operating & Capital budget review with updates
- Staff presentation
  - Public input
  - **Options & revision discussion**
- March 24 – 9 am: Review draft budgets & make recommendation to Council
  - **Final review and approval – (March 31 – 6 pm)**

Municipality of the District of Lunenburg



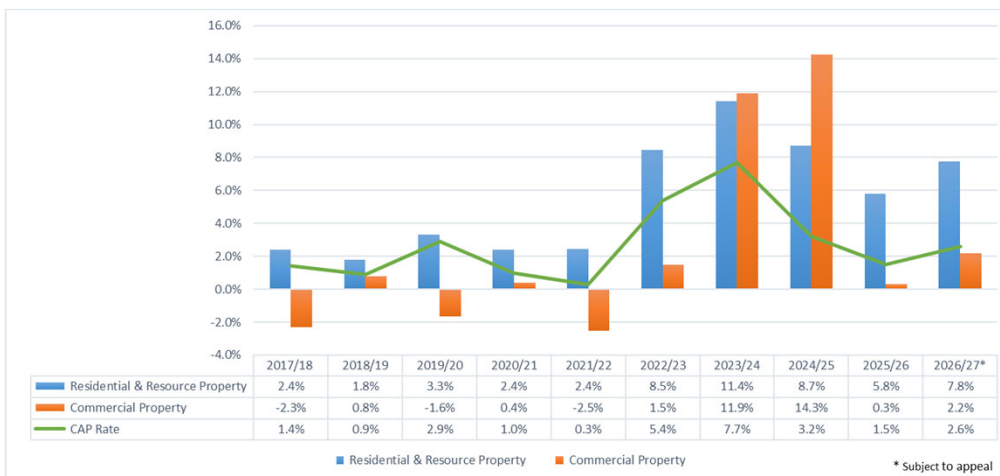
## Purpose for Today

- 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



Municipality of the District of Lunenburg

## Assessment Trends



Municipality of the District of Lunenburg  
Financial Services

## Property Tax Assessment Data

Assessment Type	2022/23	2023/24	2024/25	2025/26	2026/27*
Residential	2,821,978,000	3,167,992,300	3,453,052,500	3,657,107,660	3,943,900,000
Commercial	130,243,100	145,744,300	166,528,400	167,070,300	170,746,300
Resource	142,089,900	149,903,400	154,183,800	158,951,900	168,166,500
	<b>3,094,311,000</b>	<b>3,463,640,000</b>	<b>3,773,764,700</b>	<b>3,983,129,860</b>	<b>4,282,812,800</b>
<b>Dwelling Units</b>	15,119	15,228	15,389	15,551	15,946
Change	157	109	161	162	395
<b>Taxable Parcels</b>	30,356	30,628	30,835	31,041	31,283
Change	220	272	207	206	242
<b>Commercial Properties</b>					
Assessment Change	1,928,400	15,501,200	20,784,100	541,900	3,676,000

\* Subject to appeal



Municipality of the District of Lunenburg  
Financial Services

## Assessment Values

### Provincial Assessment Values

	Filed Year: 2026	Filed Year: 2025	Change \$	Change %
<b>Total Assessment</b>	\$206,285,621,700	\$190,562,605,100	\$15,723,016,600	8.25%
<b>Residential Assessment</b>	\$174,061,495,900	\$160,360,719,900	\$13,700,776,000	8.54%
<b>Residential with CAP (taxable)</b>	\$125,629,752,900	\$116,836,486,900	\$8,793,266,000	<b>7.53%</b>
<b>Commercial Assessment</b>	\$32,224,125,800	\$30,201,885,200	\$2,022,240,600	<b>6.70%</b>

### Properties and Assessment Overview:

	Filed Year: 2026	Filed Year: 2025	Change \$	Change %
<b>All Residential Assessed Value</b>	\$6,169,982,200	\$5,578,183,700	\$591,798,500	10.61%
<b>Total Residential Taxable Assessed Value</b>	\$3,949,906,000	\$3,657,962,600	\$291,943,400	7.98%
<b>Total Residential Taxable Assessed Value not eligible for the CAP</b>	\$972,005,700	\$834,757,400	\$137,248,300	16.44%
<b>Total Residential Taxable Assessed Value eligible for the CAP</b>	\$2,977,900,300	\$2,823,205,200	\$154,695,100	<b>5.48%</b>
<b>Total Resource Taxable Assessed Value</b>	\$168,566,500	\$159,486,300	\$9,080,200	5.69%
<b>Total Residential Exempt Assessed Value</b>	\$156,759,500	\$156,074,000	\$685,500	0.44%
<b>All Commercial Assessed Value</b>	\$294,483,400	\$290,444,000	\$4,039,400	1.39%
<b>Total Commercial Taxable Assessed Value</b>	\$172,246,300	\$168,410,200	\$3,836,100	<b>2.28%</b>
<b>Total Commercial Exempt Assessed Value</b>	\$122,237,100	\$122,033,800	\$203,300	0.17%

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.



Municipality of the District of Lunenburg  
Financial Services

## Uniform Assessment & Tax Rates

UA Value	Year	Annual Change	MODL Tax Rates		
			Res	Comm	
4,012,693,536	2026-27	5.49%	0.81	1.957	Proposed
3,803,981,234	2025-26	8.90%	0.81	1.957	
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	2.38%	0.81	1.957	
2,820,875,547	2021-22	2.34%	0.81	1.957	
2,756,431,053	2020-21	3.17%	0.81	1.957	
2,671,786,349	2019-20	1.77%	0.81	1.957	
2,625,377,705	2018-19	2.45%	0.81	1.957	
2,562,519,971	2017-18	0.85%	0.81	1.957	
2,540,915,415	2016-17	2.88%	0.81	1.96	
2,469,875,691	2015-16	2.55%	0.81	1.96	
2,408,422,983	2014-15	3.22%	0.81	1.96	

- 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



Municipality of the District of Lunenburg  
Financial Services

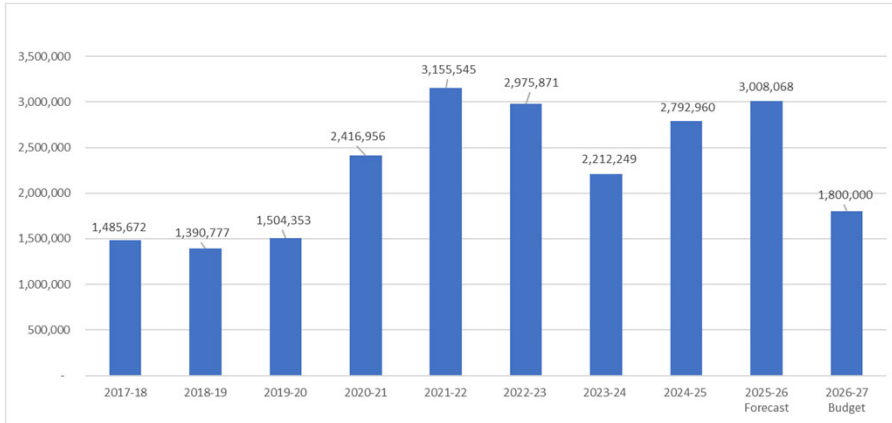
## Mandatory Expenditures

	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Forecast	2026/27 Draft Budget	% Differential
Education	8,802,514	9,539,851	10,646,768	11,594,500	12,230,700	5.49%
Assessment	687,452	690,276	704,176	725,900	747,700	3.00%
Corrections (Jails, Courts)	428,251	428,002	-	-	-	0.00%
Housing	26,640	28,950	-	-	-	0.00%
Library	199,700	199,700	199,700	199,700	199,700	0.00%
RCMP	3,895,312	4,130,648	4,385,171	4,677,800	4,958,500	6.00%
<b>Total</b>	<b>14,039,868</b>	<b>15,017,426</b>	<b>15,935,815</b>	<b>17,197,900</b>	<b>18,136,600</b>	<b>5.46%</b>
<b>% Change</b>	<b>4.59%</b>	<b>6.96%</b>	<b>6.12%</b>	<b>7.92%</b>	<b>5.46%</b>	



Municipality of the District of Lunenburg  
Financial Services

## Deed Transfer Tax



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## Pressures on Discretionary Expenditures

- CPI on existing Wages 3.1% (per policy)
- Inflationary cost pressures on existing Operating Costs
- RCMP Costs 6% estimated
- LCLC Costs
- 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



Municipality of the District of Lunenburg  
Financial Services

## 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	\$379,507	\$254,890	14,725	13,130	89%
Condo (Unit)			0		

- Average Residential Dwelling Taxable Value = \$254,890
  - Average Tax Bill @ \$0.81 = \$2,065
  - CAP Rate 2.6%
    - Average Tax bill increase \$54/year
- \$0.01 tax rate reduction on average Tax Bill = \$25.49 /year
- \$0.01 residential tax rate represents \$410,000

### Targeted Tax Relief Strategy

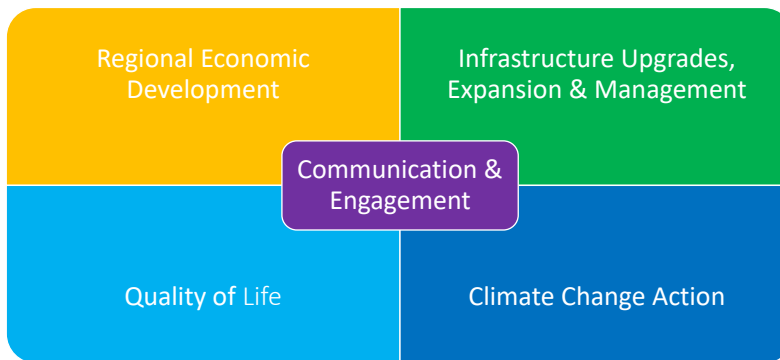
*The property tax rebate is one way to help those homeowners that are struggling to pay their property tax bills.*

*\$0.015 reduction on general rate = \$640,500  
 Low-income rebate budget \$650,000  
 Proposed Rebates = \$280/\$490/\$700*



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 Financial Services

## Strategic Priorities



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 Financial Services

## Budget Highlights – Priority Projects

- Community & Business HUB
- Regional Economic Development Platforms
- Public Transit
- Housing Strategy Implementation
- Municipal-wide Land-use Planning
- Community Development



Municipality of the District of Lunenburg

## Draft Operating Budget Notable Changes

<b>EPR Contract</b>	
Revenue to offset trucking costs	\$700,000
Savings on recyclable tipping fees	\$368,700
Used to New Services:	
Transit	\$315,000
Community HUB net operating cost	\$292,000
Offset Waste Collection cost increase	\$158,500
Balance to address future infrastructure (reserve transfers)	\$300,000



Municipality of the District of Lunenburg  
Financial Services

# Operating Budget 5 Year Financial Strategy

Municipality of the District of Lunenburg  
5- Year Operating Budget

Description	2024-25	2025-26	FORECAST	DRAFT	Projected			
	Prior 2024-25	Current 2025-26	Current 2025-26	BUDGET 2026-27	2027-28	2028-29	2029-30	2030-31
<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	\$36,593,739	\$37,874,520
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	4,813,900	4,862,039	4,959,280	5,058,465	5,159,635
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	480,000	484,800	489,648	494,544	499,490
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	\$49,946,900	\$51,810,032	\$53,805,987	\$55,539,809	\$57,153,027
<b>Expenditures</b>								
Discretionary Expenditures <sup>2</sup>	\$19,941,976	\$24,960,800	\$23,718,225	\$27,521,000	\$25,456,606	\$25,978,795	\$26,513,295	\$27,060,495
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	16,404,643
Other Mandatory Expenditures	8,507,569	9,091,200	9,312,235	9,464,300	9,816,068	10,181,371	10,560,739	10,954,724
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	-661,300	1,535,400	1,325,440	1,294,484	1,362,432
	25,314,453	21,300,100	22,811,835	21,981,100	25,920,831	27,392,502	28,612,147	29,669,799
	\$46,302,763	\$46,693,200	\$46,612,360	\$49,942,600	\$51,827,037	\$53,830,858	\$55,595,958	\$57,212,861
Surplus/(Deficit)	\$1	\$120,600	\$1,630,899	\$4,300	(\$17,005)	(\$24,871)	(\$56,149)	(\$59,835)

## Operating Budget Pressures

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



Municipality of the District of Lunenburg  
Financial Services

## Administration Department Draft Operating Budget 2026/27



## 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 (Via Chester)
- All staff training, wellness, & professional development
- Manage protective services

### Special projects, policy research & miscellany

- Coordinating & leading strategic initiatives
- Litter clean-up grant



Municipality of the District of Lunenburg

## Administration Department 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
<b>Revenue</b>						
Student Grants/Misc	10,245	6,300	6,300	11,300	-	11,300
<b>Expenditures</b>						
Legislative	906,049	1,094,000	1,084,000	1,125,500	-	1,125,500
Grant - SSRH	50,000	50,000	50,000	-	-	-
<b>Administration</b>						
Personnel	1,412,645	1,429,800	1,429,800	1,429,800	-	1,429,800
Advisory & Office	308,254	405,600	405,300	350,900	-	350,900
Election	144,422	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,821,370</b>	<b>2,979,400</b>	<b>2,969,100</b>	<b>2,906,200</b>	<b>-</b>	<b>2,906,200</b>
Reserve Transfers	(194,422)	-	-	50,000	-	50,000
<b>Net Expenditures</b>	<b>(2,616,704)</b>	<b>(2,973,100)</b>	<b>(2,962,800)</b>	<b>(2,944,900)</b>	<b>-</b>	<b>(2,944,900)</b>



Municipality of the District of Lunenburg

## Administration Department Summary

- **Legislative services (\$1.1M):**
  - All costs of Council/ committees
  - government relations & communications
  - \$40K Council contingency fund
- **Administration (\$1.5M)**
  - Personnel costs
    - Mayor & CAO's Office
    - Deputy CAO & Clerk
    - Grant coordinator
    - Corporate Services
    - 2 summer term positions
- **Elections costs (\$0)**
  - \$50K contribution to election reserve
- **Advisory Services (\$350K):**
  - Municipal Solicitor
  - Safety Committee
  - Shared HR, Accessibility and Anti-Racism
  - Special projects (e.g. housing study; community development research)
  - Shared office, copier expenses etc.

Municipality of the District of Lunenburg



## Admin department Budget - Strategic Alignment

- **Department Staff assigned to Regional economic Development & Infrastructure Projects**
  - Planning Regional Growth
  - Public Transit
  - Comprehensive Land-use planning
  - Housing Strategy implementation
- 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**

Municipality of the District of Lunenburg



## Administration Department Reserve Fund Transactions

### Transfers to Reserves

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

***Net Transfer of \$50,000 to reserves***

Municipality of the District of Lunenburg

## Protective Services: Budget Basics



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

Municipality of the District of Lunenburg



## Protective Services 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
<b>Revenue</b>						
Fire Protection	4,779,538	5,028,000	5,028,000	5,502,900	95,600	5,598,500
Police Protection	63,461	69,000	69,000	55,000	-	55,000
Water Distribution Grant	-	-	50,000	-	-	-
REMO	174,083	204,200	224,200	315,000	-	315,000
<b>Total Revenue</b>	<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>Expenditures</b>						
Fire Departments	4,820,498	5,028,000	5,028,000	5,502,900	-	5,502,900
Fire Services	393,049	416,100	416,100	455,600	96,800	552,400
Police Protection - RCMP	4,385,171	4,553,900	4,677,800	4,958,400	-	4,958,400
Senior Safety Coordinator	25,400	25,400	25,400	25,400	-	25,400
Other Law Enforcement	42,617	50,300	50,300	53,500	-	53,500
REMO	273,617	405,400	404,500	480,900	-	480,900
EMO & Water Relief Programs	114,953	571,300	621,300	600,000	-	600,000
Dog Control	48,386	44,900	44,900	44,900	-	44,900
<b>Total Expenditures</b>	<b>10,103,690</b>	<b>11,095,300</b>	<b>11,268,300</b>	<b>12,121,600</b>	<b>96,800</b>	<b>12,218,400</b>
Reserve Transfers	38,559	(421,300)	(421,300)	(400,000)	-	(400,000)
<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>

Municipality of the District of Lunenburg



## Protective Services Noteworthy Changes & Highlights

- **Fire Services**
  - \$5.6M transfer of fire tax funds to registered fire service providers
  - Grants and Services to FDs \$552K
    - Annual 2% increase in direct grants to Fire departments
    - Fire Smart coordinator – only if funding application approved
- **RCMP costs - \$4.9M**
  - 6% increase based on forecasted actual
  - NS Justice has not provided information to date
- **Seniors Safety Coordinator: \$25,400**

Municipality of the District of Lunenburg



## Protective Services Noteworthy Changes & Highlights

- **REMO Program:**
  - Gross REMO budget of \$480K
    - Estimated \$100K grant from Province
    - Partner contributions 215
    - Net cost to MODL of 193K
    - \$26K in local EMO costs
    - \$14K to support establishment of new comfort centres
  
- **Other protective services notes:**
  - Up to \$500k from reserves to fund the water financing program
    - Cost of capital upgrades repaid by homeowners
  - \$30k in temporary water relief program
  - \$20K to support food banks

Municipality of the District of Lunenburg



## 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 Fire Smart coordinator
  - Financing for homeowners upgrading private water supply

Municipality of the District of Lunenburg



## Protective Services Reserve Fund Transactions

### Transfers to Reserves

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

### Transfers from Reserves

- Transfer up to \$500,000 out of reserves for Water financing program

***Net Transfer of up to \$400,000 from reserves to operating***

Municipality of the District of Lunenburg

## Engineering & Public Works Draft Operating Budget 2026/27



## 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

Municipality of the District of Lunenburg



## 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 building at Wiles Lake Park
- Provides Engineering support for other municipal departments

Municipality of the District of Lunenburg



## Engineering & Public Works Budget Basics

### REVENUES

- **Streetlight Area Rates**
- **CES Building Rent**
- **Sewer Area Rates**
- **Hydrant Charges**
- **Permit Fees**
- **EV Chargers**
- **Student Grant**
- **EPR Recovery**

### 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

Municipality of the District of Lunenburg



## Engineering & Public Works Noteworthy Changes & Highlights

### REVENUE

- **EPR Contract Trucking Costs Recovery**
  - \$3.65/household per month
- **EPR Contract Education & Advertising**
  - plus \$1.50/household per year
- **Sewer rates** – no change

### OPERATIONS

#### Increases

- 9.3% Increase in GE All-Trucking’s Solid Waste Collection Contract
- Full Year of a Full Time Wastewater Operator Position

#### Decreases

- J Class Road Paving

### PERSONNEL

#### Additions

- **Engineering Summer Student**

Municipality of the District of Lunenburg



## Engineering & Public Works Reserve Fund Transactions

### Transfers to Reserves

- Municipal Roads \$25,000
- Sewer Reserve \$175,000

### Transfers from Reserves

- Canada Community Building Fund (CCBF) for paving partnerships with the Province to pave J-Class roads \$350,000
- **Net Transfer from Reserves \$150,000**



Municipality of the District of Lunenburg

## Engineering & Public Works 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
<b>Revenue</b>						
Area Rates	665,083	756,700	757,200	866,500	-	866,500
CES Facility	178,799	180,700	188,700	183,200	-	183,200
EPR Contract	-	-	-	700,000	-	700,000
Other	142,851	160,000	148,940	138,000	6,000	144,000
<b>Total Revenue</b>	<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>Expenditures</b>						
Engineering	852,596	950,200	941,700	944,100	13,600	957,700
Garbage collection	1,482,122	1,699,600	1,857,940	1,858,100	-	1,858,100
Municipal Services Building	266,884	292,000	293,600	309,300	-	309,300
CES Facility	89,188	93,500	111,500	112,000	-	112,000
Municipal Road Maintenance	266,491	365,500	408,395	408,500	-	408,500
Provincial Road Contribution	507,078	516,200	516,200	532,700	-	532,700
J Class Road Paving	(14,536)	350,000	-	350,000	-	350,000
Street Lighting	156,026	159,200	159,200	163,200	-	163,200
Waste Water Treatment	1,093,881	1,264,300	1,253,850	1,224,300	(7,300)	1,225,800
<b>Total Expenditures</b>	<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>
Reserve Transfers	298,536	(150,000)	200,000	(150,000)	-	(150,000)
<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>

Note:  
Net Expenditures (overall cost)  
reduced by 12.82%



Municipality of the District of Lunenburg

# 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
- Waste - Circular Materials

Municipality of the District of Lunenburg



## Planning & Development Services Draft Operating Budget 2026/27



## 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



Municipality of the District of Lunenburg

## Planning & Development Services 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
<b>Revenue</b>						
Private Roads	354,254	387,500	387,500	396,800	22,100	418,900
Flood line Mapping Grant	110,635	380,900	389,400	-	(380,900)	-
Regional Building Service	213,426	285,000	280,300	268,500	50,000	318,500
Other Revenue	168,067	117,300	126,500	93,400	79,000	197,400
<b>Total Revenue</b>	<b>846,382</b>	<b>1,170,700</b>	<b>1,183,700</b>	<b>758,700</b>	<b>(229,800)</b>	<b>934,800</b>
<b>Expenditures</b>						
Building Inspection	830,587	923,800	930,100	901,100	-	901,100
Private Roads	337,185	369,100	369,100	378,000	21,000	399,000
Planning	1,108,653	1,123,100	1,123,600	1,201,900	-	1,201,900
Climate Protection	18,148	101,000	101,000	101,000	120,000	221,000
Consultant- Housing Market Study	272,886	30,000	30,000	-	(30,000)	-
Consultant- Coastal Support	-	-	-	-	104,000	104,000
MODL 2040	176	60,000	67,100	12,400	-	12,400
LCCAP Projects	-	15,500	15,500	53,000	-	53,000
Housing Strategy & Implementation	-	50,000	50,000	110,000	-	110,000
Repayable CEF Grants	229,601	500,000	500,000	500,000	-	500,000
Public Transit Grants	65,000	222,000	75,000	75,000	615,000	690,000
Flood line Mapping Project	110,635	380,900	325,400	-	(380,900)	-
<b>Total Expenditures</b>	<b>2,972,871</b>	<b>3,775,400</b>	<b>3,586,800</b>	<b>3,332,400</b>	<b>449,100</b>	<b>4,192,400</b>
Reserve Transfers	(422,686)	(589,200)	(589,200)	(500,000)	(300,000)	(800,000)
<b>Net Expenditures</b>	<b>(1,703,803)</b>	<b>(2,015,500)</b>	<b>(1,813,900)</b>	<b>(2,073,700)</b>	<b>(378,900)</b>	<b>(2,457,600)</b>



Municipality of the District of Lunenburg

## Planning & Development Services Noteworthy Changes & Highlights

- **Housing Strategy Implementation - \$110,000**
- **Public Transit Grant (LC Wheels) - \$90,000**
- **Public Transit Buses (fixed route) - \$600,000**
- **Regional Inspection Services (revenue \$268,500)**
- **Clean Energy Financing Program - \$500,000**
- **Energy Navigator**
- **Private Road Maintenance Levy (Atlantic Breezes)**
- **Hemlock Woolly Adelgid Project - \$200,000**
- **Other LCCAP Projects - \$53,000**
- **Municipal-wide Planning Engagement - \$12,400**
- **Municipal-wide Planning Awareness - \$20,000**

Municipality of the District of Lunenburg

## Alignment with Strategic Priorities

### **Regional Economic Development**

- Housing Strategy
- Regional Inspection Services
- Public Transit
- Municipal-wide Planning
- LCCAP Projects
- Clean Energy Financing Program

### **Infrastructure Upgrades, Expansion, and Management**

- Housing Strategy
- Private Road Maintenance Levy (Atlantic Breezes Neighbourhood Lot Owners Association)
- Public Transit
- Municipal-wide Planning Engagement
- Clean Energy Financing Program
- Energy Navigator

Municipality of the District of Lunenburg  
Planning and Development Services



## Alignment with Strategic Priorities

### Quality of Life

- Housing Strategy
- Private Road Maintenance Levy (Atlantic Breezes Neighbourhood Lot Owners Association)
- Public Transit
- Municipal-wide Planning Engagement
- Clean Energy Financing Program
- Hemlock Woolly Adelgid Project
- Energy Navigator

### Communication and Engagement

- Housing Strategy
- Regional Inspection Services
- Public Transit
- Municipal-wide Planning Engagement / Awareness Campaign
- LCCAP Projects
- Clean Energy Financing Program
- Energy Navigator



Municipality of the District of Lunenburg  
Planning and Development Services

## Alignment with Strategic Priorities

### Climate Change Action

- Public Transit
- LCCAP Projects
- Clean Energy Financing Program
- Hemlock Woolly Adelgid Project
- Energy Navigator



Municipality of the District of Lunenburg  
Planning and Development Services

## Planning & Development Services Reserve Fund Transactions

### Transfers from Reserves

- PACE Program \$500,000
- Transit \$300,000
- ***Net Transfer from Reserves \$800,000***

Municipality of the District of Lunenburg



## Economic Development Draft Operating Budget 2026/27



## 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
    - Continued developments within Osprey Village
    - Affordable Housing projects
    - Community Hub (Commercial Kitchen, Café, Boardroom and Event Space)
    - Notable 2025/26 additional projects: 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



Municipality of the District of Lunenburg

## Economic Development 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
<b>Revenue</b>						
Grants & Other Revenue	-	-	77,500	52,500	66,500	119,000
<b>Expenditures</b>						
Personnel	342,710	355,700	355,700	368,300	-	368,300
Legal & Office Expenses	5,764	26,500	26,500	26,500	-	26,500
Community HUB	34,744	2,000,000	2,000,000	2,500,000	358,900	2,858,900
Internet Project	121,085	-	-	-	-	-
Economic Development Strategy	-	-	-	-	-	-
Community Development Projects	148,618	142,000	219,500	167,000	16,000	198,000
<b>Total Expenditures</b>	<b>652,922</b>	<b>2,524,200</b>	<b>2,601,700</b>	<b>3,061,800</b>	<b>374,900</b>	<b>3,451,700</b>
Reserve Transfers	(121,085)	(2,000,000)	(2,000,000)	(2,500,000)	-	(2,500,000)
<b>Net Expenditures</b>	<b>(531,837)</b>	<b>(524,200)</b>	<b>(524,200)</b>	<b>(509,300)</b>	<b>(308,400)</b>	<b>(832,700)</b>



Municipality of the District of Lunenburg

## 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 \$2,500,000
- Regional Economic Development Platform evaluation \$30,000
- Increased business awareness and marketing

Municipality of the District of Lunenburg



## Alignment with Strategic Priorities

### Regional Economic Development

- Regional Economic Development Platform Evaluation
- Osprey Village Development
- Business Directory
- Business awareness and Marketing
- Agriculture Day
- Community Economic Development Grant
- Business Retentional Expansion & Attraction

### Quality of Life

- Collaborative Health Care Centre
- Community Hub
- Affordable Housing
- Food Hub Feasibility Study

Municipality of the District of Lunenburg

## Alignment with Strategic Priorities

### Infrastructure Upgrades, Expansion, and Management

- Community Hub and Business Hub

### Communication and Engagement

- Business Awareness and Marketing
- Investment Attraction
- Regional Economic Development Platform Evaluation
- Business Directory
- Business Retention Expansion and Attraction
- Social Media

Municipality of the District of Lunenburg

## Economic Development Department Reserve Fund Transactions

### Transfers from Reserves

- Community HUB fit-up \$2,500,000
- ***Net Transfer from Reserves \$2,500,000***

Municipality of the District of Lunenburg



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



## Recreation, Parks & Tourism Budget Basics

- The Department implements a number of strategies, delivers recreation, parks and tourism services to residents and visitors; partner 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:**
  - Hillside Cemetery Public Input Campaign
  - Volunteer Summit
  - Full launch of e-bike loan program
  - Data collection pilot– park usage

Municipality of the District of Lunenburg



## Recreation, Parks & Tourism 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
<b>Revenue</b>						
Recreation Fees	45,172	59,000	66,427	64,400	-	64,400
Pro Kids	43,329	20,000	30,000	20,000	-	20,000
Rental Revenue	9,246	9,000	8,800	9,000	-	9,000
Grants	159,700	179,200	131,142	29,200	-	29,200
Tourism	6,000	6,000	6,000	6,000	-	6,000
<b>Total Revenue</b>	<b>263,447</b>	<b>273,200</b>	<b>242,369</b>	<b>128,600</b>	<b>-</b>	<b>128,600</b>
<b>Expenditures</b>						
Administration & Grants	1,232,007	1,341,100	1,365,815	1,287,700	150,000	1,437,700
Parks & MARC	680,742	824,000	792,300	873,000	-	873,000
Recreation Programs	305,631	455,700	450,060	446,700	-	446,700
AT Plan - Paved Shoulders	866,456	-	-	-	-	-
Tourism	218,634	261,700	253,900	252,800	-	252,800
<b>Total Expenditures</b>	<b>3,303,469</b>	<b>2,882,500</b>	<b>2,862,075</b>	<b>2,860,200</b>	<b>150,000</b>	<b>3,010,200</b>
Reserve Transfers (net)	(887,781)	(22,300)	(62,300)	(30,500)	(150,000)	(180,500)
<b>Net Expenditures</b>	<b>(2,152,241)</b>	<b>(2,587,000)</b>	<b>(2,557,406)</b>	<b>(2,701,100)</b>	<b>-</b>	<b>(2,701,100)</b>



Municipality of the District of Lunenburg

## Recreation, Parks & Tourism Noteworthy Changes & Highlights

### • Changes in Expenses

- Wage increases due to CPI; minimum wage increase
- Administration & Grants – decrease due to no longer administering the Active Smarter Kids (ASK) Program
- Parks & Recreation Facilities – CPI, increased insurance
- Special Capital trail requests - \$20,000 Dynamite Trail; \$15,000 LRTA; \$32,000 Bull Run Trail; Adventure \$11,000.
- Town of Lunenburg request increase - Asking \$60,000; awarded \$45,000 in 2025/2026
- Zero Hunger fund - requesting \$24,000; awarded \$7,000 in 2025/2026
- Mahone Bay Centre - \$10,000
- 10% increase to trail organizations -\$706 per km
- Sherbrooke Lake water monitoring program - \$30,000
- Riverport and Area Park Mtn - \$10,000
- Whynot Wind Farm Benefit Fund - \$15,000

### • Changes in Revenue

No longer administer the Provincial ASK Program. Received \$150,000 from Province. This was essentially in an out funding.  
Whynot Wind Farm Benefit Fund - \$15,000; in and out funding.



Municipality of the District of Lunenburg

## Alignment With Strategic Priorities

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

**\*Strengthen recreational assets to support our growing diverse communities.**

- Funds to organizations with management agreements managing parks and recreational spaces on MODL property
- Funds to trail associations
- Internal Wayfinding Park Strategy
- 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 Fund
- All programs – i.e. senior and youth
- E-bike loan program
- Grant Program
- Events (Family Day, Easter Egg Hunt, Take the Roof Off Winter)
- Tourism Promotion (i.e. Website and pop ups)
- Project Volunteer – Volunteer Summit; volunteer spotlights, keeping groups updated on training, grants and connecting opportunities
- Swimming lessons/lifeguarding

Municipality of the District of Lunenburg

## Alignment With Strategic Priorities

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

- Internal Wayfinding for Parks
- Events (IE. Family Fun Day)
- Visitor Information Services
- Parks and accessibility upgrades
- Major Events Grant
- South Shore Tourism Coop Partnership

### Communication and Engagement – Building a strong community fabric

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

Municipality of the District of Lunenburg

## 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 Policy and Plan
- E-bike loan program
- Implementation of the Park Accessibility Audits Plan, Parks Evaluation Criteria, Parks Standards and Guidelines
- Partnership with conservation organizations – i.e.. Nova Scotia Nature Trust

Municipality of the District of Lunenburg



## Recreation Parks & Tourism Reserve Fund Transactions

### Transfers to Reserves

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

### Transfers from Reserves

- Canada Community Building Fund for Trail Groups \$90,500
- Operating reserves for TOL budget request \$150,000

- ***Net Transfer from Reserves \$180,500***

Municipality of the District of Lunenburg



## Financial Services Draft Operating Budget 2026/27



## 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
- Privacy Officer (new)
- Waste site tipping fees and site monitoring
- Debt servicing
- Multi-purpose Facility budgets

Municipality of the District of Lunenburg



## Financial Services Budget Basics

### Mandatory Expenditures

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

### Reserve Transfers

- Depreciation & Infrastructure
- Interest on reserves
- LCLC reserve

Municipality of the District of Lunenburg



## Financial Services 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
<b>Revenue</b>						
Assessable Property	35,425,285	36,168,200	37,353,100	38,515,400	-	38,515,400
Grants in Lieu of Taxes	403,046	372,100	368,700	396,900	-	396,900
Interest Income	3,053,922	2,108,500	2,226,500	1,731,500	-	1,731,500
Other Income	278,513	265,200	272,200	205,200	-	205,200
<b>Total Revenue</b>	<b>39,160,765</b>	<b>38,914,000</b>	<b>40,220,500</b>	<b>40,849,000</b>	<b>-</b>	<b>40,849,000</b>
<b>Expenditures</b>						
Personnel, Office & Tax Sale	1,066,903	1,157,700	1,163,200	1,233,700	-	1,233,700
Tax Rebates/Exemptions	639,993	868,700	708,300	762,200	-	762,200
Advisory - legal, actuarial, shared procurement & privacy	14,432	74,000	74,000	74,500	75,000	149,500
Data Processing/IT Shared Service	396,134	501,400	501,400	484,400	-	484,400
Waste Site Tipping Fees & Region 6	1,521,632	1,576,900	1,472,800	1,297,600	-	1,297,600
Hebville Area Rate	4,000	4,000	4,000	4,100	-	4,100
Insurance	202,122	149,100	153,500	155,300	-	155,300
Uncollectible taxes	129,727	143,200	143,200	200,200	-	200,200
Safe Restart Expenditures	12,002	-	-	-	-	-
Debt Service - Principal & interest	-	-	-	-	-	-
Multi Purpose Facility	954,881	1,062,000	1,062,000	1,442,600	-	1,442,600
Mandatory Contributions	11,550,644	12,519,400	12,520,100	13,178,100	-	13,178,100
<b>Total Expenditures</b>	<b>16,492,469</b>	<b>18,056,400</b>	<b>17,802,500</b>	<b>18,832,700</b>	<b>75,000</b>	<b>18,907,700</b>
Reserve Transfers	6,545,120	2,872,300	2,852,300	2,914,200	405,000	3,319,200
<b>Net Expenditures</b>	<b>16,123,176</b>	<b>17,985,300</b>	<b>19,565,700</b>	<b>19,102,100</b>	<b>(480,000)</b>	<b>18,622,100</b>

Overall increase  
Net Expenditures (net cost)  
3.54%



Municipality of the District of Lunenburg

## Financial Services Noteworthy Changes & Highlights

### REVENUE

- **Estimated increase 4.97% (\$1.9M)**
  - Taxable Property increase \$2.3M
  - Bank deposit interest & other revenue decrease  
Decrease \$300k – based on market interest rates and expected capital infrastructure expenditures



Municipality of the District of Lunenburg

## Financial Services Noteworthy Changes & Highlights

### General Expenditures - Net estimated decrease 4.2% (\$188K)

Budget Increases:

Wages & Benefits	CPI	\$68 K
Credit & Debit Fees	Acceptance of credit cards	\$9 K
Shared Services	Privacy Officer	\$75 K

Budget Decreases:

Tax rebates	Based on actuals	\$106 K
IT Special Projects	Laserfiche project complete	\$17 K
Waste Site Tipping Fees	Per MJSB Budget	\$294 K
Region 6 Operating Grant	Per Region 6 Budget	\$5 K
Uncollectible Taxes	Per AR receivable listing	\$57 K

Municipality of the District of Lunenburg



## Financial Services Noteworthy Changes & Highlights

### Mandatory Contributions

- **Estimated increase 5.26% (\$658,700)**
  - Education (\$636,300)
  - Assessment Services (\$22,400)

### New Shared Service

- **Privacy Officer – 50% position (\$75,000)**  
(pre-budget approval will be requested)

Municipality of the District of Lunenburg



## Financial Services Reserve Fund Transactions

### Transfers to Reserves - Mandatory

- Interest on specific reserves \$175K
- Expired Tax Sale Surplus Funds \$4K
- Open Space (MGA) from development revenue \$50K

### Transfers to Reserves - Optional

- Depreciation & Future Capital \$2.8M
- LCLC Capital Reserve \$200K

- ***Net Transfer to Reserves \$3.3M***

Municipality of the District of Lunenburg



## Financial Services Strategic Plan Alignment

### ***Communication & Engagement***

- Tax Bill Customer Portal (implementation April 2026)
- 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

Municipality of the District of Lunenburg



## Financial Services Strategic Plan Alignment

### ***Quality of Life, Affordability & Social Inclusion***

- Cost of living increases to the Property Tax Rebate and income thresholds



Municipality of the District of Lunenburg

## 2026-27 Draft Operating Budget: Next Steps

- This draft budget includes many projects and initiatives that support Council's Strategic Plan
- The draft budget is balanced
  - Staff have presented some options for Council consideration
  - Council may also direct staff to make further revisions



Municipality of the District of Lunenburg

# 2026/27 Draft Operating Budget

## Questions?



Municipality of the District of Lunenburg