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Municipal Special Council Meeting Agenda

Tuesday, March 31, 2026 – 6:00 p.m.

MODL Council Chambers – 10 Allée Champlain Drive, Cookville

- 1. Call to Order**
 - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Public Input**
- 3. Mayor's Statement**
- 4. MODL 2026-2027 Budget Presentation**
 - 4.1 Approval of 2026-2027 Operating Budget..... 1-28
 - 4.2 Approval of 2026-2027 Capital Budget..... 1-28
 - 4.3 Approval of 2026-2027 Reserve Budget 1-28
- 5. Adjournment**

Special Council
Item 4
March 31, 2026
T. MacEwan



The Municipality of the District of Lunenburg

Report to Council

Report To: Mayor & Council
Submitted By: Elana Wentzell, CPA,CMA, Director of Finance
Date: March 31, 2024
Re: Approval of 2026/27 Municipal Budgets

Executive Summary

The final versions of the draft 2026/27 Operating, Operating and Reserve Fund Budgets were presented to Municipal Council on March 24, 2026.

Enclosed please find the budgets as presented to Municipal Council.

Motions

Council must make the following motions to approve the 2026/27 Capital, Operating and Reserve fund budgets:

Draft Operating Budget Required Motions

- That Municipal Council approve the 2026/27 Operating Budget in the amount of \$49,875,600;
- That Municipal Council approve the 2026/27 Residential Tax Rate of \$0.81 per \$100 of assessment;
- That Municipal Council approve the 2026/27 Commercial Tax Rate of \$1.957 per \$100 of assessment;
- That Municipal Council approve the 2026/27 Seasonal Commercial Tax Rate at \$ 1.468 per \$100 of assessment;
- That Municipal Council approve the 2026/27 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission;

- That Municipal Council approve 2026/27 Sewer rates at \$0.43 per \$100 assessment for the Global sewer rate and \$0.25 per \$100 assessment for the Hebbville sewer rate.

Draft Capital Budget Required Motions

- That Municipal Council approve the 2026/27 Capital Budget and the Canada Community Building Fund Investment in the amount of \$32,213,600 and further that the 5-Year Capital Plan be approved as presented.

Draft Reserve Budget Required Motion

- That Municipal Council approve the Reserves Transfers as noted in the 2026/27 Operating and Capital Budgets.

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

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
Expenditures							
General Government Services							
Council and Other Legislative Services	\$ 772,499	\$ 826,400	\$ 798,800	\$ 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	2,265,500	2,345,700	17,000	2,362,700	3.74%
- Advisory Services (legal & audit fees, shared services: HR, EDIA, procurement, privacy)	306,275	457,100	407,300	433,500	75,000	508,500	11.24%
- Municipal Services Building - office expenses, insurance, utilities & maintenance	730,096	723,200	712,100	729,800	-	729,800	0.91%
- Tax rebates & exemptions, tax sale fees, uncollectible taxes	826,434	1,083,400	923,000	1,035,900	-	1,035,900	-4.38%
- 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	402,800	484,400	-	484,400	-3.39%
- Government relations, Council Contingency	133,549	267,600	267,600	267,800	-	267,800	0.07%
- Safe restart expenses	12,002	-	-	-	-	-	
Grants to Organizations	691,046	699,300	738,600	689,900	155,000	844,900	20.82%
Assessment Services	704,176	725,300	725,900	747,700	-	747,700	3.09%
	6,970,803	7,601,200	7,281,500	7,637,400	247,000	7,884,400	3.73%
Protective Services							
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	1,203,200	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%
	11,013,175	12,103,800	12,037,000	13,102,400	96,800	13,199,200	9.05%
Transportation Services							
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	1,693,400	28,200	1,721,600	7.55%
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%
	2,077,551	2,687,800	2,418,595	2,822,800	41,800	2,864,600	6.58%

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
Environmental Health Services							
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	1,743,840	1,858,100	-	1,858,100	9.33%
Waste Site	1,479,308	1,541,000	1,516,000	1,256,700	-	1,256,700	-18.45%
	4,055,312	4,504,900	4,513,690	4,339,100	(7,300)	4,340,600	-3.65%
Environmental Planning and Zoning							
Planning and Zoning (added transit service)	1,805,099	2,482,500	2,287,600	2,053,300	324,100	2,788,300	12.32%
Community and Economic Development (includes 1-time set up costs for Community HUB)	652,922	2,524,200	1,062,200	3,561,800	379,900	3,956,700	56.75%
	2,458,021	5,006,700	3,349,800	5,615,100	704,000	6,745,000	34.72%
Recreation, Culture & Tourism							
Recreation	1,585,224	1,981,500	1,919,075	1,927,500	-	1,927,500	-2.73%
Active Transportation	866,456	-	-	-	-	-	0.00%
Tourism	218,634	261,700	253,900	252,800	-	252,800	-3.40%
Multi-Purpose Facility (operating & capital)	954,881	1,062,000	1,062,000	1,444,000	-	1,444,000	35.97%
Regional Libraries	199,700	199,700	199,700	199,700	-	199,700	0.00%
	3,824,894	3,504,900	3,434,675	3,824,000	-	3,824,000	9.10%
Education	10,646,768	11,594,400	11,594,500	12,230,700	-	12,230,700	5.49%
Sub Total Expenditures	41,046,523	47,003,700	44,629,760	49,571,500	1,082,300	51,088,500	8.69%
Debt, Financing and Transfers	5,256,240	(310,500)	1,640,800	(1,118,100)	(94,800)	(1,212,900)	290.63%
Total Expenditures	46,302,763	46,693,200	46,270,560	48,453,400	987,500	49,875,600	6.82%
Revenue							
Tax Revenue	41,591,873	42,695,000	43,885,200	45,672,600	29,600	45,702,200	7.04%
Non Tax Revenue	4,710,890	4,118,800	4,388,659	3,955,300	(187,800)	4,173,400	1.33%
Total Revenue	46,302,763	46,813,800	48,273,859	49,627,900	(158,200)	49,875,600	6.54%
Surplus (Deficit)	\$ -	\$ 120,600	\$ 2,003,299	\$ 1,174,500	\$ (1,145,700)	\$ -	

**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
REVENUE							
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%
	10,245	6,300	6,300	11,300	-	11,300	79.4%
EXPENDITURES							
General Government Services							
Legislative Services (Council)	769,497	820,700	794,700	852,000	-	852,000	3.8%
Members-at-Large	3,002	5,700	4,100	5,700	-	5,700	0.0%
Council Approved Contingency	32,544	40,000	40,000	40,000	-	40,000	0.0%
Government Relations	101,005	227,600	227,600	227,800	-	227,800	0.1%
Grant - SSRH	50,000	50,000	50,000	-	- ¹	-	-100.0%
Personnel (salaries, benefits, training, travel & conferences)	1,412,645	1,429,800	1,422,700	1,429,800	17,000 ²	1,446,800	1.2%
Advisory Services (legal fees, shared services: HR, EDIA)	263,950	354,600	307,800	330,000	-	330,000	-6.9%
Office Expense	36,415	41,000	40,700	37,900	-	37,900	-7.6%
	2,669,058	2,969,400	2,887,600	2,923,200	17,000	2,940,200	-1.0%
Other							
Elections	144,422	-	-	-	-	-	
Litter Clean Up Program	7,890	10,000	10,000	10,000	-	10,000	0.0%
	152,312	10,000	10,000	10,000	-	10,000	

**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
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Transfers to (from) Reserves & Funds							
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	
	2,626,948	2,979,400	2,897,600	2,983,200	17,000	3,000,200	
NET EXPENDITURES	\$ (2,616,704)	\$ (2,973,100)	\$ (2,891,300)	\$ (2,971,900)	\$ (17,000)	\$ (2,988,900)	0.53%

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

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

	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
REVENUE							
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 ¹	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%
	5,017,082	5,301,200	5,371,200	5,872,900	95,600	5,968,500	12.6%
EXPENDITURES							
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 ¹	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**

	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
REMO Personnel & Expenditures	273,617	405,400	337,100	480,900	-	480,900	18.6%
Local EMO Services	16,257	26,000	26,000	26,000	-	26,000	0.0%
Grants - Comfort Centres & Homeless Shelters	13,795	24,000	24,000	34,000	-	34,000	41.7%
Water Loans & Temporary Water Relief	84,902	521,300	400,000	540,000	-	540,000	3.6%
	388,570	976,700	787,100	1,080,900	-	1,080,900	10.7%
Animal Control	48,386	44,900	44,900	44,900	-	44,900	0.0%
Transfers to (from) Reserves & Funds							
Transfer from General Operating Reserve - Drought Financing	(61,441)	(521,300)	(400,000)	(500,000)	-	(500,000)	100.0%
Transfer to Fire Training Facility Reserve	100,000	100,000	100,000	100,000	-	100,000	100.0%
	38,559	(421,300)	(300,000)	(400,000)	-	(400,000)	
	10,142,249	10,674,000	10,729,600	11,721,600	96,800	11,818,400	
NET EXPENDITURES	\$ (5,125,167)	\$ (5,372,800)	\$ (5,358,400)	\$ (5,848,700)	\$ (1,200)	\$ (5,849,900)	8.88%

Notes: 1. Firesmart Grant & Coordinator

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

	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
REVENUE							
Area Rate - Streetlights	\$ 138,801	\$ 153,400	\$ 153,400	\$ 148,300	\$ -	\$ 148,300	-3.3%
CES Facility							
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%
EV Charging Stations	3,533	1,000	1,000	2,500	-	2,500	150.0%
EPR Recovery	-	-	-	700,000	- ¹	700,000	
Waste Water Treatment							
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%
Engineering Services							
Student Grants	-	-	-	-	6,000 ²	6,000	
	986,733	1,097,400	1,094,840	1,887,700	6,000	1,893,700	72.6%
EXPENDITURES							
Engineering Services							
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 ²	781,300	4.2%
Office Expense	9,170	5,000	5,000	5,000	-	5,000	0.0%
Centre School	37,581	31,200	10,200	10,200	-	10,200	-67.3%
Garbage Collections	1,482,122	1,699,600	1,743,840	1,858,100	-	1,858,100	9.3%
	2,334,718	2,649,800	2,685,540	2,802,200	13,600	2,815,800	6.3%

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

	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
Other Administration							
Municipal Services Bldg - Janitorial	86,103	94,500	94,500	100,300	-	100,300	6.1%
Municipal Services Bldg - maintenance	180,781	197,500	199,100	209,000	-	209,000	5.8%
	266,884	292,000	293,600	309,300	-	309,300	5.9%
Transportation							
Municipal Road Maintenance	266,491	365,500	408,395	408,500	-	408,500	11.8%
Provincial Road Contribution	507,078	516,200	516,200	532,700	-	532,700	3.2%
J Class Road Paving	(14,536)	350,000	-	350,000	-	350,000	0.0%
Street Lighting	156,026	159,200	159,200	163,200	-	163,200	2.5%
	915,060	1,390,900	1,083,795	1,454,400	-	1,454,400	4.6%
CES Facility							
Building Maintenance	74,346	77,000	95,000	95,500	-	95,500	24.0%
Non-recoverable expenses	14,842	16,500	16,500	16,500	-	16,500	0.0%
	89,188	93,500	111,500	112,000	-	112,000	19.8%
Waste Water Treatment							
Personnel (salaries, benefits, training, travel) & other shared costs	441,517	509,300	524,900	529,100	(8,800) ³	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 ⁴	46,000	3.8%
Cookville	200,926	264,400	205,950	230,000	1,000 ⁵	231,000	-12.6%
New Germany Lift Stations	41,368	52,500	49,400	53,400	-	53,400	1.7%
New Germany Treatment Plant	122,777	143,700	138,700	139,300	-	139,300	-3.1%
Sewer Maintenance Costs	157,604	105,000	150,000	90,000	-	90,000	0.0%
	1,093,881	1,264,300	1,253,850	1,224,300	(7,300)	1,225,800	-3.0%
	4,699,732	5,690,500	5,428,285	5,902,200	6,300	5,917,300	4.0%

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

	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
Transfers to (from) Reserves & Funds							
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>	
	4,998,267	5,540,500	5,628,285	5,752,200	6,300	5,767,300	
NET EXPENDITURES	\$ (4,011,534)	\$ (4,443,100)	\$ (4,533,445)	\$ (3,864,500)	\$ (300)	\$ (3,873,600)	-12.82%

Notes:

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

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

	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
REVENUE							
Private Roads Area Rate	\$ 354,254	\$ 387,500	\$ 387,500	\$ 422,000	\$ 29,600 ¹	\$ 451,600	16.5%
Building Permits & Development Fees	104,879	82,500	86,700	83,600	-	83,600	1.3%
Regional Building Service & Planning	213,426	285,000	280,300	268,500	50,000 ²	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) ³	-	100.0%
Solar Grant	19,419	-	-	-	-	-	-
Wage Offset Grants	27,550	25,000	30,000	-	(25,000) ⁴	-	-100.0%
	846,382	1,170,700	1,183,700	783,900	(326,300)	863,500	-26.2%
EXPENDITURES							
Building Inspection - Regional Service							
Personnel (salaries, benefits, training, travel & conferences)	714,236	804,000	804,700	844,200	-	844,200	5.0%
Office, Vehicle Maintenance & Insurance	98,734	111,100	116,400	47,900	-	47,900	-56.9%
	812,970	915,100	921,100	892,100	-	892,100	-2.5%
Building Inspection - MODL							
Office & Legal	17,617	8,700	9,000	9,000	-	9,000	3.4%
	830,587	923,800	930,100	901,100	-	901,100	-2.5%
Private Roads	337,185	369,100	369,100	402,200	28,200 ¹	430,400	16.6%

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

	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
Planning							
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 ⁵	221,000	118.8%
Consultant- Housing Market Study	272,886	30,000	30,000	-	(30,000) ⁶	-	-100.0%
Flood line Mapping Project	110,635	380,900	325,400	-	(380,900) ³	-	-100.0%
Public Transit Grants	65,000	222,000	75,000	75,000	615,000 ⁷	690,000	210.8%
Repayable CEF Grants	229,601	500,000	500,000	500,000	-	500,000	0.0%
	1,805,099	2,482,500	2,287,600	2,053,300	324,100	2,788,300	12.3%
Transfers to (from) Reserves & Funds							
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) ⁷	(300,000)	236.3%
	(422,686)	(589,200)	(589,200)	(500,000)	(300,000)	(800,000)	35.8%
	2,550,185	3,186,200	2,997,600	2,856,600	52,300	3,319,800	
NET EXPENDITURES	\$ (1,703,803)	\$ (2,015,500)	\$ (1,813,900)	\$ (2,072,700)	\$ (378,600)	\$ (2,456,300)	21.87%

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

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

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

Notes:

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

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
REVENUE							
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	-	-	-	-	-	-	-
	281,556	324,200	289,219	170,600	-	170,600	-47.4%
EXPENDITURES							
General Services							
Sponsor Ad & Municipal Celebration	10,118	15,000	14,500	16,000	-	16,000	6.7%
Grants to Organizations	611,120	607,100	649,400	646,700	155,000 ¹	801,700	32.1%
Legal	6,429	8,000	8,000	8,000	-	8,000	0.0%
Insurance & Office Expenses	5,488	9,200	6,700	9,200	-	9,200	0.0%
Personnel (salaries, benefits, training, travel & conferences)	598,851	701,800	687,215	607,800	-	607,800	-13.4%
	1,232,007	1,341,100	1,365,815	1,287,700	155,000	1,442,700	7.6%
Parks & Recreation Facilities							
Park Maintenance Personnel (salaries, benefits, training, travel & conferences)	317,382	362,400	348,400	380,300	-	380,300	4.9%
Building, Grounds & Park Maintenance	246,808	372,300	337,700	387,800	-	387,800	4.2%
Building Utilities	20,767	21,900	21,900	25,000	-	25,000	14.2%
Telephone	10,667	11,500	7,000	7,500	-	7,500	-34.8%
Insurance	77,423	46,900	60,300	65,400	- ²	65,400	39.4%
Office Expense	7,694	9,000	6,500	7,000	-	7,000	-22.2%
	680,742	824,000	781,800	873,000	-	873,000	5.9%

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
Recreation Programs							
Parks Equipment and Special Programs	93,432	232,000	235,210	217,000	-	217,000	-6.5%
Winter Programs	18,999	19,400	19,400	20,400	-	20,400	5.2%
Spring Programs	15,400	17,400	19,200	17,400	-	17,400	0.0%
Swimming Program	27,729	22,000	23,250	24,000	-	24,000	9.1%
Summer Programs	126,747	138,000	125,600	140,000	-	140,000	1.4%
Fall Programs	18,242	19,400	20,600	20,400	-	20,400	5.2%
Special Events - supplies & advertising	5,083	7,500	6,800	7,500	-	7,500	0.0%
	305,631	455,700	450,060	446,700	-	446,700	-2.0%
Active Transportation - paved shoulders	866,456	-	-	-	-	-	
Tourism	218,634	261,700	253,900	252,800	-	252,800	-3.4%
Transfers to (from) Reserves & Funds							
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) ¹	(150,000)	
CCBF- Trail Groups	(73,328)	(82,300)	(82,300)	(90,500)	-	(90,500)	10.0%
	(887,781)	(22,300)	(62,300)	(30,500)	(150,000)	(180,500)	709.4%
	2,415,688	2,860,200	2,789,275	2,829,700	5,000	2,834,700	
NET EXPENDITURES	\$ (2,134,132)	\$ (2,536,000)	\$ (2,500,056)	\$ (2,659,100)	\$ (5,000)	\$ (2,664,100)	5.05%

Notes:

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

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
REVENUE							
Assessable Property	\$ 35,425,285	\$ 36,168,200	\$ 37,362,200	\$ 38,515,400	\$ -	\$ 38,515,400	6.49%
Grant In Lieu	296,796	269,600	265,100	291,500	-	291,500	8.12%
Licenses and Permits	17,852	12,100	15,600	15,100	-	15,100	24.79%
Interest Income	2,569,917	1,773,500	1,853,500	1,403,500	-	1,403,500	-20.86%
Interest on Taxes	484,004	335,000	353,000	328,000	-	328,000	-2.09%
Tax Sale Fees	51,751	70,000	70,000	70,000	-	70,000	0.00%
Other Revenue (MGA development fees, tax sale surplus, verbal tax information, sundry)	208,910	183,100	228,100	120,100	-	120,100	-34.41%
Grants of Farm & Conservation Properties	106,250	102,500	103,600	105,400	-	105,400	2.83%
	39,160,765	38,914,000	40,251,100	40,849,000	-	40,849,000	4.97%
EXPENDITURES							
General							
Personnel (salaries, benefits, training, travel & conferences)	795,202	847,800	842,800	915,900	-	915,900	8.03%
Office & Equipment Expense	181,832	204,500	201,000	202,000	-	202,000	-1.22%
Credit & Debit Fees	5,261	5,400	13,100	15,100	-	15,100	179.63%
Audit & Actuarial Fees	27,893	28,500	28,500	29,000	-	29,000	1.75%
Tax Rebate and Exemptions	639,993	868,700	708,300	764,000	-	764,000	-12.05%
Advisory Services	14,432	74,000	71,000	74,500	75,000 ¹	149,500	102.03%
Data Processing & IT Shared Services	396,134	501,400	402,800	484,400	-	484,400	-3.39%
Sundry	2,306	1,500	1,500	1,700	-	1,700	13.33%
Tax Sale Expenses	54,408	70,000	70,000	70,000	-	70,000	0.00%
LRCRC - Waste Site Tipping Fees	1,452,688	1,505,900	1,478,000	1,209,000	-	1,209,000	-19.72%
LRCRC - Monitoring Costs	17,281	26,300	26,300	35,700	-	35,700	35.74%
Previously Exempt Waste (Parks & Fire Depts)	9,339	8,800	11,700	12,000	-	12,000	36.36%
Region 6 Operating Grant	42,323	35,900	35,900	40,900	-	40,900	13.93%
Grant Hebbville Area Rate	4,000	4,000	4,000	4,100	-	4,100	2.50%

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

	2024/25 Actual	2025/26 Annual Budget	2025/26 Budget Forecast	2026/27 Adjusted Baseline	2026/27 Net Additions	2026/27 Draft Budget	Percent Change Budget 2027 to Budget 2026
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	-	-	-	-	-	-	
	3,986,945	4,475,000	4,191,600	4,213,800	75,000	4,288,800	-4.16%
Mandatory Contributions							
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%
	11,550,644	12,519,400	12,520,100	13,178,100	-	13,178,100	5.26%
Multi-Purpose Facility Costs	954,881	1,062,000	1,062,000	1,444,000	-	1,444,000	35.97%
Transfers to (from) Reserves & Funds							
Depreciation & ARO	1,624,769	1,600,000	1,600,000	1,600,000	-	1,600,000	-
Future Capital (asset management)	1,120,000	920,000	920,000	918,200	320,200 ²	1,238,400	-
Interest to Reserves	411,307	75,000	75,000	175,000	-	175,000	-
Sewer Reserve from Connect Fees	704	-	-	-	-	-	-
LCLC Capital Reserve	165,000	165,000	165,000	165,000	35,000 ³	200,000	-
Open Space Reserve from Dev Permits	72,727	50,000	70,000	50,000	-	50,000	-
Tax Sale Surplus	13,783	62,300	62,300	4,200	-	4,200	-
General Operating Reserve	3,148,830	-	-	-	-	-	-
Safe Restart	(12,000)	-	-	-	-	-	-
	6,545,120	2,872,300	2,892,300	2,912,400	355,200	3,267,600	-
	23,037,589	20,928,700	20,666,000	21,748,300	430,200	22,178,500	5.97%
NET SURPLUS (EXPENDITURE)	\$ 16,123,176	\$ 17,985,300	\$ 19,585,100	\$ 19,100,700	\$ (430,200)	\$ 18,670,500	3.81%

Notes on additions:

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

5 Year Capital Investment and Canada Community-Building Fund Plan		Project Description	Project #	Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
				2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Administration Department										
Community Solar Garden - Site Selection & design & Construction	Construction of 7 MW Solar Garden managed by AREA (energy savings equal to 700 homes or 150,000 trees). Municipal partnership with MODL. An IMSA will be formed to Construct & Manage. Interest during Construction \$1,491,346 (MODL Share 56.14%). The spend is conditional on application approval and successfully negotiating a PPA and that the amount is fully repaid to MODL from the IMSA Corp from long term borrowing.	2023-11	840,000							
Community Solar Garden - Land Acquisition	The purchase of the land for the solar garden with same conditions as above and fully repaid - cost is \$650,000	2025-01	650,000							
Regional Fire Training Facility	Estimate for Construction of Regional Fire Training Facility: Based on future cost to build estimate \$9.2M assuming 50% grant funding & cost sharing balance with MODL share being 50%									2,600,000
<i>Administration Department Subtotal</i>			<i>1,490,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,600,000</i>
Finance Department										
Tax Bill Portal	Purchase software for online access to Tax Bills (Provincial funding rec'd) also includes employee pay stubs. 70% paid on contract start. 30% due in 2025/26. Total \$34,500 + HST April 2026 start date - carry over	2022-05	10,800	10,800						
<i>Finance Department Subtotal</i>			<i>10,800</i>	<i>10,800</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Economic Development Department										
Enhancement Plan	Plan to inform where beautification should occur based on existing and expected development in Osprey Village. Where to place streetlights, benches, landscaping. Carry over project completion	2024-12	15,000							
<i>Economic Development Department Subtotal</i>			<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

5 Year Capital Investment and Canada Community-Building Fund Plan		Project Description	Project #	Approved Budget 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Future Years
Engineering, Public Works, Water & Wastewater										
WWTP Van & Truck replacements	To replace aging vehicles (2014 purchase year). 2025-26 Truck replacement & 2026-27 Van replacement	2025-11	85,000	120,000						
Solar Panels - New Germany WWTP	Installation of 100KW system	2031-10								200,000
Solar Panels - Cookville WWTP	Installation of 100KW system	2027-11				300,000				
Cookville Plant Expansion Year 1 of 3 (award tender & start construction)	Upgrades to support housing growth in Osprey Village.	2022-61	-							
Cookville Plant Expansion - Year 2 of 3 (construction)	Phased in Construction over 3 fiscal years for a total \$24.5M. Grants received: ICIP \$6.67M; Reallocated ICIP (\$5.3M), MCGP (\$4.1M) Balance will be debt financing. 2026-27 updated to reflect accelerated construction schedule.	2022-61	6,500,000							
Cookville Plant Expansion - Year 3 of 3 (complete construction & deficiencies)		2022-61	-	9,000,000	1,000,000					
Nathan Cirillo Pumpstation Backup Power - Year 1 of 2 (design & begin construction)	Provide on site generator to supply backup power during power outages, design in year 1, and construct in year 2.	2024-61								
Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)		2025-60	140,000							
Jubilee Road Sewer Expansion	Joint project to address infrastructure requirements in Hebbville. MODL Contribution to TOB Project (100% Grant funding)	2026-60		4,000,000						
WWTP Hebbville Pump Stns - Design	Replace entire system, including 3 pump stations, as per CBCL's 2022 study.	2026-60	-	-	250,000					
WWTP Hebbville Pump Stns - Replacement	Replace entire system, including 3 pump stations, as per CBCL's 2022 study. Timing dependant on TOB infrastructure upgrades. Estimate Grant 50%	2027-60				6,000,000				
Conquerall Bank - I&I Repairs	Address Inflow & infiltration recommendations at Conquerall Bank System as recommended by the I&I Study.	2023-62	-		30,000					95,000
Conq Bank - caustic soda system improvements	Expand existing building and install caustic soda system - 50% Provincial funding (estimate).	2023-63	-			500,000				
Wastewater Treatment Options - Study - Conquerall Bank and New Germany	Study wastewater treatment options to the current treatment plants in Conquerall Bank and New Germany	2025-61	125,000							
WWTP NG Inflow & Infiltration Mitigation	Utilization of study to inform future investigation if required.	2023-64	-		-	40,000				
WWTP NG Plant Upgrades - Capacity Study & Design	Estimate for capacity study & design to refurbish NG Treatment Plant.	2030-61							500,000	
WWTP NG Plant Upgrades - Refurbishment	Refurbishment of NG Treatment Plant.	2030-61								15,000,000

5 Year Capital Investment and Canada Community-Building Fund Plan		Project Description	Project #	Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
				2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
NG Bridge Heat Tracing	Current heat tracing not working and requires replacement (for line that runs on the bridge)	2026-61		150,000						
NG Legion - Sewer Lateral Replacement	Sewer line requires replacement from the main to the property line. Legion has replaced their portion of the line	2026-62								
NG pH and Dissolved Oxygen (DO) Probe	Supply and install new pH probe and DO sensor to monitor and adjust treatment process to ensure regulatory compliance.	2025-63	18,000							
Annual Manhole Cover Repair/Replacement Program	Annual program to uncover and adjust to grade, repair/replace manhole covers to allow access for maintenance and monitoring of sewers.	2025-62	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
WWTP - Annual Large Pump Rebuilding/Replacement Program	Annual Large Pump Rebuilding/Replacement Program. Year 1: replacement for spare used for New Germany (fits PS#1, 2 or 5). & capacity increase for NG (from \$20K Year 1 to \$50K)	2023-61	25,000	50,000	20,000	20,000	20,000	20,000	20,000	
Housing Service Laterals	Design and install sewer and water laterals from the mains to the property line for Osprey Village Housing	2026-63		100,000						
Engineering Dept Vehicle	Replace 2016 Nissan Truck	2027-61	-		85,000					
Osprey Village Sidewalk Enhancement Project - Design	Sidewalks, Curb and Gutter, Water Course Crossing, Stormwater Infrastructure, Traffic Signal Lights & Pedestrian Crossing, Seating along Nathan Cirillo and Pine Grove Roads. External Funding: ICIP (\$1,814,204), MCGP (\$1,136,973), and AT Fund (\$504,000). Municipal Funding: (\$1,044,823). Carry over \$125,000 to 2026-27	2025-10	250,000							
Osprey Village Sidewalk Enhancement Project - Construction		2025-10	-	5,125,000						
Osprey Village Water Tower - Year 1 of 3 (Site Selection, Design & Site Prep)	Water Tower - funding 73% of \$2.9M, TOB MODL share 50% Total \$3.84M for tower and connections, design included. \$7.5M estimated cost (update 2026-02) TOB Budget: \$2.295M	2021-63	500,000							
Osprey Village Water Tower - Year 1 of 3 (Construction)		2021-63		1,500,000						
Osprey Village Water Tower - Year 2 & 3 of 3 Completion		2021-63				5,000,000	1,000,000			
Municipal Services Building Warranty Repairs	HVAC (3rd party warranty \$400,000), Miscellaneous upgrades balance carry forward until complete.	2021-01	50,000							
Lee Nauss Acoustic Improvements	Installation of recommended upgrades to improve acoustics	2026-65		25,000						

5 Year Capital Investment and Canada Community-Building Fund Plan		<i>Project #</i>	Approved Budget 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Future Years
Project Description									
J Class Roads (NSPW paving Partnership)	NSPW partnership to pave non-owned MODL roads. Carry over 2024/25 Request: Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km.	2021-51	350,000	350,000	350,000	350,000	350,000	350,000	
Summer Road	Upgrade storm drainage; widen cul-de-sac; grade and gravel. Project not going forward.	2025-30	65,000						
Homestead Estates Paving	Next priority municipal road upgrade.	2031-65							1,500,000
Jessie Lane Paving	Next priority municipal road upgrade after Homestead Estates.	2031-66							1,200,000
Traffic Lights at Highway 10 and Allee Champlain Drive	Install traffic lights at intersection of Highway 10 & Allee Champlain Drive	2026-30			750,000				
Centre School Bldg. Demo & Soil Remediation	Implementation of remediation & demolition of building. Project will not proceed without grant. Grant funding not received; Funded Liability \$1M. Dept Environment deadline for site remediation May 26, 2027.	2024-51	5,500,000	4,500,000					
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	2021-61	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Wile's Lake Park - Garage Building - HAZMAT Removal & Demolition	Demolish and remove garage building (including identified HAZMAT's)	2026-12	-	125,000					
Wile's Lake Park - Barn Demolition and Removal	Demolish vacant barn	2025-12	35,000						
Water Fill Station for Residents	Design and construct a year round water fill station - pre-budget approval requested	2026-66		150,000					
<i>Engineering, Public Works, Water & Wastewater Subtotal</i>			<i>13,723,000</i>	<i>25,275,000</i>	<i>7,565,000</i>	<i>8,290,000</i>	<i>450,000</i>	<i>950,000</i>	<i>18,075,000</i>
Planning & Development Services									
Bldg. Insp Vehicle Replacements	Estimate for 2 replacement SUVs per budget year indicated (7 years of service)	2026-71		150,000			150,000	150,000	
Green/Climate Change Projects (\$500k/yr. - less projects i.e. solar panels)	Council - Climate Change Emergency Declared Est \$500,000/year. Sustainability Reserve to be created from unused Climate Change budget monies.			-					
Living Shoreline	Demonstration project (design & implement)	2027-71			50,000	450,000			

5 Year Capital Investment and Canada Community-Building Fund Plan		Project Description	Project #	Approved Budget 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Future Years
E-bikeshare Hub Pilot	Infrastructure for E-bike share based on feasibility study outcomes	2028-71					80,000			
Land Conservation Strategy	This project will identify and map all Environmentally Significant Areas (ESAs) in MODL, providing a strategic framework to protect valuable natural areas. It will also help procure land and attract external stakeholders and matching funding to meet the municipality's 20% protection target by 2030. Carry over Council awarded RFP to CBCL from 2025-26 award to complete strategy.	2025-70	50,000	57,300						
Public Transit	Transit costs for route in Osprey Village. Gas Tax (CCBF) earmarked \$237,234. Item to Operating Budget - grant to TOB for \$600,000	2023-12	150,000							
E-permitting platform	Replace software permitting platform to facilitate e-permitting for expected growth in MODL. Carry-over of grant \$91,250 (capital portion)	2024-13	150,000							
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.	2024-40	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
<i>Planning & Development Services Subtotal</i>			<i>400,000</i>	<i>257,300</i>	<i>100,000</i>	<i>580,000</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>-</i>
Recreation, Parks & Tourism										
Parks Vehicle Replacements	Replace 2 used trucks over a two year time frame: 2011 Toyota in Year 1 and 2013 GMC in Year 2	2021-04		100,000	100,000					
Dump trailer	Can be used on back of several pieces of equipment to mitigate the risk of injury of park staff.	2026-40		15,000						
Recreation Truck - Tourism & Events	Purchase a Truck to provide mobile VIC Services and other recreation services.	2025-48	85,000							
MARC Upgrades (Regional Park)	Public consultation, concept designs and Class D budgets to upgrade MARC facilities. Carry over for concept plan. Required features: Staff space & equipment storage; building removal; accessible playground	2023-07	80,000	3,225,000	800,000					
MARC Ballfield - dugouts	Dugout replacements	2025-42	150,000							
MARC Ballfield - parking lot	New accessible parking lot for upper fields. Identified as a safety concern. Pre-budget approval requested.	2026-41		50,000	250,000					
MARC EV Chargers	EV Chargers at MARC	2027-41			20,000					

5 Year Capital Investment and Canada Community-Building Fund Plan		<i>Project #</i>	Approved Budget 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Future Years
Project Description									
Pickleball Courts	Construction of outdoor pickleball courts in collaboration with the Pickleball Club. An \$800,000 Operating reserve was created as a placeholder. Carry over will be required	2022-44	600,000	540,000					
Hillside Cemetery Monument	To install a monument so family can choose to install a family member(s) name to the monument. Engagement in Year 1. Year 2 cost based on engagement. \$150,000 (carry over)	2025-44	150,000		\$150,000				
Wiles Lake Park Development (Regional Park)	Public consultation, concept designs and Class D budgets to reimagine Wiles Lake Park. Concept plan & Public Consultation Year 1. Year 2 Design; Year 3 construction.	2025-41	50,000	60,000	250,000	3,750,000			
Miller Point Peace Park	\$150,000 Provincial grant received for Miller Park accessible trails, pending \$20,000 accessibility funding for accessible canoe/kayak boat launch. Carry over \$100,000	2025-45	478,000	450,000					
Indian Falls Park Accessibility upgrades	Grassy area and look off (as you enter the park) to be made accessible by creating accessible pathways, a trail upgrade to be fully accessible and accessible vault toilets. Carry over for lookoff.	2025-46	350,000	120,000					
River Ridge Park - Playground Structures	Removal, replacement, and repairs to wooden playground structures.	2025-47	-	100,000					140,000
Riverport and Area Park	Funding to support community group developing the former Riverport School into a park. Contribution of \$200,000 spread over 3 years	2026-42		60,000	60,000	50,000			
Sawpit Wharf Park (Destination Park)	Implementation of the Sawpit Wharf Park Concept Plan. The next phase is to complete engineered designs. Requires pre-budget approval to issue RFP for design/build with implementation of sawpit wharf water features Year 1; Carry over \$100,000 to 2026-27; implementation of sawpit wharf land features in 2027-28. Total Project construction budget \$4,000,000.	2021-46	200,000	2,100,000	2,000,000				
Sherbrooke Lake Park	Reserves available \$200,000.	2031-40					-		200,000
Vault washrooms project (8 x 75,000)	To replace the current vault toilets (8) with the new design in the parks that have vault toilets. Year 1 Mush-a-Mush	2026-43		150,000	450,000				
Park Roads - Miller Point	Upgrades to existing road for easier future maintenance.	2026-50		90,000					

5 Year Capital Investment and Canada Community-Building Fund Plan		Project Description	Project #	Approved Budget 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Future Years
Park Roads - Mush A Mush	Upgrades to park roads needed.	2026-51		250,000						
Park Roads - United Communities Park Spruce Lane	Culvert replacement to address flooding	2026-44		125,000						
Wharf Assessment/Upgrades - Rose Bay	Wharf assessment completed in 2023 and required every 3 years.	2026-45	-	15,000						
Annual contribution to Trail Groups	Annual budgeted grant to local Trail associations (\$531/km in 2023/24, \$584/km in 2024/25 then 10% annual increase thereafter) for ongoing trail capital requirements. Central Nova has been added as they now look after 4 kms.	2021-30	82,300	90,500	99,600	109,600	120,500	132,500		
Art on the Trail/in the Parks	Continuation of art installations on MODL trails/parks. \$15,000 carry over from 2025/2026 for the art project in Indian Falls Park.	2021-31	50,000	15,000	50,000	50,000	30,000			
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.	2021-40	50,000	50,000	50,000	50,000	50,000			
E Bike Purchase for Equipment Loan Program	2025-26 MODL expanded equipment loan program to include bicycles & e-bikes including helmets, bike rack & storage containers. Connect 2 & rebates 75% funding \$31,000. 2026-27 Carryover 100% grant funded Council approved purchase of accessible e-bike	2024-46	41,000	15,000						
AT Plan - implementation (projects coming out of AT Plan)	Develop AT Plan for Osprey Village - 100% funded up to \$50,000. Implementation of the Plan to begin 2024-2025.	2025-50	-	-	100,000	100,000	100,000	100,000		
Open Space Plan Refresh	To update the Open Space Plan from 2010	2027-50			100,000					
Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails	AN RFP was awarded. Anticipated to be completed by end of fiscal. Due to delays getting art designs and stamped engineered plans from the contractor and cold weather funds need to be carried over with completion now expected in early May 2025.	2021-23	340,000		-					
Internal Park Wayfinding Strategy & installation	To develop an internal park wayfinding strategy that aligns with the current Wayfinding Strategy and Design. Internal strategy still needs to be completed - scheduled for 2026/2027.	2025-43	25,000	50,000	50,000	50,000	50,000	50,000		
Recreation, Parks & Tourism Subtotal				2,731,300	7,670,500	4,529,600	4,159,600	350,500	282,500	340,000
TOTAL PROJECT COST				\$ 18,370,100	\$ 33,213,600	\$ 12,194,600	\$ 13,029,600	\$ 1,000,500	\$ 1,432,500	\$ 21,015,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Project #	Approved Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Future Years
			2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Funding			2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	-
<i>Depreciation Reserve (asset replacement)</i>			1,049,775	5,915,000	3,690,000	1,080,000	230,000	230,000	
<i>General Operating Reserve</i>			4,905,600	6,700,384	3,073,380	4,090,000	-	-	
<i>Climate/Sustainability Reserve</i>			100,000	107,300	50,000	50,000	50,000	50,000	
<i>Sewer Reserve</i>			290,000	200,000	175,000	1,060,000	20,000	520,000	
<i>Open Space Reserve</i>			50,000	225,000	160,000	150,000	80,000	-	
Subtotal Municipal Cost of Projects			6,395,375	13,147,684	7,148,380	6,430,000	380,000	800,000	
Borrowing (Waste Water Treatment)				7,000,000	1,000,000	1,500,000	-	-	
<i>Canada Community-Building Fund (CCBF)</i>			1,780,300	1,455,500	1,349,600	1,134,600	620,500	632,500	
<i>Grants</i>			10,183,625	7,599,154	1,101,620	3,265,000	-	-	
<i>Prov Funding in reserves (SNSMR \$10K, MCGP \$3.5M)</i>			10,800	3,011,262	-	-	-	-	
<i>Other - 3rd party contributions & Intermunicipal partnerships</i>			-	1,000,000	1,595,000	700,000	-	-	
Total Funding			\$ 18,370,100	\$ 33,213,600	\$ 12,194,600	\$ 13,029,600	\$ 1,000,500	\$ 1,432,500	

Municipality of the District of Lunenburg
Reserves Budget and 5-Year Financial Plan

	2026-27			2026-27		2027-28		2028-29		2029-30		TOTAL
	Opening Balance Forecast 31-Mar-26	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget Forecast 31-Mar-27	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets			
OPERATING RESERVES												
Public Open Space (see Capital below)	800,616	60,000	860,616	60,000	60,000	60,000	60,000	60,000	60,000		1,100,616	
Surveying Common Land	17,202	-	17,202	-	-	-	-	-	-		17,202	
NS Transit Grant *	43,364	-	43,364	-	-	-	-	-	-		43,364	
Election	55,578	50,000	105,578	50,000	(150,000)	50,000	50,000	50,000	50,000		105,578	
General Operations	18,386,580	(6,238,452)	12,148,128	(3,246,348)	(4,053,008)	67,948	67,948	-	-		4,916,720	
Loans	(1,372,995)	(1,000,000)	(2,372,995)	(450,000)	(450,000)	(670,000)	(670,000)	(590,000)	(590,000)		(4,532,995)	
PACE & Water Loan Payments	7,000	324,295	331,295	457,629	587,348	719,251	719,251	848,087	848,087		2,943,609	
LaHave River Sewer Solutions - Loan Payments	166,342	176,636	342,978	171,896	85,714	-	-	-	-		600,588	
LCLC Operating Reserve	191,994	-	191,994	-	-	-	-	-	-		191,994	
Sewer Depreciation Reserve - Restricted	1,782,456	(25,000)	1,757,456	-	(885,000)	155,000	155,000	(345,000)	(345,000)		682,456	
Depreciation Reserve - General Operations	6,434,763	(4,315,000)	2,119,763	(2,090,000)	520,000	1,370,000	1,370,000	1,370,000	1,370,000		3,289,763	
Contingency - Pension/Hospital	174,818	-	174,818	-	-	-	-	-	-		174,818	
Sustainability/Climate Change Reserve	210,048	(107,300)	102,748	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)		(97,252)	
CES Building Reserve	303,270	-	303,270	-	-	-	-	-	-		303,270	
Roads	374,400	25,000	399,400	25,000	25,000	25,000	25,000	25,000	25,000		499,400	
SNSMR Grant	6,015	-	6,015	-	-	-	-	-	-		6,015	
Indian Path	833	-	833	-	-	-	-	-	-		833	
Hirtle's Beach	2,638	-	2,638	-	-	-	-	-	-		2,638	
Regional Fire Training Facility	300,000	100,000	400,000	100,000	100,000	100,000	100,000	100,000	100,000		800,000	
Safe Restart	-	-	-	-	-	-	-	-	-		-	
Pine Grove Park	10,265	-	10,265	-	-	-	-	-	-		10,265	
Pickleball Court	800,000	(800,000)	-	-	-	-	-	-	-		-	
Pro Kids	1,419	-	1,419	-	-	-	-	-	-		1,419	
TOTAL OPERATING RESERVES	28,696,606	(11,749,820)	16,946,786	(4,971,824)	(4,209,946)	1,827,199	1,827,199	1,468,087	1,468,087		11,060,302	
			BALANCE	11,974,962	7,765,016	9,592,215	9,592,215	11,060,302	11,060,302			

Municipality of the District of Lunenburg
Reserves Budget and 5-Year Financial Plan

	2026-27			2026-27		2027-28		2028-29		2029-30		TOTAL
	Opening Balance Forecast 31-Mar-26	Transfers In (out) Capital & Operating Budgets	Ending Balance Budget 31-Mar-27	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets	Transfers In (out) Capital & Operating Budgets			
CAPITAL RESERVES												
Lift Station Replacement	537	-	537	-	-	-	-	-	-	-	537	
Land Development - Saw Pit Wharf	6,276	-	6,276	-	-	-	-	-	-	-	6,276	
District Special - Site Closure *	982,843	-	982,843	-	-	-	-	-	-	-	982,843	
Land Sales - Osprey Village	205,304	-	205,304	-	-	-	-	-	-	-	205,304	
Recreation Complex (LCLC Depreciation Reserve)	734,569	200,000	934,569	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,734,569	
Trails	6,245	-	6,245	-	-	-	-	-	-	-	6,245	
CCBF Revenue	503,335	(342,700)	160,635	(236,800)	(21,800)	492,300	480,300	874,635			874,635	
CCBF Revenue -- Public Transit earmarked *	250,045	-	250,045	-	-	-	-	250,045			250,045	
Open Space	1,070,910	(175,000)	895,910	(110,000)	(100,000)	(30,000)	50,000	705,910			705,910	
Sewer Capital Reserve - User Connect Fees	32,516	-	32,516	-	-	-	-	32,516			32,516	
Aerated Carts	690	-	690	-	-	-	-	690			690	
Sherbrooke Reserve	200,000	-	200,000	-	-	-	-	200,000			200,000	
MCGP - Osprey Village Sidewalks	1,500,462	(1,500,462)	-	-	-	-	-	-			-	
MCGP - Cookville WWTP	4,184,333	(4,184,333)	-	-	-	-	-	-			-	
General Capital Reserve	48,000	4,200	52,200	-	-	-	-	52,200			52,200	
Interest Estimate			175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	875,000	
TOTAL CAPITAL RESERVES	9,726,064	(5,998,294)	3,902,770	28,200	253,200	837,300	905,300	5,926,770			5,926,770	
	BALANCE			3,930,970	4,184,170	5,021,470	5,926,770					
TOTAL RESERVES (*Includes Interest kept)	38,422,670		20,849,555	15,905,932	11,949,186	14,613,685	16,987,071	16,987,071			16,987,071	