

AGENDA

Town of Lunenburg Council Meeting

Wednesday, February 19, 2020 at 12:00 p.m. (noon) – 3:00 p.m. approx.

Lunenburg Town Hall, 2nd Floor, 120 Townsend Street

1. Agenda Approval – *motion to approve.*
2. 2020/21 Draft Operating Budget – *overview, discussion and referral to March 10 Council meeting for further consideration*
 - **Town General**
 - **General Government Services Expenditures**
 - **Other Protective Services Expenditures**
 - RCMP Police Protection
 - Bylaw Enforcement
 - Emergency Management
 - Building Inspection
 - Fire Inspection
 - Animal Control
 - **Unightly and Dangerous Premises**
 - **Fire Protection Expenditures**
 - **Transportation Services Expenditures**
 - Public Works
 - Roads and Streets
 - Traffic and Parking Enforcement
 - Public Transit
 - **Environmental Health Services Expenditures**
 - Sewage Collection and Treatment
 - Solid Waste Collection and Disposal
 - **Environmental Development Services**
 - Cemetery Transfers
 - Regional Housing
 - Planning and Development
 - Regional Enterprise Network
 - Old Fire Hall
 - CN Station
 - Lunenburg Academy
 - Economic Development and Tourism

- **Recreation And Cultural Services**
 - Parks and Playgrounds
 - Arena
 - Auditorium
 - Sports Fields
 - Captain Angus J. Walters House
 - Library
 - Heritage Properties
 - Public Celebrations
- **Fiscal Services**
 - Debt Charges
 - Transfers to Reserves and Capital
 - School Board Transfer Payment

- **Town General Revenue and Tax Rate Discussion**
- **Cemetery Operating Budget**
- **Water Utility**
- **Electric Utility**

3. Adjournment – *motion to approve.*

OPERATING BUDGET REVIEW FOR 2020/21 FISCAL YEAR





OPERATING BUDGET REVIEW OF 2020/21 FISCAL YEAR

The following is direction included in the budget motion approved by Council at the November 26, 2019 Council meeting:

“The budget priority initiative for 2020/21 is the Waste Water Treatment and Collection improvements and upgrades.

The 2020/21 budget will be drafted at the current service levels.

The 2020/21 tax rate will be drafted for Council’s approval as per the Budget Policy which will incorporate the assessments changes for 2020.”

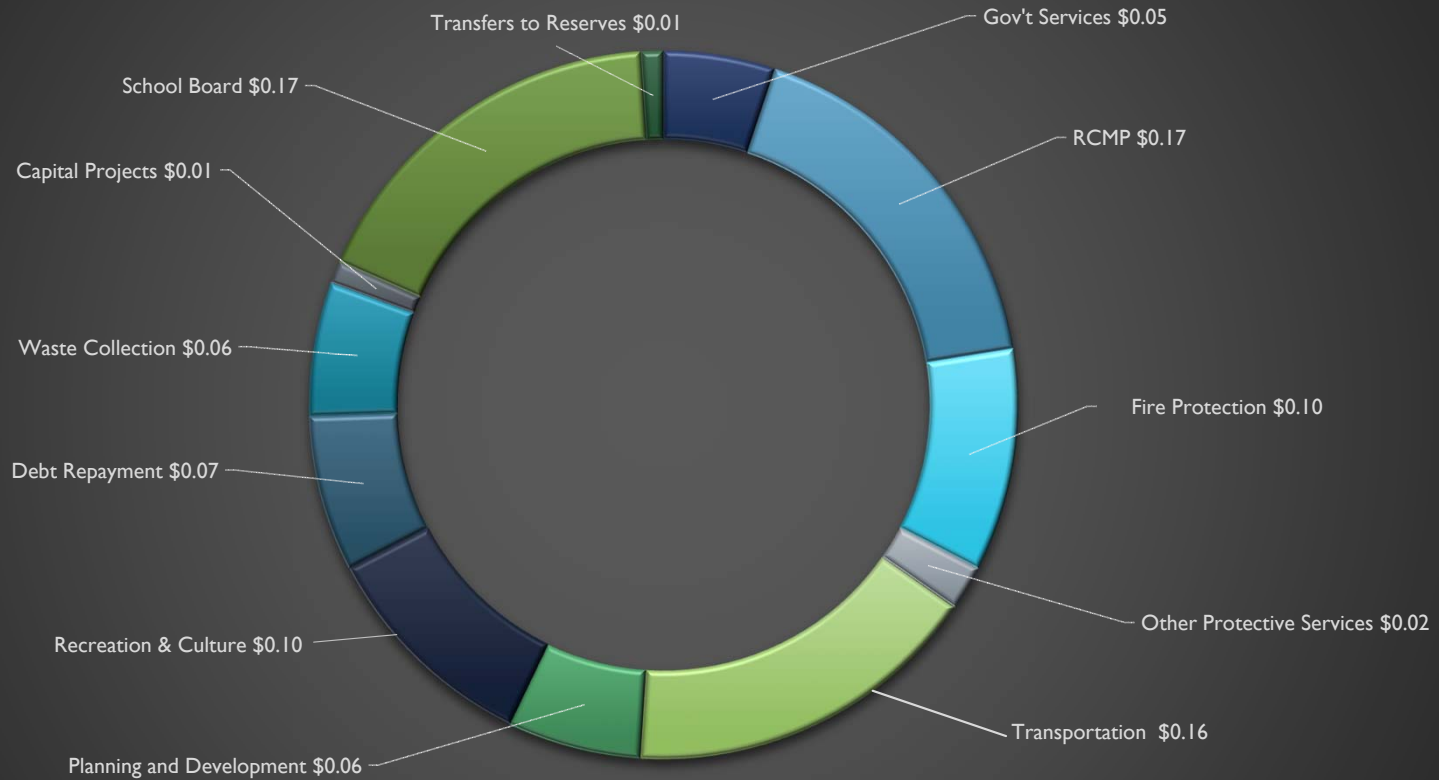
Council also approved the budget schedule for 2020/21 and today is Step 3 of the process, which is the review of the Operating Budgets for all departments.

2020/21 TOWN GENERAL OPERATING EXPENDITURES



EXPENDITURES	
General Government Services (Pages 12 - 16)	\$507,400
Other Protective (Pages 17 - 18)	928,600
Fire Protection (Pages 19 - 24)	694,300
Transportation Services (Pages 25 - 30)	1,025,700
Environmental Health (Pages 31 - 36)	1,359,000
Planning and Environmental Development (Pages 37 - 42)	530,000
Recreation and Cultural Services (Pages 43 - 52)	843,800
Fiscal Services (Pages 53 - 56)	1,587,900
Total	\$7,476,700

HOW ARE YOUR TAX DOLLARS ARE EXPENDED

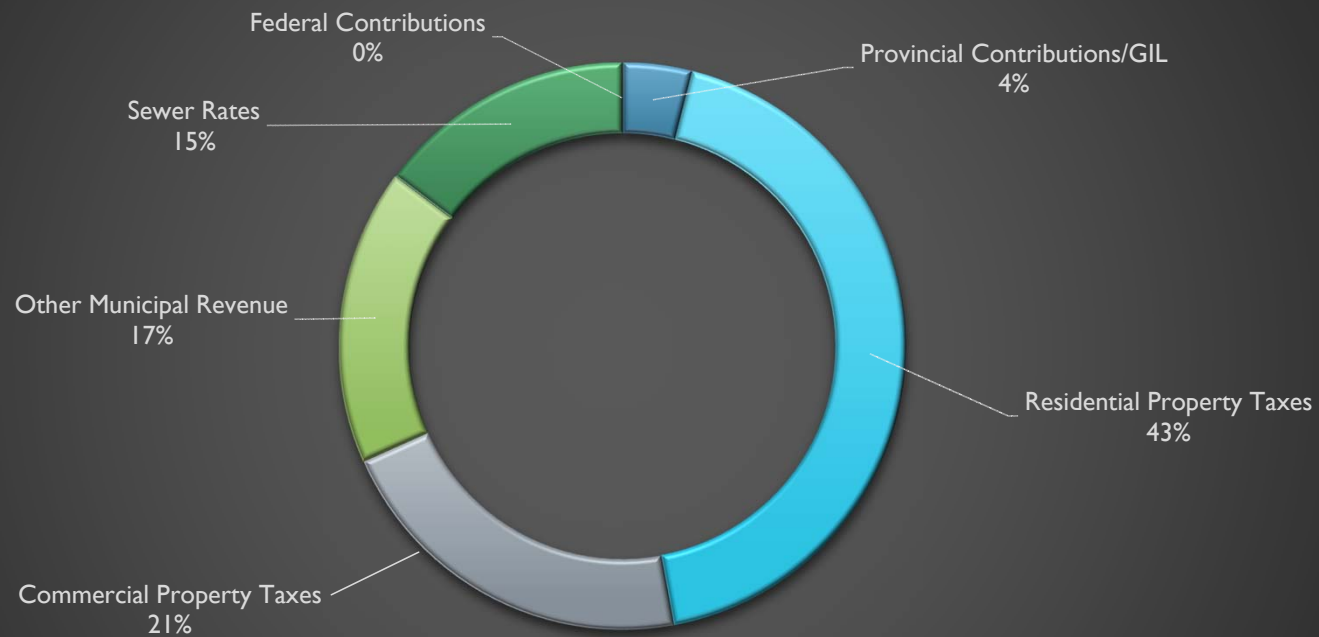


2020/21 TOWN GENERAL OPERATING REVENUES



REVENUES	
Taxes (Includes Taxes, Sewer Rates, Deed Transfer Tax & Business Property) - (Page 3)	\$6,067,700
Grants in Lieu of Taxes - (Page 3)	243,800
Sale of Services - (Page 3)	234,600
Lunenburg War Memorial Community Centre & Arena - (Page 4)	298,800
Other Revenue Own Sources - (Page 5)	399,800
Unconditional & Conditional Transfers-Prov/Fed Govt - (Page 5)	51,600
Conditional Transfers/Other Local Governments - (Page 5)	180,400
Total	\$7,476,700

2020/21 OPERATING BUDGET REVENUE SOURCES



2020/21 TOWN GENERAL OPERATING REVENUES



Draft 2020/21 Sewage Collection and Disposal Expenditures and Revenue

Draft Sewage Collection and Disposal Expenditures	\$973,500
Debt Repayment	81,300
Transfer to Reserve	<u>50,000</u>
Total	<u>\$1,104,800</u>

PROPOSED RATES FOR 2020/21			
Classification	2020/21 Proposed Rate	2019/20 Approved Rate	Proposed Yearly Increase
Dwelling Unit	\$429.70	\$374.60	\$55.10
Commercial Rate	47.26¢/100 of Assessment	41.20¢/100 of Assessment	14.70%

2020/21 PROPOSED TAX RATES



RESIDENTIAL TAX RATE	
Approved 2019/20	\$1.351
Proposed 2020/21	\$1.351
COMMERCIAL TAX RATE	
Approved 2019/20	\$3.358
Proposed 2020/21	\$3.358
SEASONAL TOURIST TAX RATE	
Approved 2019/20	\$2.519
Proposed 2020/21	\$2.519

2020/21 IMPACT ON RESIDENTIAL TAXPAYERS



Fiscal Year Tax/Sewer Comparison

2019/20 Capped Assessed Value of home \$200,000	
2019/20 Tax Bill	\$2,702
Sewer Bill	<u>375</u>
2019/20 Total Yearly Tax Billing	<u>\$3,077</u>
2019/20 Capped Assessed Value of home \$200,000 +1% Increase=\$202,000	
2020/21 Tax Bill	\$2,729
Sewer Bill	<u>430</u>
2020/21 Total Yearly Tax Billing	<u>\$3,159</u>
Yearly Increase	\$82
% Increase	2.7%

2020/21 TOWN OF LUNENBURG CEMETERY & WATER/ELECTRIC UTILITIES



CEMETERY BUDGET (Pages 58-73)	
Revenue-(Page 56)	\$71,600
Expenditures-(Pages 56)	\$71,600
WATER UTILITY (Pages 59-65)	
Revenue-(Page 59)	\$1,646,500
Expenditures-(Pages 59 – 61)	\$1,646,500
ELECTRIC UTILITY (Pages 66-73)	
Revenue-(Page 66)	\$6,849,500
Expenditures-(Pages 66-68)	\$6,849,500



NEXT STEPS

February 20, 2020 to March 6, 2020

Managers to provide any follow-up information as requested by Council.
This information and any budgetary changes will then be incorporated into the budget document for review at March meetings.



NEXT BUDGET SESSION

Council to review any changes from the
Capital and Operating Budget Reviews at the:

March 10, 2020 - Council Meeting



COMMITTEE MEETING SCHEDULE

LWMCC Committee Meeting
– March 11, 2020

Protective Service Committee Meeting
– March 12, 2020



PUBLIC BUDGET PRESENTATION

A Public Budget Presentation will take place at the
Council Meeting to be held on
March 24, 2020

UPCOMING BUDGET SESSIONS APPROVED NOVEMBER 26, 2019

Feb.19, 2020	Council Meeting—Operating Budget Review for all Departments—with all Town Senior Management in attendance, 12:00 pm to 3:00 pm
Feb.20 to Mar.6	Incorporate changes from Council budget meetings into Draft Budget document
Mar.6, 2020	Release of Committee budgets for March meetings
Mar.10, 2020	Council Meeting - review any changes incorporated into the budget before public presentation at next Council meeting
Mar.11, 2020	LWMCC Committee meeting for review of Draft LWMCC Budget recommendation to Council
Mar.12, 2020	Protective Services Committee Meeting for review of Draft Fire Protection Budget and recommendation to Council
Mar.24, 2020	Council Meeting - Public Budget presentation - advertised in advance via social media
Apr.14, 2020	Council Meeting - Approval of Operating and Capital Budget and set Tax Rates

TOWN OF LUNENBURG
2020/21 DRAFT OPERATING AND CAPITAL BUDGETS

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DRAFT

2020/21 BUDGET SUMMARY AND TAX RATES

	Approved Tax Rate	Increase over prior year	% Change over prior year
Residential Tax Rate	\$1.351	\$0.000	0.0%
Commercial Tax Rate	\$3.358	\$0.000	0.0%
Seasonal Tourist Tax Rate	\$2.519	\$0.000	0.0%

Tax Contribution Comparison

	2015/16	2016/17	2017/8	2018/19	2019/20	2020/21
Residential	62.7%	63.3%	64.2%	64.5%	65.6%	64.3%
Commercial	36.3%	35.1%	34.4%	34.3%	32.8%	33.9%
Seasonal Tourist	1.0%	1.0%	1.4%	1.2%	1.6%	1.8%
	<u>37.3%</u>	<u>36.1%</u>	<u>35.8%</u>	<u>35.5%</u>	<u>34.4%</u>	<u>35.7%</u>

2020/21 Budget Summary

Operating

Town General Operations	\$ 7,446,700
Water Utility Operations	1,646,500
Electric Utility Operations	6,849,500
	<u>15,942,700</u>

Capital

Town Capital Projects	4,925,600
Water Utility Capital Projects	263,500
Electric Utility Capital Projects	795,000
	<u>5,984,100</u>
	<u>\$ 21,926,800</u>

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	(Grants in Lieu)	Net Taxable Assessment
RESIDENTIAL					
Residential Property	\$ 238,650,000	\$ (400,000)	\$ 238,250,000	\$ 30,000	\$ 238,280,000
Resource Property	497,000	-	497,000		497,000
Total Residential	<u>239,147,000</u>	<u>(400,000)</u>	<u>238,747,000</u>	<u>30,000</u>	<u>238,777,000</u>
COMMERCIAL					
Commercial Property	43,896,400	(420,000)	43,476,400	7,095,500	50,571,900
Seasonal Tourist Business	3,587,500		3,587,500	-	3,587,500
Business Occupancy	-	-	-	-	-
Total Commercial	<u>47,483,900</u>	<u>(420,000)</u>	<u>47,063,900</u>	<u>7,095,500</u>	<u>54,159,400</u>
Total Assessment	<u>\$ 286,630,900</u>	<u>\$ (820,000)</u>	<u>\$ 285,810,900</u>	<u>\$ 7,125,500</u>	<u>\$ 292,936,400</u>

** Appeals allowance is based on 10% of appeals filed.

Tax Levy

Expenditures	\$ 7,446,700
Less: Revenue Other than Tax Revenue	2,432,000
Tax Levy	<u>5,014,700</u>

Calculation of Tax Rates

Total Net Taxable Assessment	<u>292,936,400</u>
General Tax Rate	<u>1.71</u>
<u>TAX RATE CALCULATION</u>	
Tax Levy	\$ 5,014,700
Residential Assessment	238,777,000
Residential Tax Rate	\$ 1.351
Residential Tax Levy	3,225,900
Commercial Tax Levy	1,788,800
Commercial Assessment	50,571,900
Seasonal Tourist Assessment	3,587,500
Commercial Tax Rate	\$ 3.358
Seasonal Tourist Business Tax Rate	\$ 2.519

Historical Tax Rates

	2017/18	2018/19	2019/20	2020/21	Change
Residential	\$1.333	\$1.344	\$1.351	\$1.351	0.00%
Commercial	\$3.286	\$3.320	\$3.358	\$3.358	0.00%
Seasonal Tourist	\$2.465	\$2.490	\$2.519	\$2.519	0.00%

Properties Subject to Special Tax Agreements or Legislation

	Assessment	Taxes per Rate	Prov Grant
N.S. Dept. of Education (Fisheries Museum)*	\$ 3,672,100	\$ -	\$ 5,019
N.S. Dept. of Education (Bluenose Academy)	\$ 18,668,700	\$ -	\$ -

* The province is expected to pay a fire protection grant for the museum - \$5,019.
 The Bluenose Academy is charged the non-residential sewer rate per \$100/assessment as per the Town's Sewer By-Law.

Properties Whose Grant in Lieu of Taxes Varies With Tax Rate

Provincially Assessed Properties

	Assessment	Taxes per Rate	Actual GIL
Her Majesty the Queen (Dufferin Street/DNR)	\$ 7,066,800	\$ 237,303	\$ 237,303
Her Majesty the Queen (Green Street/DNR)	9,500	\$ 319	\$ 319
N.S. Trans. & Public Works (Mahone Bay Road)	5,300	\$ 178	\$ 178
N.S. Trans. & Public Works (Green Street)	11,000	\$ 369	\$ 369
N.S. Trans. & Public Works (Linden Avenue)	2,900	\$ 97	\$ 97
Total Commercial Exempt	\$ 7,095,500	\$ 238,266	\$ 238,266
Residential Exempt:			
Her Majesty the Queen (Green Street/DNR)	\$ 30,000	\$ 405	\$ 405

Federally Assessed Properties (nil)

Comparative Property Assessments & Tax Rates

	2020 # of Taxable Accounts	2019 # of Taxable Accounts	2020 Taxable Assessment*	2019 Taxable Assessment*	Difference
Residential	1194	1193	\$ 238,777,000	\$ 231,288,900	3.24%
Commercial	175	172	50,571,900	46,590,000	8.55%
Seasonal Tourist	9	8	3,587,500	3,021,100	18.75%
			\$ 292,936,400	\$ 280,900,000	4.28%

There are 1,194 Residential property accounts in the Town; 632 or 53% are capped.
 * Taxable Assessment is based on an appeals allowance of 10% of actual appeals plus estimated future appeals.

Tax Revenue

	Rates	Taxes		
Residential	\$1.351	\$ 3,225,900	1% Tax Revenue =	\$ 50,147
Commercial	3.358	1,698,400	\$0.01 Additional =	29,294
Seasonal Tourist	2.519	90,400	\$0.01 Residential =	23,878
			\$0.01 Commercial =	5,416
		\$ 5,014,700		

Property Sales Statistics

	2015/16	2016/17	2017/18	2018/19	2019/20* to Dec.31/19
Sales Value	\$ 16,950,212	\$ 14,440,611	\$ 19,412,900	\$ 22,347,378	\$ 34,386,238
# Properties	58	66	71	83	50

Seasonal Tourist Businesses

The Seasonal Tourist Business assessment class allows for qualifying businesses to be taxed at 75% of the commercial tax rate. There are currently 9 properties that qualify for this special assessment (vs.8 in 2019/20).

2020 Seasonal Tourist Assessment	\$ 3,587,500
2019 Seasonal Tourist Assessment	3,021,100
Assessment Increase	\$ 566,400

TOWN GENERAL - OPERATING REVENUE						
			2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
		TAXES				
	01-1-11-0000	ASSESSABLE PROPERTY				
\$ 100,700	01-1-11-1100	1 RESIDENTIAL TAXABLE ASSESSMENT	\$ 3,218,800	\$ 3,118,100	\$ 3,123,200	\$ 2,978,338
		COMMERCIAL				
\$ 127,200	01-1-11-2100	1 COMM TAXABLE ASSESSMENT	1,459,900	1,332,700	1,343,100	1,359,613
\$ 14,200	01-1-11-2200	1 SEASONAL TOURIST BUSINESS	90,400	76,200	76,100	55,572
		RESOURCE				
\$ (500)	01-1-11-5100	1 RESOURCE TAXABLE ASSESSMENT	6,800	7,300	6,900	6,941
			4,775,900	4,534,300	4,549,300	4,400,464
		SPECIAL ASSESSMENTS				
	01-1-12-1000	FRONTAGE RATES				
\$ 184,800	01-1-12-9100	2 SEWER ANNUAL CHARGES	1,104,800	920,000	930,000	869,981
		OTHER TAXES				
\$ -	01-1-19-1100	DEED TRANSFER TAX	150,000	150,000	175,000	223,474
			1,254,800	1,070,000	1,105,000	1,093,455
		BUSINESS PROPERTY				
\$ (1,000)	01-1-14-2100	3 BASED ON REVENUE - BELL ALIANT	18,000	19,000	18,000	19,195
\$ -	01-1-62-8800	3.1 HST OFFSET GRANT	19,000	19,000	27,800	18,985
			37,000	38,000	45,800	38,180
		DEPARTMENT TOTAL	\$ 6,067,700	\$ 5,642,300	\$ 5,700,100	\$ 5,532,099
		GRANTS IN LIEU OF TAXES				
	01-1-23-0000	PROVINCIAL GOVERNMENT				
\$ -	01-1-23-1200	5 DEPT. OF TRANSPORTATION	\$ 700	\$ 700	700	\$ 768
\$ 6,500	01-1-23-1300	5 HER MAJESTY THE QUEEN	238,100	231,600	231,600	227,533
\$ -	01-1-23-3100	5 FIRE PROTECTION - MUSEUM/SCHOOL	5,000	5,000	5,000	5,019
		DEPARTMENT TOTAL	\$ 243,800	\$ 237,300	\$ 237,300	\$ 233,320
		SALES OF SERVICES				
	01-1-41-0000	GENERAL GOV'T SERVICES				
\$ -	01-1-41-0200	6 TAX CERTIFICATE FEES	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,896
\$ -	01-1-41-0210	6 MORTGAGE COMPANY SERVICE CHARGE	4,000	4,000	4,000	3,956
			8,500	8,500	8,500	8,852
		ENVIRONMENTAL HEALTH SERVICES				
\$ -	01-1-44-0115	7 REGION 6 DIVERSION/MAP	14,000	14,000	14,000	16,354
\$ -	01-1-44-0110	SALE OF COMPOSTAINERS	100	100	-	-
			14,100	14,100	14,000	16,354
		ENVIRONMENTAL DEVELOP. SERVICES				
\$ 100	01-1-46-0100	6 ZONING PERMITS & CERTIFICATES	1,400	1,300	1,400	1,248
		RECREATION & CULTURAL SERVICES				
\$ -	01-1-47-0100	LIBRARY PHOTOCOPY REVENUE	450	450	500	458
\$ -	01-1-47-0200	POSTER/ CD SALES	50	50	-	24
			500	500	500	482
		PROTECTIVE SERVICES				
\$ -	01-1-42-0200	6 FIRE SERVICES (RENTAL REVENUE)	100	100	-	-
\$ -	01-1-42-0250	FIRE SERVICES (INSURANCE RECOVERY)	-	-	-	-
			100	100	-	-
		TRANSPORTATION SERVICES				
\$ -	01-1-43-0100	6 PW - LABOUR/EQUIPMENT (CHARGE-OUT)	25,000	25,000	25,000	27,201
\$ 6,000	01-1-43-0200	6 PARKING METER REVENUE	185,000	179,000	153,000	109,307
			210,000	204,000	178,000	136,508
			\$ 234,600	\$ 228,500	\$ 202,400	\$ 163,444

TOWN GENERAL - OPERATING REVENUE							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA							
ADMISSIONS							
ARENA							
\$ -	01-1-47-1030	8	PUBLIC SKATING	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,462
COMMUNITY CENTRE							
	01-1-47-1110	9	PROGRAM FEES				
\$ -			Drop-in Sport Programs	6,000	6,000	6,000	6,057
\$ -			Weight Room Fees	3,300	3,300	3,000	3,149
\$ -			Fitness Classes	9,800	9,800	9,800	8,505
				25,100	25,100	24,800	23,173
RENTALS							
ARENA							
\$ -	01-1-47-2020	10	SKATE SHARPENING	1,000	1,000	\$ 1,000	965
	01-1-47-2030	11	CANTEEN CONCESSION	-	-		-
\$ 3,600	01-1-47-2040	12	MINOR HOCKEY	78,100	74,500	74,500	72,321
\$ 3,600	01-1-47-2050	13	HOCKEY, OTHER & PRACTICES	59,100	55,500	55,500	50,446
	01-1-47-2060	14	FIGURE SKATING	-	-	-	-
\$ -	01-1-47-2070	15	SCHOOL SKATING	2,800	2,800	2,800	5,415
\$ -	01-1-47-2080	16	OTHER SKATING	2,000	2,000	2,000	1,343
\$ -	01-1-47-2090	17	SUMMER RENTALS	5,000	5,000	4,300	4,958
\$ -	01-1-47-2091	17b	FARMER'S MARKET (SPRING/SUMMER)	5,000	5,000	4,800	4,630
\$ -	01-1-47-2095	18	SIGN RENTALS	6,000	6,000	6,400	5,364
	01-1-47-3050		BEVERAGE MACHINE SALES		-		-
\$ -	01-1-47-3060	19	VENDING MACHINE-GUMBALL	200	200	200	36
COMMUNITY CENTRE							
\$ (5,000)	01-1-47-3020	20	AUDITORIUM RENTALS	25,000	30,000	24,800	29,297
\$ -	01-1-47-3021	20b	FARMER'S MARKET (FALL/WINTER)	7,500	7,500	7,500	8,763
\$ -	01-1-47-3030	21	MEETING ROOM/FITNESS STUDIO RENTALS	7,000	7,000	7,000	8,003
\$ -	01-1-47-3040	22	GROUND RENTAL	2,000	2,000	1,000	1,556
\$ -	01-1-47-3070	23	CHRISTMAS CRAFT SHOW	-	-		-
				200,700	198,500	191,800	193,097
RENTAL - DISTRICT SCHOOL BOARD							
\$ 200	01-1-47-4010	24	SCHOOL BD. RENTAL OF AUDITORIUM/GROUNDS	32,600	32,400	32,400	31,371
GRANTS - MUNICIPALITIES							
\$ (10,000)	01-1-47-5050	26	OPERATING GRANT - MODL	30,000	40,000	30,000	40,000
\$ -			CAPITAL GRANT - MODL (Community Centre Roof)	10,000	10,000	10,000	-
				40,000	50,000	40,000	40,000
GRANTS - FEDERAL							
\$ -	01-1-47-6010	27	EMPLOYMENT PROGRAM GRANT	-	-	-	-
GRANTS - NS SPORT COMM.							
\$ (8,500)	01-1-47-7010	28	PROGRAM GRANTS (After the Bell)	-	8,500	8,500	3,473
GRANTS - OTHER							
\$ -			JUMP START	-	-	-	-
MISCELLANEOUS REVENUE							
\$ -	01-1-47-8010		INTEREST		-	-	364
\$ -	01-1-47-8015		MISCELLANEOUS	400	400	400	-
\$ -			DONATIONS	-	-		-
				400	400	400	364
TOTAL REVENUE - LWMCC & ARENA				\$ 298,800	\$ 314,900	\$ 297,900	\$ 291,478

TOWN GENERAL - OPERATING REVENUE							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
			OTHER REVENUE/OWN SOURCES				
	01-1-51-0000		LICENSES AND PERMITS				
\$ (100)	01-1-51-4100		TAXI LICENSES	\$ 100	\$ 200	\$ 200	\$ 240
\$ -	01-1-51-6100	31	DOG LICENSES	1,200	1,200	1,200	1,138
\$ (2,000)	01-1-51-7100	31	BUILDING PERMITS	10,000	12,000	9,200	9,223
\$ 800	01-1-51-9100		OTHER LICENSES & PERMITS	3,800	3,000	3,500	3,281
				15,100	16,400	14,100	13,882
			FINES				
\$ -	01-1-52-0100	6	FINES-PARKING METER	6,500	6,500	6,900	5,509
\$ -	01-1-52-0200	31	FINES-COURT FINES	7,000	7,000	7,000	5,324
				13,500	13,500	13,900	10,833
			RENTALS				
\$ -	01-1-53-0100	31	RENTALS AND LEASES	71,400	71,400	71,400	89,904
\$ 43,500	01-1-53-0110	31	RENTALS AND LEASES - Lun Academy	207,000	163,500	192,000	147,305
				278,400	234,900	263,400	237,209
			RETURN ON INVESTMENTS				
\$ 3,000	01-1-55-9100	31	BANK INTEREST	15,000	12,000	15,000	17,555
			PENALTIES & INTEREST ON TAXES				
\$ -	01-1-56-2100	31	INTEREST ON TAXES	75,000	75,000	80,000	83,190
			MISCELLANEOUS				
\$ -	01-1-59-0050		PIN & FLAG SALES/ETC.	1,000	1,000	1,000	961
\$ -	01-1-59-0100	31	DONATIONS	1,800	1,800	2,500	2,300
				2,800	2,800	3,500	3,261
				\$ 399,800	\$ 354,600	\$ 389,900	\$ 365,930
	01-1-60-0000		UNCONDITIONAL TRANSFERS/OTHER GOV'TS				
	01-1-61-0000		FEDERAL GOVERNMENT				
	01-1-62-0000		PROVINCIAL GOVERNMENT				
			DEPARTMENT OF MUNICIPAL AFFAIRS				
\$ -	01-1-62-8100	32	EQUALIZATION GRANT	50,000	50,000	50,000	50,000
\$ -	01-1-62-8600		FARM PROPERTY ACREAGE	100	100	100	111
				\$ 50,100	\$ 50,100	\$ 50,100	\$ 50,111
			CONDITIONAL TRANSFERS/FED. OR PROV. GOV'TS				
			FEDERAL GOVERNMENT				
\$ -	01-1-71-7500		CANADA DAY GRANT	500	500	-	-
				500	500	-	-
			PROVINCIAL GOVERNMENT				
\$ -	01-1-75-5700		PROV NS - COMMUNITY ARTS AWARD	-	-	-	-
\$ -	01-1-72-1010		PROV NS (LA GOVERNANCE STUDY)	-	-	-	-
			PROTECTIVE SERVICES				
\$ -	01-1-75-2500		CIVIC ADDRESSING PROV GRANT	1,000	1,000	1,000	1,000
				1,000	1,000	1,000	1,000
				\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000
\$ -			CONDITIONAL TRANSFERS/OTHER LOCAL GOV'T				
\$ -	01-1-89-9450		DISTRICT SCHOOL BOARD - ELECTION	-	-	-	-
\$ -	01-1-89-9500		LUNENBURG ACADEMY FOUNDATION	-	-	-	-
\$ 4,400	01-1-89-9900	33	DISTRICTS 1 & 2 FIRE COMMISSION	180,400	176,000	159,100	152,214
				\$ 180,400	\$ 176,000	\$ 159,100	\$ 152,214
			TOTAL REVENUE	\$ 7,476,700	\$ 7,005,200	\$ 7,037,800	\$ 6,789,596
			NON PROPERTY TAX REVENUE	\$ 2,462,000	\$ 2,238,600	\$ 2,256,200	\$ 2,160,831

NOTES TO TOWN REVENUE ESTIMATES

1. 2020-21 Tax Revenues

2020-21 **DRAFT** Tax Rates:

- \$1.351 /\$100 Residential
- \$3.358 /\$100 Commercial
- \$2.519 /\$100 Seasonal Tourist Business

Historical Tax Rate Information

	Residential	Commercial
2020/21		
2019/20	\$1.351	\$3.358
2018/19	\$1.344	\$3.320
2017/18	\$1.333	\$3.286
2016/17	\$1.314	\$3.276
2015/16	\$1.314	\$3.276
2014/15	\$1.279	\$3.260
2013.14	\$1.279	\$3.260
2012/13	\$1.279	\$3.260

2. #01-1-12-9100 Sewer Annual Charges

	2020/21	2019/20
Classification	Proposed Rate	Approved Rate
Dwelling Unit	\$429.70	\$374.60
Commercial Rate	47.26¢/100 of Assessment	41.20¢/100 of Assessment
Churches	\$252.42	\$220.07

High Liner sewer rates are set by a negotiated contract last expired November 30, 2018. This amount is shown under the General Revenue section of the Town. These revenues are used to offset sewer operating costs, debt principal payment and sewer reserve transfers for future capital projects.

2020/21 Sewer Costs & Funding

Collection & Disposal Estimate	\$973,500
Debt Repayment – Principal (see: Fiscal Services)	81,300
Reserve Transfer (future Capital)	<u>50,000</u>
Total Costs	<u>\$1,104,800</u>

Funding (Based on approved 2020/21 rates and 2020 assessments)

Sewer Rates	<u>\$1,104,800</u>
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3. #01-1-14-2100 Grant Bell Aliant

This is an annual grant based on annual revenues of Bell Aliant received from the 634 exchange for local service tolls.

3.1 #01-1-62-8800 HST Offset Grant

With the implementation of HST in 1997, the Town incurred additional costs. Previously the Town received 100% of the provincial tax back, now we receive only a 57.14% Provincial Tax Rebate. The province makes a grant to the Town to partially offset this additional cost.

4. #01-1-21-0000 Grants in Lieu - Federal Government

There are currently no Federally owned properties in the Town that are subject to Grants in Lieu of taxation.

5. #01-1-23-0000 Grants in Lieu - Provincial Government

The grant in lieu of taxes for various Provincial properties is based on assessment and tax rates. The following properties are eligible for a Grant in Lieu of taxes:

- Provincial Building on Green/Dufferin Street
- Land on Green Street
- Land on Mahone Bay Road
- Land on Linden Avenue

The Town also receives a Provincial grant for Fire Protection for the Museum property (estimate \$5,000 for 2020/21).

6. Sale of Services

#01-1-41-0200 Tax Certificate Fees

Administration fee for preparation of tax certificates.

#01-1-41-0210 Mortgage Company Service Charge

This revenue source was introduced in 2009/10 based on administration charges for providing additional tax bills and listings to mortgage companies. Mortgage companies require detailed listings in specific formats. Other municipalities also charge for this service to offset staff time. The fee for this service was increased in fiscal 18-19 to \$10 per account listing, it had previously been \$5.00 per account listing since the fee was introduced.

#01-1-42-0200 Fire Services

Fire Services is reimbursed for training seminars conducted as well as any billings for clean-up of gas spills, etc.

#01-1-43-0100 Transportation Services – PW Labour/Equipment Recovery

This account is used to record Public Works labour and equipment charges for the Water and Electric Utilities.

#01-1-43-0200 Transportation Services – Parking Meter Revenue

Parking Meter Revenue. There are currently approximately 240 meters.

Parking Meter Revenue and Expenses (Budget 2020/21)

<u>Revenue</u>	
Parking Meters	\$ 185,000
Parking Fines	6,500
	<u>\$ 191,500</u>
<u>Expenses</u>	
Public Works labour for coin collection	3,500
Administrative labour	4,000
Repairs, maintenance & supplies	20,000
Advertising	400
Interest on capital loan	200
	<u>\$ 28,100</u>
Net revenue	<u><u>\$ 163,400</u></u>
By-Law Enforcement costs	<u>\$ 6,000</u>
(See: Other Protective Services Budget)	

#01-1-46-0100 Environmental Development Services – Zoning Permits

Zoning agreements, certificates and permits.

7. #01-1-44-0115 Region 6 Diversion / Municipal Approved Programs

Revenue to the Town to assist with Public education, enforcement and other initiatives related to Waste Diversion.

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

Rates will change in 2020/21 based on 2019 CPI of 1.6% and rate comparisons with similar facilities including public skating, soccer field rentals, sign rentals and program fees (see: rate schedule at the end of this note section).

8. #01-1-47-1030 Public Skating

Reflects revenues from public skating, adult skating and family skating.

9. #01-1-47-1110 Program Fees

Fees generated from registration for our fall, winter and spring programs. Revenues have been estimated to reflect participation in our fitness programs and weight room.

10. #01-1-47-2020 Skate Sharpening

The Arena purchased its own machine in 1998/99. Skate sharpening rates are \$5/pr. based on rates charged at other arenas.

11. #01-1-47-2030 Canteen Concession

We have currently been renting the canteen area on a per day rate.

12. #01-1-47-2040 Minor Hockey

Estimate based on previous year actuals and based on 2020/21 approved rates.

13. #01-1-47-2050 Hockey, Other & Practices

Revenues from various gentlemen hockey leagues and teams. Estimate based on previous year actuals and based on 2020/21 approved rates.

14. #01-1-47-2060 Figure Skating

A Figure Skating program has not been offered by the provider since the 2017/18 season and to date no one has taken over the delivery of the program.

15. #01-1-47-2070 School Skating

Estimate for skating rentals by local schools.

16. #01-1-47-2080 Other Skating

Occasionally we rent ice time to other groups such as Sunday Schools, Cadets, Guides, Scouts, etc.

17. #01-1-47-2090 Summer Rentals

Rent received from various festivals and events.

17b. #01-1-47-2091 Farmer's Market Rental (Spring/Summer)

This is the estimated rental fees at the Arena for the Farmer's Market.

18. #01-1-47-2095 Sign Rentals

Advertising signs in the arena. For 2020/21 the fees will change to \$246 per sign and \$263 for in-ice ad (incl. HST). In 2018/19 this also included an amount for Tim Horton's sponsorship of the Olympia, it is hoped that this sponsorship will be able to be secured again for next season.

19. #01-1-47-3060 Vending Machine Sales

The gumball machine in the arena produces a small amount of revenue.

20. #01-1-47-3020 Auditorium/Kitchen Rentals

Rentals generated by various festivals, dances, receptions and banquets.

20b. #01-1-47-3021 Farmer's Market Rental (Fall/Winter)

This is the estimated rental fees at the Community Centre for the Farmer's Market.

DRAFT

21. #01-1-47-3030 Meeting Room/Fitness Studio Rentals

The rental rate per hour is \$29.00. These rooms are often rented for karate and other classes.

22. #01-1-47-3040 Grounds Rental (Parking Lot/Fields)

Estimate for Caravans, movie vehicles plus soccer field and ball field fees.

23. #01-1-47-3070 Christmas Craft Show

The Christmas Craft Show is being organized by an external organization since 2018/19, who pays a rental fee for the Lunenburg Community Centre.

24. #01-1-47-4010 School Board Rental

The SSRCE leases from the Town, for the Bluenose Academy, soccer field, track and field, softball field and 50 unreserved parking spaces. Original lease period was July 1, 2013 to June 30, 2018. In process of renewing for July 1, 2018 to June 30, 2023 at a rate of \$30,330 + annual CPI adjustments.

25. Town Grant

This figure makes up the difference between the revenue and expenditures at the Community Centre and Arena.

Analysis of Town Operating Grant (Actuals) – covered in the general tax rate.

Year	Amount	
2011/12	\$146,468	
2012/13	\$166,571	
2013/14	\$209,800	
2014/15	\$225,832	
2015/16	\$190,504	
2016/17	\$205,229	
2017/18	\$204,095	
2018/19	\$221,149	
2019/20	\$197,100	Budget
2020/21	\$234,800	Budget

26. #01-1-47-5050 Operating Grant - Municipality

Each year the Municipality of the District of Lunenburg provides a grant to help offset operating deficits of the Arena. We have budgeted \$30,000 for this fiscal year, the same amount received in fiscal 2019/20 plus a capital grant in the amount of \$10,000 for the Community Centre Roof.

28. #01-1-47-7010 Provincial Grants

After the Bell Program has been cancelled due to grant funding challenges.

29. All rates charged at the Community Centre and Arena are subject to HST with the exception of children's programs which are non-taxable if operated by the Town itself.

30. The Lunenburg War Memorial Community Centre and Arena Fee Schedule is found at the end of this note section.

31. Revenue from Own Sources

N.B. - all Town fees (licenses and permits) have been adjusted by 1.6% CPI effective April 1, 2020.

#01-1-51-6100 Dog Licenses

Dog license revenue is estimated based on approved fees. In 2019/20, 84 dogs were registered.

#01-1-51-7100 Building Permits

Building permit rates are a flat fee plus 0.2% of the estimated construction value.

#01-1-52-0100; #01-1-52-0200 Court Fines

Court fines reflect projected actuals.

#01-1-53-0100 & 01-1-53-0110 Rentals and Leases – Town Buildings including the Lunenburg Academy

Rentals and Leases includes rent paid by the Electric and Water Utilities for use of the Town Hall and Blue Building, rental of old Fire Hall (NASCAD & Fitness Studio), CN Station (Second Story), Blue Building (Navy League).

The Lunenburg Academy rentals include: LAMP, Class Afloat, South Shore Genealogical Society and commercial tenants. Also included in this budget estimate is rental for the Lunenburg Library Branch for the year. Budget estimate is based on projected occupancy.

#01-1-55-9100 Bank Interest

Estimate based on banking agreement with TD Canada Trust (Prime rate less 1.75%).

#01-1-56-2100 Interest on Taxes

Interest on taxes based on a rate of 2% per month.

#01-1-59-0100 Donations

Miscellaneous donations to the Town.

32. #01-1-62-8100 Equalization Grant (Basic Operating Grant)

As part of the equalization plan of the Provincial Government, all municipal units are given a basic operating grant of \$50,000.

33. #01-1-89-9900 District 1&2 Fire Commission

Districts 1 & 2 cost share Fire Protection and pay a 6.5% administration fee.

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA FEE SCHEDULE

FACILITY	2019/20 Approved Rates			2020/21 Proposed Rates		
		Tax incl RATE		Tax incl RATE		
Meeting/Fitness rooms /hr		29.00		29.00		
Auditorium only - full day*		341.00		346.00		
New Year's Eve*		661.00		672.00		
Recreational Use - auditorium only /hr		35.00		36.00		
Recreational Use - auditorium & kitchen /hr		45.00		46.00		
Kitchen - full day		174.00		177.00		
Arena Ice Time			Resurfacer Surcharge		Resurfacer Surcharge	Base Rate
Prime /hr		176.00	4.00	172.00	179.00	4.00 175.00
Non Prime /hr		149.00	4.00	145.00	151.00	4.00 147.00
Youth & Schools /hr		149.00	4.00	145.00	151.00	4.00 147.00
Mornings - not including March Break (8:00am to 12:00pm M-F) /hr		114.00	4.00	110.00	116.00	4.00 112.00
Arena Summer Rentals						
Per Hour		68.00			69.00	
Per Day		651.00			661.00	
Arena Sign Rentals						
Display Signs (4'x8')		246.00			250.00	
In Ice Ads		263.00			267.00	
Public Skating						
Youth		3.00			3.00	
Youth Season Pass		82.00			83.00	
Adult		4.00			4.00	
Adult Season Pass		105.00			107.00	
Family Season Pass		142.00			144.00	
Skate Sharpening		5.00			5.00	
Caravans						
With electrical hook-up /day		27.00			27.00	
Without hook-up /day		22.00			22.00	
Commercial hook-ups /day		32.00			33.00	
Field Rentals						
<i>Softball Field</i>						
Per season (per team)		204.00			207.00	
Per game		13.00			13.00	
Per season - Youth (per team)		95.00			97.00	
<i>Soccer Field</i>						
Per Game		31.00			32.00	
Per Season (per team)		276.00			280.00	
Per Season - Youth (per team)		169.00			172.00	
<i>Track</i>						
Full Day		174.00			177.00	
Fitness Program /mo		42.00			43.00	
Weight Room /mo		42.00			43.00	
Weight Room - purchased in 4 month block		148.00			150.00	
Weight Room - youth rate per month		10.00			10.00	
Weight Room Key Deposit		40.00			40.00	
Sr. Fitness /session (15 weeks)		74.00			75.00	
Drop in fee - badminton		5.00			5.00	
Drop in fee - pickle ball		3.00			3.00	

N.B. - NS 2019 CPI = 1.6%.

*Plus Socan Fees if applicable including HST = \$73.01

Effective April 1, 2019 - For Fitness instructors who book the Fitness Room and run classes open to the public of 5 hours or more per week receive a 25% discount on rental rates, providing there is a minimum 6 month rental commitment.

GENERAL GOVERNMENT SERVICES EXPENDITURE BUDGET						
ACCOUNT #	Note #	DESCRIPTION	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTION	2018/19 ACTUAL
GENERAL GOV'T SERVICES						
LEGISLATIVE						
300	01-2-11-1100	1 MAYOR - HONORARIUM	\$ 9,100	\$ 8,800	\$ 8,800	\$ 7,867
600	01-2-11-3100	1 COUNCILLORS - HONORARIUM	30,600	30,000	30,000	26,709
-	01-2-11-3200	MAYOR & COUNCILLORS MEETING TRAVEL	1,000	1,000	1,000	555
-	01-2-11-9100	2 OTHER LEGISLATIVE EXPENSE	4,000	4,000	4,000	2,513
-	01-2-11-9200	3 MEETING PAY STAFF	1,500	1,500	1,500	1,203
2,500	01-2-11-9300	4 COUNCIL CONFERENCES & TRAINING	5,700	3,200	3,200	2,292
SECTION TOTAL			51,900	48,500	48,500	41,139
GENERAL ADMINISTRATIVE						
OFFICE BUILDING						
-	01-2-12-1410	5 JANITORIAL CONTRACT	8,100	8,100	8,100	7,147
4,000	01-2-12-1420	FUEL	16,000	12,000	16,000	15,149
1,000	01-2-12-1430	6 ELECTRICITY	8,500	7,500	7,800	7,521
(400)	01-2-12-1440	7 WATER	1,000	1,400	900	881
100	01-2-12-1445	8 SEWER	2,100	2,000	2,000	1,896
-	01-2-12-1450	INSURANCE (TOWN HALL)	12,200	12,200	12,200	11,822
-	01-2-12-1460	9 JANITOR SUPPLIES	1,200	1,200	1,200	1,266
-	01-2-12-1470	10 MAINTENANCE & REPAIRS	20,000	20,000	20,000	20,022
FINANCIAL MANAGEMENT						
900	01-2-12-2200	11 ACCOUNTING SALARIES	29,500	28,600	28,600	27,606
-	01-2-12-2700	PAYROLL ADMIN CHARGES	1,400	1,400	1,500	1,434
-	01-2-12-2800	12 BANKING CHARGES	1,800	1,800	1,800	1,767
INTEREST ON CAPITAL LOAN						
(700)	01-2-12-2850	13 INTEREST ON CAPITAL LOAN	1,500	2,200	2,200	2,582
LEGAL AND OTHER PROFESSIONAL FEES						
-	01-2-12-1500	14 SOLICITORS	7,500	7,500	7,500	7,794
-	01-2-12-2500	AUDIT FEES	7,000	7,000	7,600	6,570
TAXATION						
-	01-2-12-4300	15 TAX EXEMPTIONS - INDIVIDUALS	8,000	8,000	4,000	4,933
800	01-2-12-4350	16 TAX EXEMPTIONS (SECTION 71)	35,800	35,000	35,000	34,061
COMMON SERVICES						
900	01-2-12-6000	17 ASSESSMENT COSTS	48,000	47,100	47,700	47,067
VALUATION AND ALLOWANCES						
-	01-2-82-1100	UNCOLLECTIBLE TAXES & SUNDRIES	-	-	-	-
OTHER GENERAL ADMIN. SERVICES						
2,000	01-2-12-9009	18 ACCESSIBILITY PLAN DEVELOPMENT	2,000	-	-	-
-	01-2-12-9010	19 ADVERTISING	500	500	500	1,071
-	01-2-12-9020	STATIONERY & SUPPLIES	1,900	1,900	1,900	2,314
200	01-2-12-9030	20 POSTAGE	2,200	2,000	2,100	1,913
-	01-2-12-9040	21 TELEPHONE	2,400	2,400	2,400	2,437
-	01-2-12-9050	COMPUTER MAINTENANCE	3,500	3,500	3,500	3,297
			222,100	213,300	214,500	210,550
SALARIES AND BENEFITS						
2,100	01-2-12-1100	22 SALARIES - CORPORATE SERVICES STAFF	109,200	107,100	107,100	84,743
1,400	01-2-19-9010	23 WORKERS COMPENSATION	4,400	3,000	3,000	3,283
1,500	01-2-19-9030	24 EMPLOYMENT BENEFITS: CPP/EI	13,500	12,000	12,000	10,935
2,000	01-2-19-9050	TOWN PENSION/RRSP	11,500	9,500	9,500	8,918
800	01-2-19-9060	25 MEDICAL PLAN	16,500	15,700	15,700	13,624
-	01-2-19-9070	HOLIDAY AND LONG SERVICE AWARDS	500	500	500	623
-	01-2-19-9071	SUCCESSION RECRUITMENT	-	-	-	-
5,000	01-2-19-9090	26 OTHER EMPLOYMENT BENEFITS	16,000	11,000	11,000	27,653
			171,600	158,800	158,800	149,779
OTHER GENERAL GOV'T SERVICES						
ELEC. PLEB. & RATEPAYERS MEETINGS						
28,000	01-2-19-1100	27 ELECTIONS, PLEBISCITES, ETC.	28,000	-	-	-
GEN. ACC. & DAMAGE LIABILITY CLAIMS						
-	01-2-19-3100	LIABILITY INSURANCE & CLAIM	8,500	8,500	8,600	8,233
GRANTS - ORG. AND INDIVIDUALS						
-	01-2-19-5100	28 GRANTS TO ORGANIZATIONS	20,000	20,000	20,000	25,606
OTHER GENERAL SERVICES						
-	01-2-19-9080	29 SUBSCRIPTIONS & MEMBERSHIPS	5,300	5,300	5,300	5,309
DEPARTMENT TOTAL			\$ 507,400	\$ 454,400	\$ 455,700	\$ 440,616
Budget Increase			\$ 53,000			
			11.7%			

NOTES TO GENERAL GOVERNMENT SERVICES BUDGET

1. A portion (see: % below) of Council Honorariums are allocated to the General Government Services budget based on estimated time spent on this department.

	<u>Position</u>	<u>Total</u>
01-2-11-1100	Mayor (30%)	\$ 9,100
01-2-11-3100	Council (25%)	<u>30,600</u>
		<u>\$39,700</u>

2. #01-2-11-9100 Other Legislative Expenses

Included in this item is 1/3 telephone for Corporate Services (1/3 to Other General Admin Telephone and 1/3 to Electric Utility) and advertising ads associated directly with Town Council.

Ads re Meetings/Appointments	\$ 300
Ads Council	450
Memorials/Flowers	400
Gifts for visiting officials	300
Telephone (1/3)	1,500
Remembrance Day Wreaths	150
Council Printing/Office Supplies	<u>900</u>
	<u>\$4,000</u>

3. #01-2-11-9200 Meeting Pay

Amount paid to staff for after-hours meeting attendance. Budget based on estimated costs, distributed 1/3 each to Town, Water and Electric.

4. #01-2-11-9300 Council Conferences & Training

Conferences, training and professional development for the Mayor and Councillors.

The following events have been identified for 2020/21:

FCM Annual Conference	\$ 2,500
NSFM Conferences (Mayor or alternate and Council)	2,700
Council Orientation Training – Election 2020	12,500
Other Council training/conferences	<u>4,000</u>
	<u>\$21,700</u>

N.B. - \$16,000 total will be allocated to the Electric and Water Utility budgets, approximately 75%.

5. #01-2-12-1410 Janitorial Contract

Includes contract costs for the Town Hall.

6. #01-2-12-1430 Electricity

Budget estimate is based on current rates and actual consumption.

7. #01-2-12-1440 Water

Water estimate based on actual consumption and current approved rates.

8. #01-2-12-1445 Sewer

Sewer rates have been budgeted at the 2019/20 approved rate (41.20¢/\$100 assessment). The assessment for the Town Hall for 2020 is \$514,400. (AAN 04647327)

9. #01-2-12-1460 Janitor's Supplies

Estimate based on 2019/20 actual.

10. #01-2-12-1470 Maintenance and Repairs – Town Hall

Test Fire Extinguishers	\$ 100
Monitor Fire Alarm & Burglar Alarm	1,200
Sprinkler System (test)	400
Furnace Maintenance (cleaning, etc.)	1,000
Clean & Repair Rain Gutters	1,300
Carpet Cleaning	1,000
General Building Repairs	<u>15,000</u>
	<u>\$ 20,000</u>

11. #01-2-12-2200 Accounting Salaries

The Town's portion of salaries for the Finance Director and Accountant are shown under this category as per the Municipal Accounting and Reporting Manual. Staff salaries are also allocated to the Water and Electric Utilities based on actual time spent working for them.

12. #01-2-12-2800 Banking Charges

This includes a portion of banking charges for town bank accounts.

13. #01-2-12-2850 Interest on Capital Loan

Interest on capital loan for brickwork and Town Hall accessibility for 2019/20.

14. #01-2-12-1500 Solicitors

Town Solicitor fees for legal advice. Legal services for other departments appear under each department. Estimate based on actual costs in previous years.

15. #01-2-12-4300 Tax Exemptions – Individuals

The income levels have not been adjusted for a number of years. Staff are recommending that these be adjusted by annual CPI (retro to 2016) and annually on a going forward basis.

There were 12 exemptions granted in 2019/20 totalling \$3,833. Exemption criteria is based on gross income and 2020/21 exemption levels and amounts are shown below.

2019/20

<u>Gross Household Income</u>	<u>Exemption</u>
\$18,000 or less	\$500
\$18,001 - \$19,000	\$400
\$19,001 - \$20,000	\$300
\$20,001 - \$21,000	\$200
Over \$21,000	NIL

With CPI adjustments

<u>Gross Household Income</u>	<u>Exemption</u>
\$19,123 or less	\$500
\$19,124 - \$20,185	\$400
\$20,186 - \$21,247	\$300
\$21,248 - \$22,310	\$200
Over \$22,310	NIL

16. #01-2-12-4350 Tax Exemptions (Section 71)

Re: Municipal Government Act Section 71. These are the estimated grants under the Town's Tax Exemption By-law #43 for the exemption of taxation for the Lunenburg Swimming Pool, and Tourist Bureau. A partial exemption of the difference between Commercial and Residential rates for the Lunenburg Heritage Society Knaut Rhuland House, Lunenburg Curling Club and the Lunenburg Day Care. Based on 2020 assessments and approved 2019/20 tax rates of \$1.351 residential and \$3.358 commercial.

Lunenburg Swimming Pool	\$ 3,633
Tourist Bureau	15,682
Lunenburg Curling Club	4,066
Lunenburg Heritage Society	5,063
Lunenburg Day Care	<u>7,360</u>
	<u>\$ 35,804</u>

17. #01-2-12-6000 Assessment Services – PVSC

Our estimated share of assessment costs for the upcoming year. The Town's share of the PVSC budget is calculated based on our uniform assessment in relation to the other 50 municipalities.

18. #01-2-12-9009 Accessibility Plan Development

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which will be developing an Accessibility Plan over the 2020/2021 Fiscal Year. The total cost of the Plan is \$32,410 which will be cost shared based on Uniform Assessment. The resulting cost to the Town of Lunenburg is \$1,628 plus Meeting expenses are estimated to be \$6,000 over the 2020/2021 Fiscal Year. This cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The Heritage Manager is the Town of Lunenburg's staff representative on this committee.

19. #01-2-12-9010 Advertising

Estimate based on projected need.

20. #01-2-12-9030 Postage

Estimate based on 2019/20.

21. #01-2-12-9040 Telephone

Estimated based on 2019/20 actual.

22. #01-2-12-1100 Salaries – Corporate Services Staff

Salaries for all Corporate Services Staff are shared with other departments and are allocated as follows: General Government Services (21%), Planning & Heritage (2%), Parking Meters (1%), and Community Centre (4%). Staff salaries have been allocated to the Water and Electric Utilities based on actual time spent working for them. These allocations are reviewed annually to ensure their continued relevance and accuracy.

23. #01-2-19-9010 Workers Compensation

The Town's 2020 rate is \$2.28/\$100 an increase of \$1.78/\$100 in 2019.

24. #01-2-19-9030 Employment Benefits EI and CPP

EI rates for 2020 are 1.58% of insurable earnings. The maximum contribution level has increased to \$54,200. CPP rates is 5.25% of pensionable earnings, the maximum earnings has increased to \$58,700 in 2020.

25. #01-2-19-9060 Medical Plan

Based on current rates.

26. #01-2-19-9090 Other Employment Benefits

This account includes Councillors' and staff Employee Assistance Program ("EAP") and an accrual for retirement benefits based on the Town's personnel policy.

27. #01-2-19-1100 Municipal Election

Estimated budget for the 2020 Municipal Election. There is a \$9,000 reserve to offset this cost.

The budgeted details are as follows:

Returning Officer	\$15,000
Advertising	5,500
Supplies	1,000
DRO wages, training & meals	6,500
Total	\$28,000

28. #01-2-19-5100 Requests/Grants

Listing at the end of the General Government note section – TBA applications deadline is March 31, 2020

Please note that Council approved the following motion at the January 28, 2020 Council Meeting:

Motion: moved and seconded to pre-approve a grant to Bluenose 100 Committee of \$5,000 in 2020/21 and \$5,000 of in-kind Town services in 2021/22 for Celebration events in 2021.

In addition to the monetary grants listed, many "in kind" services are performed by departments of the Town (in excess of 200 hours labour) for various events held within the town each year.

29. #01-2-19-9080 Subscriptions and Memberships

Federation of Canadian Municipalities
Nova Scotia Federation of Municipalities
Association of NS Administrators
NS Barrister's Society (shared with Water & Electric Utilities, Planning, and Transportation Services)
CPA Fees (shared with Water & Electric Utilities)
Lunenburg Board of Trade
Fisheries Museum of the Atlantic
Nova Scotia Town Caucus

OTHER PROTECTIVE SERVICES EXPENDITURE BUDGET								
		Account #	Note #	DESCRIPTION	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTION	2018/19 ACTUAL
				<i>POLICE PROTECTION</i>				
\$ 20,800		01-2-21-1000	1	RCMP	\$ 815,500	\$ 794,700	\$ 794,700	\$ 786,880
\$ -		01-2-21-1100	2	DNA CASEWORK ANALYSIS (RCMP)	2,400	2,400	2,400	2,160
				SECTION TOTAL	817,900	797,100	797,100	789,040
				<i>BY-LAW ENFORCEMENT</i>				
				<i>LEGAL</i>				
\$ 500		01-2-22-6010	3	PROSECUTING ATTORNEY	2,000	1,500	2,000	1,519
\$ -		01-2-22-6020		TOWN OF LUNENBURG BY-LAWS	6,000	6,000	6,000	10,880
				<i>SALARIES & BENEFITS</i>				
\$ -		01-2-22-9010	4	BY-LAW ENFORCEMENT OFFICER	6,000	6,000	4,000	3,143
				<i>SUPPLIES & EXPENSE</i>				
\$ (300)		01-2-22-9120	5	SUPPLIES	500	800	100	349
				<i>TRANSFER TO CORRECTION SERVICES</i>				
\$ 500		01-2-22-9200	6	PROVINCIAL CORRECTIONS FACILITIES	42,000	41,500	41,500	41,051
				SECTION TOTAL	56,500	55,800	53,600	56,942
				<i>EMERGENCY MEASURES</i>				
\$ 1,000		01-2-25-1100	7	EMERGENCY MANAGEMENT PLANNING	9,000	8,000	8,000	7,282
				SECTION TOTAL	9,000	8,000	8,000	7,282
				<i>PROTECTIVE INSPECTIONS</i>				
				<i>BUILDING INSPECTION</i>				
\$ -		01-2-29-2010		BUILDING INSPECTOR - CONTRACT	24,000	24,000	20,000	19,708
\$ -		01-2-29-2040		SUPPLIES	4,600	4,600	4,600	122
\$ -		01-2-29-2045		LIABILITY INSURANCE	400	400	400	340
\$ -		01-2-29-2050		LEGAL SERVICES	2,500	2,500	2,500	2,367
\$ -		01-2-29-2060		TRAVEL	-	-	-	-
\$ -		01-2-29-2080		ADVERTISING	100	100	-	-
					31,600	31,600	27,500	22,537
				<i>FIRE INSPECTION</i>				
\$ 500		01-2-29-2110		FIRE INSPECTOR - CONTRACT	7,500	7,000	7,000	7,892
\$ -		01-2-29-2130		WORKERS' COMPENSATION	200	200	200	159
\$ -		01-2-29-2140		SUPPLIES	1,500	1,500	1,500	833
\$ -		01-2-29-2145		LIABILITY INSURANCE	400	400	400	340
\$ -		01-2-29-2150		LEGAL SERVICES	500	500	500	438
\$ 200		01-2-29-2170		TRAINING & MEMBERSHIPS	1,200	1,000	1,100	3,435
\$ -		01-2-29-2180		ADVERTISING	100	100	-	-
					11,400	10,700	10,700	13,097
				<i>ANIMAL AND PEST CONTROL</i>				
\$ -		01-2-29-3100		STRAY ANIMALS	1,000	1,000	500	659
				<i>OTHER</i>				
\$ -		01-2-29-9100		UNSIGHTLY/DANGEROUS BUILDINGS	1,200	1,200	1,200	1,239
				SECTION TOTAL	2,200	2,200	1,700	1,898
				DEPARTMENT TOTAL	\$ 928,600	\$ 905,400	\$ 898,600	\$ 890,796
				Budget Increase	\$ 23,200			
					2.6%			

NOTES TO OTHER PROTECTIVE SERVICES BUDGET

1. #01-2-21-1000 RCMP Costs

The budgeted costs as per the Provincial Police Service Agreement for five (5) officers, contribution to four (4) advisory positions and our share of the centralized dispatch service are based on the 20-year Provincial Police Service Agreement contract beginning April 1, 2012.

2018/19	\$786,880
2019/20 (1.0% increase)	\$794,700
2020/21 (2.6% increase)	\$815,500

2. #01-2-21-1100 DNA Casework Analysis (RCMP)

The Province charges for DNA casework analysis. This is charged to all municipal units based on uniform assessment regardless of their actual use.

3. #01-2-22-6010 Prosecuting Attorney

Crown Prosecutor fees for Motor Vehicle Act and Liquor Control Act Summary Offence Ticket prosecutions.

4. #01-2-22-9010 By-Law Enforcement Officer

The contract with the Corps of Commissionaires to provide a By-law enforcement officer will continue in 2020/21. The budget is for 8 hrs a week X 34 weeks (April 4 - Nov 30). There will be no enforcement in December to March.

5. #01-2-22-9120 Supplies

Estimate includes the purchase of parking tickets.

6. #01-2-22-9200 Provincial Corrections Facilities

The Town pays a mandatory contribution to the Province for correction facilities and services. This funding is based on 50% uniform assessment and 50% dwelling units.

2016/17	41,504
2017/18	41,429
2018/19	41,052
2019/20	41,500
2020/21	42,000 budget

7. #01-2-25-1100 Emergency Management Planning

Equipment, Supplies, Training, Conferences and Travel	\$ 870
TMR Airtime Package	380
Cell phones	200
EMO Coordinator honorarium	1,250
Regional Emergency Management Organization	<u>6,300</u>
	<u>\$9,000</u>

8. Revenue Sources

See the Town Revenue Section for fees relating to the above expenditures:

- o Court Fines (Acct #01-1-52-0200)
- o EMO Civic Addressing (Acct # 01-1-75-2500)
- o Building Permits (Acct # 01-1-51-7100)
- o Dog Licenses (Acct # 01-1-51-6100)

FIRE PROTECTION EXPENDITURE BUDGET							
		Note #		2020/21	2019/20	2019/20	2018/19
	ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
			<u>ADMINISTRATION</u>				
\$ -	01-2-24-1100	1	FIRE PREVENTION & ADVERTISING	\$ 2,000	\$ 2,000	\$ 1,600	\$ 1,818
\$ -	01-2-24-1200	2	COUNCIL HONORARIUMS & STAFF MEETING PAY *	5,000	5,000	4,800	4,057
\$ -	01-2-24-1300	3	LIABILITY INSURANCE	9,600	9,600	9,600	9,275
\$ 600	01-2-24-1350	4	LEGAL SERVICES *	1,000	400	2,100	661
\$ -	01-2-24-1510	5	ASSOCIATION DUES - CHIEF & DEPUTY CHIEFS	800	800	800	530
\$ -	01-2-24-1520	6	CONVENTIONS - CHIEF	1,800	1,800	1,500	1,737
\$ 1,500	01-2-24-1620		EMPLOYMENT BENEFITS	5,000	3,500	3,500	-
\$ (2,100)	01-2-24-1640		TOWN PENSION/RRSP	-	2,100	-	-
\$ (2,800)	01-2-24-1650		MEDICAL PLAN	1,100	3,900	800	-
\$ -	01-2-24-1700	7	OFFICE SUPPLIES & IT SERVICES	1,500	1,500	1,700	1,676
			<u>FIRE FIGHTING FORCE</u>				
\$ 1,000	01-2-24-1400	8	WORKERS COMP. (Super, Substitutes & Standby)	1,500	500	1,000	-
\$ -	01-2-24-1420	8	WORKERS COMP. - FIREFIGHTERS	7,600	7,600	7,600	6,722
\$ 2,400	01-2-24-2010	9	SUPERINTENDENT	51,000	48,600	44,400	17,642
\$ 100	01-2-24-2015		CAR ALLOWANCE - SUPERINTENDENT	600	500	600	-
\$ -	01-2-24-2020	10	STORM STAND-BY	2,100	2,100	2,000	2,652
\$ 1,000	01-2-24-2030	11	HONORARIUMS - FIREFIGHTERS	50,400	49,400	49,400	48,290
			<u>WATER SUPPLY AND HYDRANTS</u>				
\$ 15,400	01-2-24-5100	12	FIRE PROTECTION RATES *	340,800	325,400	325,400	325,360
			<u>TRAINING</u>				
\$ -	01-2-24-6020	13	TRAINING	20,000	20,000	20,000	12,441
			<u>FIRE STATIONS & BUILDINGS</u>				
\$ -	01-2-24-3010	14	TELEPHONE LINE RENTAL - ALARM	1,900	1,900	1,700	1,462
\$ 200	01-2-24-7010	15	ANSWERING SERVICE	8,700	8,500	8,600	8,469
\$ 500	01-2-24-7020	16	TELEPHONE	5,000	4,500	5,000	4,508
\$ -	01-2-24-7025	17	DATA INFORMATION SYSTEMS	3,900	3,900	3,900	2,937
\$ -	01-2-24-7030	18	HEATING FUEL	19,000	19,000	18,300	17,940
\$ (200)	01-2-24-7040	19	INSURANCE - BUILDING	7,900	8,100	7,900	7,805
\$ -	01-2-24-7050	20	ELECTRICITY	15,000	15,000	13,000	13,028
\$ -	01-2-24-7060	21	WATER	2,300	2,300	2,100	2,152
\$ 1,000	01-2-24-7065	22	SEWER	8,700	7,700	7,300	8,178
\$ 100	01-2-24-7070	23	JANITOR SUPPLIES	2,000	1,900	1,900	2,295
\$ (8,500)	01-2-24-7080	24	REPAIRS TO BUILDING	10,000	18,500	11,100	12,036
			<u>FIRE FIGHTING EQUIPMENT</u>				
\$ (1,300)	01-2-24-7090	25	INTEREST ON CAPITAL LOAN *	8,800	10,100	10,700	10,905
\$ 5,000	01-2-24-8010	26	VEHICLE/EQUIP. MAINT. CONTRACT	13,600	8,600	7,600	6,562
\$ -	01-2-24-8020	27	GAS AND SUPPLIES	7,500	7,500	6,000	5,810
\$ -	01-2-24-8031	28	REPAIRS #1 2015	5,000	5,000	5,400	6,775
\$ -	01-2-24-8032	28	REPAIRS #2 '98 PUMPER/TANKER	4,000	4,000	400	6,848
\$ -	01-2-24-8033	28	REPAIRS #3 '10 PUMPER	3,500	3,500	5,200	4,241
\$ -	01-2-24-8034	28	REPAIRS #4 '02 HEAVY RESCUE	1,500	1,500	400	1,305
\$ (1,500)	01-2-24-8035	28	REPAIRS #5 '00 TANKER	500	2,000	900	2,260
\$ -	01-2-24-8036	28	REPAIRS #6 '02 TANKER	4,000	4,000	2,700	5,525
\$ -	01-2-24-8037	28	REPAIRS #7 '99 UTILITY	2,000	2,000	2,400	893
\$ -	01-2-24-8038	28	REPAIRS #8 BOAT & TRAILER	2,000	2,000	3,200	1,977
\$ 500	01-2-24-8040	29	INSURANCE ON TRUCKS/EQUIPMENT	9,400	8,900	9,400	8,576
\$ -	01-2-24-8050	30	HOSE, CLOTHING AND EQUIPMENT	16,700	16,700	16,700	26,567
\$ 10,000	01-2-24-8051	31	PPE - PERSONAL PROTECTIVE EQUIPMENT (TURNOUT GEAR)	12,000	2,000	-	11,012
\$ -	01-2-24-8060	32	GENERAL EQUIPMENT REPAIR	7,000	7,000	5,800	6,551
\$ -	01-2-24-8080	33	REPAIRS - RECHARGING EQUIPMENT	5,000	5,000	2,500	5,931
\$ -	01-2-24-8090	34	RADIO AND PAGING REPAIRS	1,000	1,000	600	230
			<u>OTHER</u>				
\$ 500	01-2-24-9040	35	MEDICAL EXPENSES	1,500	1,000	1,200	175
\$ -	01-2-24-9045	36	FIRE FIGHTER RECOGNITION DINNER	2,500	2,500	2,500	2,540
\$ -	01-2-24-9050	37	RENTAL - BLUE STORAGE BUILDING	600	600	600	600
			DEPARTMENT TOTAL	\$ 694,300	\$ 670,900	\$ 641,800	\$ 628,954
			Budget Increase	\$ 23,400			
				3.5%			
			* Non-shareable expense				
			*Non-shareable expense				
			BUDGET REVENUE	2020/21	2019/20	2019/20	2018/19
			Dist 1&2 Cost Sharing				
			Dept Total	\$ 694,300	\$ 670,900	\$ 641,800	\$ 628,954
			Less: Honorariums & Meeting Pay	(5,000)	(5,000)	(4,800)	(4,057)
			Legal	(1,000)	(400)	(2,100)	(661)
			Fire Protection Rates	(340,800)	(325,400)	(325,400)	(325,360)
			Interest	(8,800)	(10,100)	(10,700)	(10,905)
				338,700	330,000	298,800	287,971
			Dist Share @ 50%	169,350	165,000	149,400	143,986
			Add: 6.5% Administration	11,008	10,725	9,711	9,359
				\$ 180,360	\$ 175,730	\$ 159,110	\$ 153,350

NOTES TO FIRE PROTECTION BUDGET

The Town and the Municipal District 1 & 2 have a cost-sharing agreement for the Lunenburg Fire Department. This 20-year agreement renewed in February of 2016 for an additional 5-year term. The agreement automatically renews every 5 years unless one party gives a 1 year termination notice. District 1 & 2 pays 50% of the operating budget of shareable expenditures only. In addition, District 1 & 2 pays a 6.5% administration charge based on shareable expenditures less any revenue received by the Town for billable fire expenditures. The 2020/21 budget revenue amount to be billed to District 1 & 2 for these shareable operating expenditures is \$180,360.

As per the cost-sharing agreement, each parties' interest in Capital expenditures is determined by mutual agreement at the time the Capital Budget is set.

1. #01-2-24-1100 Fire Protection & Advertising

Planned advertising includes:

Burning permits, by-laws, etc.	
Fire Prevention hand out materials for schools, day-care & nursery schools	\$1,200
Fire Prevention radio advertisements	\$ 500
Sign advertisements in the bowling alley	\$ 180
Sign advertisement in the curling rink	\$ 220
Sign advertisement in the arena	\$ 240

The Fire Department will reimburse any costs over \$2,000.

2. #01-2-24-1200 Council Honorarium & Staff Meeting Pay

Based on a portion of Council Honorariums and staff meeting attendance. This item is not cost shareable with Districts #1 & #2 Fire Commission.

3. #01-2-24-1300 Liability Insurance

Insurance costs are budgeted based on the estimated rates for the upcoming fiscal year.

4. #01-2-24-1350 Legal Services

This is for possible legal costs associated with the fire services.

5. #01-2-24-1510 Association Dues – Chief & Deputy Chiefs

- The cost of annual dues for the Fire Chief and Deputy Chiefs (2)
- Canadian Association of Fire Chiefs
- Canadian Volunteer Fire-fighter's Association
- Maritime Fire Chief's Association
- Fire Service Association of Nova Scotia
- Nova Scotia Fire Fighter's School
- Lunenburg Regional Fire & Emergency Services
- Canadian Fallen Fire-fighter's Foundation
- Public Fire Marshall Safety Council

In 2018/19 the Fire Department has requested that the Town cover the full amount of these costs, the budget has been prepared following this practise.

6. #01-2-24-1520 Conventions - Chief

Convention expenses for the Chief or other representative to attend the Fire Chief's Convention and the Fire Service Association of Nova Scotia Conference. The Fire Chief's Convention is being held in Halifax, NS in July 2020 and the Fire Services Association Conference will be held in Truro, NS in May 2020. The Chief has requested Council's consideration for his attendance at both conferences this fiscal year.

The Town has a \$1,200 limit per individual for convention expenditures annually. In fiscal 2017/18 Council agreed to increase the chief's convention expenditures to \$1,800 to offset his attendance at both conferences, the 2018/19 and 2019/20 budgets were held at that same amount, the 2020/21 is also budgeted to hold at the same amount. **Any expenditures over the \$1,800 will need to be covered by the Fire Department.**

7. #01-2-24-1700 Office Supplies & IT Services

This account includes copy paper and office supplies.

In prior years the Fire Department reimbursed any costs over \$1,500, however in fiscal 2019/20 the Fire Department has requested that the Town cover the full amount of these costs, the budget has been prepared on this basis.

8. #01-2-24-1400; #01-2-24-1420 Workers Compensation

2020 Workers Compensation rates:	
Superintendent, Substitutes & Stand-by	\$2.28/\$100
Volunteer Fire Fighters	\$0.56/\$100

Based on \$25,000/annum per member for 50 members as approved by the Protective Services Committee. Actual WCB claims are based on income from all sources.

9. #01-2-24-2010 Superintendent, Contracted Superintendent & Substitutes

The budget includes salary and benefits for the full-time Fire Hall Superintendent for the full fiscal year.

Substitutes are to be paid at the following rates:

\$13.00/hour (was minimum wage, \$12.55/hour as of April 1, 2020)

- Delivery and pick-up of vehicles
- Attendant role at the Fire Department for deliveries, maintenance and other services
- Cleaning

\$18.00/hour (was \$15/hour)

- Repair and maintenance of trucks and equipment

\$20.00/hour (no change)

- Repair and maintenance of trucks by Licensed Automotive Service Technician

10. #01-2-24-2020 Storm Stand-by

Also included is an amount for Standby Crews for storms. This labour is paid at minimum wage rate of \$12.55 per hour, effective April 1, 2020.

11. #01-2-24-2030 Honorariums - Firefighters

The Honorariums have been budgeted at \$50,400 distributed as follows:

Fire Department:	\$45,703	(\$43,824 + HST = \$50,398) CPI increase 2.2%
Fire Chief:	4,736	(\$4,541 + HST = \$5,222) CPI increase 2.2%
	<u>\$50,439</u>	

The Fire Department Honorariums are distributed among the members at the discretion of the Department.

12. #01-2-24-5100 Fire Protection Rates

The water rate is \$340,800 as approved by the NSURB on June 21, 2016. This item is not cost shareable with Municipal Districts #1 and #2 Fire Commission as per the written agreement we have with them.

13. #01-2-24-6020 Training

The Town and Districts will cost share \$20,000 for training costs in 2020/21. The Fire Department Training Officer sets up training courses and sends information to Superintendent (FT or Contracted) to do up purchase orders for payment through this budget item. The Fire Department may change courses as required to train firefighters. *The Fire Department will reimburse any cost over \$20,000.*

Course may include the following:

Level I Fire Fighter Course (per member)	\$ 2,500
Officer Training Tactics	1,000
FDIC (per member)	400
D/C Chief Conference*	1,400
Thermal Imaging Camera	1,000
Rapid Intervention Team	1,000
Medical First Responders (per member)	300
Vehicle Extrication	1,000
Ice Rescue	1,000
First Aid/CPR (per member)	50
Aerial Operations	1,000
EHS Symposium (per member)	100
Safety Officer	1,000
South Shore Mutual Aid (per member)	20
Books/Videos	500
Mobile Burn Unit (per member)	300
Fall Arrest (per member)	50
Sim-U-Share Program	600
Class 3/Air Brake (per member)	100
Exercise Equipment	1,000
Small Vessel Operator Proficiency (per member)	1,000
Miscellaneous (new courses)	2,000

*The Town has a \$1,200 limit per individual for convention expenditures annually

14. #01-2-24-3010 Telephone Line

Estimate based on 2019/20 actuals. This includes the paging system at Lunenburg Academy (634-9405) and alarm security line.

15. #01-2-24-7010 Answering Service

Estimate based on the following, dispatch services contracted with Scotia Business (\$620/month), monitoring charges (\$35/month), and line charges (\$73/month).

16. #01-2-24-7020 Telephone

Includes 634-8343 (office), 634-4145 (fax), 634-4112 (club room), three cellular phones for in the trucks, cell phone for Superintendent, circuit line and TMR radio.

17. #01-2-24-7025 Data Information

Radio & Repeater License	\$2,200
Computer Maintenance	700
I am Responding (previously Fire Q) License	1,000
	<u>\$3,900</u>

18. #01-2-24-7030 Fuel

Fuel estimate based on average actual usage at projected pricing. The furnace was upgraded in fiscal 2015/16.

19. #01-2-24-7040 Insurance - Building

Budget based on 2020/21 estimated rates.

20. #01-2-24-7050 Electricity

Based on current consumption rates and prior year usage.

21. #01-2-24-7060 Water

Estimate based on current water consumption and approved rates.

22. #01-2-24-7065 Sewer

Budgeted at 2019/20 approved rate of 41.20¢ per \$100 assessment, based on an assessment of \$2,097,200 (AAN 08204233).

23. #01-2-24-7070 Janitor Supplies

Covers the cost for cleaning products and supplies.

24. #01-2-24-7080 Repairs to Building

Building system tests and inspections	\$2,000
Building system repair and maintenance	3,000
Miscellaneous repairs and maintenance *	5,000
	<u>\$10,000</u>

*Includes items such as paint, floor repair, door service, grease traps, etc.

25. #01-2-74-7090 Interest on Capital Loan

Interest estimates on capital loans are as follows:

Project	Year	Loan Amount	2020/21 Interest
Pumper Fire Truck	2011/12	\$175,000	\$1,573
Aerial Ladder Truck	2015/16	\$448,887	\$7,156

26. #01-2-24-8010 Vehicle/Equipment Maintenance Contracts

Vehicle pump maintenance contract	\$ 2,200
Breathing apparatus contract	2,100
Cascade compressor contract	2,300
Lifepak (AED) maintenance contract	1,400
Ladder Truck Inspection	5,000
Hurst jaws & cutters maintenance contract	600
	<u>\$13,600</u>

27. #01-2-24-8020 Gas and Supplies

Based on actual and projected litres consumed at projected pricing. This budget amount also includes the oil, grease, filter and fluids to do two in-house services of each vehicle yearly and materials to do monthly service on Ladder Truck in-house.

28. #01-2-24-8031-#2-24-8038 Repairs to Trucks

These accounts are budgeted separately for each vehicle as well as a general equipment repair account. Budgeted costs for each vehicle are estimated based on vehicle age and actual repair costs.

Includes in-house labour when working on vehicles at \$18/\$20 per hour as per note 9.

29. #01-2-24-8040 Insurance on Trucks/Equipment

Budget based on estimated 2020/21 rates.

30. #01-2-24-8050 Hose, Clothing and Equipment

As required by the Fire Department, any amount over \$16,700 will be covered by the Fire Department.

31. #01-2-24-8051 PPE – Personal Protective Equipment (Turnout Gear)

Firefighter turnout gear (bunker pants & coat, gloves, helmet, boot, etc.) are all to be replaced every 10 years or when it does not pass NFPA 1953 test (done by Atlantic Bunker Gear). The 10

year replacement is only done for Interior Fighting Force (Level 1 Breathing Apparatus Personal), Exterior Firefighters keep the same gear until it does not pass NFPA testing.

In fiscal 2017/18 a reserve fund was established to offset future turnout gear replacement.. As the turnout gear was replaced in 2019/20 this reserve transfers will be continued over the next 10 years until the bunker gear requires replacement again.

32. #01-2-24-8060 General Equipment Repair

Budget reflects requirements to clean bunker gear, gloves and other equipment after major fires as per Occupational Health and Safety standards. Also includes portable pumps, saws, rescue tools and other equipment related to fire-fighting.

Clean, Inspect, Service and Repair Firefighter Personal Protective Equipment	\$4,000
General maintenance contract (in-house)	200
Repair and service small firefighting equipment (in-house)	2,500
BA Mask fit testing (in-house)	200
Misc. equipment repair	100
	<u>\$7,000</u>

33. #01-2-24-8080 Repairs - Recharging Equipment

The Department will do hydrostatic testing, repair and refill air bottles, fire extinguishers and medical oxygen bottles as required. Estimate based on actual cost.

Every five years the cascade air bottles and breathing bottles require hydro-testing and inspection which was included in the 2018/19 budget.

34. #01-2-24-8090 Radio & Paging Repairs

To repair radio and pager equipment as required. The Pagers & Radios were replaced in fiscal 2016/17.

35. #01-2-24-9040 Medical and Other Expenses

Hepatitis "B" shots, medicals and other miscellaneous expenses as required.

36. #01-2-24-9045 Firefighter Recognition Dinner

Annual banquet meal for Firefighters.

37. #01-2-24-9050 Rental - Blue Storage Building

Included in this budget is the Fire Department's rental cost for the portion of space used at the Blue Storage building.

It is noted that the rental revenue for rentals the Town oversees at the Fire Hall are placed in an Equipment Reserve Fund. The revenue received for LDFD organized rentals are retained by LDFD for their use.

TRANSPORTATION SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	NOTE #	DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
COMMON SERVICES							
<u>ADMINISTRATION</u>							
2,000	01-2-31-1002	1	ACCESSIBILITY PLAN DEVELOPMENT	\$ 2,000	\$ -	\$ -	\$ -
-	01-2-31-1005		MEETING PAY - TRANSPORTATION SERVICES	900	900	500	1,080
-	01-2-31-1010	1.1	SALARY - ENGINEER	18,700	18,700	18,700	19,303
600	01-2-31-1011	1.2	FACILITY SUPERINTENDENT (salary & benefits)	15,200	14,600	14,600	4,251
300	01-2-31-1015		CAR ALLOWANCE - ENGINEER/SUPER.	900	600	800	277
300	01-2-31-1020	2	TELEPHONE & INTERNET	3,500	3,200	3,500	3,123
-	01-2-31-1030	3	SUPPLIES & COMPUTER - ENGINEER	2,000	2,000	1,400	1,284
-	01-2-31-1040	4	ADVERTISING	1,000	1,000	800	-
-	01-2-31-1050	5	SURVEY/APPRAISALS	1,000	1,000	-	-
-	01-2-31-1300	6	LIABILITY INSURANCE	6,400	6,400	6,700	6,168
3,000	01-2-31-1350	7	LEGAL SERVICES	15,000	12,000	11,000	33,477
1,000	01-2-31-1520	8	TRAVEL/SEMINARS - ENGINEER/WORK FORCE	5,000	4,000	4,100	3,069
3,400	01-2-31-1400	9	WORKERS COMPENSATION	10,700	7,300	7,300	10,152
6,200	01-2-31-1620	9	EMPLOYMENT BENEFITS: CPP/EI	34,500	28,300	28,300	27,578
4,200	01-2-31-1640		TOWN PENSION/RRSP	27,600	23,400	23,400	27,240
6,600	01-2-31-1650	9	MEDICAL PLAN	32,400	25,800	25,800	25,511
2,300	01-2-31-1660	9	OTHER BENEFITS	15,600	13,300	13,300	21,380
<u>GENERAL EQUIPMENT</u>							
-	01-2-31-3030		REPAIR TO MISCELLANEOUS EQUIPMENT	2,000	2,000	3,700	268
-	01-2-31-3040	10	REPAIRS - TRACKLESS	3,000	3,000	7,300	5,528
(8,000)	01-2-31-3041	10	REPAIRS - 1993 GMC TOPKICK	-	8,000	7,500	13,979
3,000	01-2-31-3047	10	REPAIRS - 2019 HV607 INTERNATIONAL	3,000	-	-	-
-	01-2-31-3042	10	REPAIRS - 2002 GMC TOPKICK	12,000	12,000	18,700	10,713
-	01-2-31-3043	10	REPAIRS - 2009 INTERNATIONAL	14,000	14,000	8,500	28,709
(3,000)	01-2-31-3044	10	REPAIRS - 2002 F150 1/2 TON	-	3,000	6,500	1,436
2,500	01-2-31-3048	10	REPAIRS - REPLACEMENT FOR 2002 F150	2,500	-	-	-
-	01-2-31-3046	10	REPAIRS - 2011 F250 3/4 TON	2,500	2,500	2,200	626
1,000	01-2-31-3050	11	REPAIRS - HOUGH/PAYLOADER	4,000	3,000	6,300	10,125
1,000	01-2-31-3060	12	REPAIRS - BACKHOE	4,000	3,000	5,000	5,672
500	01-2-31-3061	13	REPAIRS -2019 ASPHALT ROLLER	500	-	-	-
-	01-2-31-3070	14	INSURANCE ON EQUIPMENT	7,000	7,000	7,300	6,720
-	01-2-31-3080	15	TIRES, CHAINS, ETC.	6,000	6,000	3,900	3,567
-	01-2-31-3090	16	GAS, OIL, ANTIFREEZE, ETC.	40,000	40,000	40,000	37,119
<u>SMALL TOOLS AND EQUIPMENT</u>							
-	01-2-31-4100	17	TWO-WAY RADIO SYSTEM	1,000	1,000	-	1,387
-	01-2-31-4110	18	SMALL TOOLS & EQUIPMENT	2,500	2,500	3,200	3,504
<u>WORKSHOPS, YARDS & OTHER BLDGS.</u>							
-	01-2-31-5010		RENTAL OF ARMOURIES	1,200	1,200	1,200	1,200
(1,500)	01-2-31-5031	19	VRB - REPAIRS & MAINTENANCE	3,000	4,500	3,000	551
-	01-2-31-5032	19	VRB - LEGAL	200	200	100	183
-	01-2-31-5033	19	VRB - INSURANCE	2,300	2,300	2,200	2,160
-	01-2-31-5034	19	VRB - SEWER	500	500	500	529
(300)	01-2-31-5035	19	VRB - ELECTRIC	2,200	2,500	1,800	1,827
-	01-2-31-5036	19	VRB - WATER	500	500	500	510
-	01-2-31-5037	19	VRB - SECURITY/PHONE	1,500	1,500	1,400	1,321
				307,800	282,700	291,000	321,527

TRANSPORTATION SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	Note #	DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
-			<u>ROADS AND STREETS</u>				
6,700	01-2-32-3110	20	SALARY - SUPERINTENDENT	38,500	31,800	32,500	32,361
10,000	01-2-32-3120	21	LABOUR - PUBLIC WORKS	220,000	210,000	210,000	191,928
-			STREET REPAIRS - HURRICANE DORIAN	-	-	23,700	-
-	01-2-32-3210	22	GRAVEL & STONE	5,000	5,000	5,000	6,862
-	01-2-32-3220		COLAS (ASPHALT TACK COAT)	1,000	1,000	1,000	1,532
-	01-2-32-3250	23	TREE MAINTENANCE	10,000	10,000	13,900	14,186
700	01-2-32-3270		CLOTHING	3,200	2,500	2,500	1,064
-	01-2-32-3280	24	INFRASTRUCTURE SUPPLIES	15,000	15,000	15,000	19,294
-	01-2-32-3610	25	LABOUR - STREET CLEANING AND LEAVES	22,000	22,000	15,000	20,091
-	01-2-32-3620	25	SUPPLIES - STREET CLEANING	1,200	1,200	-	580
1,000	01-2-32-3700	26	LABOUR - SNOW & ICE CONTROL	54,500	53,500	53,500	41,904
-	01-2-32-3710	27	EQUIP RENTAL/CONTRACTED SNOW REMOVAL	500	500	300	233
-	01-2-32-3720	28	SALT (INC TRANSPORTATION)/SAND	83,000	83,000	83,000	101,187
-	01-2-32-3240	29	ASPHALT FOR PATCHING	50,000	50,000	27,000	50,836
-	01-2-32-3300	30	SIDEWALK REPAIRS (LABOUR & MATERIALS)	22,000	22,000	15,000	21,220
-	01-2-32-3950	31	CRACK SEALING STREETS	10,000	10,000	-	9,602
-			<u>INTEREST ON LOANS</u>				
3,400	01-2-32-3970	32	INTEREST ON CAPITAL LOAN - ROADS/STREETS	24,000	20,600	20,600	18,930
(200)	01-2-32-7050	32	INTEREST ON CAPITAL LOAN-PARKING METERS	200	400	400	127
-			<u>STREET & HIGHWAY LIGHTING</u>				
1,700	01-2-32-5100	33	STREET LIGHTING	112,200	110,500	110,500	107,525
-			<u>TRAFFIC SERVICES</u>				
-	01-2-32-6030	34	PAINT STREET LINES (CONTRACTOR)	7,000	7,000	7,000	6,153
-	01-2-32-6035	34	LINE PAINTING (PW - LABOUR & MATERIALS)	6,800	6,800	3,900	6,546
-	01-2-32-6060	34	TRAFFIC SIGNS & POSTS	3,500	3,500	3,500	1,412
-			<u>PARKING</u>				
-	01-2-32-7015	35	LABOUR - COLLECTION	3,500	3,500	3,500	3,832
1,000	01-2-32-7016	35	LABOUR - ADMIN/COIN ROLLING	4,000	3,000	4,000	7,849
4,000	01-2-32-7020	36	PARKING METER SUPPLIES (INCL REPAIRS)	20,000	16,000	17,000	12,915
-	01-2-32-7030		PARKING LOT LIGHT	400	400	400	243
-	01-2-32-7040		ADVERTISING - PARKING REG.	400	400	-	7
-			<u>PUBLIC TRANSIT</u>				
-	01-2-35-0010	37	JOINT TRANSIT	-	-	-	-
				717,900	689,600	668,200	678,419
			DEPARTMENT TOTAL	\$ 1,025,700	\$ 972,300	\$ 959,200	\$ 999,946
			Budget Increase	\$ 53,400			
				5.5%			

NOTES TO TRANSPORTATION SERVICES BUDGET

1. #01-2-31-1002 Accessibility Plan Development

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which will be developing an Accessibility Plan over the 2020/2021 Fiscal Year. The total cost of the Plan is \$32,410 which will be cost shared based on Uniform Assessment. The resulting cost to the Town of Lunenburg is \$1,628 plus Meeting expenses are estimated to be \$6,000 over the 2020/2021 Fiscal Year. This cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The Heritage Manager is the Town of Lunenburg's staff representative on this committee.

1.1 #01-2-31-1010 Town Engineer

Approximately 20% of the Town Engineer's salary is charged to the Transportation, 50% Water Utility and approximately 30% appears under Environmental Health Services (Sewer).

1.2 #01-2-31-1011 Facility Superintendent

Approximately 20% of the proposed Facility Superintendent's salary is budgeted in the Transportation department based on projected time allocations.

2. #01-2-31-1020 Telephone and Internet

The Public Works Department has two lines for 634-8992 and an internet line. 50% of the cost is charged to the Water Utility.

3. #01-2-31-1030 Engineer Supplies and Computer

Includes: APENS Dues @ \$250
 Transportation Association @ \$200
 Drafting Supplies
 Office Supplies
 Computer Repairs & Maintenance

4. #01-2-31-1040 Advertising

Includes advertising costs re: obtaining quotes/tenders.

5. #01-2-31-1050 Surveys/Appraisal

Includes street surveys and appraisal fees for easements and sale of land.

6. #01-2-31-1300 Liability Insurance

Insurance costs are budgeted at 2019/20 estimated rates.

7. #01-2-31-1350 Legal Services

Includes legal costs associated with property transactions, street surveys and various departmental issues.

8. #01-2-31-1520 Travel/Seminars - Engineer/Workforce

Public Works Seminars	\$ 600
Safety Training	4,400
	<u>\$5,000</u>

9. #01-2-31-1400 to #01-2-31-1660

These costs reflect the following rates for 2020:

Workers Compensation -----	\$2.28/\$100
EI -----	1.58%
CPP -----	5.25%
Medical Plan -----	Rates effective January 2020.
Other Benefits -----	Includes Holiday Gifts, EAP fees and an accrual for retirement benefits per the Town's Personnel Policy and CUPE contract.

The total cost less recoveries for benefits from Water Utility are listed in these accounts for Public Works employee benefits.

10. #01-2-31-3040 – 3048 Repairs to Trucks and Sidewalk Plow
To cover cost of vehicle repairs for the trackless sidewalk plow, 2019 International, 2002 GMC truck, 2009 International, 2002 Ford ½ ton replacement, 2011 Ford ¾ ton trucks. These accounts include in-house labour allocations.
11. #01-2-31-3050 Hough/Payloader
Estimate for required maintenance.
12. #01-2-31-3060 Repairs to Backhoe
Backhoe purchased in 2017. Estimate for required maintenance.
13. #01-2-31-3061 Repairs to Asphalt Roller
Asphalt Roller purchased in 2019. Estimate for required maintenance.
14. #01-2-31-3070 Insurance on Equipment
Insurance costs are budgeted at 2019/20 estimated rates.
15. #01-2-31-3080 Tires, Chains, Etc.
Estimate for new tires as required for 3 dump trucks, 1 half-ton truck, 1 three-quarter ton truck, backhoe, trackless and loader.
16. #01-2-31-3090 Gas, Oil, Antifreeze, etc.
Budget estimate at 2019/20 consumption plus estimated fuel pricing.
17. #01-2-31-4100 Two-way Radio System
Radios are now being used instead of cell phones. Budget for repairs and maintenance costs.
18. #01-2-31-4110 Tools/Equipment under \$2,500
Includes funding to purchase tools and equipment to be utilized by the department.
19. #01-2-31-5031 -#01-2-31-5037 Victoria Road Building-Repairs and Maintenance
This building is used by the Town for a carpentry shop and storage. Costs include insurance, electricity, security line and maintenance.

Rent is charged to the Water Utility, Electric Utility, Fire Department, Navy League and Recreation Department for use of this building.
20. #01-2-32-3110 Salary - Superintendent
Approximately 40% of the Superintendent's salary is charged to the Water Utility and 10% of the Superintendent's salary appears under Environmental Health Services (Sewer).
21. #01-2-32-3120 Labour
The labour for the Public Works department is divided among several budget categories depending on actual jobs assigned.
22. #01-2-32-3210 Gravel & Stone
The gravel is used for shouldering and as a base for pavement.
23. #01-2-32-3250 Tree Maintenance
Included in this budget is \$10,000 for tree trimming in 2020/21.
24. #01-2-32-3280 Infrastructure Supplies
Includes small items such as material, paint, supplies, oxygen and acetylene for welder.

25. #01-2-32-3610/3620 Street Cleaning & Supplies

Public Works labour estimate for sweeping and clearing streets of debris, leaf pick-up, supplies (sweeper brushes) and advertising for leaf clean up.

26. #01-2-32-3700 Labour - Snow & Ice Control

Category established to keep track of Public Works costs in relation to snow plowing and removal, as well as ice salting/sanding. Budgeted to reflect estimated allocated costs plus wage increase adjustments.

27. #01-2-32-3710 Equipment Rental/Contracted Snow Removal

Estimate for equipment rentals and contracted snow removal when required.

28. #01-2-32-3720 Salt/Sand

Based on a 7 year average and adjusted for increased number of winter storms. If there are unexpended budget monies in this account at year end a reserve transfer may be considered. There is currently a \$46,500 salt reserve on hand.

29. #01-2-32-3240 Asphalt for Patching

Estimate based on 3 year average tonnes required and projected amounts required at current prices.

30. #01-2-32-3300 Renewal of Sidewalks

Estimate based on required need. Many sidewalks need upgrading or replacement.

31. #01-2-32-3950 Street Crack Sealing

There are many Town streets that are in need of crack sealing. This will reduce the amount of asphalt patching required to extend the life of the existing pavement.

32. #01-2-32-3970 Interest on Capital Loans

	Interest
Temporary Borrowings	\$4,500
Sidewalks: Cornwallis St, Montague St	351
Hebb Street Paving	608
Chipseal Schwartz St, Green St shouldering, Blue Building Roof	1,052
Paving Creighton Street, Mason's Beach Road	5,131
Paving Victoria Road	1,279
Paving Wolff Ave/Starr Street	1,536
Pave Hebb & Hopson Street	950
Street upgrades 2016/17	4,117
Backhoe	1,728
Trackless Plow	<u>2,653</u>
Total	\$23,905

33. #01-2-32-5100 Street Lighting

Estimate based on 2019/20 actual consumption and current rates.

34. #01-2-32-6030 – 6060 Paint Street Lines, Traffic Signs and Posts

Estimate for painting lines, installing signs and posts.

35. #01-2-32-7015/7016 Parking Meter Labour

The cost of a public works employee to collect parking meter coin and repair meters. As well, administrative wages associated with rolling and depositing coinage and collection of outstanding parking tickets.

36. #01-2-32-7020 Parking Meter Supplies

Amount included is for replacement parts and batteries for approximately 240 meters. Supplies include coin wrappers and tickets.

Parking Meter Revenue and Expenses (Budget 2020/21) – notice of motion of revised rates at the June 11, 2019 Council meeting

<u>Revenue</u>	
Parking Meters	\$ 185,000
Parking Fines	6,500
	<u>\$ 191,500</u>
 <u>Expenses</u>	
Public Works labour for coin collection	3,500
Administrative labour	4,000
Repairs, maintenance & supplies	20,000
Advertising	400
Interest on capital loan	200
	<u>\$ 28,100</u>
 Net revenue	 <u><u>\$ 163,400</u></u>
 By-Law Enforcement costs	 <u><u>\$ 6,000</u></u>
(See: Other Protective Services Budget)	

37. #01-2-35-0010 Joint Transit

No amount included in the 2020/21 budget for this item.

ENVIRONMENTAL HEALTH SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	Note #	DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
SEWAGE COLLECTION AND DISPOSAL							
\$ 3,600	01-2-42-2010	2	ENGINEER & SUPERINTENDENT	\$ 39,300	\$ 35,700	\$ 35,700	\$ 34,806
\$ 100	01-2-42-2011	2.1	FACILITY SUPERINTENDENT (salary & benefits)	4,500	4,400	4,400	10,682
\$ 4,100	01-2-42-2020	3	LABOUR - PUBLIC WORKS	22,000	17,900	22,000	23,781
\$ -	01-2-42-2023	4	HONORARIUMS/STAFF MEETING PAY	2,700	2,700	2,700	2,315
\$ 1,100	01-2-42-2025	5	FRINGE BENEFITS	10,000	8,900	8,900	9,184
\$ -	01-2-42-2027	6	PW STAFF TRAINING AND TRAVEL	2,000	2,000	500	-
\$ 4,000	01-2-42-2030	7	MATERIALS AND SUPPLIES	16,000	12,000	20,700	33,079
\$ 20,000	01-2-42-2031	7.1	CATCH BASIN CLEANING	40,000	20,000	20,800	12,600
\$ 1,000	01-2-42-2035		COMPUTER MAINTENANCE	3,000	2,000	4,000	1,415
\$ 35,000	01-2-42-2040		LEGAL COSTS	50,000	15,000	15,000	13,334
\$ -			SEWAGE LIFT STATION				
\$ -	01-2-42-3010	8	ELECTRICITY	49,200	49,200	45,000	44,019
\$ 10,000	01-2-42-3020	9	MAINTENANCE (MATERIALS & LABOUR)	25,000	15,000	25,000	28,648
\$ 5,000	01-2-42-3021	9.1	LIFT STATION CLEANING	25,000	20,000	25,000	9,811
\$ 100	01-2-42-3030		INSURANCE - PUMPING STATIONS	3,400	3,300	3,400	3,210
\$ 3,500	01-2-42-3031	9.2	REPAIRS/MAINTENANCE-2005 Chev 1/2 ton	3,500	-	-	-
\$ -		10	SEWAGE TREATMENT PLANT				
\$ 9,000	01-2-42-4010	11	SALARY - TREATMENT PLANT	102,000	93,000	93,000	93,483
\$ 30,000	01-2-42-4025	11.1	PROCESS ENGINEERING SUPPORT FOR WWTP	30,000	-	-	-
\$ 500	01-2-42-4020	12	EMPLOYEE BENEFITS - TREATMENT PLANT	22,000	21,500	21,500	21,044
\$ -	01-2-42-4035	13	TRAINING, TRAVEL AND MEMBERSHIPS	6,000	6,000	3,000	1,030
\$ -	01-2-42-4040		OFFICE SUPPLIES	300	300	300	298
\$ -	01-2-42-4050	15	CLOTHING	1,500	1,500	1,000	990
\$ -	01-2-42-4060	16	JANITOR CONTRACT/SUPPLIES	2,000	2,000	1,700	1,587
\$ 1,000	01-2-42-4100	17	PUBLIC WORKS DEPT. - LABOR	2,000	1,000	1,700	3,415
\$ 5,000	01-2-42-4110	18	ELECTRICITY	222,000	217,000	215,000	208,054
\$ 500	01-2-42-4120		TELEPHONE/INTERNET/CELL PHONE/MODEM	4,500	4,000	4,500	3,702
\$ 11,000	01-2-42-4130	18.1	WATER	20,000	9,000	22,000	6,941
\$ 2,000	01-2-42-4150		BUILDING/YARD MAINTENANCE	5,000	3,000	6,200	2,233
\$ 2,200	01-2-42-4160		INSURANCE	15,100	12,900	15,100	12,511
\$ 3,000	01-2-42-4200	19	LABORATORY EQUIP, TESTING & SUPPLIES (included \$15,000 for Harbour Testing in fiscal 18-19)	15,000	12,000	13,000	31,263
\$ -	01-2-42-4201		ENVIRONMENTAL ASSESSMENTS	5,000	5,000	-	-
\$ 2,000	01-2-42-4210	19.1	CHEMICALS	32,000	30,000	30,000	30,528
\$ -	01-2-42-4220	20	SLUDGE DISPOSAL -TRUCKING FEES	25,000	25,000	22,000	13,120
\$ 10,000	01-2-42-4225	21	SLUDGE DISPOSAL - LAGOON/COMPOST FEES	60,000	50,000	57,000	47,969
\$ -	01-2-42-4240	22	UV LAMP/PROBE REPLACEMENT	4,000	4,000	4,000	2,862
\$ -	01-2-42-4250		SMALL TOOLS & EQUIPMENT	1,000	1,000	1,000	764
\$ 10,000	01-2-42-4260		EQUIPMENT MAINTENANCE	55,000	45,000	50,000	57,719
\$ (1,500)	01-2-42-4300	23	SMALL CAPITAL EQUIPMENT	10,000	11,500	11,500	10,313
\$ 11,500	01-2-42-4302	23.1	BIOFILTER MEDIA REVERSE	11,500	-	-	-
\$ -			PLANT REPAIRS - HURRICANE DORIAN	-	-	150,700	-
\$ -			INSURANCE RECOVERY			(100,700)	-
\$ -			INTEREST ON SEWER LOANS				
\$ (400)	01-2-42-4170	24	INTEREST ON CAPITAL LOAN	27,000	27,400	27,400	15,523
				973,500	790,200	884,000	792,233
GARBAGE & WASTE COLLECTION AND DISPOSAL							
\$ -			ADMINISTRATION				
\$ 100	01-2-43-1100	25	HONORARIUMS	1,200	1,100	1,100	1,041
\$ -	01-2-43-1120	26	ADVERTISING/CALENDAR	1,000	1,000	1,000	859
\$ -	01-2-43-1200		LEGAL SERVICES	2,000	2,000	10,000	2,263
\$ -			GARBAGE AND WASTE COLLECTION				
\$ (16,300)	01-2-43-2010	27	CONTRACT	212,000	228,300	228,300	225,739
\$ (2,000)	01-2-43-2020		LABOUR - PUBLIC WORKS	5,000	7,000	2,000	2,233
\$ -	01-2-43-2025	28	GARBAGE COLLECTION SUPPLIES	1,500	1,500	1,000	798
\$ -	01-2-43-2030	29	PUBLIC EDUCATION/OTHER	500	500	200	-
\$ -			INTEREST ON WASTE DISPOSAL LOANS				
\$ -	01-2-43-2050	30	INTEREST ON CAPITAL LOAN	-	-	-	-
\$ -			RECYCLING AND OTHER GARBAGE DISPOSAL COSTS				
\$ -	01-2-43-5010	31	RECYCLING, COMPOST AND WASTE DISPOSAL	155,000	155,000	155,000	142,426
\$ -	01-2-43-5025	32	LANDFILL SITE & WELL MONITORING	5,300	5,300	5,300	23,567
\$ 100	01-2-43-5030	33	REGION 6 MUNICIPAL CONTRIBUTION	2,000	1,900	1,900	2,056
				385,500	403,600	405,800	400,982
			DEPARTMENT TOTAL	\$ 1,359,000	\$ 1,193,800	\$ 1,289,800	\$ 1,193,215
			Budget Increase	\$ 165,200			
				13.8%			

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

1. Sewer Annual Charges

	2020/21	2019/20
Classification	Proposed Rate	Approved Rate
Dwelling Unit	\$429.70	\$374.60
Commercial Rate	47.26¢/100 of Assessment	41.20¢/100 of Assessment
Churches	\$252.42	\$220.07

High Liner sewer rates are set by a negotiated contract which expired November 30, 2018. This amount is shown under the General Revenue section of the Town. These revenues are used to offset sewer operating costs, debt principal payment and sewer reserve transfers for future capital projects.

2020/21 Sewer Costs & Funding

Collection & Disposal Estimate	\$973,500
Debt Repayment – Principal (see: Fiscal Services)	81,300
Reserve Transfer (future Capital)	<u>50,000</u>
Total Costs	<u>\$1,104,800</u>

Funding (Based on proposed 2020/21 rates and 2020 assessments)

Sewer Rates	<u>\$1,104,800</u>
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2. #01-2-42-2010 Engineering and Superintendence

This represents 30% of the Town Engineer’s salary and 10% of the Superintendent’s salary.

2.1. #01-2-42-2011 Facility Superintendent

Approximately 20% of the proposed Facility Superintendent’s salary is budgeted in Environmental Health based on projected time allocations.

3. #01-2-42-2020 Labour

Based on estimated sewer repairs including annual cleaning of catch basins and actual costs.

4. #01-2-42-2023 Honorariums/Staff Meeting Pay

Council Honorariums	\$2,600
Staff Meeting Pay	\$100

5. #01-2-42-2025 Fringe Benefits

7.2% of Public Works benefits (Engineer and Superintendent included). Includes CPP, EI, Workers Compensation, Pension and Medical.

6. #01-2-42-2027 Staff Training and Travel

This budget is for waste water collection and treatment courses.

7. #01-2-42-2030 Materials and Supplies

This includes materials used for maintenance of sanitary and storm sewers, as well as video inspection and cleaning of sewer lines and cleaning of catch basins.

7.1 **#01-2-42-2031 Catch Basin Cleaning**

The cost of Catch Basin Cleaning has been separated from the account Sewer Collection and Disposal – Materials and Supplies, to assist staff with tracking of this operational cost.

There are 408 catch basins, staff are recommending they all be cleaned in both spring and fall using a hydro-vac truck service.

8. **#01-2-42-3010 Sewage Pumping Stations-Electricity**

This account includes the electricity costs for pumping stations on Young St., Knickle Rd., Oxner Dr., Bluenose Dr., Linden Ave., Brook St., Rous' Brook, and Tannery Road.

9. **#01-2-42-3020 Lift Station Repairs**

Ongoing repairs, cleaning and preventative maintenance of lift station pumping equipment at Young St., Knickle Rd., Oxner Dr., Bluenose Dr., Linden Ave., Brook St., Rous' Brook, and Tannery Road.

Included in the Lift station maintenance budget is \$4,200 for an annual preventative maintenance inspection by motor supplier – as approved by Dec.10, 2019 Council motion

9.1 **#01-2-42-3021 Lift Station Cleaning**

The cost of Lift Station Cleaning has been separated from the account Lift Station Maintenance, to assist staff with tracking of this operational cost.

Staff are recommending all lift stations be hydro-vac cleaned once a year at a cost of approximately \$25,000.

9.2 **#01-2-42-3031 Repairs/Maintenance-2005 Chev ½ Ton**

As part of the vehicle review it has been recommended that this truck be reallocated to the WWTP for operator maintenance activities associated with facility operations and Lift Station maintenance.

10. **#01-2-42-4000 Sewage Treatment Plant**

Known and estimated operating costs are budgeted in the following section. Sewer revenues are shown in the Town General section and will be applied to operating costs and debt repayment.

11. **#01-2-42-4010 Salary – Treatment Plant**

Includes Water Resource Operator salaries (1.5 FTE) to oversee sewage treatment operations. The budget total reflects positions for the entire year.

11.1 **#01-2-42-4025 Process Engineering Support for WWTP**

Includes estimated process engineering support for WWTP of approximately 2 days per month during the year.

12. **#01-2-42-4020 Employee Benefits – Treatment Plant**

Benefits include CPP, EI, Workers' Compensation, EAP, pension and medical plans.

13. **#01-2-42-4035 Training and Travel**

Training and travel for WROs and PW Superintendent for waste water certification courses.

15. **#01-2-42-4050 Clothing**

Estimate for clothing as per union contract.

16. #01-2-42-4060 Janitorial Contract and Supplies
Includes janitorial contract and cleaning supplies.
17. #01-2-42-4100 Public Works Dept. - Labour
This account has been set up for required Public Works labour at the sewage treatment plant.
18. #01-2-42-4110 Electricity
Estimate based on annual average consumption at current consumption rates.
- 18.1. #01-2-42-4130 Water
Estimate based on annual average consumption at current consumption rates.
19. #01-2-42-4200 Laboratory Equipment Testing & Supplies
The estimate for testing required by Environment Canada. Under the Waste Water and Effluent regulations, the waste water has to be tested in an accredited lab for CBOD, total suspended solids, ammonia, PH and acute lethality. In 2018/19 the budget contained \$15,000 for Harbour Testing by Bluenose Coastal Action Foundation.
- 19.1. #01-2-42-4210 Chemicals
Based on annual average usage at current pricing levels.
20. #01-2-42-4220 Sludge Disposal Trucking Fees
Trucking estimates are for weekly dumping of the sludge bin, and necessary loads of watered sludge to sewage lagoons. 2019/20 fees were \$240 per load for watered sludge and \$135.00 per load for dewatered sludge. Watered sludge will only be created when the dewatering press is down for maintenance because we have limited storage for wet sludge. These loads will be sent to the Lunenburg Regional Community Recycling Centre in Whynott's Settlement operated by the Municipal Joint Services Board. The budget also includes sludge disposal from annual cleaning of channel aeration building and bi-annual cleaning of process room channel. Other disposal options will be considered as they become available.
21. #01-2-42-4225 Sludge Disposal Tipping Fees
All sludge (de-watered and watered) will be disposed of at the Lunenburg Regional Community Recycling Centre in Whynott's Settlement. De-watered sludge must be composted. The tipping fee was \$149/MT. Watered sludge will be disposed of in the lagoons for a tipping fee of \$44.10/MT (2019/20 rates), which may be subject to change.
22. #01-2-42-4240 UV Lamp/Probe Replacement
UV bulbs have a recommended life cycle of 12,000 hours and are replaced as required.
23. #01-2-42-4300 Small Capital Equipment

WWTP – Small Capital	
UVT Meter	\$2,200
pH Probe for daily testing	650
Magnetic stir plate for lab	600
Probe stand for lab	250
VT Scada upgrades	2,100
Tannery Road touch panel replacement	2,100
Microscope for lab testing	2,100
Total	\$10,000

- 23.1 #01-2-42-4302 Biofilter Media Reserve
The media requires replacement approximately every 6 years at an estimated cost of \$70,000. An annual reserve will be established to provide for this expenditure when needed.

24. #01-2-42-4170 Interest on Capital Loan

Includes interest for various capital projects. See: Fiscal Services budget notes for details.

25. #01-2-43-1100 Honorariums/Staff Meeting Pay

Based on a portion of Council Honorariums.

26. #01-2-43-1120 Advertising/Calendar

Based on estimated costs.

27. #01-2-43-2010 Contract - Garbage Collection

A new four year garbage collection contract was signed effective April 1, 2020, the contract is effective to March 31, 2024. In addition there is an option of two yearly extension of the contract to March 31, 2026.

	2016/17	2017/18	2018/19	2019/20	2020/21
Annual Cost excl. HST	\$208,311	\$213,518	\$218,856	\$218,856	\$203,287
Cost net of HST rebate	\$217,239	\$222,670	\$228,236	\$228,236	\$212,000

28. #01-2-43-2025 Garbage Collection Supplies

Includes purchase of garbage bags, aerated carts, and street collection containers.

29. #01-2-43-2030 Public Education/Other

This includes costs for public education for solid waste diversion and clear bag program.

30. #01-2-43-2050 Interest on Capital Loan

See: Fiscal Services budget notes for details.

31. #01-2-43-5010 – Recycling, Composting and Waste Disposal

Estimate based on contract with the Municipality of the District of Chester for tipping fees at Kaizer Meadow. Annual tipping fees increase by the lesser of 2.5% or NS CPI in the previous calendar year (1.6% in 2019).

Waste tonnage totals delivered to the Waste Site are as follows:

Waste Type	Chester 2019/20 Rates per Tonne	Chester 2018/19 Tonnage	Chester 2017/18 Tonnage	Chester 2016/17 Tonnage	Chester 2015/16 Tonnage	Chester 2014/15 Tonnage
Recyclables (Blue Bag)	\$257.90	96.17	105.38	109.07	111.13	99.39
Compost	\$173.03	346.73	347.65	362.41	390.93	349.43
Leaf & Yard Waste	\$38.66	3.46	2.56	3.21	4.08	1.39
Refuse (Black Bag)	\$77.57	313.36	310.92	282.20	283.70	327.31
Cardboard	\$257.89	108.71	120.97	130.20	137.55	125.05
Special(Clean-up/other)	\$92.35	91.31	93.03	90.97	94.49	73.89
Scrap Metal	\$36.60	0.96	7.51	10.87	6.43	7.11
TOTAL TONNES		960.70	988.02	988.93	1,028.31	983.57

32. #01-2-43-5025 – Landfill Site and Well Monitoring

The Landfill Site at Whynott's Settlement was closed. Site and well monitoring is required until 2031. The Municipal Joint Services Board has previously provided projections for this monitoring cost of \$656,586 over the next 16 years. The Town of Lunenburg's share of this cost based on 2012 sharing of 7.92%.

The Town's Site Closure Reverse has a balance of \$12,600 at March 31, 2019.

33. #01-2-43-5030 – Region 6 Municipal Contribution

Region 6 Waste Management has changed its accounting policy. Prior to 2016/17, its revenues and expenditures were netted resulting in the net revenues being distributed to member municipal units based on population. Member municipal units are now required to pay their share quarterly. This will be offset by the full amount of the Municipal Approved Program Fund paid out annually to each unit.

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
ACCOUNT #	Note #	DESCRIPTION		BUDGET	BUDGET	PROJECTION	ACTUAL
PUBLIC HEALTH AND WELFARE SERVICES							
PUBLIC HEALTH							
\$ (2,600)	01-2-51-1000	1	TRANSFER TO CEMETERY	\$ 40,700	\$ 43,300	\$ 45,800	\$ 46,079
HOUSING							
\$ -	01-2-52-1000	2	REGIONAL HOUSING CORPORATION	22,000	22,000	22,000	19,307
ENVIROMENTAL PLANNING & ZONING							
\$ 700	01-2-61-1050	3	COUNCIL & COMMITTEE HONORARIUMS	9,800	9,100	9,100	7,900
\$ 2,700	01-2-61-1070	4	SALARY - PLANNING (Planner, TMC)	73,800	71,100	71,000	68,801
\$ 6,700	01-2-61-1080	4	BENEFITS - PLANNING (Planner, TMC)	17,000	10,300	10,300	13,377
\$ -	01-2-61-1090	5	MEMBERSHIP FEES	900	900	900	633
\$ -	01-2-61-1095		TRAINING	2,000	2,000	2,000	1,200
\$ 1,000	01-2-61-1100	6	ADVERTISING & MISC. EXPENSES	2,500	1,500	1,500	220
\$ -	01-2-61-1130		STATIONARY & SUPPLIES	2,000	2,000	3,500	1,188
\$ (1,300)	01-2-61-1140	7	GEOGRAPHIC INFORMATION SYSTEMS	-	1,300	-	-
\$ 6,000	01-2-61-1300	8	LEGAL COSTS - PLANNING	11,000	5,000	11,000	1,707
				119,000	103,200	109,300	95,026
COMMUNITY DEVELOPMENT							
\$ -	01-2-62-3000		LQRDA COSTS/SSREN	-	-	-	3,282
				-	-	-	3,282
OLD FIRE HALL							
\$ (300)	01-2-62-9050	10	PROPERTY TAX	3,100	3,400	3,400	3,235
\$ 2,500	01-2-62-9100	11	FUEL	11,000	8,500	11,000	10,417
\$ 100	01-2-62-9200	12	INSURANCE	3,100	3,000	3,100	2,931
\$ -	01-2-62-9300	13	ELECTRICITY	4,700	4,700	4,100	3,851
\$ -	01-2-62-9400	14	WATER	600	600	600	628
\$ -	01-2-62-9500	15	SEWER	2,100	2,100	2,100	1,818
\$ -	01-2-62-9599		FACILITY SUPERINTENDENT (salary & benefits)	1,500	1,500	1,500	641
\$ (7,000)	01-2-62-9600	16	REPAIRS TO BUILDING (previously included legal)	2,000	9,000	2,000	2,021
\$ (300)	01-2-62-9601		INTEREST ON CAPITAL LOAN	1,400	1,700	1,700	1,086
\$ 1,000	01-2-62-9602		LEGAL FEES	3,000	2,000	3,000	4,201
				32,500	36,500	32,500	30,829
CN STATION							
\$ 300	01-2-62-9720	17	FUEL	2,800	2,500	2,300	2,094
\$ -	01-2-62-9730	19	INSURANCE	2,100	2,100	2,100	2,043
\$ 500	01-2-62-9740	20	ELECTRICITY	2,500	2,000	2,000	1,769
\$ -	01-2-62-9750	21	WATER	500	500	500	429
\$ -	01-2-62-9760	22	SEWER	1,200	1,200	1,200	1,247
\$ -	01-2-62-9765	22	PROPERTY TAXES	10,900	10,900	10,700	10,621
\$ -	01-2-62-9769		FACILITY SUPERINTENDENT (salary & benefits)	1,500	1,500	1,500	641
\$ (2,000)	01-2-62-9770	23	REPAIR AND MAINTENANCE	1,000	3,000	500	123
\$ -	01-2-62-9771		LEGAL	500	500	200	657
				23,000	24,200	21,000	19,624
LUNENBURG ACADEMY							
\$ -	01-2-62-9801	24	DEVELOPMENT COORDINATOR CONTRACT - Grant	30,000	30,000	30,000	30,000
\$ -	01-2-62-9805	25	CUSTODIAL SERVICES CONTRACT	6,600	6,600	6,600	6,643
\$ -	01-2-62-9807	25	WAGES & BENEFITS (PW LABOUR)	3,800	3,800	3,800	3,981
\$ -	01-2-62-9820	26	CONSULTING FEES	2,000	2,000	-	584
\$ 6,000	01-2-62-9822	27	LEGAL FEES	15,000	9,000	20,000	12,015
\$ -	01-2-62-9830	28	TELEPHONE/ALARM SYSTEM	3,000	3,000	3,000	1,730
\$ -	01-2-62-9840	29	ADVERTISING	1,000	1,000	500	693
\$ 2,000	01-2-62-9850	30	FUEL	52,000	50,000	48,200	48,338
\$ 2,500	01-2-62-9855	31	INSURANCE	25,600	23,100	25,600	22,424
\$ -	01-2-62-9860	32	ELECTRICITY	13,100	13,100	11,200	11,085
\$ (1,500)	01-2-62-9865	33	WATER	3,000	4,500	2,500	2,020
\$ -	01-2-62-9870	34	SEWER	6,200	6,200	6,000	6,190
\$ 30,500	01-2-62-9870		PROPERTY TAXES (previously 100% commercial exempt)	30,500	-	-	-
\$ 600	01-2-62-9879		FACILITY SUPERINTENDENT (salary & benefits)	19,000	18,400	18,400	3,479
\$ -	01-2-62-9880	35	REPAIRS TO BUILDING	22,000	22,000	22,000	22,499
\$ -	01-2-62-9881	36	JANITORIAL SUPPLIES	1,000	1,000	1,000	649
\$ -	01-2-62-9882	37	ELEVATOR MAINTENANCE	3,000	3,000	3,000	2,502
\$ -	01-2-62-9884	38	FURNACE REPAIRS	3,000	3,000	500	216
\$ 5,100	01-2-62-9895		INTEREST ON CAPITAL LOAN	13,400	8,300	9,400	8,702
				253,200	208,000	211,700	183,750

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	Note #	DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
		39	ANNEX BUILDING - 17 TANNERY ROAD				
\$ -	01-2-62-9950		REPAIRS TO BUILDING	-	-	2,000	130
\$ -	01-2-62-9951		LEGAL FEES	-	-	-	-
\$ -	01-2-62-9915	39	INSURANCE	1,200	1,200	1,200	1,081
				1,200	1,200	3,200	1,211
\$ -			ECONOMIC DEVELOPMENT & TOURISM				
\$ -	01-2-69-1020	40	TOURISM EXPENSES	3,500	3,500	2,000	5,994
\$ -	01-2-69-2100	41	SUPPLIES	3,000	3,000	4,500	1,141
\$ -	01-2-69-2200	42	TRAVEL	100	100	-	-
\$ -	01-2-69-2300	43	ADVERTISING	1,000	1,000	1,100	334
\$ -	01-2-69-2350	44	TOWN CRIER	200	200	200	35
\$ -	01-2-69-2400	45	INTERNET COSTS	5,500	5,500	5,500	4,913
\$ -	01-2-69-2500	46	STRATEGIC PLAN/MUNICIPAL COLLABORATION	-	-	-	-
\$ -	01-2-69-2600	47	COMMUNICATIONS	10,000	10,000	10,000	10,000
				23,300	23,300	23,300	22,417
\$ -			VISITOR SERVICE CENTRE				
\$ -	01-2-69-1100	48	PUBLIC WASHROOMS	-	-	-	-
\$ -	01-2-69-1101	48	PUBLIC WASHROOMS-CLEANING SERVICES/SUPPLIES	8,800	8,800	8,500	8,888
\$ -	01-2-69-1102	48	PUBLIC WASHROOMS-REPAIRS & MAINTENANCE	2,000	2,000	1,700	1,335
\$ -	01-2-69-1103	48	PUBLIC WASHROOMS-ELECTRIC	1,100	1,100	1,100	1,035
\$ -	01-2-69-1104	48	PUBLIC WASHROOMS-WATER	1,500	1,500	1,400	1,726
\$ -	01-2-69-1105	48	PUBLIC WASHROOMS-PHONE/SECURITY	800	800	800	2,964
\$ -	01-2-69-1106	48	PUBLIC WASHROOMS-SEWER CHARGES	500	500	500	478
\$ -	01-2-69-1107	48	PUBLIC WASHROOMS-INSURANCE	400	400	400	402
				15,100	15,100	14,400	16,828
			DEPARTMENT TOTAL	\$ 530,000	\$ 476,800	\$ 483,200	\$ 438,353
			Budget Increase	\$ 53,200			
				11.2%			

NOTES TO ENVIRONMENTAL DEVELOPMENT SERVICES BUDGET

1. #01-2-51-1000 Cemetery

The Town will have to fund the Cemetery deficit from its general tax revenue. See: Cemetery budget for further information.

2. #01-2-52-1000 Regional Housing Authority

Deficit sharing at 12^{1/2}% for Cornwallis Apartments and Blockhouse Hill Apartments (Budget 2020/21 @ \$22,000). This includes cost sharing on operating expenditures only. The Town has not been advised that there are capital expenditures budgeted in 2020/21.

3. #01-2-61-1050 Honorariums/ Meeting Pay - PAC

Based on a portion of:

Council Honorariums	\$9,100
Appointed Members	700
Total	\$9,800

4. #01-2-61-1070/1080 Salary-Planning/Development

This account includes estimated costs for the Town Manager (TMC) for managerial supervision and support of Planning/Development allocated as follows: Planning/Development - 10% (TMC).

5. #01-2-61-1090 Membership Fees

Estimate for professional fees for staff members.

6. #01-2-61-1100 Advertising & Miscellaneous Expenses

Includes costs to advertise public participation meetings, zoning changes and development agreements. These costs are recovered anytime a person makes application to the Town.

7. #01-2-61-1140 Geographic Information System

No budget included for 2020/21.

8. #01-2-61-1300 Legal Costs – Planning

Estimate based on fees for legal costs.

Facility Superintendent

Approximately 29% of the Facility Superintendent’s salary is budgeted in the Environmental Development based on projected time allocations. Within Environmental Development the Facility Superintendent is allocated 4% to Old Fire Hall and CN Station and 25% to Lunenburg Academy.

Old Fire Hall

Expenses for the Old Fire Hall are shown as Environmental Development Services as the Town has this building available for rental and development. Rental revenue offsets the cost of operating this building.

Old Fire Hall	
Est. Revenue	\$21,900
Expenditure Budget	\$32,500
Net Estimated Operating Cost	\$10,600

10. #01-2-62-9050 Property Tax

The taxable assessment for 2020 \$91,300. (AAN 04647327) based on 2019/20 tax rates of \$3.358/\$100 assessment. This commercial assessment relates only to the parts of the building that are leased. Any government buildings that have commercial leases are subject to Commercial Real property tax assessment.

11. #01-2-62-9100 Fuel

Estimate based on 5 year average consumption and projected fuel costs.

12. #01-2-62-9200 Insurance

Based on estimated rates.

13. #01-2-62-9300 Electricity

Estimate based on estimated consumption and current power rates.

14. #01-2-62-9400 Water

This budget reflects current water rates and estimated consumption.

15. #01-2-62-9500 Sewer

This budget reflects the 2019/20 rates. The 2020 assessment is \$360,080 (AAN 04647327).

16. #01-2-62-9600 Repairs to Building

Includes \$2,000 for miscellaneous repairs as required.

CN Station

Expenses for the CN station are shown as Environmental Development Services as the Town has this building available for rental and development. There is an agreement with Second Story Women’s Centre to use this building as their headquarters and the rental revenue offsets the cost of operating this building.

CN Station	
Est. Revenue	\$19,200
Expenditure Budget	\$23,000
Net Estimated Operating Cost	\$3,800

17. #01-2-62-9720 Fuel

Based on a 5 year average consumption and estimated fuel prices.

19. #01-2-62-9730 Insurance

Based on estimated rates.

20. #01-2-62-9740 Electricity

Based on estimated consumption and current power rates.

21. #01-2-62-9750 Water

Based on current rates and estimated consumption.

22. #01-2-62-9760/9765 Sewer & Property Taxes

Sewer is budgeted at the 2019/20 approved rate. The 2020 assessment is \$319,900 (AAN 05483913). Commercial property taxes are assessed on this property as this is a commercial lease to a non-government entity and are estimated at the 2019/20 rate.

23. #01-2-62-9770 Repairs to Building

Estimated miscellaneous repair requirements are included in the budget.

Lunenburg Academy

The Lunenburg Academy building was turned over to the Town on March 19, 2012. Several rental agreements are in place and pending to offset the operating costs of this building.

Lunenburg Academy	
Est. Revenue	\$207,000
Expenditure Budget	\$253,200
Net Estimated Operating Cost	\$46,200

24. #01-2-62-9801 Development Coordinator Contract - Grant

Prior to fiscal 2018/19 the Development Coordinator was a contracted consultant with the Town. Since that time that role has been carried out through the Lunenburg Academy Foundation for which they have been receiving an annual operating grant.

25. #01-2-62-9805/07 Custodian Contract/PW Labour

Estimate for year-round contracted custodial services (\$6,600/annum) and Public Works labour allocation for building maintenance @ \$3,800.

26. #01-2-62-9820 Consulting Fees

Estimate for fees associated with technical advice for repairs and maintenance, minor tenders, and interior and exterior architectural consulting that may be required from time to time that are not tied to a capital budget project.

27. #01-2-62-9822 Legal Fees

Estimate for legal fees is increased due to anticipated leases.

28. #01-2-62-9830 Telephone/Alarm System

Estimate for telephone line and alarm monitoring.

29. #01-2-62-9840 Advertising

Estimate for advertising costs.

30. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

31. #01-2-62-9855 Insurance

Based on estimated rates.

32. #01-2-62-9860 Electricity

Estimate based on expected occupancy and current rates.

33. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

34. #01-2-62-9870 Sewer and Property Taxes

Estimate based on 2020 Assessment \$1,521,100 at the 2019/20 rate of \$41.20/\$100 assessment. (AAN 04646932).

Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities. The estimated cost is based on the 2019/20 rate.

35. #01-2-62-9880 Building Repairs

Estimate for building repairs.

36. #01-2-62-9881 Janitorial Supplies

Estimate for cleaning supplies based on expected occupancy.

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37. #01-2-62-9882 Elevator Maintenance

This is a ten-year maintenance contract that began in May 2015 for ongoing maintenance at a fixed rate of \$208/month.

38. #01-2-62-9884 Furnace Repairs

Estimate for annual cleaning and repairs to furnace.

Annex Building

39. Operating Costs

The Annex Building at 17 Tannery Road (AAN 04646835) has been leased to the Nova Scotia Community College. Under the lease agreement, the NSCC will be responsible for all operating costs.

The Town is responsible for the insurance which is based on the estimated rates.

Economic Development Costs & Tourism

40. #01-2-69-1020 Tourism Expenses

Welcome Packages	\$1,000
Town Pins/Flags/Other	500
Insurance	150
Lunenburg Books and Supplies	350
Portable Toilet Rentals	1,500
	<u>\$3,500</u>

Includes rental of two portable toilets next to Town Hall.

41. #01-2-69-2100 Supplies

Supplies for promotion of the Town, including architectural tour brochures.

42. #01-2-69-2200 Travel

Costs relating to travel requirements for Council to attend meetings related to Economic Development.

43. #01-2-69-2300 Advertising

Costs of economic development advertising such as “Shop Lunenburg” ads.

44. #01-2-69-2350 Town Crier

The Town has appointed a Town Crier. Estimate for guild dues and travel at \$200.

45. #01-2-69-2400 Internet Costs/Website

Costs associated with the internet and maintaining the Town’s website with the Municipal Website Venture with Service Nova Scotia and Municipal Relations. This includes a support package.

46. #01-2-69-2500 Strategic Plan/Municipal Collaboration

No amount has been budgeted in the current fiscal year.

47. #01-2-69-2600 Communications

Estimate for allocated time for the Assistant Municipal Clerk relating to Communications. Additional Communications support has been provided for in both the Water and Electric Utility.

Visitor Service Centre

48. #01-2-69-1101 to #01-2-69-1107 Public Washrooms

Included in this budget is the projected expenses required to operate the Visitor’s Service Centre facility located on Bluenose Drive.

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
			RECREATION FACILITIES				
\$ 2,000	01-2-71-8002	1.1	ACCESSIBILITY PLAN DEVELOPMENT	\$ 2,000	\$ -	\$ -	\$ -
\$ 500	01-2-71-8001	1.11	FACILITY SUPERINTENDENT (salary & benefits)	18,900	18,400	18,400	3,135
\$ 3,500	01-2-71-8003	1.12	REPAIRS/MAINTENANCE - 2008 Van (Facilities & Rec)	3,500	-	-	-
				\$ 24,400	\$ 18,400	\$ 18,400	\$ 3,135
			PARKS AND PLAYGROUNDS				
\$ -	01-2-71-8010	1	LABOUR - PARKS & PLAYGROUNDS	\$ 26,000	\$ 26,000	\$ 20,000	\$ 19,600
\$ 4,500	01-2-71-8020	2	MOWING CONTRACT	20,000	15,500	18,000	15,539
\$ -	01-2-71-8030	3	LIGHTING - PARKS	3,000	3,000	2,800	2,734
\$ -	01-2-71-8040	4	REPAIRS TO EQUIPMENT/PARK	3,000	3,000	2,500	2,261
\$ 2,000	01-2-71-8050	5	SUPPLIES	15,500	13,500	13,500	9,944
\$ -	01-2-71-8060	6	LEGAL FEES	1,500	1,500	1,000	3,009
\$ 500	01-2-71-8070	7	INSURANCE	1,400	900	1,400	843
\$ 6,000	01-2-71-8071	7.1	SPLASH PAD OPERATIONS	6,000	-	-	-
\$ (1,800)	01-2-70-5100	8	INTEREST ON CAPITAL LOAN - LWMCC	3,300	5,100	2,000	1,503
\$ (600)	01-2-70-5101	8	INTEREST ON CAPITAL LOAN - BOAT LAUNCH	7,600	8,200	8,200	5,159
				87,300	76,700	69,400	60,592
			ARENA & COMMUNITY CENTRE				
			SALARIES				
\$ 4,800	01-2-70-1010	9	SALARIES AND WAGES - ARENA	\$ 121,600	\$ 116,800	\$ 116,800	\$ 125,197
\$ 5,600	01-2-70-1015	9	SALARIES & WAGES - COMMUNITY CENTRE	89,600	84,000	84,000	75,339
\$ 700	01-2-70-1017	9	SALARIES & WAGES - FIELDS	17,500	16,800	16,800	15,965
\$ 700	01-2-70-1020	9	SALARIES - PORTION TOWN HALL	30,800	30,100	30,100	30,889
\$ -	01-2-70-1050	10	HONORARIUMS & STAFF MEETING PAY	2,100	2,100	2,100	1,661
				261,600	249,800	249,800	249,051
\$ -			FRINGE BENEFITS				
\$ 700	01-2-70-2010	11	EI AND CPP	16,200	15,500	15,500	14,005
\$ 600	01-2-70-2015		TOWN PENSION	13,600	13,000	13,000	9,459
\$ 500	01-2-70-2020	12	GROUP INSURANCE	13,300	12,800	12,800	14,303
\$ 1,300	01-2-70-2025	13	WORKERS COMPENSATION	5,100	3,800	3,800	4,262
\$ -	01-2-70-2030	14	CLOTHING	800	800	800	670
\$ -	01-2-70-2040	15	MEMBERSHIP FEES	400	400	400	449
\$ -	01-2-70-2050	16	OTHER BENEFITS	10,000	10,000	10,000	20,564
				59,400	56,300	56,300	63,712
\$ -			TRAVEL/TRAINING				
\$ -	01-2-70-3010	17	REC DIRECTOR/STAFF -TRAVEL	800	800	800	725
\$ -	01-2-70-3015		REC DIRECTOR - CONVENTION	-	-	-	-
\$ (900)	01-2-70-3016	18	REC DIRECTOR - TRAINING	1,000	1,900	1,900	575
\$ -	01-2-70-3020		STAFF TRAINING	700	700	500	664
\$ -				2,500	3,400	3,200	1,964
\$ -			ADMINISTRATION				
\$ -	01-2-70-4010	19	OFFICE SUPPLIES & COMPUTER MTCE	1,500	1,500	1,500	1,246
\$ -	01-2-70-4015	20	TELEPHONE	3,400	3,400	3,400	3,382
\$ -	01-2-70-4025	21	SOCAN FEES/AMUSEMENT LICENSES	300	300	300	112
\$ 1,500	01-2-70-4030	22	AUDIT & LEGAL FEES	5,000	3,500	7,000	8,852
				10,200	8,700	12,200	13,592
\$ -			ARENA - (FACILITY COSTS)				
\$ -	01-2-70-5015	23	JANITOR SUPPLIES	1,500	1,500	1,500	2,003
\$ 6,100	01-2-70-5020	24	REPAIRS & MAINT. - BUILDING	31,600	25,500	26,000	20,168
\$ -	01-2-70-5025	25	REPAIRS & MAINT. - ICE MACHINE	3,500	3,500	3,500	2,664
\$ 3,000	01-2-70-5030	26	ELECTRICITY	65,000	62,000	59,000	58,593
\$ -	01-2-70-5035	27	PROPANE	5,300	5,300	5,300	5,378
\$ -	01-2-70-5040	28	WATER	7,500	7,500	7,000	7,043
\$ 500	01-2-70-5045	29	SEWER	2,600	2,100	2,000	2,102
\$ 100	01-2-70-5050	30	TELEPHONE + ALARM LINE + WIFI	2,600	2,500	2,500	2,543
\$ -	01-2-70-5055		INSURANCE	9,300	9,300	9,300	9,025
\$ -	01-2-70-6000		BEVERAGE MACHINE EXPENDITURES	-	-	-	-

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
			<u>AUDITORIUM - (FACILITY COSTS)</u>				
\$ -	01-2-70-5510	31	JANITOR SUPPLIES	2,200	2,200	2,200	2,003
\$ -	01-2-70-5515	32	REPAIRS & MAINTENANCE	12,200	12,200	10,000	9,865
\$ -	01-2-70-5520	33	ELECTRICITY	7,200	7,200	6,500	6,544
\$ 3,000	01-2-70-5525	34	FUEL OIL	13,500	10,500	13,300	12,931
\$ -	01-2-70-5530	35	WATER	1,300	1,300	1,300	1,260
\$ 500	01-2-70-5535	36	SEWER	2,600	2,100	2,000	2,102
\$ -	01-2-70-5540	37	INSURANCE	5,900	5,900	5,900	5,689
\$ -			<u>GROUNDS</u>				
\$ -	01-2-70-5610	38	REPAIRS & MAINT. - MOWERS	1,500	1,500	1,500	1,381
\$ -	01-2-70-5615	39	FIELD MAINTENANCE	4,000	4,000	2,000	3,321
\$ -	01-2-70-5620	40	PARKING LOT MAINTENANCE	1,500	1,500	-	-
				180,800	167,600	160,800	154,615
			<u>PROGRAMS</u>				
\$ -	01-2-70-6010	41	INSTRUCTOR FEES	6,500	6,500	6,500	7,160
\$ -	01-2-70-6015	42	SUPPLIES/ADVERTISING	3,500	3,500	3,500	3,895
\$ (8,500)	01-2-70-6030	44	AFTER THE BELL (Prov. Grant)	-	8,500	8,500	3,473
\$ -	01-2-70-6033	45	PRO KIDS	1,000	1,000	1,000	1,000
				11,000	19,500	19,500	15,528
\$ -			<u>SMALL FURNITURE & EQUIPMENT</u>				
\$ -	01-2-70-7010	46	TABLES & CHAIRS/SMALL CAPITAL	1,600	1,600	1,600	1,546
				1,600	1,600	1,600	1,546
			TOTAL EXPENDITURES ARENA & LWMCC	\$ 527,100	\$ 506,900	\$ 503,400	\$ 500,008
			<u>CULTURAL BUILDINGS & FACILITIES</u>				
			<u>CAPTAIN ANGUS J. WALTERS HOUSE</u>				
\$ -	01-2-72-4260	47	TELEPHONE/ALARM	600	600	600	520
\$ 1,100		47.1	ELECTRICITY	1,100	-	-	-
\$ 400		47.1	WATER	400	-	-	-
\$ 400		47.1	SEWER	400	-	-	-
\$ -	01-2-72-4270	48	INSURANCE	1,000	1,000	1,000	977
\$ 500	01-2-72-4275		LEGAL	500	-	200	249
\$ -	01-2-72-4310	49	REPAIRS & MAINTENANCE	500	500	100	137
				4,500	2,100	1,900	1,883
			<u>LIBRARY</u>				
\$ -	01-2-72-5010	50	JANITOR CONTRACT/SUPPLIES	3,000	3,000	3,000	3,350
\$ (2,000)	01-2-72-5030	51	FURNACE FUEL	-	2,000	-	3,208
\$ (1,500)	01-2-72-5040	52	ELECTRICITY	-	1,500	200	1,194
\$ (300)	01-2-72-5050	53	WATER	-	300	200	414
\$ (1,200)	01-2-72-5055	54	SEWER	-	1,200	700	1,258
\$ -	01-2-72-5060		TELEPHONE	600	600	200	275
\$ (700)	01-2-72-5070		INSURANCE	-	700	800	730
\$ -	01-2-72-5080	55	RENT - LUNENBURG ACADEMY	36,000	36,000	36,000	27,000
\$ -	01-2-72-5090	56	SUPPLIES & EXPENSES	2,000	2,000	1,000	1,860
\$ -	01-2-72-5091	57	SUNDAY STAFF WAGES	6,000	6,000	6,000	6,000
				47,600	53,300	48,100	45,289
			<u>TRANSFER TO REGIONAL LIBRARY</u>				
\$ -	01-2-72-5095	58	TRANSFER TO REGIONAL LIBRARY	14,800	14,800	14,800	14,760

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET							
	ACCOUNT #		DESCRIPTION	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTION	2018/19 ACTUAL
HERITAGE PROPERTIES							
\$ -	01-2-72-4100	59	INSURANCE - BAILLY COLLECTION	300	300	300	-
\$ 400	01-2-72-7050	60	COUNCIL & COMMITTEE HONORARIUMS	2,200	1,800	1,800	1,700
\$ -	01-2-72-7055	61	STAFF MEETING PAY	1,000	1,000	1,000	800
\$ -	01-2-72-7300	62	SALARY - HERITAGE (Administration)	4,800	4,800	4,800	5,312
\$ -	01-2-72-7380	62	BENEFITS - HERITAGE (Administration)	1,400	1,400	1,400	1,400
\$ 3,200	01-2-72-7381	63	HERITAGE MANAGER	81,700	78,500	78,000	74,630
\$ 1,700	01-2-72-7382	63	HERITAGE MANAGER BENEFITS	16,200	14,500	14,500	18,232
\$ -	01-2-72-7390	64	HERITAGE BY-LAW REVIEW	3,500	3,500	1,500	3,386
\$ (2,500)	01-2-72-7450	64	LEGAL FEES	7,500	10,000	3,000	4,000
\$ -	01-2-72-7400	65	MATERIALS, SUPPLIES & ADVERTISING	5,000	5,000	2,500	4,526
\$ -	01-2-72-7402		TRAINING & CONFERENCES	2,000	2,000	1,500	1,548
\$ (500)	01-2-72-7404	66	UNESCO JOINT PROMOTION	2,500	3,000	100	-
				128,100	125,800	110,400	115,534
OTHER REC. & CULT. SERVICES							
\$ -	01-2-75-9100	67	PUBLIC CELEBRATION	10,000	10,000	10,000	8,590
			DEPARTMENT TOTAL BEFORE LWMCC & ARENA	\$ 316,700	\$ 301,100	\$ 273,000	\$ 249,783
			LWMCC & ARENA	527,100	506,900	503,400	500,008
			DEPARTMENT TOTAL	\$ 843,800	\$ 808,000	\$ 776,400	\$ 749,791
			Budget Increase	\$ 35,800			
				4.4%			

NOTES TO RECREATION AND CULTURE SERVICES BUDGET

1.1 #01-2-71-8002 Accessibility Plan Development

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which will be developing an Accessibility Plan over the 2020/2021 Fiscal Year. The total cost of the Plan is \$32,410 which will be cost shared based on Uniform Assessment. The resulting cost to the Town of Lunenburg is \$1,628 plus Meeting expenses are estimated to be \$6,000 over the 2020/2021 Fiscal Year. This cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The Heritage Manager is the Town of Lunenburg’s staff representative on this committee.

1.11 #01-2-71-8001 Facility Superintendent

Approximately 25% of the proposed Facility Superintendent’s salary is budgeted in Recreation & Culture based on projected time allocations.

1.12 #01-2-71-8003 Repairs & Maintenance-2008 Van (Facilities & Recreation)

As part of the recommended Vehicle Replacement Plan this van will be a shared vehicle between the Facility Superintendent and the Recreation department.

Parks & Playgrounds

The Town of Lunenburg maintains the following parks:

- M T & T Mini Park
- Rous' Brook Park
- Town Hall Park
- Jubilee Square
- Victoria Park
- Blockhouse Hill
- Berringer Park - Maple Avenue
- 2 Parks - Bluenose Drive
- 250th Anniversary Park
- Skate Park

1. #01-2-71-8010 Labour - Parks and Playgrounds

Labour – Grounds Maintenance	\$24,500
Labour - Trail maintenance and Playground area (Recreation staff labour)	<u>1,500</u>
	\$26,000

2. #01-2-71-8020 - Mowing Contract

Mowing contract awarded in fiscal 19/20 for a two year period ending in fiscal 2020/21, with a further two year option to renew. .

3. #01-2-71-8030 Lighting Parks

The cost associated with lighting Town parks. Estimate based on current consumption rates.

4. #01-2-71-8040 Repairs to Equipment/Parks

Repairs to Whipper Snippers, Lawn Mowers. Estimate based on actual cost.

5. #01-2-71-8050 Supplies

Includes:

- wood, grass seed, rakes, top soil, signs, Christmas trees
- installation of Boat Launch –crane rental
- purchase of plantings, etc.
- portable toilet at walking trail
- 50% cost-share of portable toilet at Tennis Court
- shrub replacement
- gravel for Back Harbour Trail, \$5,000- Supplies and labour to regravell half of the Back Harbour Trail (second half to be completed in 2021/2022), recommended by the LWMCC Recreation Committee on October 9, 2019

6. #01-2-71-8060 Legal Fees

Estimate for legal work associated with recreation leases like Dog Park, Community Garden, etc.

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7. #01-2-71-8070 Insurance

Included in this budget is the cost of insurance for the various parks and monuments within the Town.

7.1 #01-2-71-8071 Splash Pad Operations

Included in this budget is an estimated operational cost for the splash pad including water use, power, start up and shut down costs, insurance and associated labour:

- Water (Seasonally 1,086,912 gallons/year) \$4,900
- Power (approximately \$100/month-four months) \$ 400
- Weekly checks (June, July, August and September) \$ 700

There will also be insurance costs associated with this site and in future years start up and shut down costs will also be charged.

8. #01-2-70-5100, #01-2-70-5101 Interest on Capital Loans

Capital loan interest relating to Recreation Facilities including Arena and Community Centre projects and Boat Launch. This loan interest is included in this section for financial statement reporting.

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

9. Staff Salaries

	ARENA (01-2-70-1010)	AUDITORIUM (01-2-70-1015)	FIELDS (01-2-70-1017)	TOTAL
Recreation Director (25%/70%/5%)	\$18,177	\$50,896	\$3,635	\$72,708
Recreation Seasonal (90%/10%)**	2,420	269		\$2,689
Recreation Staff (65%/25%/10%)	100,995	38,475	15,390	\$154,860
Trail Maintenance*			-1,500	-\$1,500
	\$121,592	\$89,640	\$17,525	\$228,757
Town Office (01-2-70-1020)				30,800
				\$259,557

*Salaries are charged out to Parks (01-2-71-8010) when Arena/Community Centre employees help with trail maintenance.

** Part-time Facilities Attendant provides facilities back up coverage.

10. #01-2-70-1050 - Honorarium & Staff Meeting Pay

Based on a portion of Council honorariums, citizen honorariums and staff meeting pay.

Council Honorariums	\$400
Citizen Honorariums	\$900
Staff Meeting Pay	\$800

11. #01-2-70-2010 EI/ CPP

Employer costs as required by statute.

12. #01-2-70-2020 Group Insurance

Based on current rates.

13. #01-2-70-2025 Workers' Compensation

Based on current rates.

14. #01-2-70-2030 Clothing

Staff requires appropriate attire for working in the Arena and Community Centre including coveralls and safety boots as required.

15. #01-2-70-2040 Membership Fees

Minister of Finance – Refrigeration Plant Operators	\$200
RNS	70
Lunenburg/Queens Recreation Directors Association	50
Miscellaneous	<u>80</u>
	<u>\$400</u>

16. #01-2-70-2050 Other Benefits

Includes holiday allowance and for Employee Assistance Program fees. Employment benefits include an accrual for retirement benefits based on the Town’s personnel policy.

17. #01-2-70-3010 Recreation Director/Staff - Travel

Travel out of town to meetings, seminars, etc.

18. #01-2-70-3016 Recreation Director – Training

Budget for Recreation Director’s professional development.

19. #01-2-70-4010 Office Supplies/Computer Maintenance

Office supplies as well as computer maintenance costs.

20. #01-2-70-4015 Telephone

Covers cost of phone lines, cell phones, and Fibre-Op internet service at the Community Centre.

21. #01-2-70-4025 Socan Fees/Amusement License

These are annual fees paid so our facilities may use copyright music for public skating and fitness programs.

22. #01-2-70-4030 Audit and Legal fees

Estimate for audit and legal fees, as required.

ARENA - FACILITY COSTS

23. #01-2-70-5015 Janitor Supplies

Supply of paper towels, toilet paper, cleaning products, etc.

24. #01-2-70-5020 Repairs and Maintenance - Building

Start-up/Shut down	\$3,000
Fire Extinguisher Inspections	200
Sprinkler System Test & Mtce	1,500
First Aid and AED Supplies	200
Fire Alarm Maintenance & Monitoring	1,000
Small Tools	500
Refrigeration System Maintenance	3,000
Computer Maintenance	500
Brine Analysis	300
Ice Paint	1,000
Plumbing Repairs	500
Electrical Supplies	1,000
Water Heaters	7,500
Interior/Exterior Paint & Supplies	500
Ice Resurfacers Room Maintenance	500
Garbage Dumpster	1,600
Bathroom refresh (counters, paint)	1,000
Dressing Room 1 – Shower Installation	2,000
Emergency Exit Stairs-Upgrade	500
Emergency Lights	3,000
Miscellaneous	<u>2,300</u>
	<u>\$31,600</u>

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25. #01-2-70-5025 Repairs and Maintenance - Ice Machine

Estimate for regular maintenance and propane costs.

26. #01-2-70-5030 Electricity

Estimate based on actual consumption and current rates.

27. #01-2-70-5035 Propane

Estimate based on actual cost.

28. #01-2-70-5040 Water

Estimate based on water rates approved by NSUARB and average consumption.

29. #01-2-70-5045 Sewer

Budgeted at 2019/20 approved rates at 41.20¢ per \$100 assessment and 2020 assessment based at 1/2 of \$1,246,900 (AAN 04646819).

30. #01-2-70-5050 Telephone, Alarm and Wi-Fi

Includes line charges and annual fee for monitoring fire alarm line.

COMMUNITY CENTRE - FACILITY COSTS

31. #01-2-70-5510 Janitor Supplies

Covers sanitary cleaning products, paper towel, etc.

32. #01-2-70-5515 Repairs and Maintenance

Alarm Service	\$800
Pest Control	\$500
First Aid and AED Supplies	\$300
Garbage Disposal/Dumpster	\$1,600
New thermostats	\$1,500
Paint Gym Walls	\$1,000
Basement gutter and drainage repairs	\$1,000
General Maintenance & Repairs of Facility *	\$5,500
Total	\$12,200

*Costs for paint, lumber, small tools, nuts, bolts, nails, plumbing supplies and other materials required for necessary repairs.

33. #01-2-70-5520 Electricity

Estimate based on actual consumption and current rates.

34. #01-2-70-5525 Fuel Oil

Estimate based on actual consumption and projected pricing. Furnace replacements were completed in fiscal 2016/17.

35. #01-2-70-5530 Water

Estimate based on approved NSUARB rates and average consumption.

36. #01-2-70-5535 Sewer

Budgeted at current approved rates at 2020 assessment based at 1/2 of \$1,246,900 (AAN 04646819).

37. #01-2-70-5540 Insurance

Based on estimated rates.

GROUNDS (FIELDS / PARKING LOT)

38. #01-2-70-5610 Repair and Maintenance - Mower

Oil, gas, repairs, etc. for ride-on mower and small tractor used for grounds maintenance. Also includes fuel and oil for whipper snippers and insurance on mowing equipment.

39. #01-2-70-5615 Field Maintenance

Estimate includes fertilizing, seeding, aerating and top dressing of the soccer field. Equipment will be borrowed from other municipal units. The cost of 2/3 of the portable toilet summer rental at the soccer field is included in this account.

40. #01-2-70-5620 Parking Lot Maintenance

Includes parking lot upkeep and re-application of painted lines when required.

Planned Maintenance	2020/2021
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PROGRAMS

41. #01-2-70-6010 Honorariums and Instructor's Fees

Pays for various instructors who lead our recreation activities offered through our fall, winter, and spring programs. **Fees paid to fitness instructors adjusted by CPI for 2019 of 1.6% to \$26.25 per hour.**

42. #01-2-70-6015 Supplies/Advertising

Program supplies such as fitness equipment, basketballs, volleyballs, program advertising, flyers, etc. The philosophy of the Town is that Recreation programming be self-sufficient on a user pay basis. The costs for programs will be recovered through program fees/program grants. Includes seasonal promotions in the South Shore Recreation Guide and cost-sharing for distribution with other municipalities.

44. #01-2-70-6030 After the Bell Program

This program has been eliminated due to grant funding challenges.

45. #01-2-70-6033 Pro Kids Program

Administrative costs associated with the implementation of this program would be equivalent to 2 hours of staff time per week. The allocation for the 2020/21 fiscal year is \$1000.

46. #01-2-70-7010 Furniture and Equipment

The \$1,600 estimate is for chairs and table replacements.

Captain Angus J. Walters House

BCAF has occupied since Spring of 2010 and during that time they paid most operating costs. The agreement with BCAF expires on March 31, 2020.

47. #01-2-72-4260 Telephone/Alarm

Included in this account is \$300 for alarm monitoring fees and \$300 for the telephone line.

47.1 Electricity, Water, Sewer

Estimated operating costs if not covered by a tenant.

48. #01-2-72-4270 Insurance

Property insurance (building and contents) and commercial general liability. Based on 2020/21 estimated rates.

49. #01-2-72-4310 Repairs & Maintenance

This includes our share of building maintenance.

Library

The following accounts reflect costs associated with the Library at the Lunenburg Academy.

50. #01-2-72-5010 Janitors Contract/Supplies

Costs include the cleaning contract, Hand soap, toilet tissue, garbage bags, etc.

51. #01-2-72-5030 Fuel

Based on projections for usage and rates for the Pelham Street location prior to building disposal. Heating fuel is included in the rental rate for the library at the Lunenburg Academy location.

52. #01-2-72-5040 Electricity

Based on projections for usage and current rates for the Pelham Street location prior to the building disposal. Electricity is included in the rental rate for the library at the Lunenburg Academy location.

53. #01-2-72-5050 Water

Based on projections for usage and current rates for the Pelham Street location prior to the building disposal. Water is included in the rental rate for the library at the Lunenburg Academy location.

54. #01-2-72-5055 Sewer

Based on 2019 assessment of \$322,500 and current sewer rate of \$0.4120 per \$100. of assessment. (AAN: 04646886)

55. #01-2-72-5080 Rent – Lunenburg Academy

Relocation of the Library to the Lunenburg Academy. Rent based on other rentals to Community Organizations. This is an all-inclusive rent.

56. #01-2-72-5090 Supplies & Expenses- Library

Estimate for supplies is \$2,000 which is partially offset by copier revenue.

57. #01-2-72-5091 Sunday Staff Wages

This is an additional \$6,000 to have the library open on Sundays.

58. #01-2-72-5095 South Shore Regional Library

Our share of the Regional Library operating budget is estimated at \$14,800 based on our 2019/20 amounts.

Heritage Properties

59. #01-2-72-4100 Art Galleries - Insurance

This is for 50% of the insurance premium for the Earl Bailly Collection.

60. #01-2-72-7050 Council & Committee Honorariums

Based on a portion of Council Honorariums (\$1,200) and four (4) appointed members (\$900 - \$225 per member).

61. #01-2-72-7055 Staff Meeting Pay

Staff meeting attendance (\$1,000).

62. #01-2-72-7300/80 Salary & Benefits – Heritage (TMC)

This account includes estimated 10% of costs for the Assistant Municipal Clerk for managerial supervision and support of the Heritage Manager.

63. #01-2-72-7381/7382 Heritage Manager Salary & Benefits

The full time Heritage Manager position was filled permanently in June 2017.

64. #01-2-72-7390/7450 Heritage By-Law Review

To rewrite by-law as recommended by Town solicitor.

Advertising	\$1,100
Printing	\$2,100
Meeting Supplies	\$300
Legal	\$7,500
Total	\$11,000

65. #01-2-72-7400 Materials, Supplies & Advertising & Small Capital

Materials for Heritage supplies for the Heritage Recognition awards and advertising estimate as needed.

66. #01-2-72-7404 UNESCO Gateway Website

There are three Nova Scotia UNESCO World Heritage Sites consisting of Old Town Lunenburg, Joggins Fossil Cliffs and Landscape of Grand Pré who are interested in pursuing the development of a promotional presence to increase public awareness of these astonishing world treasures.

The concept is to develop banners that would be placed at Visitor Information Sites in the Province. These banners would promote these cultural sites as destinations.

Other Recreation & Culture

67. #01-2-75-9100 Public Celebrations

	2020/21 Budget	2019/20 Budget
Canada Day	1,000	1,000
Seamen's Service	4,000	4,000
Lunenburg's Birthday	300	300
Town Levee	700	700
Volunteer Week	400	400
German Band Concert**	2,200	2,200
Tall Ships	-	-
National Day of Mourning	300	300
Pride Flag Raising	250	250
Mi'kmaq Flag Raising	250	250
Newcomers Reception	400	400
Miscellaneous Events	200	200
	<u>\$10,000</u>	<u>\$10,000</u>

***Only proceeds if 100% funding from non-town sources is received.*

FISCAL SERVICES EXPENDITURE BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	Note #	DESCRIPTION	BUDGET	BUDGET	PROJECTIONS	ACTUAL
			DEBT CHARGES				
			PRINCIPAL INSTALLMENTS				
\$ (500)	01-2-81-3100	1	DEBENTURE PRINCIPAL	\$ 326,700	\$ 327,200	\$ 327,200	\$ 272,203
\$ 1,500	01-2-81-3150	1	DEBENTURE PRINCIPAL - SEWER PROJECTS	81,300	79,800	79,800	41,196
				408,000	407,000	407,000	313,399
			FINANCING AND TRANSFERS				
\$ -			to (from) Community Centre Roof - Debt reduction (MODL grant for 4 years of \$10,000/yr. beginning in 2019/20)	10,000	10,000	10,000	-
\$ -			OPERATING RESERVE FUND:				
\$ (12,000)	01-2-82-2140	2	to (from) Elections	(9,000)	3,000	3,000	3,000
\$ -	01-2-82-2300		to (from) LAFF Fund	-	-	-	-
\$ -			to (from) Lunenburg Fire Depart. PPE Reserve	-	-	-	488
\$ -			to (from) Playgrounds	-	-	-	-
\$ -	01-2-82-2130	2	to (from) Sewer	50,000	50,000	-	54,553
\$ -			to (from) Salt reserves		-	-	-
\$ 20,000			to (from) General Operating Reserves	20,000	-	-	(13,400)
\$ -	01-2-82-2220	2	CAPITAL RESERVE FUND:				
\$ 7,800	01-2-82-2235	3	to (from) Capital from Revenue	58,600	50,800	85,300	52,487
\$ 15,000	01-2-82-2305	3	to (from) Capital from Parking Meters Rev.	30,000	15,000	15,000	-
\$ -	01-2-82-2146	2	to (from) Deed Transfer Tax	150,000	150,000	175,000	223,474
\$ -	01-2-82-2147	2	to (from) Landfill Site Closure/Monitoring	(5,300)	(5,300)	(5,300)	(23,567)
\$ -		2	to (from) Lunenburg Academy		-		-
\$ -	01-2-82-2220	2	to (from) PW Equipment	20,000	20,000	20,000	20,000
\$ 4,200	01-2-82-2225		to (from) Arena - Ice Resurfacers	4,200	-	-	10,000
				328,500	293,500	303,000	327,035
\$ -			COND. TRFS. - OTHER GOV'T & AGENCIES				
\$ -			EDUCATION				
\$ 28,300	01-2-84-7700	4	DISTRICT SCHOOL BOARD PAYMENT	851,400	823,100	823,100	806,494
				851,400	823,100	823,100	806,494
			DEPARTMENT TOTAL	\$ 1,587,900	\$ 1,523,600	\$ 1,533,100	\$ 1,446,928
\$ -	01-2-90-0100		SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ 997
			TOTAL EXPENDITURES	\$ 7,476,700	\$ 7,005,200	\$ 7,037,800	\$ 6,790,593
			Budget Increase	\$ 471,500			
				6.7%			

NOTES TO FISCAL SERVICES BUDGET

1. #01-2-81-3100 & #01-2-81-3150 Principal Payments on Capital Loans

DEBT CHARGES 2020/21

Project	Payment	Principal	Interest	Total	Remaining Balance
Academy, Streets, Biofilter	(1 of 15)	\$ 42,710	\$ 15,655	\$ 58,365	\$ 597,945
Parking Meters/Arena Siding	(2 of 5)	\$ 3,080	\$ 253	\$ 3,333	\$ 9,240
Boat Launch, Old Fire Hall Roof, Sewer Brook./Lincoln	(2 of 15)	\$ 77,730	\$ 26,449	\$ 104,179	\$ 754,720
Cat Backhoe	(3 of 10)	\$ 8,000	\$ 1,728	\$ 9,728	\$ 56,000
Lun Academy/Trackless/CC Furance/Street paving	(3 of 10)	\$ 44,520	\$ 9,448	\$ 53,968	\$ 311,640
Lun Academy/Pave Hebb & Hopson	(3 of 10)	33,270	5,360	38,630	232,890
Library Design/Parking Meters	(4 of 5)	5,640	155	5,795	5,640
Aerial Ladder Fire Truck	(4 of 10)	44,889	7,156	52,045	269,331
Lun Academy/Paving Starr and Wolf	(5 of 10)	17,900	2,618	20,518	89,500
Victoria Road Paving	(7 of 10)	11,900	1,279	13,179	35,700
Fire Truck/Tannery Rd Swr/Streets	(8 of 10)	57,200	5,142	62,342	114,400
Accessibility/Hebb St/Arena	(9 of 10)	30,800	2,192	32,992	30,800
Brickwork/Swr/Streets/Fire	(10 of 10)	17,800	689	18,489	-
Est. Temporary Borrowing*	\$496,400		7,446	7,446	496,400
TOTAL DEBT CHARGES		\$ 395,439	\$ 85,570	\$ 481,009	\$ 3,004,206

“*” – a temporary borrowing is expected for interim funding of 2019/20 capital expenditures until debentures from Municipal Finance are secured.

Five Year Projected Debt Charges & Effect on Tax Billing					
	2020/21	2021/22	2022/23	2023/24	2024/25
Projected Debt Charges - Principal & Interest	\$481,000	\$494,000	\$448,000	\$381,900	\$347,600
Principal & Interest Estimated amount of rate (\$0.01 = \$29,200 estimate 2020/21)	\$0.165	\$0.169	\$0.153	\$0.131	\$0.119
% of Tax Levy using 2020/21 Estimated Levy	7.9%	8.1%	7.4%	6.3%	5.7%
Borrowing Est 2020/21 Capital Budget		\$1,220,500			
Total Projected Principal & Interest payments		\$611,980	\$563,540	\$495,000	\$458,260
Principal & Interest Estimated amount of rate		\$0.210	\$0.193	\$0.170	\$0.157
% of Tax Levy using 2020/21 Estimated Levy		10.0%	9.2%	8.1%	7.5%
Additional Estimated Principal & Interest costs for 20/21 Capital					
		\$117,980	\$115,540	\$113,100	\$110,660
Est. Tax Rate increase required to fund additional debt		\$0.040	\$0.040	\$0.039	\$0.038

2. #01-2-82-2140, #01-2-82-2130, #01-2-82-2146, #01-2-82-2147, #01-2-82-2220 & #01-2-82-2230 Transfers to/from Reserves

Municipal elections to be held in October 2020. A transfer from the operating reserve established for municipal elections.

As part of the sewer rate structure a \$50,000 reserve transfer is included in fiscal 2020/21.

Deed Transfer Tax transfer is offset by corresponding revenue.

Site Monitoring is offset by corresponding expenditure.

No reserve transfer for the future Capital Costs for the Lunenburg Academy has been budgeted this year while the Exterior Restoration is on-going.

\$20,000 has been included as a transfer to Capital Reserve for the future purchase of a Public Works Equipment.

In June 2019 Council established an ice resurfacer surcharge of \$4/hour for all arena ice time rates. It is estimated to generate \$4,800 annually. Current ice resurfacer is to be replaced in fiscal 2020/21.

3. #01-2-82-2235 & #01-2-82-2305 Capital Expenditures from Operating Revenue

This is an annual allocation budgeted from general revenues to fund capital asset purchases.

4. #01-2-84-7700 Appropriation to District School Board

The School Board rate is calculated based on 2020/21 rate of 30.48¢/\$100 of uniform assessment.

	2017/18	2018/19	2019/20	2020/21
Uniform Assessment	\$260,147,796	\$264,597,830	270,039,287	\$279,311,517
Rate on UA	30.48¢	30.48¢	30.48¢	30.48¢
Rate on Taxable Assessment	29.77¢	29.70¢	29.30¢	29.06¢
Total Cost	\$792,930	\$806,494	\$823,080	\$851,342
% Increase	1.2%	1.7%	2.1%	3.4%

CEMETERY BUDGET							
				2020/21	2019/20	2019/20	2018/19
	ACCOUNT #	Note #	DESCRIPTION	BUDGET	BUDGET	PROJECTION	ACTUAL
			<u>OPERATING REVENUE</u>				
\$ -	04-1-95-0010	1	SALE OF LOTS	\$ 1,600	\$ 1,600	\$ 3,000	\$ 1,890
\$ -	04-1-95-0020	1	BURIALS	22,300	22,300	20,000	20,690
\$ -	04-1-95-0030		BASES, ETC. - HEAD STONES	1,000	1,000	-	930
\$ 100	04-1-95-0040	2	INTEREST ON CEMETERY TRUSTS	6,000	5,900	6,200	7,424
\$ (2,600)	04-1-95-0060	3	APPROPRIATION FROM TOWN	40,700	43,300	45,800	46,079
			TOTAL REVENUE	\$ 71,600	\$ 74,100	\$ 75,000	\$ 77,013
\$ -							
\$ -			<u>OPERATING EXPENDITURES</u>				
\$ (5,000)	04-2-95-0020	4	LABOUR	20,000	25,000	30,000	43,077
\$ -	04-2-95-0030	5	WORKERS COMPENSATION	500	500	500	1,035
\$ (1,500)	04-2-95-0040	6	EMPLOYMENT BENEFITS/EAP	4,000	5,500	5,000	10,684
\$ (200)	04-2-95-0045	7	CLOTHING	-	200	300	497
\$ (2,300)	04-2-95-0050	7	OTHER BENEFITS (HOLIDAY, LONG SERVICE, RETIREMENT AWARDS)	-	2,300	2,300	3,986
\$ 10,300	04-2-95-0055	8	MOWING CONTRACT	30,300	20,000	20,900	-
\$ (800)	04-2-95-0060		TRAINING COURSES	-	800	100	342
\$ -	04-2-95-0080	9	WATER	400	400	400	364
\$ -	04-2-95-0090		ELECTRICITY	900	900	900	916
\$ -	04-2-95-0100		INSURANCE	900	900	900	844
\$ -	04-2-95-0110	10	SUPPLIES	4,500	4,500	3,500	3,521
\$ -	04-2-95-0115		AUDIT FEES	1,100	1,100	1,200	1,042
\$ (3,500)	04-2-95-0120	11	EQUIPMENT/BUILDING-MAINT. & REPAIRS	3,000	6,500	5,000	5,075
\$ -	04-2-95-0130		FLOWERS AND TREES	-	-	-	-
\$ -	04-2-95-0145	12	MONUMENT MAINTENANCE (LABOUR & SUPPLIES)	4,000	4,000	4,000	4,433
\$ -	04-2-95-0150		SMALL EQUIPMENT	-	-	-	-
\$ 500	04-2-95-0155	13	ROAD MAINTENANCE (GRAVEL & DRAINAGE)	2,000	1,500	-	1,196
\$ -	04-2-95-0165		PROVISION - UNCOLLECTIBLE ACCOUNTS	-	-	-	-
			TOTAL EXPENDITURES	\$ 71,600	\$ 74,100	\$ 75,000	\$ 77,012
			Budget Increase	\$ (2,500)			
				-3.4%			

NOTES TO CEMETERY BUDGET

1. #04-1-95-0010/#04-1-95-0020

The Cemetery rates for 2019/20 were adjusted based on a rate comparison and as approved by Council on June 25, 2019. The 2020/21 Rates have been adjusted by the 2019 CPI rate of 1.6% (rounded to the next \$5)

Sale of Lots	2020/21 Rates		
	Lot Price	Perpetual Care Charge	Total Cost of Lot
1 Cremation Lot	\$165	\$230	\$395
1 Grave Lot	\$335	\$415	\$750
2 Grave Lot	\$640	\$830	\$1,470
Mausoleum	\$515	\$670	\$1,185

Burials	2020/21 Rates
Ashes (Cremation) – Resident*	\$365
Ashes (Cremation) – Non-resident	\$730
Infant or Child	\$365
Traditional – Resident*	\$815
Traditional - Non-resident	\$1,625

* A resident is a person who resides in Lunenburg at the time of death or was born in Lunenburg residing in a Home for Special Care elsewhere, or resided in Lunenburg for 50% of their life.

2. #04-1-95-0040 Perpetual Care Fund

As of January 31, 2020 the Perpetual Care Reserve had a balance of \$227,985. Which includes an inter-departmental capital loan balance of \$135,200.

Perpetual Care inter-departmental capital loan interest (previously approved) includes:

Town General (Capital Funding)	\$3,900
Interest earned on Bank balances (estimate)	2,100
Total Interest Earned	<u>\$6,000</u>

Analysis of Perpetual Care Fund

	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	Budget <u>2019/20</u>	Budget <u>2020/21</u>
Perpetual Care Fund	\$206,188	\$211,338	\$216,088	\$226,415	\$226,675	\$227,985
Interest Earned	\$4,536	\$4,500	\$5,200	\$7,424	\$5,900	\$6,000

3. #04-1-95-0060 Appropriation from Town

This is the budgeted grant required from the Town.

4. #04-2-95-0020 Labour

The two seasonal employees (29 weeks) are now grouped with the general Public Works labour pool. The budgeted amounts reflects the estimated costs for Public Works staff to complete maintenance, aside from mowing, at the Cemetery. This estimated labour about reflects time for burials as required.

5. #04-2-95-0030 Workers Compensation

Based on the Town's 2020 rate and allocated labour.

6. #04-2-95-0040 Employment Benefits/EAP

Based on an allocation of benefits in relation to the Public Works labour required at the Cemetery.

7. #04-2-95-0045 Clothing and #04-2-95-0050 Other Benefits-Holiday/Long Service Awards/Retirement Awards

Now included as part of the Transportation budget.

8. #04-2-95-0055 Mowing Contract

Mowing of the Cemetery is now completed through an annual contract.

9. #04-2-95-0080 Water

Estimate based on approved rates.

10. #04-2-95-0110 Supplies Include:

Cemetery Markers	\$1,000
Topsoil	2,400
Lawn Care Products	600
Class A	<u>500</u>
	<u>\$4,500</u>

11. #04-2-95-0120 Equipment/Building-Maintenance & Repairs

Miscellaneous Parts/Repairs	\$1,500
Gasoline/Fuel for Equipment	500
Building Maintenance	<u>1,000</u>
	<u>\$3,000</u>

12. #04-2-95-0145 Monument Maintenance

This was a new budget item beginning in 2010/11 for the maintenance of monuments that fall over during the winter months.

13. #04-2-95-0155 Road Maintenance

To refurbish the roads to ensure that they continue to be passable for vehicular traffic.

WATER UTILITY OPERATING BUDGET							
		Account #	Description	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTIONS	2018/19 ACTUAL
			REVENUE				
			OPERATING REVENUES				
\$ 24,000	05-1-12-0100	1	METERED COMMERCIAL SALES	\$ 534,000	\$ 510,000	\$ 530,000	\$ 505,330
\$ -	05-1-14-0100		BULK WATER SALES	-	-	-	-
\$ 15,000	05-1-21-0100	1	FLAT RATE SALES - RESIDENTIAL	660,000	645,000	656,000	656,372
\$ 15,400	05-1-31-0100	2	PUBLIC FIRE PROTECTION	340,800	325,400	325,400	325,360
\$ -	05-1-33-0100		PRIVATE FIRE PROTECTION	1,000	1,000	1,000	1,000
\$ (400)	05-1-40-0100		SPRINKLER ACCOUNTS	6,600	7,000	6,600	6,800
\$ -	05-1-60-0100	3	CONSUMER INTEREST CHARGES	5,000	5,000	5,000	5,513
\$ -	05-1-71-0100		CONNECTION CHARGES	5,400	5,400	5,400	5,950
\$ -	05-1-72-0100	4	ARMOURIES RENT	1,200	1,200	1,200	1,200
			TOTAL OPERATING REVENUES	1,554,000	1,500,000	1,530,600	1,507,525
			NON-OPERATING REVENUES				
\$ -	05-1-81-0100		JOBGING AND CONTRACT	500	500	300	360
\$ 500	05-1-82-1000		INTEREST EARNED	5,000	4,500	4,700	5,484
\$ -	05-1-85-0100	5	GRANTS FOR THE PROV - HST OFFSET	7,000	7,000	10,200	6,903
\$ 80,000	05-1-89-0100		OTHER TRANSFERS FROM RESERVES	80,000	-	-	-
			TOTAL NON-OPERATING REVENUES	92,500	12,000	15,200	12,747
			TOTAL REVENUES	\$ 1,646,500	\$ 1,512,000	\$ 1,545,800	\$ 1,520,272
			EXPENDITURES				
			SOURCE OF SUPPLY				
			SUPERVISION AND ENGINEERING				
\$ 1,800	05-2-11-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,300	\$ 12,500	\$ 12,500	\$ 13,200
\$ 100	05-2-11-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,300	2,200	2,200	1,539
\$ -	05-2-11-0300	7	DEPARTMENT OF ENVIRONMENT - LICENSE	1,000	1,000	1,000	946
\$ 80,000	05-2-11-0350	7.1	WATER WITHDRAWAL STUDY (EVERY 10 YEARS, last done 2011/12) - due in May 2022	80,000	-	-	-
			OPERATION LABOUR				
\$ -	05-2-12-0200	18	PUBLIC WORKS LABOUR	1,100	1,100	1,100	256
\$ 100	05-2-12-0201	12	WRO LABOUR	3,400	3,300	3,300	1,973
			MAINTENANCE OF PLANT - INTAKES (PUMP HOUSE)				
\$ (2,200)	05-2-14-2100		DIVER - INTAKE	4,000	6,200	4,000	-
\$ 3,000	05-2-14-2200	7.2	REPAIRS TO INTAKE SCREENS/BUILDING	4,000	1,000	3,700	4,969
			DEPARTMENT TOTAL	\$ 110,100	\$ 27,300	\$ 27,800	\$ 22,883
			PUMPING				
\$ -			SUPERVISION AND ENGINEERING				
\$ 1,800	05-2-21-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,300	\$ 12,500	\$ 12,500	\$ 13,200
\$ 100	05-2-21-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,300	2,200	2,200	1,539
			OPERATION LABOUR				
\$ -	05-2-22-0200	18	PUBLIC WORKS DEPARTMENT	1,100	1,100	1,100	-
\$ 700	05-2-22-0201	12	WRO LABOUR	3,800	3,100	3,700	1,675
			POWER PURCHASED				
\$ -	05-2-24-0100	8	POWER PURCHASED - NSPI	25,000	25,000	24,000	20,909
			MAINTENANCE OF PLANT				
\$ -	05-2-25-1200		TELEPHONE - PUMPHOUSE	300	300	300	221
\$ -	05-2-25-1300	8.2	MATERIALS/REPAIRS TO BUILDING	5,500	5,500	1,500	531
			MAINTENANCE OF PUMPING EQUIPMENT				
\$ -	05-2-25-2100	9	REPAIRS TO PUMPS	4,000	4,000	1,000	464
			DEPARTMENT TOTAL	\$ 56,300	\$ 53,700	\$ 46,300	\$ 38,539
			WATER TREATMENT				
			SUPERVISION AND ENGINEERING				
\$ 1,800	05-2-31-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,300	\$ 12,500	\$ 12,500	\$ 13,200
\$ 100	05-2-31-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,300	2,200	2,200	3,539
\$ -	05-2-31-0400	10	TRAINING - SUPER./WRO	5,500	5,500	1,000	1,051
\$ 300	05-2-31-0410	11	CLOTHING - WRO	1,000	700	700	229
			OPERATION LABOUR				
\$ 500	05-2-32-0100	18	PUBLIC WORKS DEPARTMENT	1,000	500	800	392
\$ 8,600	05-2-32-0200	12	WATER RESOURCE OPERATOR II SALARY	68,800	60,200	67,000	50,425
\$ 200	05-2-32-0210	12	WATER RESOURCE OPERATOR II BENEFITS	17,000	16,800	16,800	10,276
			OPERATION SUPPLIES AND EXPENSE				
			CHEMICALS AND ADDITIVES				
\$ (7,000)	05-2-33-1500	13	WTP - CHEMICALS	55,000	62,000	59,000	55,243

WATER UTILITY OPERATING BUDGET							
		Note #		2020/21	2019/20	2019/20	2018/19
	ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	PROJECTIONS	ACTUAL
			<u>SUPPLIES & EXPENSES</u>				
\$	1,000	05-2-33-9100	14 SUPPLIES AND SMALL TOOLS	5,000	4,000	4,000	3,329
\$	2,500	05-2-33-9200	15 WATER TESTING	16,000	13,500	13,200	11,303
\$	2,100	05-2-33-9300	15.1 WATER TESTING - WRO LABOUR	24,900	22,800	22,600	17,462
\$	2,200	05-2-33-9500	16 WTP - SPARE/REPLACEMENT PARTS	11,500	9,300	9,300	11,146
\$	1,000	05-2-33-9520	WTP - LABORATORY MATERIALS	2,000	1,000	1,000	736
\$	-	05-2-34-0600	NSPI - TREATMENT PLANT	59,000	59,000	57,000	56,185
\$	1,000	05-2-34-0700	TELEPHONE LINE/SCADA SYSTEM /SECURITY	6,800	5,800	4,800	2,642
			<u>MAINTENANCE OF PLANT</u>				
\$	1,000	05-2-34-0500	17 WTP - REPAIRS & MAINTENANCE	24,000	23,000	22,000	25,384
			DEPARTMENT TOTAL	\$ 314,100	\$ 298,800	\$ 293,900	\$ 262,542
			<u>TRANSMISSION AND DISTRIBUTION</u>				
			<u>SUPERVISION AND ENGINEERING</u>				
\$	5,700	05-2-41-0100	6 PORTION OF ENGINEER & SUPER. SALARY	\$ 51,900	\$ 46,200	\$ 46,200	\$ 44,700
\$	200	05-2-41-0105	6.1 FACILITY SUPERINTENDENT (salary & benefits)	8,300	8,100	8,100	6,116
\$	-	05-2-41-0200	DRAFTING/FILING LABOUR	2,300	2,300	2,300	2,300
			<u>OPERATION LABOUR</u>				
			<u>OPERATION LABOUR - MAINS</u>				
\$	600	05-2-43-1100	18 PUBLIC WORKS DEPT. - LABOUR	11,200	10,600	5,000	4,840
			<u>MAINTENANCE OF PLANT</u>				
			<u>MAINT. OF PLANT RESERVOIRS</u>				
\$	1,700	05-2-44-1100	19 STANDPIPE (GARDEN LOTS)	3,000	1,300	1,700	1,001
\$	(1,000)	05-2-44-1300	ELECTRICITY/SCADA/STANDPIPE	1,700	2,700	1,500	1,445
\$	(6,000)	05-2-44-1350	19 WTP PLANT STANDPIPE (NORTHWEST)	10,000	16,000	12,000	268
\$	600	05-2-44-1400	20 TELEPHONE LINE/SCADA SYSTEM	1,500	900	1,200	808
			<u>MAINT. OF PLANT - MAINS</u>				
\$	-	05-2-44-3100	21 MATERIALS - MAINS	11,000	11,000	8,000	2,285
\$	-	05-2-44-3200	21 EQUIP RENTAL (TOWN) - MAINS & SERVICES	25,000	25,000	15,000	14,287
\$	-	05-2-44-3295	21.1 WATER LEAK STUDY	7,200	7,200	-	-
\$	-	05-2-44-3300	FIRE FLOW TESTING (COMPLETED IN 2016/17)	-	-	-	-
			<u>MAINT. SERV./METERS/HYDRANTS</u>				
\$	-	05-2-44-9100	MATERIALS	15,000	15,000	15,000	16,475
\$	600	05-2-44-9300	18 P.W. LABOUR	15,500	14,900	14,900	15,917
\$	-	05-2-44-9400	ADVERTISING - NOTICES, ETC.	2,000	2,000	2,000	254
			<u>STORES (STOCK) EXPENSES</u>				
\$	600	05-2-46-0100	FUEL - HEAT	9,500	8,900	9,000	9,444
\$	600	05-2-46-0200	ELECTRICITY - LIGHTS	5,100	4,500	4,800	4,436
\$	-	05-2-46-0225	WATER	600	600	500	511
\$	-	05-2-46-0250	22 SEWER CHARGE	700	700	700	654
\$	-	05-2-46-0301	SUPPLIES	10,000	10,000	10,000	8,061
\$	700	05-2-46-0302	JANITORIAL	3,500	2,800	2,800	2,253
\$	-	05-2-46-0303	SECURITY	700	700	300	299
\$	300	05-2-46-0400	IN HOUSE LABOUR/ARMOURIES	15,200	14,900	13,500	13,654
\$	500	05-2-46-0500	TELEPHONE/CELL PHONES/INTERNET	3,500	3,000	3,200	2,677
			<u>TRANSPORTATION - VEHICLES</u>				
\$	-	05-2-47-0100	GAS - VEHICLES	5,000	5,000	4,000	4,326
\$	(3,500)	05-2-47-0200	REPAIRS/MAINTENANCE - 2008 Van	-	3,500	2,000	11,490
\$	(3,500)	05-2-47-0201	REPAIRS/MAINTENANCE - 2005 Chev 1/2 ton	-	3,500	6,800	3,335
\$	2,000		REPAIRS/MAINTENANCE - Pickup #1	2,000	-	-	-
\$	2,000		REPAIRS/MAINTENANCE - Pickup #2	2,000	-	-	-
\$	300	05-2-47-0350	CAR ALLOWANCE - ENG/SUPERINTENDENT	900	600	800	670
\$	-	05-2-47-0400	RADIO LICENSE/REPAIRS	600	600	600	586
			DEPARTMENT TOTAL	\$ 224,900	\$ 222,500	\$ 191,900	\$ 173,092
			<u>ADMINISTRATION AND GENERAL</u>				
		23	<u>ACCOUNTING AND COLLECTING</u>				
			<u>ACCOUNTING SUPERVISION</u>				
\$	800	05-2-51-1100	PORTION OF FINANCE DIRECTOR	\$ 39,100	\$ 38,300	\$ 38,300	\$ 37,500
			<u>ACCOUNTING METER READINGS</u>				
\$	100	05-2-51-2100	METER READING SALARY/EXPENSES	2,500	2,400	2,400	2,760

WATER UTILITY OPERATING BUDGET							
		Account #	Description	2020/21 Budget	2019/20 Budget	2019/20 Projections	2018/19 Actual
			ACCOUNTING BILLING				
\$	700	05-2-51-3100	PORTION BOOKKEEPING SALARIES	28,700	28,000	28,000	22,500
\$	-	05-2-51-3200	SUPPLIES - BILLING & COLLECTION	2,700	2,700	2,700	3,146
\$	-	05-2-51-3210	COMPUTER MAINTENANCE	6,000	6,000	6,000	5,503
			ACCOUNTING COLLECTION				
\$	300	05-2-51-4100	PORTION OF CASHIER SALARIES	14,100	13,800	13,800	13,500
			ACCOUNTING - UNCOLLECTIBLE ACCTS.				
\$	-	05-2-51-5100	PROVISION - UNCOLLECTIBLE ACCTS.	3,000	3,000	1,500	2,633
			SALARIES				
			SALARIES - OFFICERS & EXECUTIVES				
\$	-	05-2-52-1100	PORTION STAFF MEETING PAY	1,800	1,800	1,800	1,120
\$	500	05-2-52-1200	PORTION COUNCIL HONORARIUMS	27,000	26,500	26,500	24,441
\$	1,600	05-2-52-1300	PORTION STAFF SALARIES	63,600	62,000	62,000	53,200
			SALARIES - OTHER				
\$	6,100	05-2-52-9100	PORTION OFFICE STAFF SALARIES/PT STAFF	61,000	54,900	54,900	51,700
\$	600	05-2-52-9200	EMPLOYMENT BENEFITS	77,300	76,700	76,700	75,042
			GENERAL OFFICE EXPENSE				
			GENERAL OFFICERS EXPENSE				
\$	8,000	05-2-53-1200	24 TRAINING, CONFERENCES & MEMBERSHIPS	15,000	7,000	7,800	5,333
\$	5,000	05-2-53-1201	24 COUNCIL TRAINING & CONFERENCES	8,000	3,000	2,800	1,347
\$	-	05-2-53-1400	BANK CHARGES	1,800	1,800	1,800	1,767
			GENERAL OFFICE EXPENSE				
\$	-	05-2-53-3100	MISC. SUPPLIES - OFFICE	5,000	5,000	5,000	5,976
\$	-	05-2-53-3150	25 FURNITURE & EQUIPMENT	11,500	11,500	11,500	9,287
			PROFESSIONAL FEES				
\$	400	05-2-54-1100	AUDITORS FEES	6,000	5,600	6,000	5,266
\$	-	05-2-54-1200	CONSULTANT FEES - WATER RATE STUDY	-	-	-	-
\$	(2,500)	05-2-54-1250	ENGINEER CONSULTING SERVICES	7,500	10,000	5,000	-
\$	-	05-2-54-2100	LEGAL FEES	15,000	15,000	12,000	20,871
\$	-	05-2-54-2150	25.1 COMMUNICATIONS	5,000	5,000	5,000	5,000
\$	100	05-2-54-2200	PAYROLL ADMINISTRATION	1,300	1,200	1,200	1,235
			REGULATORY EXPENSES				
\$	-	05-2-55-0100	26 NSURB FEE	1,600	1,600	1,600	1,590
			INSURANCE				
\$	-	05-2-56-0100	27 FIRE & AUTO LIABILITY	26,000	26,000	25,800	24,777
			RENT OF GENERAL PROPERTY				
\$	-	05-2-57-0100	RENT - TOWN OFFICE USE	2,100	2,100	2,100	2,300
\$	-	05-2-57-0200	28 RENT - VICTORIA ROAD BUILDING	2,200	2,200	2,200	2,100
			DEPARTMENT TOTAL	\$ 434,800	\$ 413,100	\$ 404,400	\$ 379,894
			DEPRECIATION				
\$	(6,850)	05-2-60-0100	29 DEPRECIATION EXPENSE	\$ 287,400	\$ 294,250	\$ 273,600	\$ 293,957
			DEPARTMENT TOTAL	\$ 287,400	\$ 294,250	\$ 273,600	\$ 293,957
			TAXES				
\$	500	05-2-70-0200	30 PROPERTY TAXES	\$ 43,500	\$ 43,000	\$ 43,500	\$ 42,987
			DEPARTMENT TOTAL	\$ 43,500	\$ 43,000	\$ 43,500	\$ 42,987
			NON-OPERATING EXPENSES				
\$	-	05-2-90-0200	INTEREST ON CUSTOMER DEPOSITS	\$ -	\$ -	\$ -	\$ (46)
			REDEMPTION LONG-TERM DEBT				
\$	-	05-2-91-0100	31 PRINCIPAL INSTALLMENTS	40,750	40,750	40,800	40,750
			INTEREST ON LONG-TERM DEBT				
\$	(1,250)	05-2-92-0100	31 INTEREST	18,650	19,900	19,900	21,115
			CAPITAL EXPENDITURE FROM REVENUE				
\$	2,300	05-2-99-0050	33 CAPITAL RESERVES - FUTURE CAPITAL	20,000	17,700	42,700	138,500
			OTHER NON-OPERATING EXPENSES				
\$	-	05-2-99-0020	33 TRANSFER TO CAPITAL RESERVE - LAND	5,000	5,000	5,000	5,000
\$	-	05-2-99-0010	33 WTP - MEMBRANE REPLACEMENT RESERVE	26,000	26,000	26,000	26,000
\$	15,000	05-2-99-0060	DIVIDEND	65,000	50,000	50,000	75,000
		05-2-99-0100	SURPLUS (DEFICIT)	-	-	80,000	59
			DEPARTMENT TOTAL	\$ 175,400	\$ 159,350	\$ 264,400	\$ 306,378
\$	-						
\$	134,500		TOTAL EXPENDITURES	\$ 1,646,500	\$ 1,512,000	\$ 1,545,800	\$ 1,520,272
\$	-						
			Budget Increase	\$ 134,500			
\$	-			8.9%			

NOTES TO WATER UTILITY BUDGET

Revenue

1. The Nova Scotia Utility and Review board approved changes to the Town of Lunenburg Schedule of Rates and Regulations for the Water Utility in 2016 the first increase came into effect July 1, 2016, the second increase was effective April 1, 2017, and the third increase occurred on April 1, 2018.

Water Statistics:

	<i>Budget 2020/21</i>	<i>Estimated 2019/20</i>	<i>Actual 2018/19</i>
Residential Connections	1,153	1,145	1,108
Metered Commercial Accounts	191	190	187

2. #05-1-31-0100 Public Fire Protection

This is a rate approved by the NSURB to cover fire flows in the Town and is charged to the Lunenburg Fire Department.

3. #05-1-60-0100 Consumer Interest Charges

Interest is charged on all overdue accounts at a rate of 1.5 % per month. The budget estimate is based on actual interest charged in the prior year.

4. #05-1-72-0100 Armouries Rent

The Water Utility charges the Town a rental fee for its use of the Armouries building.

5. #05-1-85-0100 Provincial Grant – HST Offset

The Water Utility receives a grant from the province to offset the cost of HST (only 57.14% of the Provincial component of the HST is received back as a rebate).

Expenditures

The Water Treatment Plant has been in operation since June 2010. This budget reflects the costs estimated in operating the plant based on actual experience.

6. #05-2-11-0100; #05-2-21-0100; #05-2-31-0100; #05-2-41-0100 Engineer & Superintendent's Salary (15%; 15%; 15%; 55%)

Approximately 50% of the Town Engineer's & Superintendent's salary is charged out to the Water Utility based on actual time spent.

- 6.1 #05-2-11-0105; #05-2-21-0105; #05-2-31-0105; #05-2-41-0105 Facility Superintendent's Salary (15%; 15%; 15%; 55%)

Approximately 20% of the proposed Facility Superintendent's salary is budgeted in the Water Utility based on projected time allocations.

7. #05-2-11-0300 Department of Environment License

The Utility is required to obtain a license to draw water from Dares Lake.

- 7.1 #05-2-11-0350 Water Withdrawal Study

As part of the water withdrawal licensing permit process, a water withdrawal study must be undertaken.

- 7.2 #05-2-14-2200 Repairs to Intake Screens/Buildings

The water utility had a video inspection of the intake screens at Dares Lake completed. The frame work that the screens are bolted to shows a great deal of corrosion and is in need of replacement.

8. #05-2-24-0100 Power Purchased NSPI

Budget based on projected usage at current consumption pricing.

8.2 #05-2-25-1300 Building Maintenance & Repairs - Pumping

The pump house below the spillway is set in the ground to receive the pipes from the intake at Dares Lake. The drainage around the building is very poor and during heavy rains the roof and road above shed water directly at the building. This has resulted in deterioration of the structural supports in the building, during heavy rain after the floor has dried out mud and silt cover the floor from where it has washed in through the cracks. The first step to address this issue would be to divert water coming down the road and off the roof away from the building.

In-house ditching and gutter changes:

Labour (3 days)	\$3,000
Materials	\$1,000
Total	\$4,000

An additional \$1,500 is included in the budget account for general repairs and maintenance during the year.

9. #05-2-25-2100 Repairs to Pumps

Estimate for repairs based on estimated requirements in this fiscal year.

10. #05-2-31-0400 Training

Water Certification training for Water Resource Operators and supervisors.

11. #05-2-31-0410 Clothing

Estimate for work boots, coveralls, etc. as per union contract.

12. Water Resource Operator Salary and Benefits

Water Resource Operators Salary and Benefits (1.5 FTE) is charged to the Water Utility.

13. #05-2-33-1500 Chemicals

Chemical costs are estimated based on the operational requirements of the Water Treatment Plant.

14. #05-2-33-9100 Supplies and Small Tools

Estimate for required items for plant operations.

15. #05-2-33-9200 Water Testing

The budget has been prepared based on requirements mandated by the Department of Environment. This includes weekly sampling and quarterly testing requirements (conducted by South Shore Health and private labs). This amount has been increased as testing is required as part of the lead monitoring program.

15.1 #05-2-33-9300 Water Testing – WRO Labour

WRO labour required for taking daily samples for analysis.

16. #05-2-33-9500 WTP Spare Parts (items < \$2,500 capital threshold)

Spare parts for the Water Treatment Plant per annual review with WRO and Engineer.

17. #05-2-34-0500 WTP Repairs and Maintenance

The water treatment plant requires scheduled maintenance. Costs include a generator contract, cleaning contract, SCADA, and the yearly membrane inspection and reports.

18. Public Works Labour

Labour of the Public Works Department is only charged out to the Water Utility on an as used basis.

19. #05-2-44-1100/1350 Materials (Standpipes)

The water utility had a video inspection of both water storage tanks completed in 2016. There are anodes that require replacement at the North West WTP Plant Stand Pipe \$10,000. Garden Lots- Install transfer switch panel, inspection and report to be carried out on the corrosion control system.

20. #05-2-44-1400 Telephone Line SCADA System (Garden Lots Standpipe)

A computer system measures water level and water quality in the standpipe. This budget item includes the following costs:

Dedicated Telephone Line	\$250
Monitoring Fee	<u>650</u>
	<u>\$900</u>

21. #05-2-44-3100/3200 Materials and Equipment Rental Mains & Services

Any Town vehicles used on water jobs are charged out to the Water Utility on charge out rates approved by Town Council each year. Estimate based on actual maintenance costs.

21.1 #05-2-44-3295 Water Leak Survey

The water distribution system will be checked for water leaks by a private contractor.

22. #05-2-46-0250 Sewer

A sewer charge is levied against the Armouries building which is owned by the Water Utility and assessed at \$186,400. The sewer charge is budgeted at 2019/20 rates of 41.20¢/\$100. assessment (AAN 04647114).

23. #05-2-51-0000 Administration and General

A portion of the current level of Town Office staff salaries are charged out to the Water Utility based on the estimated staff time spent on the Water Utility. These are allocated as 30% CAO and AMC, 35% Finance Director, 37% Town Accountant, 5% Billing Clerk (Finance Officer), 27% Payment Processing (Finance Officer-AR), 30% Accounts Payable Clerk (Finance Officer) and 30% Secretarial Staff, Business Coordinator – 44%

A portion of Town Council honorariums and staff meeting pay is charged to the Water Utility based on the estimated time Council spends on Water Utility issues and Town Office staff time attending meetings concerning the Water Utility.

Employment benefits include an accrual for retirement benefits based on the Town’s personnel policy and CUPE contract.

24. #05-2-53-1200 Training, Conferences, & Memberships

AWWA Conference & Membership	\$ 1,000
Various staff training, seminars & conferences, as required	12,400
Professional Membership Allocations	<u>1,600</u>
	<u>\$15,000</u>

#05-2-53-1201 Council Training & Conferences

Portion of Council Conferences (32.5%)	\$3,000
Portion of Council Orientation Training – Election 2020 (40%)	\$5,000

25. #05-2-53-3150 Furniture & Equipment

Estimate for small capital office equipment.

25.1 #05-2-54-2150 Communications

Budget for a portion of communications contractor.

26. #05-2-55-0100 Nova Scotia Utility Review Board

The N.S.U.R.B. annual assessment fee to offset Board costs.

27. #05-2-56-0100 Insurance

Insurance costs are budgeted at estimated 2018/19 rates.

28. #05-2-57-0200 Rent Victoria Road Building

The Victoria Road building has been purchased by the Town and will serve the Water Utility for storage needs. The Water Utility is charged rent in proportion to space required (30%).

29. #05-2-60-0100 Depreciation

The Water Utility is required to calculate depreciation on its assets at various prescribed rates, e.g. buildings, mains, plant, equipment, etc. This expenditure is sourced from the water rates and is used for future funding of capital assets. Any unused depreciation is held in a reserve. The total depreciation reserve as at March 31, 2019 was \$1,275,520.

30. #05-2-70-0200 Property Taxes

The assessment on the Town distribution system has remained the same at \$1,294,800. The Utility is estimated to pay the Town \$42,417 in property taxes in 2020/21. The Armouries building and the new water treatment plant are assessed as commercial exempt for the purposes of property taxation only. (AAN 04647416)

31. #05-2-91-0100; #05-2-92-0100 Debt Charges

These amounts are included in the budget.

Project	Payment	Principal	Interest	Total	Balance
Water Treatment Plant (MFC Nov 2011 \$815,000)	9 of 20	\$40,750	\$19,049	\$59,799	\$448,250

32. #05-2-94-0000 Capital Expenditures

Please refer to the capital section of this budget for planned capital expenditures.

33. #05-2-99-0050/20/10 Transfers to Capital Reserve

Transfers to reserve in this budget includes \$5,000 for future land purchases (watershed) and \$26,000 for membrane replacement (10 year replacement schedule).

34. The balance in the Water Utility Capital Reserve as of March 31, 2019 is as follows:

Future Land Purchases	\$119,572
WTP Membrane Replacement	201,389
Future Capital	<u>364,806</u>
	<u>\$685,767</u>

ELECTRIC UTILITY OPERATING BUDGET							
	ACCOUNT #		DESCRIPTION	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTION	2018/19 ACTUALS
			REVENUE				
			OPERATING REVENUE				
\$ 143,700	07-1-51-1000	2	DOMESTIC SERVICE	\$ 2,783,900	\$ 2,640,200	\$ 2,746,200	\$ 2,611,358
\$ 1,000	07-1-51-2000	3	GENERAL SERVICE - SMALL	186,000	185,000	59,500	186,447
\$ 61,500	07-1-51-2500	3	GENERAL SERVICE - DEMAND	2,266,000	2,204,500	2,227,200	2,150,236
\$ 105,500	07-1-51-3000	4	GENERAL SERVICE (IND)	1,340,000	1,234,500	1,326,600	1,226,818
\$ 4,600	07-1-51-4000	5	STREET LIGHTING	128,000	123,400	123,700	121,738
\$ -	07-1-51-5000		MISC. ELECTRIC LIGHT	7,000	7,000	7,000	7,279
\$ 5,000	07-1-51-6000	6	LATE PAYMENT INTEREST	28,000	23,000	32,000	30,321
\$ -	07-1-51-7000	7	POLE ATTACHMENT FEES	27,600	27,600	27,600	27,619
\$ -	07-1-51-8000	8	69 KV LINE LEASE	54,000	54,000	53,100	53,112
			TOTAL OPERATING REVENUE	6,820,500	6,499,200	6,602,900	6,414,928
			NON-OPERATING REVENUE				
\$ -	07-1-51-9000		EXPIRED LINE EXTENSION DEPOSITS	-	-	-	-
\$ -	07-1-52-1010	9	SALE OF SERVICE - PERMITS	15,000	15,000	15,000	18,846
\$ (10,000)	07-1-52-1000	9	SALE OF SERVICE - JOBBING & CONTRACT	5,000	15,000	1,000	7,505
\$ 5,000	07-1-52-3000		INTEREST REVENUE	9,000	4,000	9,000	5,922
			TOTAL NON-OPERATING REVENUE	29,000	34,000	25,000	32,273
			TOTAL REVENUE	\$ 6,849,500	\$ 6,533,200	\$ 6,627,900	\$ 6,447,201
			EXPENDITURES				
			POWER PURCHASES				
\$ 177,100	07-2-61-1000	10	POWER COST - NSPI	\$ 5,352,300	\$ 5,175,200	\$ 5,253,800	\$ 5,057,616
			SUBSTATIONS				
			SUBSTATIONS (3)				
\$ 900	07-2-62-1100	11	LABOUR-UTILITY	23,300	22,400	22,400	5,595
\$ -	07-2-62-1200	12	REPAIRS & MAINTENANCE	20,000	20,000	20,000	11,036
\$ -	07-2-62-1300	13	TRANSFORMER TESTING	25,000	25,000	-	-
\$ -	07-2-62-1500		SUBSTATION INSURANCE	10,100	10,100	10,100	9,759
\$ -	07-2-62-1600		SUPPLIES	-	-	-	68
				78,400	77,500	52,500	26,458
			OPERATION & MAINTENANCE				
			SUPERINTENDENCE				
\$ 4,200	07-2-63-1100	11	MANAGER/PORION OF SUPER. SALARY	107,400	103,200	103,200	100,000
\$ -	07-2-63-1175		STANDY-BY PAY	-	-	-	17,562
\$ -	07-2-63-1200	14	TELEPHONE/ CELLULAR/ INTERNET	5,000	5,000	5,000	4,101
\$ -	07-2-63-1400		RADIO REPAIRS/LICENSE	200	200	200	176
			OVERHEAD				
\$ 2,700	07-2-63-2100	11	LABOUR - UTILITY	68,300	65,600	65,600	63,654
\$ -	07-2-63-2200		SUPPLIES	5,500	5,500	5,500	1,776
\$ 25,000	07-2-63-2310	15	VEGETATION MGMT-CONTRACTOR	100,000	75,000	75,000	33,014
\$ -	07-2-63-2600		CONTRACTED REPAIRS/FLAGMEN	5,000	5,000	1,000	-
			POLES & FIXTURES				
\$ 400	07-2-63-3100	11	LABOUR - UTILITY	10,800	10,400	10,400	8,499
\$ -	07-2-63-3200		SUPPLIES	3,000	3,000	3,500	3,298
			SERVICES				
\$ 1,000	07-2-63-4100	11	LABOUR - UTILITY	25,300	24,300	24,300	24,021
\$ 2,000	07-2-63-4200		SUPPLIES	6,000	4,000	8,700	2,709
			STREETS & HIGHWAY LIGHTING				
\$ 900	07-2-63-5100	11	LABOUR - UTILITY	22,700	21,800	21,800	15,540
\$ -	07-2-63-5200		SUPPLIES	1,000	1,000	1,000	42
			MAINTENANCE OF BUILDING				
\$ -	07-2-63-6100	11	LABOUR - UTILITY	-	-	-	3,828
\$ -	07-2-63-6200		FUEL	6,000	6,000	6,000	5,252
\$ -	07-2-63-6300		ELECTRIC	2,200	2,200	2,200	1,476
\$ -	07-2-63-6310		WATER	500	500	500	419
\$ -	07-2-63-6320		SEWER	700	700	700	592
\$ -	07-2-63-6400	16	REPAIRS & MAINTENANCE	5,000	5,000	4,000	4,818
\$ -	07-2-63-6600	17	RENTAL - VICTORIA ROAD BUILDING	5,000	5,000	5,000	5,000

ELECTRIC UTILITY OPERATING BUDGET							
	ACCOUNT #		DESCRIPTION	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTION	2018/19 ACTUALS
			<u>CUSTOMER PREMISES EXPENSES</u>				
\$ 3,000	07-2-63-7100		ELECTRICAL INSPECTIONS	15,000	12,000	15,000	18,203
			<u>TRANSPORTATION</u>				
\$ -	07-2-63-8100		GAS - VEHICLES	-	-	-	2,568
\$ -	07-2-63-8200		REPAIRS & MAINTENANCE	-	-	-	5,966
\$ -	07-2-63-8300		REGISTRATION/INSURANCE	-	-	-	4,482
				394,600	355,400	358,600	326,996
			<u>TRANSFORMERS</u>				
			<u>SETTING AND REMOVING</u>				
\$ 100	07-2-64-1100	11	LABOUR - UTILITY	2,600	2,500	2,500	4,592
\$ -	07-2-64-1200		SUPPLIES	500	500	500	-
			<u>MAINTENANCE OF TRANSFORMERS</u>				
\$ 100	07-2-64-2100	18	LABOUR - UTILITY	3,100	3,000	3,000	4,727
\$ 15,000	07-2-64-2150	18	CONTRACTED REPAIRS	40,000	25,000	40,000	49,347
\$ -	07-2-64-2200	18	SUPPLIES	2,500	2,500	2,500	224
				48,700	33,500	48,500	58,890
			<u>METERS</u>				
			<u>SETTING AND REMOVING METER</u>				
\$ 300	07-2-65-1100	11	LABOUR - UTILITY	6,700	6,400	6,400	7,505
			<u>TESTING METERS (EXPENSES)</u>				
\$ 400	07-2-65-2100	11	LABOUR - UTILITY	10,400	10,000	10,000	10,839
			<u>TESTING METERS</u>				
\$ -	07-2-65-3100	19	NSPI CHARGES	-	-	-	5,716
			<u>MAINTENANCE OF METERS</u>				
\$ -	07-2-65-4200		SUPPLIES	1,000	1,000	500	245
				18,100	17,400	16,900	24,305
			<u>GENERAL OVERHEAD</u>				
			<u>SUPERVISION</u>				
\$ 300	07-2-66-1100	20	PORTION FD SALARY	5,900	5,600	5,600	5,500
			<u>CONTRACTS</u>				
\$ 700	07-2-66-2100	20	PORTION OF TOWN OFFICE SALARIES	18,800	18,100	18,100	15,500
				24,700	23,700	23,700	21,000
			<u>ACCOUNTING</u>				
			<u>ACCOUNTING SUPERVISION</u>				
\$ 200	07-2-67-1100	20	PORTION FD SALARY	7,700	7,500	7,500	7,300
			<u>REVENUE ACCOUNTING</u>				
\$ 1,300	07-2-67-2100	20	PORTION OF TOWN OFFICE SALARIES	58,500	57,200	57,200	47,000
\$ -	07-2-67-2200		PART-TIME OFFICE STAFF	-	-	-	10,962
			<u>PLANT ACCOUNTING</u>				
\$ 6,200	07-2-67-3100	20	PORTION OF TOWN OFFICE SALARIES	40,800	34,600	34,600	24,000
			<u>BILLING</u>				
\$ 7,500	07-2-67-4100	20	PORTION OF TOWN OFFICE SALARIES	49,900	42,400	42,400	36,000
\$ -	07-2-67-4200		SUPPLIES	8,000	8,000	8,000	7,991
			<u>AUDITING</u>				
\$ 500	07-2-67-5100		AUDIT FEES	6,500	6,000	6,500	5,400
			<u>COLLECTING</u>				
\$ -	07-2-67-6050	21	ELECTRONIC BANKING SERVICES	3,000	3,000	3,000	2,776
\$ 300	07-2-67-6100	20	PORTION OF TOWN OFFICE SALARIES	14,800	14,500	14,500	11,000
\$ 1,000	07-2-67-6200		POSTAGE	13,500	12,500	12,500	12,000
\$ -	07-2-67-6300		COLLECTION COSTS (SMALL CLAIM FEES)	1,000	1,000	500	(1,000)
			<u>METER READING</u>				
\$ 1,200	07-2-67-7100	11	LABOUR - UTILITY	31,200	30,000	30,000	39,507
				234,900	216,700	216,700	202,936
			<u>GENERAL</u>				
			<u>SUPERVISION</u>				
\$ 4,700	07-2-68-1100	22	PORTION CLERK & DEPUTY'S SALARIES	77,300	72,600	72,600	63,400
\$ 1,300	07-2-68-1200	23	COUNCIL HONORARIUMS	50,300	49,000	49,000	42,095
\$ -	07-2-68-1300		MEETING PAY	1,500	1,500	1,500	1,120
\$ 5,000	07-2-68-1400	24	COUNCIL CONVENTIONS/TRAINING	8,000	3,000	3,000	1,119

ELECTRIC UTILITY OPERATING BUDGET							
	ACCOUNT #		DESCRIPTION	2020/21 BUDGET	2019/20 BUDGET	2019/20 PROJECTION	2018/19 ACTUALS
			<u>PROFESSIONAL SERVICES</u>				
\$ 5,000	07-2-68-2100	25	ENGINEERING	20,000	15,000	7,000	12,862
\$ -	07-2-68-2200		LEGAL FEES	25,000	25,000	20,000	25,875
\$ -	07-2-68-2210	25.1	COMMUNICATIONS	5,000	5,000	5,000	6,342
\$ -	07-2-68-2300		PAYROLL ADMINISTRATION	1,500	1,500	15,000	1,535
			<u>ADVERTISING</u>				
\$ -	07-2-68-3100	26	POWER INTERRUPTIONS & PROMOTIONS	5,000	5,000	2,000	1,595
			<u>UNCOLLECTIBLE BILLS</u>				
\$ -	07-2-68-4100	27	PROVISION - UNCOLLECTIBLE ACCTS.	10,000	10,000	10,000	22,308
			<u>RENTALS, LIGHTS, ETC.</u>				
\$ -	07-2-68-5100		OFFICE RENTAL - TOWN	10,200	10,200	10,200	10,200
\$ -	07-2-68-5200		SUPPLIES/PRINTING/PAPER	15,000	15,000	15,000	17,454
\$ 1,000	07-2-68-5300		POSTAGE	13,500	12,500	12,500	12,000
\$ 6,000	07-2-68-5600	28	MAINT & CONTRACT - COMPUTER	20,000	14,000	14,000	14,620
\$ -	07-2-68-5700		LEASE - POSTAGE METER	1,500	1,500	15,000	1,589
\$ -	07-2-68-5800		SERVICE CHARGES - PHOTOCOPIER	4,000	4,000	3,500	2,758
			<u>GENERAL INSURANCE</u>				
\$ -	07-2-68-6100		EMPLOYMENT BENEFITS: CPP & EI	-	-	-	3,905
\$ -	07-2-68-6300		TOWN PENSION	-	-	-	1,891
\$ -	07-2-68-6400		GROUP INSURANCE	-	-	-	2,150
\$ -	07-2-68-6500		WORKERS COMPENSATION	-	-	-	625
\$ -	07-2-68-6600	29	INSURANCE	11,000	11,000	9,900	9,835
			<u>EMPLOYEE WELFARE</u>				
\$ -	07-2-68-9100		LABOUR - UTILITY (SICKNESS/VACATION)	-	-	-	51,761
\$ 6,500	07-2-68-9200	30	EMPLOYMENT BENEFITS	51,500	45,000	45,000	47,532
\$ 500	07-2-68-9300		CLOTHING/SAFETY	500	-	-	96
\$ -	07-2-68-9400		OTHER EMPLOYEE BENEFITS	1,000	1,000	1,000	738
\$ -	07-2-68-9450		MEETING - TRAVEL/EXPENSE	1,500	1,500	1,500	1,135
\$ 5,000	07-2-68-9500	31	TRAINING AND MEMBERSHIPS	15,000	10,000	10,000	9,097
\$ -	07-2-68-9600		MEETING SUPPLIES	3,000	3,000	3,000	2,626
				351,300	316,300	325,700	368,263
			<u>OFFICE SUPPLIES/EXPENSES</u>				
\$ -	07-2-69-1100		TELEPHONE - TOWN HALL	3,200	3,200	3,200	2,681
\$ -	07-2-69-1200		FAX MACHINE	700	700	700	398
\$ -	07-2-69-1350	33	SMALL CAPITAL - OFFICE EQUIPMENT	12,500	12,500	12,500	8,307
			<u>REGULATORY COMM. EXPENSE</u>				
\$ -	07-2-69-3100	34	BD. OF PUBLIC UTILITIES	8,000	8,000	8,000	6,812
\$ -	07-2-69-3200	35	CONSULTANT FEES	5,000	5,000	2,000	1,818
				29,400	29,400	26,400	20,016
			DEPARTMENT TOTAL	\$ 6,532,400	\$ 6,245,100	\$ 6,322,800	\$ 6,106,480
			<u>DEPRECIATION</u>				
\$ (19,000)	07-2-70-2100	36	DEPRECIATION EXPENSE	184,500	203,500	168,000	199,413
			<u>INTEREST ON CONSUMER DEPOSITS</u>				
\$ -	07-2-70-3100		ACCRUED INTEREST EXPENSE	500	500	500	930
			<u>INTEREST ON LONG-TERM DEBT</u>				
\$ (4,500)	07-2-70-4100	37	BORROWING INTEREST	32,100	36,600	36,600	39,192
			<u>DEBT REPAYMENT</u>				
\$ -	07-2-70-5100	37	LONG-TERM DEBT PRINCIPAL	100,000	100,000	100,000	100,000
			DEPARTMENT TOTAL	\$ 317,100	\$ 340,600	\$ 305,100	\$ 339,535
\$ -			TRANSFERS TO OTHER FUNDS				
	07-2-80-1000		<u>CAPITAL RESERVES</u>				
\$ -	07-2-80-1200	38	TRF. TO (FROM) CAPITAL RESERVE	-	-	-	-
			DEPARTMENT TOTAL	\$ -	\$ -	\$ -	
\$ 52,500	07-2-90-0100		SURPLUS (DEFICIT)	\$ -	\$ (52,500)	\$ -	\$ 1,186
\$ 316,300	TOTAL EXPENDITURES			\$ 6,849,500	\$ 6,533,200	\$ 6,627,900	\$ 6,447,201
			Budget Change	\$ 316,300			
				4.8%			

NOTES TO ELECTRIC UTILITY BUDGET

- Effective January 1, 2020 the Utility’s kWh consumption rate for power purchases is \$0.08819. The Utility’s current peak ratchet monthly demand cost for kVa is \$119,334. The Utility’s current demand rate is \$12.445. However, the Utility receives a \$0.32 per kVa discount in demand costs for owning its own substation (see table below).

	2020/21 Budget	2019/20 Budget	2018/19 Actual	2017/18 Actual
Purchases (kWh)	44,621,219	43,202,726	44,377,687	41,980,533
Sales (kWh)	42,905,018	41,541,083	42,670,852	40,361,957
Purchases as % Sales	104%	104%	104%	104%
Billed Demand (kVa) monthly	9,842	9,842	9,338	9,947
Annual Demand Cost	\$1,432,008	\$1,432,008	\$1,372,853	\$1,416,734
Substation credit				
Monthly	\$3,149	\$3,040	\$2,988	\$3,183
Annually	\$37,788	\$36,480	\$35,856	\$38,196

kWh: Kilowatt hour - the basic measurement of power per hour.

kVa: Kilovolt amperes – the basic unit for measurement of apparent power. It is the greatest amount of power, averaged over a 15 minute period, supplied to the Town during the billing period of December, January or February. It is adjusted annually and billed at highest kVa for following year.

Date	Time	Peak (kVa)
January 16, 2012	8:30 am	8,673
January 24, 2013	8:30 am	9,429
January 2, 2014	5:30 pm	9,982
February 11, 2015	9:00 am	9,520
January 13, 2016	10:00 am	9,800
December 16, 2016	5:45 pm	9,947
January 2, 2018	6:45 pm	9,338
February 27, 2019	8:00 am	9,842

The Town’s Electric Utility has approximately 2,200 customers in various rate classifications as noted below.

2. **#07-1-51-1000 Domestic Service**

Budget based on projected sales and existing rates. There are approximately 1,800 customers billed under the Domestic Service rate. There are 19 customers billed under the Domestic Service Time-of-Day rate.

3. **#07-1-51-2000 & 07-1-51-2500 General Service**

Budget based on projected sales and existing rates. There are approximately 250 Small General customers and approximately 165 General Service customers billed under General Service.

4. **#07-1-51-3000 Industrial**

Budget based on projected sales and existing rates. The Town has 2 customers billed under this rate.

5. #07-1-51-4000 Street Lighting

Budget based on projected sales and existing rates. The Town has approximately 60 customers billed under this rate.

6. #07-1-51-6000 Late Payment Interest

Interest revenue is based on 1.5% per month on outstanding balances.

7. #07-1-51-7000 Pole Attachment Fees

An agreement with Maritime Tel & Tel was reached in 1987. Ratio of pole ownership to be shared at 60% Utility, 40% Bell Aliant (formerly MT&T). At that time there were 592 poles (60% Utility = 355 and 40% Aliant = 237). Aliant has not maintained their 40% ownership and pole attachment fees are charged for the difference. Currently there are 1,128 poles. Aliant is charged for the number of poles over the Utility's original 355 (773 poles).

This revenue budget includes attachment fees of \$14.15 per pole for Eastlink Cable (1,169 poles = \$16,541) and Bell Aliant (773 poles = \$10,938).

8. #07-1-51-8000 69 KV Line Lease

Lease agreement with High Liner Foods Inc. to lease our 69 KV line for power supplied by Nova Scotia Power Inc. The lease renewed in October 2015.

9. #07-1-52-1000 & #07-1-52-1010 Sale of Services

Includes wiring permit fees, electrical inspections and any other work performed by the Electric Utility staff for external customers.

10. #07-2-61-1000 Power Purchased

This is budgeted based on the Utility's power purchase requirements.

11. Labour Utility

The Town of Lunenburg entered into a service agreement with Nova Scotia Power for the operations and maintenance of the Town's Electric Utility infrastructure. The arrangement was effective June 1, 2018 for a renewable five-year term and will provide a wide range of technical expertise to ensure a reliable and sustainable electricity supply. All on site work is now carried out by Nova Scotia Power personnel. The cost of this service arrangement is allocated within the various cost centers of the Utility.

12. #07-2-62-1200 Repairs & Maintenance Substations

\$20,000 has been included in this budget for routine repairs and maintenance.

13. #07-2-62-1300 Transformer Testing

There are three transformers at the substation. They require periodic testing. Testing was last completed in 2011/12.

14. #07-2-63-1200 Telephone/Cellular/Internet

Includes the basic rates, cellular phones for the Corporate Services staff who manage the Utility and internet lines in the Town Office/Electric Department.

15. 07-2-63-2310 Line Vegetation Management Contractor

It is important that the vegetation be managed to maintain power during weather events. \$100,000 has been included for contracted tree trimming and removal as set out in the Town's tree inventory/assessment and Strategic Plan.

16. #07-2-63-6400 Maintenance of Building

Includes estimate for annual repairs.

17. #07-2-63-6600 Rental Victoria Road Building

Space is required at the Victoria Road exhibition building for storage of large spools of wire, Christmas decorations, etc.

18. #07-2-64-2100 to 2200 Maintenance of Transformers

Budget estimate includes required testing for PCB's of older transformers. All inside transformers have been tested by Utility staff, the deadline for testing transformers on the line is 2028. A subcontractor will be hired so there are no power interruptions during the remaining testing.

19. #07-2-65-3100 Testing Meters - Third Party Charges

Included in the fees for the service contract.

20. #07-2-66-1100/2100 and #07-2-67-1100/2100/3100/4100/6100 Portion of Salaries

Corporate Services' Finance salaries are charged to the Electric Utility for financial services based on actual time spent performing Electric Utility work. The approximated allocations are as follows 55% Finance Director, 45% Town Accountant, 70% Billing Clerk (Finance Officer), 60% Payment Processing (Finance Clerk), 35% Accounts Payable Clerk (Finance Officer) and backup Finance Officer 70%.

21. #07-2-67-6050 Electronic Banking Services

This cost is for a portion of the lease of the debit machine located in the Finance Office and one third of all banking fees. This is deemed reasonable based on monthly electric billings vs quarterly billings for other Town Utilities.

22. #07-2-68-1100 Portion Town Manager/Clerk, AMC, Business Coordinator & Secretary Salaries

The following approximate allocations are included CAO (30%), AMC (30%), Business Coordinator (30%) and one (1) secretary (20%) for provision of Electric Utility administrative services based on actual time spent.

23. #07-2-68-1200 Honorariums

Includes approximately 1/3 of Honorariums for members of Council who oversee the Electric Utility based on meeting time spent on Electric Utility issues.

24. #07-2-68-1400 Conventions/Training – Council

Portion of Council Conferences (32.5%)	\$3,000
Portion of Council Orientation Training – Election 2020 (40%)	\$5,000

25. #07-2-68-2100 Engineering

The budget for Engineering Consulting fees.

25.1 #07-2-68-2210 Communications

Budget for a portion of AMC salary relating to communications for the Utility.

26. #07-2-68-3100 Advertising

Notices re Power Interruptions	\$4,500
Miscellaneous	500
	<u>\$5,000</u>

27. #07-2-68-4100 Uncollectible Accounts

A valuation of aged receivables is performed annually and an allowance for uncollectible accounts is established as per national accounting guidelines. Based on past years' trends, \$10,000 has been included in this account.

28. #07-2-68-5600 Maintenance/License - Computers/Printers

Includes maintenance and licensing of computers as follows:

PC's	\$7,000
Network Server	5,000
Accounting Software License	8,000
	<u>\$20,000</u>

The accounting software license fee is an all-inclusive annual fee for program updates and improvements and IT support for the software. Other departments pay the Electric Utility for a portion of this license fee.

29. #07-2-68-6600 General & Liability Insurance

Insurance costs are budgeted at estimated 2019/20 rates.

30. #07-2-68-9200 Employment Benefits

The Utility reimburses the Town for a portion of the Employment Benefit costs for the Town office staff. This includes a \$40/month travel allowance for the Town CAO. This account also includes an accrual for retirement benefits based on the Town's personnel policy.

31. #07-2-68-9500 Training and Memberships

Includes the following items:

Various staff training, seminars & conferences, as required	\$12,000
CPA, NSBS Fees	<u>3,000</u>
	<u>\$15,000</u>

33. #07-2-69-1350 Small Capital – Office Equipment

This has been transferred from the Capital Budget to Operations based on the Town's Tangible Capital Asset threshold of \$2,500. Includes replacement computers as required (generally replaced every 3 years). ***This budget includes \$5,000 for Council iPad or alternative replacements this year.***

34. #07-2-69-3100 Board of Public Utilities

Budgeted at 2018/19 actual of \$6,812.

35. #07-2-69-3200 Consultant Fees

This is for work by consultants in regard to general Electric Utility consulting, as well as rate analysis.

36. #07-2-70-2100 Depreciation Expense

All capital items are depreciated at an average rate of 3.5%. as per NSURB.

37. #07-2-70-4100 Interest Expense & Long Term Debt Principal #07-2-70-5100

The Electric Utility has a 20-year debenture for the substation upgrade with Municipal Finance Corporation with an average interest rate 4.319%. This debenture will be re-negotiated after 15 years to determine if a lower rate can be achieved.

Payment	Beg. Balance	Principal	Interest	End Balance
14 of 20	\$1,000,000	\$100,000	\$32,110	\$600,000

38. #07-2-80-1200 Reserve for Future Capital Expenditures

<i>Capital Reserve Fund – March 31, 2020 Estimated</i>	
Computer equipment reserve	\$ nil
Substation Upgrades	16,000
Recloser Replacement	1,600
Transformer Testing	6,400
Surplus equipment proceeds	135,400
Depreciation funds reserve*	400,000
Total Capital Reserve Fund	\$559,400

* Depreciation funds are used to fund current capital expenditures as per NSURB Regulations.

2020/21 budgeted at \$0, if there is surplus funds at year end a reserve transfer may be considered.

Budget 2020-21
Approved Schedule

Nov.26, 2019



Dec.1 to Jan.31	Draft Preliminary Base Budget prepared by Senior Managers and Finance Staff
Jan.7, 2020	Council strategic budget and reserves discussion, 1:00 pm – 3:00 pm
Feb.13, 2020	Council Meeting – Review of 10-year Capital Budgets for all Departments – with all Town Senior Management in attendance, 12:00 pm – 3:00 pm
Feb.19, 2020	Council Meeting - Operating Budget Review for all Departments - with all Town Senior Management in attendance, 12:00 pm to 3:00 pm
Feb.20 to Mar.6	Incorporate changes from Council budget meetings into Draft Budget document
Mar.6, 2020	Release of Committee budgets for March meetings
Mar.10, 2020	Council Meeting - review any changes incorporated into the budget before public presentation at next Council meeting
Mar.11, 2020	LWMCC Committee meeting for review of Draft LWMCC Budget recommendation to Council
Mar.12, 2020	Protective Services Committee Meeting for review of Draft Fire Protection Budget and recommendation to Council
Mar.24, 2020	Council Meeting - Public Budget presentation - advertised in advance via social media
Apr.14, 2020	Council Meeting - Approval of Operating and Capital Budget and set Tax Rates

TOWN OF LUNENBURG PROCEDURAL POLICY # 93
BUDGET AND FINANCIAL CONTROLS POLICY

PURPOSE

1. The Town of Lunenburg ("Town") is committed to:
 - (a) Preparing budgets in a fair, open, consistent and transparent manner to establish the confidence of the taxpayer and other stakeholders;
 - (b) Complying with the Municipal Government Act and other applicable laws or policies and resolutions of Council;
 - (c) Promoting integration of the Town's strategic plan in the budget process;
 - (d) Ensuring Town operations function in an efficient and effective manner through a timely and collaborative approach to Town budget development and approval;
 - (e) Being accountable for budget decisions.

DEFINITIONS

2. For the purpose of this policy the following definitions are provided:
 - (a) Operating Budget: Budget document containing operating costs for day to day operations, transfers to other governments and agencies, transfers to reserves, and other fiscal expenditures; this document, as presented to and approved by Council, is used to calculate the tax rates; user fees and other charges;
 - (b) Capital Budget: Budget document containing the capital plan for the current and future years; outlines the source of funding for each current year project and the current year is approved by Council;
 - (c) Uniform Assessment (UA): an amount calculated by the Province of Nova Scotia which is calculated as the sum of all taxable assessments plus the capitalized valued of all grants or payments received in lieu of taxes;
 - (d) General Tax Rate: this rate covers all operating costs. These costs include all municipal services such as fire, police, public works, recreation, economic development and administrative costs, less the revenue generated from such things as services provided to other local governments, sale of services, equalization, conditional grants, etc.

- (e) Water Rates and Electric Rates: these rates are levied pursuant to Orders of the Nova Scotia Utility and Review Board (NSUARB). Operating and Capital Budgets are approved annually by Council and submitted to the NSUARB.
- (f) Mandatory Provincial Contribution Rates includes the cost of:
- i. Education – The Town is required to provide funding to the South Shore Centre for Regional Education under the Education Act. This mandatory education contribution is determined by taking the Town’s Uniform Assessment figure and multiplying by the education rate as set by the Province of Nova Scotia.
 - ii. Property Valuation Services Corporation (PVSC – Assessment Services) – The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total PVSC costs, based on the Town’s share of Uniform Assessment and the Town’s share of assessment accounts across the province.
 - iii. Correction Services – The Town is required to make a mandatory contribution to the Province to fund the cost of operations of the provincial correction facilities for all of Nova Scotia. This includes youth and adult correctional facilities. The contribution is set by the Province of Nova Scotia and is based on the Town’s share of Uniform Assessment (50%) and the Town’s dwelling units (50%).
 - iv. Housing - The Regional Housing Authority administers and manages public non-profit housing units for seniors and families on low incomes within the Town. The Town is required to fund 12.5% operating deficit for Cornwallis Apartments and Blockhouse Hill Apartments.

GOVERNANCE AND BUDGET PROCESS

3. The fiscal year of the Town is April 1 to March 31. The annual budgeting process is preceded by a planning process that identifies priority initiatives for the upcoming fiscal year, based on the strategic directions previously established by Council and existing service level requirements.
4. Municipalities in Nova Scotia are not permitted to accumulate general operating deficits which therefore requires the Town General Operating and Capital Fund Budgets to be fully funded annually.
5. On an annual basis, costs are established for programs and initiatives which are reflected in the draft Operating and Capital Budgets for Council’s consideration. Tax rates are calculated to generate the revenue required to fund various programs and services. These rates are determined in conjunction with the annual assessment of

properties in the Town, as established annually through the assessment roll generated by the Nova Scotia Property Valuation and Services Corporation (PVSC).

APPLICATION

6. This policy applies to budget activities of all Town departments.
7. This policy applies to budgeting by the Town for Operating and Capital funds, including budgets for the Town's Water and Electric Utilities.
8. The CAO/or Designate will ensure budgeting practices are consistent with the Municipal Government Act and all other relevant provincial statutes.
9. The CAO/or Designate will ensure a schedule is in place to guide Town staff in the budget process (a sample is attached and may be modified as required).

OPERATING BUDGET SPENDING PRIOR TO BUDGET APPROVAL

10. Departments are only authorized to expend funds at the previous years' service levels, unless specifically directed otherwise by Council until the current year's Operating Budget has been approved.

EMERGENCY SPENDING

11. Any emergency spending will be carried out in accordance with the Town's Purchasing Policy.

BUDGET PROCESS

12. The Finance Director and Senior Managers, in conjunction with appropriate departmental staff will develop budgets for the current year utilizing the prior year's approved budget for all services. This base budget is prepared by taking prior year budgeted amounts and adjusting non-tax revenue, including sewer rates, by the annual Nova Scotia CPI for the previous year. Expenditures will be analyzed and inflation added as applicable.
13. By the end of February each year a special Council meeting, with Senior Managers in attendance, will be scheduled and conducted, in a workshop format, to review the preliminary draft version of the base budget, ten year capital plan and draft tax rates for upcoming fiscal year. On receipt of any further Council direction at the completion of this meeting, the Operating and Capital Budgets will be finalized in draft form by staff for the upcoming fiscal year. The applicable Committee budget sections will then be forwarded to the appropriate Town Committees for their review and recommendation to Council, following which, the final draft budget will be tabled at a Council meeting for public input.

COUNCIL APPROVAL

- 14. Additional Capital project requests proposed by the public may be subject to a prior review period of one year before being considered for possible Capital budget approval.

- 15. As outlined in the Municipal Government Act and the NSUARB Water and Electric Utilities' Regulations Council are required to approve annual budgets. Resolutions of Council are required to approve the tax rates and the Operating and Capital Budgets, it is anticipated that Council would approve the budgets by the end of May of each year.

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members of Intent to Consider
(7 days minimum): **August 27, 2019**

Date of Passage of Current Policy: **September 10, 2019**

I certify that this Policy was adopted by Council as indicated above.

Municipal Clerk

Date