

TOWN OF LUNENBURG  
**COUNCIL MEETING AGENDA**  
Tuesday, April 14, 2026 | 6 pm  
Lunenburg Town Hall – Council Chambers  
120 Townsend Street



**NOTICE:** Council meetings are open to the public and held in Town Hall. **Please use the back entrance at 120 Townsend Street.** The public can also watch meetings through Zoom. To livestream this meeting starting at 6 pm, use this Zoom link:  
<https://us06web.zoom.us/j/81475382430>

Please note that all Council meetings are livestreamed through Zoom and meeting recordings are archived on the Town's [YouTube](#) channel.

**1. CALL TO ORDER**

**2. LAND ACKNOWLEDGEMENT**

This meeting takes place in the traditional and ancestral territory of the Mi'kmaq people. We are all Treaty people.

**3. ADDITIONS/ DELETIONS TO AGENDA**

**4. APPROVAL OF AGENDA**

4.1 April 14, 2026 Council Meeting Agenda

**Recommendation:** That Council approve the agenda for the April 14, 2026 meeting as presented.

**5. APPROVAL OF MINUTES**

5.1 March 24, 2026 Regular Meeting Minutes

**Recommendation:** That Council approve the March 24, 2026 meeting minutes as presented.

5.2 March 17, 2026 Special Meeting Minutes

**Recommendation:** That Committee of the Whole approve the March 17, 2026 Special Meeting Minutes as presented.

**6. PRESENTATIONS**

**7. PUBLIC INPUT AND QUESTIONS – 20 MINUTES**

- Each person is limited to 3 minutes
- Each person must state their name
- Questions or comments are directed to the Chair
- Comments and questions are open to any municipal matter
- **Virtual Participation:** Members of the public wishing to participate virtually in this agenda item must register in advance by 12:00 p.m. on the business day

before the meeting by contacting adminsupport@townoflunenburg.ca or 902-634-4410 ext. 225. When registering, please include a brief description of the agenda item you wish to speak to.

## **8. CORRESPONDENCE**

*Correspondence items included on the agenda have been submitted for Council's information and do not imply endorsement by the Town. The content of correspondence reflects the views of the author and has not been independently verified. Should Council wish to take action on an item, a motion must be made.*

## **9. BUSINESS ARISING AND UNFINISHED BUSINESS**

## **10. NEW BUSINESS**

10.1 Approval: 2026/27 Town General Draft Operating Budget  
*Options outlined within the staff report*

Draft motion: That Council approve the 2026/27 Town General Operating Budget as presented, totalling \$\_\_\_\_\_, with the following tax rates:

- Residential Tax Rate of \$\_\_\_/\$100 Assessment.
- Commercial Tax Rate of \$\_\_\_/\$100 Assessment.
- Seasonal Tourist Tax Rate of \$\_\_\_/\$100 Assessment.
- Residential sewer Rate of \$750.82 per dwelling unit.
- Non-Residential Sewer Rate of \$0.7175/\$100 Assessment.
- Church Sewer Rate of \$440.98 per quarter.

10.2 Tour and Horse-Drawn Vehicle By-law – 2<sup>nd</sup> (final) reading

*Recommendation: That Council approve second and final reading of the Tour and Horse-Drawn Vehicle By-law as presented, repealing By-law 56 – the Hack and Trolley By-law.*

10.3 Inclement Weather & Temporary Facility Closure Policy

*Recommendation: That Council approve the Inclement Weather & Temporary Facility Closure Policy as presented.*

10.4 Carry Over Projects from 2025/26 Town Capital Budget (Community Development)

*Recommendation: That Council approve the carryover of the Interpretive Panels for Parks amount of \$20,000 from the 2025/26 Town Capital Budget into the 2026/27 Town Capital Budget, funded from Operating Reserves.*

## **11. NOTICES OF MOTION, INFORMATION REQUESTS AND COUNCILLOR REPORTS**

## **12. ITEMS FOR CONSIDERATION AT COMMITTEE OF THE WHOLE**

The next Committee of the Whole meeting is scheduled for Tuesday, May 5, 2026.

## **13. MOTION ACTION LIST**

**14. CLOSED SESSION**

14.1 Contract Negotiations

Recommendation: That Council move in closed session at \_\_\_\_\_ p.m. to discuss agenda item 14.1.

**15. ADJOURNMENT**

**COUNCIL MEETING MINUTES  
TOWN OF LUNENBURG**

March 24, 2026 | 6 pm  
Lunenburg Town Hall - Council Chamber



Present Mayor Jamie Myra, Deputy Rachel Bailey, Councillors Debbie Dauphinee, Renea Babineau, Gale Fullerton, and Alison Strachan

Absent/ Regrets Councillor Alex Greek

Also present Paul Nopper, CAO  
Tyson Joyce, Director of Public Works  
Kathleen Rafuse, Deputy Director of Finance  
Jacob MacGuigan, Accountant  
Kristi Tibbo, Director of Recreation  
Jamie Deans, Communications and Events Coordinator

Call to Order The Chair called the meeting to order at 6:00 p.m.

Land Acknowledgment The Chair recognized Lunenburg’s location on the unceded territory of the Mi’kmaq people.

Approval of Agenda Moved and seconded that Council approve the agenda for the March 24, 2026, meeting as presented.  
**Motion carried unanimously**

Approval of Minutes Moved and seconded that Council approve the March 9, 2026, special meeting minutes as amended to correct the commercial tax rate increase to 2.9%.  
**Motion carried unanimously**

Moved and seconded that Council approve the March 10, 2026, meeting minutes as presented.  
**Motion carried unanimously**

Presentations Before the presentation, Mayor Myra declared a conflict of interest and turned chairing duties over to Deputy Mayor Bailey.  
  
Council received a presentation from the Lunenburg Curling Club regarding a request for financial relief related to property taxes.  
  
Mayor Myra resumed chairing duties.

Budget Public Input None.

and Questions

Budget Correspondence	Council received correspondence from a resident expressing concerns regarding the proposed residential tax rate increase, including the cumulative impact of recent tax increases and perceived inequities in property taxation.
Lunenburg Curling Club Funding Request	Before the presentation, Mayor Myra declared a conflict of interest and turned chairing duties over to Deputy Mayor Bailey.  Moved and seconded that Council defer consideration of the Lunenburg Curling Club request until a policy is developed to address tax relief matters. <b>Motion carried unanimously</b>
2026/27 Draft Water Utility Operating Budget	Moved and seconded that Council approve the 2026/27 Water Utility Operating Budget as presented, totalling \$1,881,000. <b>Motion carried unanimously</b>
2026/27 Draft Town Operating Budget and Reserves	Moved and seconded that Council defer consideration of the Town Operating Budget to allow for further review and discussion following upcoming strategic planning sessions. <b>Motion carried unanimously</b>
Carry Over Projects from 2025/26 Town Capital Budget	Moved and seconded that Council approve the carryover of the Town Hall Exterior Restoration (Roof Replacement) in the amount of \$310,000 and the Brook Street Lift Station Upgrades Project in the amount of \$215,000 from the 2025/26 Town Capital Budget into the 2026/27 Town Capital Budget, funding sources for both are from Deed Transfer Tax. <b>Motion carried unanimously</b>
Municipal Finance Spring 2026 Debenture Submissions – Electrical Utility	Moved and seconded that Council approve a Temporary Borrowing Resolution of \$2,009,642 for the financing of the Feeder Upgrade/Extension of 81W-233 to Dufferin and Phase 1 (25/26) of the Green Street Double Circuit for the Spring 2026 Debenture Issue Application, per Schedule 1:

**WHEREAS** Section 66 of the *Municipal Government Act* provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

**AND WHEREAS** the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the *Municipal Government Act* and is authorized to expend funds for capital purposes as identified in its capital budget; and

**AND WHEREAS** the specific amounts and descriptions of the projects

are contained in Schedule "A" (attached);

**BE IT THEREFORE RESOLVED THAT** under the authority of Section 66 of the *Municipal Government Act*, the Council of the Town of Lunenburg borrow a sum or sums not exceeding **Two million nine thousand six hundred forty-two dollars (\$2,009,642)** for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

**THAT** the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

**THAT** the issue of debentures be postponed pursuant to Section 92 of the *Municipal Government Act* and that a sum or sums not exceeding **Two million nine thousand six hundred forty-two dollars (\$2,009,642)** in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

**THAT** the sum be borrowed for a period not exceeding twelve (12) months from the date of approval of the Minister of Municipal Affairs of this resolution;

**THAT** the interest payable on the borrowing be paid at a rate to be agreed upon; and

**THAT** the amount borrowed be repaid from the proceeds of the debentures when sold.

**Motion carried unanimously**

Moved and seconded that Council authorizes the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a debenture of \$2,009,642 per Schedule 2 (Appendix A).

**Motion carried unanimously**

Municipal Finance  
Spring 2026  
Debenture  
Submission – Town  
General

Moved and seconded that Council approve a Temporary Borrowing Resolution for the Financing of Fire #6 Pumper for Spring 2026 Debenture Issue application, per Schedule 1:

**WHEREAS** Section 66 of the *Municipal Government Act* provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

**AND WHEREAS** the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the

*Municipal Government Act* and is authorized to expend funds for capital purposes as identified in its capital budget; and

**AND WHEREAS** the Council of the Town of Lunenburg has determined to borrow for the purpose of **Fire #6 Pumper Truck**;

**BE IT THEREFORE RESOLVED THAT** under the authority of Section 66 of the *Municipal Government Act*, the Council of the Town of Lunenburg borrow a sum or sums not exceeding **Two hundred nineteen thousand dollars (\$219,000)** for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

**THAT** the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

**THAT** the issue of debentures be postponed pursuant to Section 92 of the *Municipal Government Act* and that the Council borrow from time to time a sum or sums not exceeding **Two hundred nineteen thousand dollars (\$219,000)** in total from any chartered bank or trust company doing business in Nova Scotia;

**THAT** the sum be borrowed for a period not exceeding twelve (12) months from the date of approval of the Minister of Municipal Affairs of this resolution;

**THAT** the interest payable on the borrowing be paid at a rate to be agreed upon; and

**THAT** the amount borrowed be repaid from the proceeds of the debentures when sold.

**Motion carried unanimously**

Moved and seconded that Council authorize the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of Debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a debenture of \$219,000 per Schedule 2 (Appendix B).

**Motion carried unanimously**

Moved and seconded that Council approve a Temporary Borrowing Resolution of \$2,597,500 for the financing of the Wastewater Treatment Upgrade to SBR, per Schedule 3 (Appendix B).

**Motion carried unanimously**

General  
Correspondence

Council received correspondence from the Town of Digby expressing support for increased social assistance and disability support rates in

Nova Scotia, citing concerns about cost-of-living pressures and impacts on vulnerable residents.

Pie Munchers  
Robotics Team  
Grant Request

Moved and seconded that the Pie Munchers Robotics Team's grant funding request be referred to the upcoming Community Grants process.

**Motion carried unanimously**

Solid Waste  
Disposal  
Agreement

Moved and seconded that Council approve the new Agreement for solid waste disposal with the District of the Municipality of Chester at their Kaizer Meadows Solid Waste Management Facility.

**Motion carried unanimously**

Council Reports

Council members provided updates on recent and upcoming community events and initiatives.

Adjournment

There being no further business, the Council meeting adjourned at 7:34 p.m.

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Minutes were read and approved.

**MUNICIPAL COUNCIL OF THE  
Town of Lunenburg  
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 2,009,642

Capital Projects: Detailed in Schedule "A"

**WHEREAS** Section 66 of the Municipal Government Act provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

**WHEREAS** the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

**WHEREAS** the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

**BE IT THEREFORE RESOLVED**

**THAT** under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Lunenburg borrow a sum or sums not exceeding Two million nine thousand six hundred forty-two Dollars (\$ 2,009,642 ) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

**THAT** the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

**THAT** the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding Two million nine thousand six hundred forty-two Dollars (\$ 2,009,642 ) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

**THAT** the sum be borrowed for a period not exceeding Twelve (12) Months from the date of approval of the Minister of Municipal Affairs of this resolution;

**THAT** the interest payable on the borrowing be paid at a rate to be agreed upon; and

**THAT** the amount borrowed be repaid from the proceeds of the debentures when sold.

**THIS IS TO CERTIFY** that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Lunenburg held on the 24 day of March, 2026.

**GIVEN** under the hands of the Clerk and under the seal of the Council of the Town of Lunenburg this        day of                   , 2026.

\_\_\_\_\_

Clerk

**MUNICIPAL COUNCIL OF THE  
Town of Lunenburg  
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 2,009,642

Capital Projects: Detailed in Schedule "A"

**SCHEDULE "A"  
CAPITAL PROJECTS**

		<b>Estimates \$</b>
<b>Heading / Category:</b> TOL Electric Utility		
<b>Item</b>	Feeder Upgrade/Extension of 81W-233 to Dufferin Street	1,233,566
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>1,233,566</b>
<b>Heading / Category:</b> TOL Electric Utility		
<b>Item</b>	Green St Double Circuit	776,076
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>776,076</b>
<b>Heading / Category:</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>0</b>
<b>Heading / Category:</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>0</b>
<b>Heading / Category:</b>		
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<b>Item</b>		
<b>Heading Sub Total:</b>		<b>0</b>
<b>Heading / Category:</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>0</b>
<b>TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION</b>		<b>2,009,642</b>

Name of Unit: Town of Lunenburg

<b>Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate</b>
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**WHEREAS** clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND **WHEREAS** clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

**AND WHEREAS** clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

**AND WHEREAS** clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on March 24, 2026.  
(council's TBR approval date)

**BE IT THEREFORE RESOLVED**

**THAT** under the authority of Section 91 of the *Municipal Government Act*, the

Town of Lunenburg  
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 2,009,642, for a period not to exceed 15 years, subject to the approval of the Minister;

**THAT** the sum be borrowed by the issue and sale of debentures of the

Town of Lunenburg  
(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 7.0%;

**THAT** the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

**THAT** this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

**For Province use only:**

TBR #: \_\_\_\_\_

Minister  
signed: \_\_\_\_\_

**THIS IS TO CERTIFY** that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the

Town of Lunenburg

(Name of Unit)

held on the 24 day of March 2026

**GIVEN** under the hands of the Mayor/Warden and the Clerk of the

Town of Lunenburg

(Name of Unit)

this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_  
Mayor/Warden

\_\_\_\_\_  
Clerk

**MUNICIPAL COUNCIL OF THE**

Town of Lunenburg

**TEMPORARY BORROWING RESOLUTION**Amount: \$ 219,000Purpose: Fire #6 Pumper Truck

**WHEREAS** Section 66 of the Municipal Government Act provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

**WHEREAS** the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

**WHEREAS** the Council of the Town of Lunenburg has determined to borrow for the purposes of Fire #6 Pumper Truck;

**BE IT THEREFORE RESOLVED**

**THAT** under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Lunenburg borrow a sum or sums not exceeding Two hundred nineteen thousand Dollars (\$ 219,000 ) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

**THAT** the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

**THAT** the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding Two hundred nineteen thousand Dollars (\$ 219,000 ) in total from any chartered bank or trust company doing business in Nova Scotia;

**THAT** the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

**THAT** the interest payable on the borrowing be paid at a rate to be agreed upon; and

**THAT** the amount borrowed be repaid from the proceeds of the debentures when sold.

**THIS IS TO CERTIFY** that the foregoing is a true copy of a resolution **read** and duly passed at a meeting of the Council of the Town of Lunenburg held on the 24 day of March, 2026.

**GIVEN** under the hands of the Clerk and under the seal of the Town of Lunenburg this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Clerk

Name of Unit: Town of Lunenburg

<b>Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate</b>
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**WHEREAS** clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND **WHEREAS** clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

**AND WHEREAS** clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

**AND WHEREAS** clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on March 24, 2026.  
(council's TBR approval date)

**BE IT THEREFORE RESOLVED**

**THAT** under the authority of Section 91 of the *Municipal Government Act*, the

Town of Lunenburg

(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 219,000, for a period not to exceed 15 years, subject to the approval of the Minister;

**THAT** the sum be borrowed by the issue and sale of debentures of the

Town of Lunenburg

(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 7.0%;

**THAT** the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

**THAT** this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

**For Province use only:**

TBR #: \_\_\_\_\_

Minister  
signed: \_\_\_\_\_

**THIS IS TO CERTIFY** that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the

Town of Lunenburg

(Name of Unit)

held on the 24 day of March 20 26

**GIVEN** under the hands of the Mayor/Warden and the Clerk of the

Town of Lunenburg

(Name of Unit)

this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_  
Mayor/Warden

\_\_\_\_\_  
Clerk

MUNICIPAL COUNCIL OF THE

Town of Lunenburg

TEMPORARY BORROWING RESOLUTION

Amount: \$ 2,597,500

Purpose: Wastewater Treatment Plant Upgrade to SBR

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHEREAS the Council of the Town of Lunenburg has determined to borrow for the purposes of Wastewater Treatment Plant Upgrade to SBR;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Lunenburg borrow a sum or sums not exceeding Two million five hundred ninety-seven thousand five hundred Dollars (\$ 2,597,500 ) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding Two million five hundred ninety-seven thousand five hundred Dollars (\$ 2,597,500 ) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Lunenburg held on the 24 day of March, 2026. GIVEN under the hands of the Clerk and under the seal of the Town of Lunenburg this day of 2026. Clerk

**SPECIAL COUNCIL MEETING MINUTES  
TOWN OF LUNENBURG**

Tuesday, March 17, 2026 | 5 pm  
Lunenburg Town Hall - Council Chamber



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Present	Mayor Jamie Myra, Deputy Rachel Bailey, Councillors Alex Greek, Debbie Dauphinee, Renea Babineau, Gale Fullerton, and Alison Strachan
Also present	Paul Nopper, CAO Marc Kiely, Director of Community Development Jacob McGuigan, Accountant Lisa Dagley, Director of Finance (via Zoom)
Call to Order	The Chair called the meeting to order at 5:00 p.m.
Land Acknowledgment	The Chair recognized Lunenburg's location on the unceded territory of the Mi'kmaq people.
Approval of Agenda	Moved and seconded that Council approve the agenda for the March 17, 2026 Special Meeting as presented. <b>Motion carried unanimously</b>
Town of Lunenburg Water Rate Study	Council received a presentation on the Water Rate Study, including: <ul style="list-style-type: none"><li>• Overview of the rate-setting process through the Nova Scotia Utility and Review Board</li><li>• Financial position of the water utility and need for updated rates</li><li>• Impacts of transitioning to metered billing in the future</li></ul> <p>Council discussed potential impacts on residents, including fairness, consumption changes, and future rate adjustments.</p> <p>Moved and seconded that the Town of Lunenburg apply to the Nova Scotia Utility and Review Board for changes in its rates for Water and Water Service, Fire Protection and changes to its Rules and Regulations for customers served by the Lunenburg Water Utility, as set out in the Water Rate Study prepared by G.A. Isenor Consulting Limited in association with Blaine S. Rooney Consulting Limited. <b>Motion carried unanimously</b></p>
Adjournment	There being no further business, the meeting adjourned at 6:02p.m.

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Minutes were read and approved.

**Subject:** 2026/27 Town General Draft Operating Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director



**Date:** April 14, 2026 – Special Budget Council Meeting

**Reviewed:** Paul Nopper, Chief Administrative Officer

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## **Recommendation**

### **Options for New Infrastructure Reserve:**

1. Option C – budget total of \$12,282,200, residential increase 12.9 cents, commercial increase 17.1 cents, infrastructure reserve contribution \$345,000; this is the best option for financial capital planning for the Town, staff preferred option.
2. **Option B - budget total of \$12,155,700, residential increase 10 cents, commercial increase 15 cents, infrastructure reserve contribution \$220,000; this is the best compromise for affordability, hence the staff recommendation.**
3. Option E – budget total of \$12,054,200, residential increase 7.9 cents, commercial increase 12.1 cents, infrastructure reserve contribution \$135,000, this a good option if considering a specific project.
4. Option D – budget total of \$11,976,700, residential increase 6.2 cents, commercial increase 10.4 cents, infrastructure reserve contribution \$60,000 this phased approach is slightly better than option A.
5. Option A – budget total of \$11,927,600, residential increase 5 cents, commercial increase 10 cents, infrastructure reserve contribution \$10,000, is the worst out of the infrastructure reserve options but still provides for a new grant resource in fiscal 2026/27.

### **Draft Motion to support Option B:**

That Council approve the 2026/27 Town General Operating Budget, totalling \$12,155,700, with the following tax rates:

- Residential Tax Rate of \$1.476/\$100 of Assessment
- Commercial Tax Rate of \$3.508/\$100 of Assessment
- Seasonal Tourist Tax Rate of \$2.631/\$100 of Assessment
- Residential Sewer Rate of \$750.82 per dwelling unit
- Non-Residential Sewer Rate of \$0.7175/\$100 of Assessment
- Church Sewer of \$440.98 per quarter

### **Alternative:**

Not establish a New Infrastructure Reserve in fiscal 2026/27 and approve the Town General Operating Budget, totalling \$11,826,300, with a residential increase of 2.9 cents and a commercial increase of 7.1 cents, which is a CPI adjustment of 2.1% to the tax rates.

## Discussion and Financial

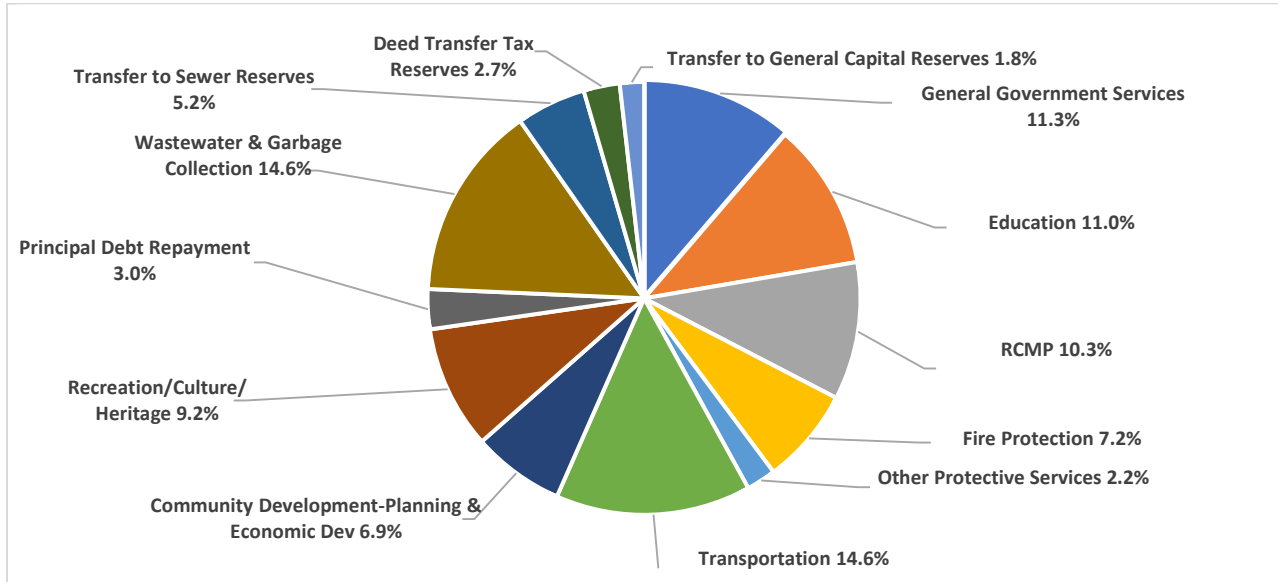
The Town's Draft Operating Budget for fiscal 2026/27 was presented to Council on March 9th. At the meeting of March 9th Council requested some additional information to support their budget deliberations, that information was presented in a staff report during the Council meeting on March 24th. During the meeting of March 24th Council noted concern regarding budgetary increases and the staff report brings forward that information.

The Town 2026/27 Draft Operating Budget before Council for consideration has an expenditure total of \$11,826,300, which is an increase of \$508,100 over 2025/26. The budget document includes a year-over-year change for each departmental line item. Those changes were also noted during the staff presentation of March 9th. Page 2 of the Draft Budget document includes a year-over-year change by department and has been pasted below for ease of reference.

### Town of Lunenburg 2026/27 Budget Summary

	<b>Draft Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Difference %</b>
<b><i>Expenditures</i></b>			
General Government Services	\$ 1,341,600	\$ 1,225,300	9.5%
Other Protective Services	1,470,500	1,329,900	10.6%
Fire Services	850,400	799,700	6.3%
Transportation Services	1,729,900	1,568,600	10.3%
Environmental Health Services	1,731,600	1,748,700	-1.0%
Community Development Services	820,300	863,500	-5.0%
Recreation & Cultural Services	1,083,100	1,068,400	1.4%
Fiscal Services	2,798,900	2,714,100	3.1%
	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>4.5%</b>
<b><i>Revenue</i></b>			
Property Tax Revenue, including Sewer	\$ 10,419,900	\$ 9,825,200	6.1%
<b><u>Non-tax Revenue</u></b>			
Sales of Services	242,800	243,200	-0.2%
Arena & Community Centre	357,100	338,600	5.5%
Other Revenue - Own Sources	484,600	536,800	-9.7%
Unconditional Transfers	50,100	50,100	0.0%
Conditional Transfers	271,800	324,300	-16.2%
	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>4.5%</b>
<b><i>Unfunded Operating Expenditures</i></b>	<b>\$ -</b>	<b>\$ -</b>	

The graph from the March 9th presentation outlining expenditures is also included for ease of reference.

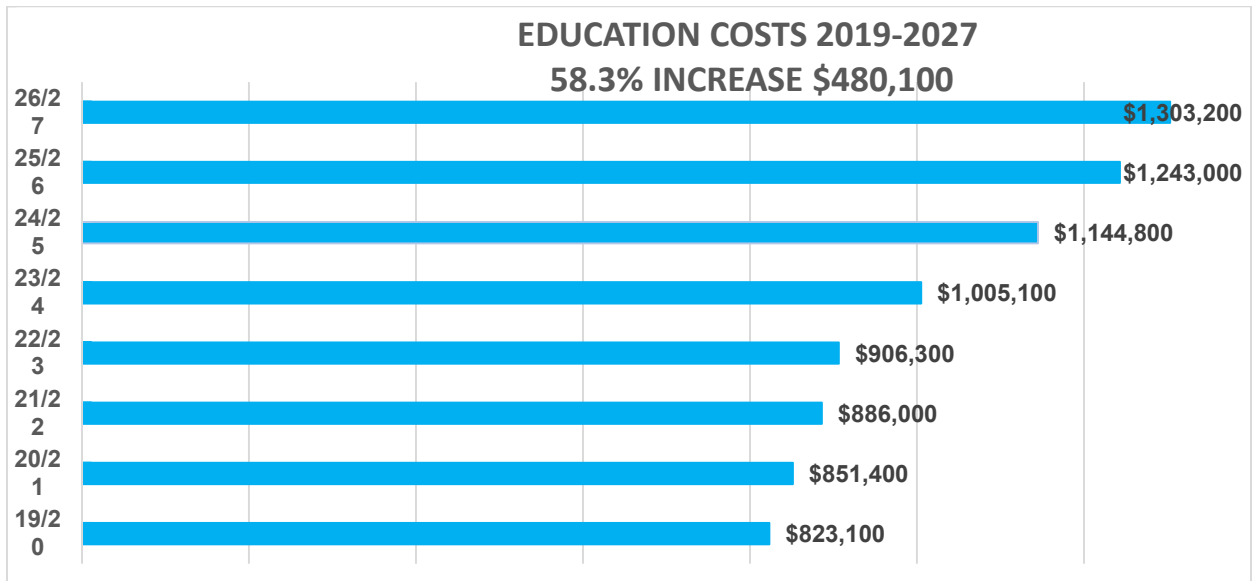
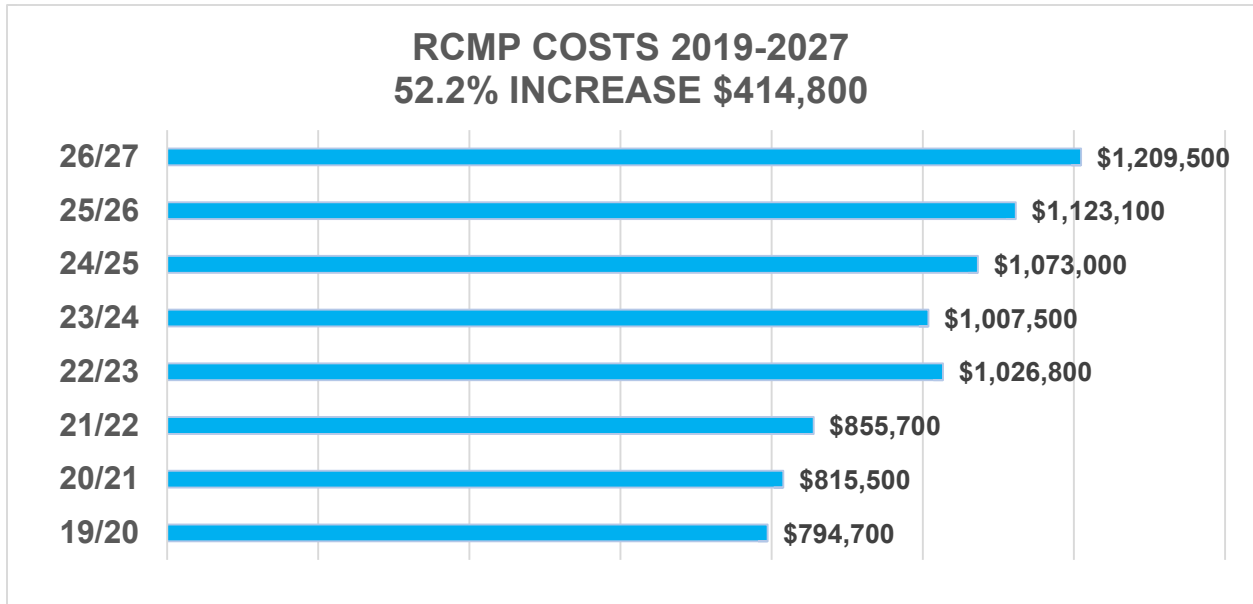


In the chart below staff have taken totals from 2019/20 to 2026/27 and provided the percentage increase as the relate to costs when RCMP, Education and Sewer have been excluded.

	Town Operating Budget	RCMP	Education	Sewer Rev/Exp	Op Budget Less outlined	% Change	Tax Res	Tax Comm	Tax Seasonal
19-20	\$ 7,005,200	\$ 794,700	\$ 823,100	\$ 920,000	\$ 4,467,400		\$ 1.351	\$ 3.358	\$ 2.519
20-21	\$ 7,113,300	\$ 815,500	\$ 851,400	\$ 1,104,800	\$ 4,341,600	(2.82) Note1	\$ 1.346	\$ 3.318	\$ 2.489
21-22	\$ 7,539,900	\$ 855,700	\$ 886,000	\$ 1,126,800	\$ 4,671,400	7.60	\$ 1.376	\$ 3.318	\$ 2.489
22-23	\$ 8,697,500	\$ 1,026,800	\$ 906,300	\$ 1,493,400	\$ 5,271,000	12.84	\$ 1.376	\$ 3.358	\$ 2.519
23-24	\$ 9,902,620	\$ 1,007,500	\$ 1,005,100	\$ 1,644,640	\$ 6,245,380	18.49	\$ 1.376	\$ 3.358	\$ 2.519
24-25	\$ 10,875,000	\$ 1,073,000	\$ 1,144,800	\$ 1,795,700	\$ 6,861,500	9.87	\$ 1.376	\$ 3.358	\$ 2.519
25-26	\$ 11,318,200	\$ 1,123,100	\$ 1,243,000	\$ 1,977,600	\$ 6,974,500	1.65	\$ 1.376	\$ 3.358	\$ 2.519
26-27	\$ 11,826,300	\$ 1,209,500	\$ 1,303,200	\$ 1,992,000	\$ 7,321,600	4.98	\$ 1.405	\$ 3.429	\$ 2.572

Note1: Covid budget measures

To highlight further the bar graph following outlines the RCMP and Education costs since 2019/20.



Staff were asked to provide information on the Uniform Assessment.

From the Province of Nova Scotia

“Uniform Assessment in Nova Scotia is a key component of the province’s assessment and tax system. It represents the value of a municipality’s taxable property assessment plus the capitalized value of payment made to municipalities in lieu of taxes.”

The calculation of UA is as follows:

1. Assessed Residential Market Value, less any known appeals, less capping adjustment equals taxable value
2. Assessed Commercial Assessments less any appeals, equals taxable value
3. A + B equals taxable assessment
4. 25 % of Seasonal Tourist Business Assessment is deducted
5. Charitable property values are deducted
6. Water Utility Property Value deducted
7. Provincial Fire Protection, Grants in Lieu assessment values are added to taxable assessment values
8. Bell Aliant Grant is converted to taxable assessment and added to taxable assessment values
9. The total of this value is the uniform assessment and is primarily used for the calculation of education tax.

The Town's UA summary since 2019/20 has been included below.

Uniform Assessment		
2026-27	427,551,285	4.8%
2025-26	407,796,208	8.6%
2024-25	375,580,597	13.9%
2023-24	329,745,875	10.9%
2022-23	297,358,538	2.3%
2021-22	290,674,795	4.1%
2020-21	279,311,517	3.4%
2019-20	270,039,287	

Council has asked regarding building disposals by the Town since 2019/20 which include the Angus Walters house, the Old New Town School and Train Station. The proceeds from these sales were re-invested into the Town's Capital Reserve.

It was noted that the 2026/27 budget had a decrease in conditional transfers or \$52,500 less revenue. The changes are outlined below:

Canada Day Grant	\$6,200
ACOA Grant (Cultural Tourism Project)	\$(75,000)
District 1 & 2 Fire	\$16,300
Total Change	\$(52,500)

Council, in considering reserves, asked regarding the Provincial-Municipal Service Exchange Agreement. Effective April 1, 2024, through the exchange the province became responsible for regional housing and corrections. The Town has redirected those savings to capital reserves for future capital projects as noted in the Fiscal Services section of the budget. The amounts are \$33,100 and \$44,900 for fiscal 2026/27.

Regarding Sewer rates, in 2022/23 the sewer rates were adjusted to include the amount of anticipated debt servicing for the WWTP upgrade to SBR. That annual amount \$286,000 has been reserved during design and construction and is being used to mitigate the Town’s borrowing for this important capital upgrade. Additionally, the rates are adjusted annually by CPI and any revenue generated above what is required for operating costs is reserved. To note there are over \$9M in sewer projects included in the 2026/27 five-year capital budget plan, above the current WWTP upgrade to SBR project.

Summary of Deed Transfer Taxes for Lunenburg is that 1.5% is collected on property transactions. This is the maximum allowed by the province. The Town puts 1.0% in Capital Reserves and the other 0.5% in part of Operating Revenues.

Staff wish to note that while assessments have increased since 2019/20 items such as heating fuel (increased by 57%) and insurance (increased by 80%) have outpaced CPI. These expense examples are in addition to other costs such as RCMP and Education noted earlier in the report. Other change considerations are changes in staffing or service levels since 2019/20. In prior reports staff prepared examples of the amount of tax increases for certain assessment amounts however Council wished for median assessment data to be provided.

The Median Assessment for 2026/27 budget is \$286,200. The following chart illustrates the different options that have been presented to Council for the tax increases using the median assessment rate for each scenario that was presented. The line highlighted in yellow shows the information for a property assessed for \$286,200 with the proposed tax rate of \$1.476 (Recommended Option B). You will see that this results in a yearly increase of \$300. This option also has an increase in the exemption values for low-income homeowners.

	Proposed Tax Rates	Median Residential Assessment	2026/27 Total Tax	2025/26 Total Tax	Yearly Increase	Monthly Increase	Reserve Revenue	Less Exemptions	Grant Resource	Net Reserve Transfer
2.1% Increase 2.9 Cent Increase	1.405	\$286,200	\$4,021	\$3,924	\$97	\$8	\$0	\$0	\$0	\$0
Option A 5 Cent Increase	1.426	\$286,200	\$4,081	\$3,924	\$157	\$13	\$100,000	-\$20,000	-\$70,000	\$10,000
<b>Option B 10 Cent Increase</b>	<b>1.476</b>	<b>\$286,200</b>	<b>\$4,224</b>	<b>\$3,924</b>	<b>\$300</b>	<b>\$25</b>	<b>\$330,000</b>	<b>-\$40,000</b>	<b>-\$70,000</b>	<b>\$220,000</b>
Option C 12.9 Cent Increase	1.505	\$286,200	\$4,307	\$3,924	\$383	\$32	\$455,000	-\$40,000	-\$70,000	\$345,000
Option D 6 Cent Increase	1.438	\$286,200	\$4,116	\$3,924	\$191	\$16	\$150,000	-\$20,000	-\$70,000	\$60,000
Option E 7.9 Cent Increase	1.455	\$286,200	\$4,164	\$3,924	\$240	\$20	\$225,000	-\$20,000	-\$70,000	\$135,000

Reserve information from the March 24 report has been included in schedules with this report for Council's reference, together with a Low-Income Exemption comparison chart

- Schedule A – Specific Project Reserve Example
- Schedule B – Summary of Reserve Options, with Low-Income Exemption Chart
- Schedule C – Reserve Options Taxpayer Impacts

**Enclosures:**

- Town General Draft 2026/27 Operating Budget v2.0

**Schedule A – Specific Project Reserve Example** (originally from March 24, 2026 Staff Report)

Reserves – example for Tannery Road Culvert Project

The five-year Capital Budget has the Tannery Road Culvert project costing \$1.22M per year between fiscal 27/28 to 30/31 for a total estimated cost of \$4.88M. Assuming the Town could secure a grant for 50% of this project that will still have the Town covering \$2.44M. To finance \$2.44M for 15 years at 5% will cost the Town \$976,000 in interest payments and have an average expenditure of \$227,800 for principal and interest over the 15 years. Using 2026/27 assessments that equals approximately 5 cents. If Council increased rates now by 5 cents while the project is being designed and constructed the Town would have \$1,139,000 toward this project at completion and would only have to secure \$1.3M in financing rather than \$2.44M. This example is just one of several unfunded projects and has assumed sufficient grant support.

**Schedule B – Summary of Reserve Options** (originally from March 24, 2026 Staff Report)

	<u>2025/26</u>		<u>2026/27</u>				
			Reserve Options				
	<u>2.1%</u>		<u>Option A</u>	<u>Option B</u>	<u>Option C</u>	<u>Option D</u>	<u>Option E</u>
	<u>increase</u>						
Residential rate change	\$0.029		\$0.050	\$0.100	\$0.129	\$0.062	\$0.079
Commercial rate change	\$0.071		\$0.100	\$0.150	\$0.171	\$0.104	\$0.121
Seasonal rate change	\$0.053		\$0.075	\$0.113	\$0.128	\$0.078	\$0.091
Tax Contribution Comparison							
Residential	68.3%	69.2%	69.4%	69.8%	70.1%	69.5%	69.7%
Commercial	31.2%	30.3%	30.1%	29.7%	29.4%	30.0%	29.8%
Seasonal Tourist	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
	31.7%	30.8%	30.6%	30.2%	29.9%	30.5%	30.3%
Rates							
Residential	\$1.376	\$1.405	\$1.426	\$1.476	\$1.505	\$1.438	\$1.455
Commercial	\$3.358	\$3.429	\$3.458	\$3.508	\$3.529	\$3.462	\$3.479
Seasonal	\$2.519	\$2.572	\$2.594	\$2.631	\$2.647	\$2.597	\$2.609
Revenue			\$100,000	\$330,000	\$455,000	\$150,000	\$225,000
Exemptions			(\$20,000)	(\$40,000)	(\$40,000)	(\$20,000)	(\$20,000)
Grants resource			(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)
2026/27 Reserve Contribution			\$10,000	\$220,000	\$345,000	\$60,000	\$135,000

*Low-Income Exemption Chart*

From Draft Budget v2.0 (2.1% increase)		For Option A, D or E		For Option B or C	
Gross Household Income	Exemption	Gross Household Income	Exemption	Gross Household Income	Exemption
\$35,032 or less	\$1,000	\$37,532 or less	\$1,500	\$40,032 or less	\$2,000
\$35,033 to \$40,871	\$500	\$37,533 to \$43,371	\$750	\$40,033 to \$45,871	\$1,000
\$40,872 to \$46,710	\$250	\$43,372 to \$49,210	\$375	\$45,872 to \$51,710	\$500
Over \$46,711	Nil	Over \$49,211	Nil	Over \$51,711	Nil

**Schedule C – Reserve Options Taxpayer Impacts** (originally from March 24, 2026 Staff Report)

Assessed Value	2025/26 Taxes	With Cap Change	2.1% tax increase	Annual Change	Monthly Change
\$250,000	\$3,440	\$256,500	\$3,604	\$164	\$13.65
\$300,000	\$4,128	\$307,800	\$4,325	\$197	\$16.38
\$400,000	\$5,504	\$410,400	\$5,766	\$262	\$21.84
\$500,000	\$6,880	\$513,000	\$7,208	\$328	\$27.30
<b>Option A</b>					
\$250,000	\$3,440	\$256,500	\$3,658	\$218	\$18.14
\$300,000	\$4,128	\$307,800	\$4,389	\$261	\$21.77
\$400,000	\$5,504	\$410,400	\$5,852	\$348	\$29.03
\$500,000	\$6,880	\$513,000	\$7,315	\$435	\$36.28
<b>Option B</b>					
\$250,000	\$3,440	\$256,500	\$3,786	\$346	\$28.83
\$300,000	\$4,128	\$307,800	\$4,543	\$415	\$34.59
\$400,000	\$5,504	\$410,400	\$6,058	\$554	\$46.13
\$500,000	\$6,880	\$513,000	\$7,572	\$692	\$57.66
<b>Option C</b>					
\$250,000	\$3,440	\$256,500	\$3,860	\$420	\$35.03
\$300,000	\$4,128	\$307,800	\$4,632	\$504	\$42.03
\$400,000	\$5,504	\$410,400	\$6,177	\$673	\$56.04
\$500,000	\$6,880	\$513,000	\$7,721	\$841	\$70.05
<b>Option D</b>					
\$250,000	\$3,440	\$256,500	\$3,689	\$249	\$20.77
\$300,000	\$4,128	\$307,800	\$4,427	\$299	\$24.92
\$400,000	\$5,504	\$410,400	\$5,903	\$399	\$33.23
\$500,000	\$6,880	\$513,000	\$7,378	\$498	\$41.54
<b>Option E</b>					
\$250,000	\$3,440	\$256,500	\$3,732	\$292	\$24.34
\$300,000	\$4,128	\$307,800	\$4,478	\$350	\$29.21
\$400,000	\$5,504	\$410,400	\$5,971	\$467	\$38.94
\$500,000	\$6,880	\$513,000	\$7,464	\$584	\$48.68

**TOWN OF LUNENBURG**  
**2026/27 DRAFT OPERATING BUDGET**

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**Town of Lunenburg  
2026/27 Budget Summary**

	<b>Draft Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Difference %</b>
<b><i>Expenditures</i></b>			
General Government Services	\$ 1,341,600	\$ 1,225,300	9.5%
Other Protective Services	1,470,500	1,329,900	10.6%
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Fiscal Services	2,798,900	2,714,100	3.1%
	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>4.5%</b>
<b><i>Revenue</i></b>			
Property Tax Revenue, including Sewer	\$ 10,419,900	\$ 9,825,200	6.1%
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Arena & Community Centre	357,100	338,600	5.5%
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Conditional Transfers	271,800	324,300	-16.2%
	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>4.5%</b>
<b><i>Unfunded Operating Expenditures</i></b>	<b>\$ -</b>	<b>\$ -</b>	

**Draft v2.0**

**2026/27 BUDGET SUMMARY AND TAX RATES**

	<b>Tax Rate</b>	<b>Increase (decrease) over prior year</b>	<b>% Change over prior year</b>
<b>Residential Tax Rate</b>	<b>\$1.405</b>	<b>\$0.029</b>	<b>2.1%</b>
<b>Commercial Tax Rate</b>	<b>\$3.429</b>	<b>\$0.071</b>	<b>2.1%</b>
<b>Seasonal Tourist Tax Rate</b>	<b>\$2.572</b>	<b>\$0.053</b>	<b>2.1%</b>

**Tax Contribution Comparison**

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Residential	66.3%	67.0%	67.0%	68.3%	68.3%	69.2%
Commercial	31.8%	31.4%	31.4%	31.2%	31.2%	30.2%
Seasonal Tourist	2.0%	1.7%	1.6%	0.5%	0.5%	0.5%
	<u>33.8%</u>	<u>376.0%</u>	<u>33.0%</u>	<u>31.7%</u>	<u>31.7%</u>	<u>30.7%</u>

**2026/27 Budget Summary**

**Operating**

Town General Operations \$ 11,826,300

**Capital**

Town Capital Projects \$ 3,815,000

\$ 15,641,300

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	Grants in Lieu	Net Taxable Assessment
<b>RESIDENTIAL</b>					
Residential Property	\$ 385,318,300	\$ (350,000)	\$ 384,968,300	\$ 45,000	\$ 385,013,300
Resource Property	841,000	-	841,000		841,000
Total Residential	<u>386,159,300</u>	<u>(350,000)</u>	<u>385,809,300</u>	<u>45,000</u>	<u>385,854,300</u>
<b>COMMERCIAL</b>					
Commercial Property	60,885,300	(350,000)	60,535,300	8,509,000	69,044,300
Seasonal Tourist Business	1,609,300		1,609,300	-	1,609,300
Business Occupancy	-	-	-	-	-
Total Commercial	<u>62,494,600</u>	<u>(350,000)</u>	<u>62,144,600</u>	<u>8,509,000</u>	<u>70,653,600</u>
Total Assessment	<u>\$ 448,653,900</u>	<u>\$ (700,000)</u>	<u>\$ 447,953,900</u>	<u>\$ 8,554,000</u>	<u>\$ 456,507,900</u>

\*\* Appeals allowance is based previous appeals history.

**Tax Levy**

Expenditures	\$ 11,826,300
Less: Revenue Other than Tax Revenue	<u>3,995,200</u>
Tax Levy	<u>7,831,100</u>

**Calculation of Tax Rates**

Total Net Taxable Assessment	456,507,900
<b>General Tax Rate</b>	<u><b>1.72</b></u>

**TAX RATE CALCULATION**

Tax Levy	\$ 7,831,100
Residential Assessment	385,854,300
<b>Residential Tax Rate</b>	<b>\$ 1.405</b>
Residential Tax Levy	5,421,300
Commercial Tax Levy	2,409,800
Commercial Assessment	69,044,300
Seasonal Tourist Assessment	1,609,300
<b>Commercial Tax Rate</b>	<b>\$ 3.429</b>
<b>Seasonal Tourist Business Tax Rate</b>	<b>\$ 2.572</b>

**Draft v2.0**

**Historical Tax Rates**

	2023/24	2024/25	2025/26	2026/27	Change
Residential	\$1.376	\$1.376	\$1.376	\$1.405	2.10%
Commercial	\$3.358	\$3.358	\$3.358	\$3.429	2.10%
Seasonal Tourist	\$2.519	\$2.519	\$2.519	\$2.572	2.10%

**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)	\$ 21,214,000	\$ -	\$ -

\* 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
His Majesty the King (Dufferin Street/DNR)	\$ 8,468,100	\$ 290,371	\$ 290,371
His Majesty the King (Green Street/DNR)	15,100	518	518
N.S. Trans. & Public Works (Mahone Bay Road)	6,200	213	213
N.S. Trans. & Public Works (Green Street)	15,000	514	514
N.S. Trans. & Public Works (Linden Avenue)	4,600	158	158
Total Commercial Exempt	\$ 8,509,000	\$ 291,774	\$ 291,774
Residential Exempt:			
His Majesty the King (Green Street/DNR)	\$ 45,000	\$ 632	\$ 632

	Assessment	Sewer per Rate	Actual GIL
His Majesty the King (Dufferin Street/DNR)	\$ 8,468,100	\$ 58,100	\$ 58,100

**Federally Assessed Properties (nil)**

**Comparative Property Assessments & Tax Rates**

	2026 # of Taxable Accounts	2025 # of Taxable Accounts	2026 Taxable Assessment*	2025 Taxable Assessment*	Difference
Residential	1224	1223	\$ 385,854,300	\$ 359,933,600	7.20%
Commercial	187	189	69,044,300	67,422,500	2.41%
Seasonal Tourist	4	3	1,609,300	1,495,400	7.62%
			\$ 456,507,900	\$ 428,851,500	6.45%

Of the Residential property accounts in the Town; 889 or 72.6% are capped.  
\* Taxable Assessment is based on an appeals allowance.

**Tax Revenue**

	Rates	Taxes		
Residential	\$1.405	\$ 5,421,300	1% Tax Revenue =	\$ 78,311
Commercial	3.429	2,368,400	\$0.01 Additional =	45,651
Seasonal Tourist	2.572	41,400	\$0.01 Residential =	38,585
			\$0.01 Commercial =	7,065
		\$ 7,831,100		

**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 3 properties that qualify for this special assessment.

2026 Seasonal Tourist Assessments	\$ 1,609,300
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2026/27 Operating Budget  
Budgeted Staffing Summary

	FTE	Salaries & Benefits*
Corporate Services & Utilities	14.0	\$ 1,483,900
Community Development & Bylaw	5.5	\$ 611,500
Recreation	5.5	\$ 486,200
Public Works	17.0	\$ 1,807,100
	<b>42.0</b>	<b>\$ 4,388,700</b>

\*Salaries & benefits are allocated to various departments and/or utilities based on assigned activities.

Budgeted Cost-of-Living Adjustment for 2026/27 is 3% (2025 NS-CPI 2.1%).

		<b>Town General - Operating Revenue</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b>Taxes</b>				
	01-1-11-0000		<b>Assessable Property</b>				
467,900	01-1-11-1100	1	Residential Taxable Assessment	\$ 5,408,900	\$ 4,941,000	\$ 4,958,500	\$ 4,670,624
-			<b>Commercial</b>				
92,200	01-1-11-2100	1	Comm Taxable Assessment	2,076,300	1,984,100	1,956,700	1,936,031
3,700	01-1-11-2200	1	Seasonal Tourist Business	41,400	37,700	37,700	44,738
-			<b>Resource</b>				2,117,700
(100)	01-1-11-5100	1	Resource Taxable Assessment	11,900	12,000	12,000	11,893
563,700				7,538,500	6,974,800	6,964,900	8,780,986
			<b>Special Assessments</b>				
	01-1-12-1000		<b>Frontage Rates</b>				
14,400	01-1-12-9100	2	Sewer Annual Charges	1,992,000	1,977,600	1,921,000	1,841,891
			<b>Other Taxes</b>				
-	01-1-19-1100	3	Deed Transfer Tax-Capital Reserve Fund	325,000	325,000	325,000	252,715
-	01-1-19-1101	3	Deed Transfer Tax-Operating Fund	162,500	162,500	162,500	126,357
				2,479,500	2,465,100	2,408,500	2,220,963
			<b>Business Property</b>				
2,100	01-1-14-2100	4	Based on Revenue - Bell Aliant	18,500	16,400	18,500	17,808
-	01-1-62-8800	5	HST Offset Grant	25,000	25,000	20,000	31,171
				43,500	41,400	38,500	48,979
			<b>Department Total</b>	<b>\$ 10,061,500</b>	<b>\$ 9,481,300</b>	<b>\$ 9,411,900</b>	<b>\$ 11,050,928</b>
			<b>Grants in Lieu of Taxes</b>				
	01-1-23-0000		<b>Provincial Government</b>				
100	01-1-23-1200	6	Dept. of Transportation	\$ 1,100	\$ 1,000	\$ 1,000	\$ 756
11,900	01-1-23-1300	6	His Majesty the King	291,500	279,600	279,600	286,774
2,500	01-1-23-1400	6	Sewer (previously included in general sewer revenue)	60,800	58,300	58,300	58,442
-	01-1-23-3100	6	Fire Protection - Museum/School	5,000	5,000	5,000	5,019
			<b>Department Total</b>	<b>\$ 358,400</b>	<b>\$ 343,900</b>	<b>\$ 343,900</b>	<b>\$ 350,991</b>
			<b>Sales of Services</b>				
	01-1-41-0000		<b>General Gov't Services</b>				
(500)	01-1-41-0200	7	Tax Certificates Fees	\$ 5,500	\$ 6,000	\$ 5,500	\$ 4,592
100	01-1-41-0210	7	Mortgage Company Service Charge	3,300	3,200	3,300	3,020
				8,800	9,200	8,800	7,612
			<b>Environmental Health Services</b>				
(10,000)	01-1-44-0115	7	Region 6 Diversion/Map	15,000	25,000	15,000	28,490
-	01-1-44-0110		Sale of Compostainers	100	100	100	-
				15,100	25,100	15,100	28,490
			<b>Environmental Develop. Services</b>				
-	01-1-46-0100	7	Zoning Permits & Certificates	3,500	3,500	2,300	6,190
			<b>Recreation &amp; Cultural Services</b>				
-	01-1-47-0100		Library Photocopy Revenue	300	300	100	-
			<b>Protective services</b>				
-	01-1-42-0200	7	Fire Services (Rental Revenue)	100	100	100	-
			<b>Transportation Services</b>				
10,000	01-1-43-0100	7	PW - Labour/Equipment (Charge Out)	60,000	50,000	60,000	60,948
-	01-1-43-0200	7	Parking Meter Revenue	155,000	155,000	152,000	152,299
				215,000	205,000	212,000	213,247
				\$ 242,800	\$ 243,200	\$ 238,400	\$ 255,539
			<b>Lunenburg War Memorial Community Centre &amp; Arena</b>				
			<b>Admissions</b>				
			<b>Arena</b>				
-	01-1-47-1030	8	Public Skating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,810
			<b>Community Centre</b>				
-	01-1-47-1110	9	Program Fees				
2,400	01-1-47-1110		Drop-in Sport Programs	19,400	17,000	19,400	19,893
-	01-1-47-1120		Weight Room Fees	2,000	2,000	2,000	1,262
3,000	01-1-47-1130		Fitness Classes	9,000	6,000	8,900	5,160
				40,400	35,000	40,300	36,125

				<b>Town General - Operating Revenue</b>			
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Rentals</b>				
			<b><u>Arena</u></b>				
200	01-1-47-2020	10	Skate Sharpening	700	500	700	685
1,000	01-1-47-2040	11	Minor Hockey	78,000	77,000	78,000	72,319
1,600	01-1-47-2050	12	Hockey, Other & Practices	58,600	57,000	57,500	57,140
200	01-1-47-2070	13	School Skating	7,500	7,300	7,300	8,422
(1,600)	01-1-47-2080	14	Other Skating	3,100	4,700	2,500	2,580
(1,300)	01-1-47-2090	15	Summer Rentals	6,000	7,300	5,000	7,548
500	01-1-47-2091	16	Farmer's Market (Spring/Summer)	5,900	5,400	5,700	5,612
	01-1-47-2095	17	Sign Rentals	10,000	10,000	9,300	9,814
			<b><u>Community Centre</u></b>				
2,500	01-1-47-3020	18	Rentals	26,500	24,000	28,000	24,675
(1,800)	01-1-47-3021	19	Farmer's Market (Fall/Winter)	8,700	10,500	8,500	9,589
1,000	01-1-47-3030	20	Meeting Room/Fitness Studio Rentals	11,000	10,000	11,100	10,455
-	01-1-47-3040	21	Grounds Rental	2,200	2,200	2,100	1,590
				<b>218,200</b>	<b>215,900</b>	<b>215,700</b>	<b>210,429</b>
			<b>Rental - District School Board</b>				
800	01-1-47-4010	22	School Bd. Rental of Auditorium/Grounds	38,000	37,200	37,400	36,409
			<b><u>Grants - Municipalities</u></b>				
10,000	01-1-47-5050	23	Operating Grant - MODL	60,000	50,000	45,000	45,000
				<b>60,000</b>	<b>50,000</b>	<b>45,000</b>	<b>45,000</b>
			<b>Miscellaneous Revenue</b>				
-	01-1-47-8010		Miscellaneous (interest)	500	500	500	820
				<b>500</b>	<b>500</b>	<b>500</b>	<b>820</b>
			<b>Total Revenue - LWMCC &amp; Arena</b>	<b>\$ 357,100</b>	<b>\$ 338,600</b>	<b>\$ 338,900</b>	<b>\$ 328,783</b>
		24	<b><u>Other Revenue/Own Sources</u></b>				
			<b><u>Licenses and Permits</u></b>				
-	01-1-51-4100		Taxi Licenses	\$ 100	\$ 100	\$ 100	\$ 195
-	01-1-51-6100		Dog Licenses	1,000	1,000	1,000	910
(3,000)	01-1-51-7100		Building Permits	12,000	15,000	9,200	20,633
-	01-1-51-9100		Other Licenses & Permits	3,500	3,500	3,500	1,619
				<b>16,600</b>	<b>19,600</b>	<b>13,800</b>	<b>23,357</b>
			<b><u>Fines</u></b>				
-	01-1-52-0100		Fines-Parking Meter	12,000	12,000	10,000	13,426
-	01-1-52-0200		Fines-Court Fines	2,500	2,500	2,000	3,885
				<b>14,500</b>	<b>14,500</b>	<b>12,000</b>	<b>17,311</b>
		25	<b><u>Rentals</u></b>				
-	01-1-53-0050		Rentals - Band Stand	1,000	1,000	-	-
(28,500)	01-1-53-0100		Rentals and Leases	50,000	78,500	78,500	86,704
(40,000)	01-1-53-0110		Rental and Leases - Lun Academy	240,000	280,000	244,900	279,392
				<b>291,000</b>	<b>359,500</b>	<b>323,400</b>	<b>366,096</b>
			<b><u>Return on Investments</u></b>				
-	01-1-55-9100	26	Bank Interest	80,000	80,000	100,000	130,701
			<b><u>Penalties &amp; Interest on Taxes</u></b>				
20,000	01-1-56-2100	27	Interest on Taxes	80,000	60,000	110,000	103,395
			<b><u>Miscellaneous</u></b>				
1,500	01-1-59-0050		Pin & Flag Sales/Etc.	2,500	1,000	2,600	3,277
-			Insurance Settlements	-	-	-	104,004
(2,200)	01-1-59-0100	28	Donations	-	2,200	-	-
				<b>2,500</b>	<b>3,200</b>	<b>2,600</b>	<b>107,281</b>
				<b>\$ 484,600</b>	<b>\$ 536,800</b>	<b>\$ 561,800</b>	<b>\$ 748,141</b>

		<b>Town General - Operating Revenue</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><i>Department of Municipal Affairs</i></b>				
-	01-1-62-8100	29	Foundation Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
-	01-1-62-8600		Farm Property Acreage	100	100	100	126
				<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,126</b>
			<b><i>Conditional Transfers/Fed. Or Prov. Gov'ts</i></b>				
			<b>Federal Government</b>				
6,200	01-1-71-7500		Canada Day Grant	\$ 10,000	\$ 3,800	\$ 8,000	\$ 3,840
(75,000)			ACOA Non-repayable Contribution	-	75,000	75,000	64,060
				<b>\$ 10,000</b>	<b>\$ 78,800</b>	<b>\$ 83,000</b>	<b>\$ 67,900</b>
			<b>Provincial Government</b>				
			<b>Protective Services</b>				
-	01-1-75-2500		Civic Addressing Prov Grant	1,000	1,000	1,000	1,000
				<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
			<b>Conditional Transfers/Other Local Gov't</b>				
-			Transfer From Reserves-LAFF/Surplus	\$ -	\$ -	\$ -	\$ 55,301
16,300	01-1-89-9900	30	Districts 1 & 2 Fire Commission	260,800	244,500	225,800	218,628
				<b>\$ 260,800</b>	<b>\$ 244,500</b>	<b>\$ 225,800</b>	<b>\$ 273,929</b>
508,100			<b>Total Revenue</b>	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>\$ 11,254,800</b>	<b>\$ 13,127,337</b>
			<b>Non Property Tax Revenue</b>	<b>\$ 3,995,200</b>	<b>\$ 4,062,800</b>	<b>\$ 4,009,300</b>	<b>\$ 4,058,821</b>
			<b>Change in Non Property Tax Revenue</b>	<b>-1.7%</b>			

**NOTES TO TOWN REVENUE ESTIMATES**

1. 2026/27 Tax Revenues

**2025/26 Tax Rates: Rates to be updated once budget approved**

- \$1.376/\$100 Residential
- \$3.358/\$100 Commercial
- \$2.519/\$100 Seasonal Tourist Business

Historical Tax Rate Information

	Residential	Commercial
2025/26	\$1.376	\$3.358
2024/25	\$1.376	\$3.358
2023/24	\$1.376	\$3.358
2022/23	\$1.376	\$3.358
2021/22	\$1.376	\$3.318
2020/21	\$1.346	\$3.318
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

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

<b>RATES FOR 2026/27 WITH RESERVE TRANSFERS</b>			
<b>Classification</b>	<b>2026/27 Rate</b>	<b>2025/26 Rate</b>	<b>Yearly Change</b>
Dwelling Unit	\$750.82	\$735.38	2.1% or \$15.44 per dwelling unit
Commercial Rate	71.75¢/100 of Assessment	70.27¢/100 of Assessment	2.1%
Churches - quarterly	\$440.98	\$431.91	2.1%

<b>Sewer Revenue Contribution Comparison</b>				
	<u>2026/27</u>	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>
Residential	52.2%	50.9%	54.3%	56.5%
Commercial	47.3%	48.6%	45.2%	42.9%
Churches	0.5%	0.5%	0.5%	0.6%

High Liner sewer rates are set by a negotiated contract.

The Sewer revenue is used to offset sewer operating costs, debt principal payment and sewer reserve transfers for future capital projects.

Sewer Costs & Funding

Collection & Disposal Estimate	\$1,380,300
Debt Repayment – Principal (see: Fiscal Services)	75,300
Reserve Transfer (General)	311,200
Reserve Transfer (Plant Upgrade)	286,000
<b>Total Costs</b>	<b>\$2,052,800</b>

Funding (Based on 2026 assessments)

Sewer Rates	\$2,052,800
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**Draft v2.0**

3. #01-1-1-19-1100/#01-1-19-1101 Deed Transfer Tax

Rate is 1.5%, revenue to be allocated 1% to Capital Reserve and 0.5% to General Operations.

4. #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.

5. #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, with the change to 14% HST effective April 1, 2026 now we receive a 57.14% Provincial Tax Rebate. The province makes a grant to the Town to partially offset this additional cost.

6. #01-1-23-0000 Grants in Lieu

Federal Government

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

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.

7. 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. This fee is being increased to \$15 per account listing in 2024/25. This fee should continue to be adjusted by \$5 every five years, next increase will be in fiscal 2028/29.

#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.

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

Planning Application Fees. Zoning Confirmation Letter fees also fall under this account.

#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

Approximately 240 meters.

Current Parking Rates as approved on June 25, 2019

- \$2.00 for 60 minutes
- \$1.00 for 30 minutes
- \$0.50 for 15 minutes
- \$0.25 for 10 minutes

	<u>2026/27</u> <u>Budget</u>
<u>Revenue</u>	
Parking Meters	\$ 155,000
Parking Fines	12,000
	<u>\$ 167,000</u>
<u>Expenses</u>	
Public Works labour for coin collection	5,000
Repairs, maintenance & supplies	15,000
	<u>\$ 20,000</u>
<b>Net revenue before enforcement costs</b>	<u><u>\$ 147,000</u></u>
By-Law Enforcement costs (See: Other Protective Services Budget)	<u><u>\$ 149,200</u></u>

**LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA**

*The rate schedule is at the end of this note section.*

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

Reflects revenues from public skating, adult skating and family skating. In addition to regular public skates special toonie “pop-up” skates during unused/available rental space. Recreation Manager authority to approve these toonie “pop-up” skates to encourage more users.

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

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

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

The Arena purchased its own machine in 1998/99. This revenue is based on rates in the current rate schedule and historical usage.

11. #01-1-47-2040 Minor Hockey

Estimate based on projections.

12. #01-1-47-2050 Hockey, Other & Practices

Revenues from various gentlemen hockey leagues and teams. Estimate based on rates.

13. #01-1-47-2070 School Skating

Estimate for skating rentals by local schools.

14. #01-1-47-2080 Other Skating

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

15. #01-1-47-2090 Summer Rentals

Rent received from various festivals and events.

16. #01-1-47-2091 Farmer's Market Rental (Spring/Summer)

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

17. #01-1-47-2095 Sign Rentals

Advertising signs in the arena per fee schedule. Any sponsorship of the Olympia is included in this account.

18. #01-1-47-3020 Auditorium/Kitchen Rentals

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

19. #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.

20. #01-1-47-3030 Meeting Room/Fitness Studio Rentals

These rooms are often rented for karate and other classes.

21. #01-1-47-3040 Grounds Rental (Parking Lot/Fields)

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

22. #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 parking spaces. Lease period July 1 to June 30 with annual CPI adjustments.

23. #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. The Town has requested \$60,000 for this fiscal year.

24. Revenue from Own Sources

N.B. - all Town fees (licenses and permits) will be adjusted by NS-CPI from the previous calendar year.

#01-1-51-6100 Dog Licenses

Dog license revenue is estimated based on approved fees.

#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 Parking Meter Fines; #01-1-52-0200 Court Fines

Fines reflect projected actuals.

25. #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, Blue Building (Navy League), Lunenburg Board of Trade Rental Blockhouse Hill.

The Lunenburg Academy rentals include: LAMP, 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.

26. #01-1-55-9100 Bank Interest

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

27. #01-1-56-2100 Interest on Taxes

Interest on taxes based on a rate of 1.5% per month.

28. #01-1-59-0100 Donations

Miscellaneous donations to the Town.

29. #01-1-62-8100 Foundation Grant (Basic Operating Grant)

All municipal units are given a basic operating grant of \$50,000.

30. #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**

2026/27 Rates

**Community Centre**

Meeting/Fitness rooms	/hr	33.00	
Auditorium only - full day*		395.00	
New Year's Eve*		824.00	
Recreational Use - auditorium only	/hr	50.00	<i>effective July 1/26</i>
Recreational Use - auditorium & kitchen	/hr	60.00	<i>effective July 1/26</i>
Kitchen - full day		201.00	

**Arena Ice Time**

			Resurfacers Surcharge	Base Rate
Prime	/hr	205.00	4.00	201.00
Non Prime	/hr	173.00	4.00	169.00
Youth & Schools	/hr	173.00	4.00	169.00
Mornings - not including March Break (8:00am to 12:00pm M-F)	/hr	136.00	4.00	132.00

**Arena Summer Rentals**

Per Hour	84.00
Per Day	811.00

**Arena Sign Rentals**

Display Signs (4'x8')	307.00
Ice Resurfacers Signs (per side)	921.00
In Ice Ads	327.00

**Public Skating**

Youth	3.00	NC
Youth Season Pass	102.00	
Adult	4.00	NC
Adult Season Pass	131.00	
Family Season Pass	176.00	
Pop-up Public Skates	2.00	NC
Skate Sharpening	5.00	NC

**Vehicle Parking**

With electrical hook-up	/day	33.00
Without hook-up	/day	28.00
Commercial hook-ups	/day	42.00
Commercial without hook-ups	/day	35.00

**Field Rentals**

<i>Softball Field</i>	
Per season (per team)	344.00
Per game	40.00
Per season - Youth (per team)	212.00

<i>Soccer Field</i>	
Per Game	40.00
Per Season (per team)	344.00
Per Season - Youth (per team)	212.00

<i>Track</i>	
Full Day	217.00

Fitness Program	/mo	52.00	
Weight Room	/mo	52.00	
Weight Room - purchased in 4 month block		185.00	
Weight Room - youth rate	/mo	12.00	
Weight Room Key Deposit		40.00	NC
Sr. Fitness	/session (15 weeks)	92.00	
Drop in fee - badminton		5.00	NC
Drop in fee - pickleball		5.00	NC

**Bandstand**

Per hour	25.00
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**N.B.**- Rates as noted were adjusted by 2025 NS-CPI of 2.1%  
 \*Plus Socan Fees if applicable including HST

**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.**

<b>General Government Services Expenditure Budget (Administration &amp; Finance)</b>							
Increases & (Decreases)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b>General Gov't Services</b>				
			<b>Legislative</b>				
800	01-2-11-1100	1	Mayor - Honorarium	\$ 38,400	\$ 37,600	\$ 37,600	\$ 34,320
(400)			Less: Allocation to Utilities	(19,200)	(18,800)	(17,300)	(16,956)
				19,200	18,800	20,300	17,364
2,600	01-2-11-3100	1	Councillors - Honorarium	125,600	123,000	123,000	105,871
(1,300)			Less: Allocation to Utilities	(62,800)	(61,500)	(56,800)	(52,266)
				62,800	61,500	66,200	53,605
7,000	01-2-11-9300	2	Council Conferences & Training	22,000	15,000	22,000	23,055
(3,500)			Less: Allocation to Utilities	(11,000)	(7,500)	(11,000)	(7,500)
				11,000	7,500	11,000	15,555
3,000	01-2-11-3200		Mayor & Councillors Meeting Travel	4,000	1,000	1,000	4,132
1,500	01-2-11-9100	3	Other Legislative Expense	6,000	4,500	5,500	6,418
-	01-2-11-9210	4	Anti-Racism Special Committee	25,000	25,000	15,000	3,297
				128,000	118,300	119,000	100,371
			<b>General Administrative</b>				
			<b>Office Building</b>				
9,000	01-2-12-1410	5	Janitorial Contract	30,000	21,000	29,200	26,561
4,000	01-2-12-1420		Fuel	26,000	22,000	24,000	20,024
-	01-2-12-1430		Electricity	14,000	14,000	12,000	10,878
100	01-2-12-1440		Water	1,200	1,100	1,100	1,396
-	01-2-12-1445	6	Sewer	4,600	4,600	4,600	4,673
1,000	01-2-12-1450		Insurance (Town Hall)	19,200	18,200	18,500	17,359
-	01-2-12-1460	7	Janitor Supplies	1,200	1,200	1,200	758
-	01-2-12-1470	8	Maintenance & Repairs	70,000	70,000	60,000	20,460
				166,200	152,100	150,600	102,109
			<b>Financial Management</b>				
15,800	01-2-12-2200	9	Accounting Salaries	292,300	276,500	276,500	221,754
(8,700)			Less: Allocation to Utilities	(165,900)	(157,200)	(157,200)	(170,793)
				126,400	119,300	119,300	50,961
1,100	01-2-12-2700		Payroll Admin Charges	2,500	1,400	1,400	1,728
-	01-2-12-2800	10	Banking Charges	1,800	1,800	1,800	927
				130,700	122,500	122,500	53,616
			<b>Legal and Other Professional Fees</b>				
-	01-2-12-1500	11	Solicitors	75,000	75,000	75,000	69,011
-	01-2-12-1505		Wastewater Legal Allocation	(10,000)	(10,000)	(10,000)	(5,000)
				65,000	65,000	65,000	64,011
500	01-2-12-2500		Audit Fees	10,500	10,000	10,400	9,177
(20,000)	01-2-12-2505	11	HR Consultant Supports	40,000	60,000	60,000	56,175
(10,000)	01-2-12-2XXX	11	Reviews and Plans	20,000	30,000	20,000	-
				135,500	165,000	155,400	129,363
			<b>Taxation</b>				
-	01-2-12-4300	13	Tax Exemptions - Individuals	40,000	40,000	31,700	36,500
1,900	01-2-12-4350	14	Tax Exemptions (Section 71)	45,200	43,300	43,300	43,422
				85,200	83,300	75,000	79,922
			<b>Common Services</b>				
1,100	01-2-12-6000	15	Assessment Costs	52,000	50,900	50,900	49,497
			<b>Valuations and Allowances</b>				
-	01-2-82-1100		Uncollectible Taxes & Sundries	-	-	-	440
			<b>Other General Admin. Services</b>				
(3,000)	01-2-12-9009	16	Accessibility Plan Development	5,000	8,000	4,000	3,081
21,000	01-2-12-9010	17	Advertising & Communications	23,000	2,000	2,000	-
(18,000)			Less: Comms Allocation to Utilities	(18,000)	-	-	-
500	01-2-12-9020		Stationery & Supplies	3,000	2,500	2,700	922
800	01-2-12-9030		Postage	3,200	2,400	2,900	2,890
600	01-2-12-9040		Telephone	3,000	2,400	3,000	1,766
600	01-2-12-9050		Computer Maintenance	15,000	14,400	15,000	7,688
				34,200	31,700	29,600	16,347

General Government Services Expenditure Budget (Administration & Finance)							
Increases & (Decreases)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b><u>Salaries and Benefits</u></b>				
1,700	01-2-12-1100	18	Salaries - Corporate Services Staff	800,900	799,200	749,200	700,272
101,600			Less: Allocation to Utilities or Other Depts	(381,200)	(482,800)	(449,500)	(273,230)
				<b>419,700</b>	<b>316,400</b>	<b>299,700</b>	<b>427,042</b>
(2,500)	01-2-12-1102	19	Staff Training & Professional Development	7,500	10,000	7,500	6,471
4,200	01-2-19-9010		Workers Compensation	15,600	11,400	10,800	6,567
5,300	01-2-19-9030		Employment Benefits: CPP/EI	37,000	31,700	30,100	32,406
4,100	01-2-19-9050		Town Pension/RRSP	29,700	25,600	24,300	20,198
4,200	01-2-19-9060		Medical Plan	39,800	35,600	33,800	19,818
-	01-2-19-9070		Holiday and Long Service Awards	500	500	500	2,185
-	01-2-19-9090	20	Other Employment Benefits	8,800	8,800	8,800	(32,791)
				<b>558,600</b>	<b>440,000</b>	<b>415,500</b>	<b>481,896</b>
			<b><u>Other General Gov't Services</u></b>				
			<b><u>Elections</u></b>				
-	01-2-19-1100	21	Elections, Plebiscites, etc.	-	-	-	24,334
-			<b><u>General Accident &amp; Damage Liability Claims</u></b>				
(300)	01-2-19-3100		Liability Insurance & Claims	11,200	11,500	10,800	10,462
-			<b><u>Grants</u></b>				
(10,000)	01-2-19-5100	22	Grants to Organizations	32,000	42,000	42,000	36,145
-			<b><u>Other General Services</u></b>				
	01-2-19-9080	23	Subscriptions & Memberships	8,000	8,000	8,000	5,777
			<b>Department Total</b>	<b>\$ 1,341,600</b>	<b>\$ 1,225,300</b>	<b>\$ 1,179,300</b>	<b>\$ 1,090,279</b>
			<b>Budget Change</b>	<b>\$ 116,300</b>			
				<b>9.5%</b>			

**NOTES TO GENERAL GOVERNMENT SERVICES BUDGET**

1. Annual Council honorariums:

	Effective Nov. 1, 2025	Effective Nov. 1, 2026
Mayor	\$36,207	\$36,967
Deputy Mayor	\$28,963	\$29,571
Councillor	\$17,968	\$18,345

Per November 2014 motion Council honorariums are adjusted by NS-CPI for the preceding calendar year effective each November 1<sup>st</sup>.

The Council honorariums are allocated 50% to General Government and 25% to each of the utilities.

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

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

Allocation to the Electric and Water Utility budgets is 50%.

3. #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. Also included are memorial donations/flowers, Remembrance Day Wreaths and Council Printing/Office Supplies. This also includes the \$500 annual bursary for a graduating student from PVEC (student must reside in Lunenburg).

4. #01-2-11-9210 Anti-Racism Special Committee

Support costs for anti-racism initiatives, which includes costs to participate in the Regional service sharing. An initiative to be considered within this budget a Traditional Knowledge Study (estimated cost \$15K-\$20K) as considered in the Sustainable Cultural Tourism Plan. This work would facilitate development of new interpretation materials, signage, heritage impact assessments, street renaming, and development of relationships with Mi'kmaq partners.

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

Contract costs for the Town Hall.

6. #01-2-12-1445 Sewer

Sewer rates have been budgeted at the 2026/27 proposed rates. The assessment for the Town Hall for 2026 is \$644,200. (AAN 04647327)

7. #01-2-12-1460 Janitor's Supplies

Estimate based on anticipated need.

8. #01-2-12-1470 Maintenance and Repairs – Town Hall

Operating maintenance*	\$5,000
General Building Repairs	\$25,000
Building Condition Assessment	\$40,000
<b>Total Budget</b>	<b>\$70,000</b>

\*Includes, Test Fire Extinguishers, Monitor Fire Alarm & Burglar Alarm, Sprinkler System (test), Furnace Maintenance (cleaning) and Clean & Repair Rain Gutters and new AED is required in 2026/27 as the current one is expiring.

9. #01-2-12-2200 Accounting Salaries

The Town's portion of salaries for the Finance Director, Deputy Director of Finance and Accountant are shown under this category as per the Municipal Accounting and Reporting

Manual. A portion of their salaries are also allocated to the Water and Electric Utilities based on actual time spent working for the utilities.

10. #01-2-12-2800 Banking Charges

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

11. Professional Fees

Legal

All legal for the Town is consolidated under the General Government budget. Budget amount is based on anticipated needs for the upcoming year.

HR Supports

The budget for this contracted support is based on the anticipated needs for the upcoming year. This includes the recruitment of a permanent CAO.

Reviews & Plans

This budget is included for the undertaking of any strategic plans or other reviews Council may wish to undertake in the upcoming fiscal year.

13. #01-2-12-4300 Tax Exemptions – Individuals

Budget is based on exemption criteria and exemption levels shown below. Adjustment for NS-CPI for 2025 of 2.1%.

<u>Gross Household Income</u>	<u>Exemption</u>
\$35,032 or less	\$1,000
\$35,032 to \$40,871	\$500
\$40,872 to \$46,710	\$250
Over \$46,710	NIL

Staff will be providing additional information in a Staff Report for Council's consideration of potential additional changes to these exemptions.

14. #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 2026 assessments and proposed 2026/27 tax rates of \$1.405 residential and \$3.429 commercial.

Lunenburg Swimming Pool	\$4,074
Tourist Bureau	\$20,985
Lunenburg Heritage Society	\$6,727
Lunenburg Curling Club	\$5,953
Lunenburg Day Care	\$7,411
<b>Total Budget</b>	<b>\$45,150</b>

15. #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 municipalities in the province.

16. #01-2-12-9009 Accessibility Plan Development

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee. The Town's portion of this regional service is included in this budget line. The cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. For fiscal 2026/27 the total budget amount is \$15,000.

17. #01-2-12-9010 Advertising & Communications  
This budget is to coverage expenditures relating to Council advertisements and for supports for the organization wide communications. A potion of these costs to be offset by the Water and Electric Utilities for communication support.
18. #01-2-12-1100 Salaries – Corporate Services Staff  
Salaries for all Corporate Services Administration and Finance Staff are shared with other department and the utilities. These allocations are reviewed annually to ensure their continued relevance and accuracy.
19. #01-2-12-1102 Staff Training & Professional Development  
Budget for staff training and development, cost shared with utilities.
20. #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.
21. #01-2-19-1100 Municipal Election  
Next Municipal Election to be held in fall 2028.
22. #01-2-19-5100 Requests/Grants  
The listing of the approved 2026/27 Grants will be posted to the Town’s website when approved by Council. <https://www.explorelunenburg.ca/finances-and-tax-rates.html>  
  
In 2023/24 Council approved a \$20,000 grant for the Brighter Days Capital Campaign for the South Shore Regional Hospital redevelopment. This grant is being paid over a 5-year term with the last increment to be paid in 2027/28.  
  
***This budget has been reduced by \$10,000 as Lunenburg County Wheels has been included as a line item under the Transportation Services Budget for fiscal 2026/27 and future.***
23. #01-2-19-9080 Subscriptions and Memberships  
Budget for subscriptions and memberships include Federation of Canada Municipalities, Nova Scotia Federation of Municipalities, Association of NS Administrators, Lunenburg Board of Trade, Fisheries Museum of the Atlantic and Nova Scotia Town Caucus.

		<b>Other Protective Services Expenditure Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><i>Police Protection</i></b>				
86,400	01-2-21-1000	1	RCMP	\$ 1,209,500	\$ 1,123,100	\$ 1,141,000	\$ 1,069,554
800	01-2-21-1100	2	DNA Casework Analysis (RCMP)	3,600	2,800	3,600	3,174
			Section Total	1,213,100	1,125,900	1,144,600	1,072,728
			<b><i>By-Law Enforcement</i></b>				
			<b><i>Legal</i></b>				
(1,000)	01-2-22-6010	3	Prosecuting Attorney	1,000	2,000	1,000	38
			<b><i>Salaries &amp; Benefits</i></b>				
46,000	01-2-22-9010	4	By-Law Enforcement Officers	134,200	88,200	88,200	74,097
5,000	01-2-22-9015	4	By-Law Officer - Support Costs	10,000	5,000	3,000	5,916
4,000	01-2-22-9020	4	Vehicles Operating Cost	4,000	-	-	-
			<b><i>Transfer to Correction Services</i></b>				
-	01-2-22-9200	5	Provincial Corrections Facilities	-	-	-	-
			Section Total	149,200	95,200	92,200	80,051
			<b><i>Emergency Measures</i></b>				
11,000	01-2-25-1100	6	Emergency Management Planning	36,000	25,000	25,000	24,824
			Section Total	36,000	25,000	25,000	24,824
			<b><i>Protective Inspections</i></b>				
			<b><i>Building &amp; Fire Inspection</i></b>				
(11,400)	01-2-29-2010		Building & Fire Inspectors (Jt Service)	67,600	79,000	79,000	79,659
-	01-2-29-2045		Liability Insurance	1,400	1,400	1,200	1,146
-	01-2-29-2050		Legal Services - legal consolidated under General Govt	-	-	-	-
(200)	01-2-29-2080		Advertising	-	200	-	-
			Section Total	69,000	80,600	80,200	80,805
			<b><i>Animal and Pest Control</i></b>				
-	01-2-29-3100		Stray Animals	1,000	1,000	100	-
			<b><i>Other</i></b>				
-	01-2-29-9000		Lunenburg County Senior's Safety Funding	2,200	2,200	2,200	2,231
			Section Total	3,200	3,200	2,300	2,231
			<b>Department Total</b>	<b>\$ 1,470,500</b>	<b>\$ 1,329,900</b>	<b>\$ 1,344,300</b>	<b>\$ 1,260,639</b>
			<b>Budget Change</b>	<b>\$ 140,600</b>			
				<b>10.6%</b>			

**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.

An estimated increase of 6.0% has been used in calculating this budget.

**Previous Year Actuals**

2019/20 (1.0% increase)	\$ 794,700
2020/21 (2.6% increase)	\$ 815,500
2021/22 (4.93% increase)	\$ 855,700
2022/23 (11% increase)	\$ 950,076
2023/24 (6.04% increase)	\$1,007,475
2024/25 (6.2% increase)	\$1,069,554
2025/26 (6.7% increase)	\$1,140,916

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. **#01-2-22-9010/15/20 By-Law Enforcement Officer**

Budget includes 1.5 FTE staff member salary, benefits.

Support costs include uniforms, IT and other equipment, etc.

Vehicle Operating Cost includes the required maintenance, fuel and insurance to operate the vehicle for this department. The purchase of the vehicle was approved in the 2026/27 capital budget. If the Electric Utility uses this vehicle the Utility will be charged a daily rental rate to offset these expenses.

5. **#01-2-22-9200 Provincial Corrections Facilities**

Previously this budget was for Town to pay a mandatory contribution to the Province for correction facilities and services. This funding was based on 50% uniform assessment and 50% dwelling units. Through the Provincial-Municipal Service Exchange Agreement effective April 1, 2024 this expenditure will no longer be the Town’s responsibility. These funds are now being directed to our Capital Reserves for infrastructure, see Fiscal Services section.

6. **#01-2-25-1100 Emergency Management Planning**

Equipment, Supplies, Training, Conferences and Travel	\$1,600
TMR Airtime Package	400
EMO Coordinator honorarium x 2	2,600
Regional Emergency Management Organization	31,400
	<b>\$36,000</b>

7. **Revenue Sources**

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

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

		<b>Fire Protection Expenditure Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><u>Administration</u></b>				
-	01-2-24-1100	1	Fire Prevention & Advertising	\$ 1,700	\$ 1,700	\$ 1,000	\$ 2,236
-	01-2-24-1300	3	Liability Insurance	11,500	11,500	11,000	10,679
-	01-2-24-1510	4	Association Dues - Chief & Deputy Chiefs	800	800	500	500
-	01-2-24-1520	5	Conventions - Chief	1,800	1,800	1,900	1,179
1,700	01-2-24-1620		Employment Benefits	9,300	7,600	9,300	8,657
100	01-2-24-1650		Medical Plan	1,800	1,700	1,700	1,431
-	01-2-24-1700	6	Office Supplies & IT Services	3,200	3,200	5,300	3,175
-			<b><u>Fire Fighting Force</u></b>				
400	01-2-24-1400	7	Workers Comp. (Super, Substitutes & Standby)	2,400	2,000	2,200	1,707
-	01-2-24-1420	7	Workers Comp. - Firefighters	12,400	12,400	9,500	9,272
-	01-2-24-1201	8	Firefighters - EAP	-	-	-	-
2,100	01-2-24-2010	9	Superintendent	71,600	69,500	68,500	66,366
-	01-2-24-2015		Car Allowance - Superintendent	1,200	1,200	1,200	1,200
-	01-2-24-2020	10	Storm Stand-By	2,200	2,200	1,500	200
1,200	01-2-24-2030	11	Honorariums - Firefighters	58,500	57,300	57,300	56,276
-			<b><u>Water Supply and Hydrants</u></b>				
14,700	01-2-24-5100	12	Fire Protection Rates *	343,600	328,900	328,900	328,900
-			<b><u>Training</u></b>				
-	01-2-24-6020	13	Training	20,000	20,000	15,000	20,507
-			<b><u>Fire Stations &amp; Buildings</u></b>				
100	01-2-24-3010	14	Telephone Line Rental - Alarm	2,000	1,900	1,900	1,947
1,500	01-2-24-7010	15	Answering Service	13,000	11,500	12,400	11,850
-	01-2-24-7020	16	Telephone	8,500	8,500	7,600	7,677
-	01-2-24-7025	17	Data Information Systems	4,900	4,900	1,000	2,450
1,000	01-2-24-7030	18	Heating Fuel	21,800	20,800	19,800	18,451
800	01-2-24-7040	19	Insurance - Building	9,300	8,500	8,800	8,289
4,800	01-2-24-7050	20	Electricity	22,800	18,000	18,500	16,549
900	01-2-24-7060	21	Water	4,000	3,100	3,000	3,005
300	01-2-24-7065	22	Sewer	15,000	14,700	14,700	14,498
-	01-2-24-7070	23	Janitor Supplies	2,500	2,500	2,500	2,464
-	01-2-24-7080	24	Repairs to Building	16,500	16,500	10,000	11,539
-			<b><u>Fire Fighting Equipment</u></b>				
5,500	01-2-24-7090	25	Interest on Capital Loan *	17,100	11,600	11,500	16,679
-	01-2-24-8010	26	Vehicle/Equip. Maint. Contract	13,600	13,600	10,000	7,578
-	01-2-24-8020	27	Gas and Supplies	12,000	12,000	9,800	9,748
-	01-2-24-8031	28	Repairs #1 2015	5,000	5,000	4,000	3,922
-	01-2-24-8032	28	Repairs #2 2020 Engine	4,000	4,000	4,000	3,313
-	01-2-24-8033	28	Repairs #3 '10 Engine	6,000	6,000	9,000	3,207
-	01-2-24-8034	28	Repairs #4 '22 Heavy Rescue	3,500	3,500	3,600	2,260
(500)	01-2-24-8036	28	Repairs #6 2025 Freightliner Tanker ('02 Tanker Sold)	3,500	4,000	2,000	15,310
-	01-2-24-8037	28	Repairs #7 Utility <small>New in 23-24</small>	2,000	2,000	1,000	1,021
(5,000)	01-2-24-8038	28	Repairs #8 Boat & Trailer	4,000	9,000	3,000	8,151
-	01-2-24-8040	29	Insurance on Trucks/Equipment	24,000	24,000	21,600	22,107
13,300	01-2-24-8050	30	Hose, Clothing and Equipment	30,000	16,700	17,500	17,394
6,000	01-2-24-8051	31	PPE - PERSONAL PROTECTIVE EQUIPMENT	42,000	36,000	36,000	24,000
-	01-2-24-8060	32	General Equipment Repair	7,000	7,000	7,000	2,200
-	01-2-24-8080	33	Repairs - Recharging Equipment	5,000	5,000	4,000	4,415
-	01-2-24-8090	34	Radio and Paging Repairs	2,000	2,000	1,500	1,817
-			<b><u>Other</u></b>				
300	01-2-24-9040	35	Medical Expenses	1,800	1,500	1,800	1,480
-	01-2-24-9045	36	Fire Fighter Recognition Dinner	2,500	2,500	1,500	1,500
-	01-2-24-9050	37	Rental - Blue Storage Building	600	600	600	600
-	01-2-24-9051	38	Junior Fire Fighting Program	1,000	1,000	-	-
1,500	01-2-24-9052	39	Travel to Canadian Fallen Firefighters Ceremony	1,500	-	-	-
			<b>Department Total</b>	<b>\$ 850,400</b>	<b>\$ 799,700</b>	<b>\$ 764,400</b>	<b>\$ 757,706</b>
			*Non-shareable expense				
			<b>Budget Revenue Dist 1&amp;2 Cost Sharing</b>	<b>2026/27</b>	<b>2025/26</b>	<b>2025/26</b>	<b>2024/25</b>
			Dept Total	\$ 850,400	\$ 799,700	\$ 764,400	\$ 757,706
			Less:				
			Fire Protection Rates	(343,600)	(328,900)	(328,900)	(328,900)
			Interest	(17,100)	(11,600)	(11,500)	(16,679)
				489,700	459,200	424,000	412,127
			Dist Share @ 50%	244,850	229,600	212,000	206,064
			Add: 6.5% Administration	15,915	14,924	13,780	13,394
				<b>\$ 260,770</b>	<b>\$ 244,520</b>	<b>\$ 225,780</b>	<b>\$ 219,460</b>
			<b>Budget Change</b>	<b>\$ 50,700</b>			
				<b>6.3%</b>			

## 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 2021 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.

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	\$560
Fire Prevention radio advertisements	\$500
Sign advertisement 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 \$1,700.***

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

Staff meeting pay has been eliminated.

The Town's portion of Council Honorariums are now allocated 100% under General Government Budget. Council Honorariums are 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. #01-2-24-1510 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

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

5. #01-2-24-1520 Conventions – Chief

In fiscal 2017/18 Council agreed to increase the chief's convention expenditures to \$1,800 to offset his attendance at two conferences and noted that any expenditures over the \$1,800 will need to be covered by the Fire Department.

6. #01-2-24-1700 Office Supplies & IT Services

This account includes copy paper and office supplies. This account also includes costs related to IT maintenance.

7. #01-2-24-1400; #01-2-24-1420 Workers Compensation

2026 Workers Compensation rates:	
Superintendent, Substitutes & Stand-by	\$2.88/\$100
Volunteer Fire Fighters	\$0.99/\$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.

8. #01-2-24-1201 Firefighters EAP

Currently this program is being run and funded by the Province. If at any point the Provincial program is cancelled then the Fire Chief requests that the volunteer members have access to the Town EAP program. The anticipated cost for 50 members is \$2,000.

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

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

Substitutes are to be paid at the following rates:

\$16.75/hour (minimum wage as of April 1, 2026, increasing to \$17.00 on October 1, 2026)

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

\$18.00/hour

- Repair and maintenance of trucks and equipment

\$20.00/hour

- 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.

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

The total amount for honorariums paid out to the department is \$64,255 which includes the applicable HST. The budget expense is less the Municipal HST Rebate and amounts to \$58,538.

The Honorariums for 2026/27 have been increased by the 2025 NS-CPI.

Fire Department:	\$53,041	(\$51,071 + HST = \$58,221)
Fire Chief:	5,497	(\$5,293 + HST = \$6,034)
	<u>\$58,538</u>	

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

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

Per the water rate as approved by the NSURB effective April 1, 2024. Consideration has been given for the Water Utility's next rate study in the budgeted amount. 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 Fire Department Training Officer sets up training courses and sends information to Fire Hall Superintendent to complete the purchase orders for payment through this budget account. The Fire Department may change courses as required to train firefighters.

Courses 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
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

This account 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, monitoring charges, and line charges.

16. #01-2-24-7020 Telephone

Includes:

Office, 634-8343
Fax, 634-4145
Club Room, 634-4112
Internet Services for Hall
TMR radio
Cell Phones/Services:
Superintendent
Fire Chief
Deputy Chief
For trucks x 3
iPads in trucks x 6

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

Radio & Repeater License	\$2,200
Fire Dept Computer Maintenance	1,700
I am Responding (previously Fire Q) License	1,000
	<u>\$4,900</u>

18. #01-2-24-7030 Fuel

Fuel estimate based on anticipated usage at projected pricing. Heat pumps were installed in the Fire Hall auditorium, club room, office and communications room in 2020/21.

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

Budget based on estimated rates.

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20. #01-2-24-7050 Electricity

Based on current consumption rates and anticipated usage. Electric heat pumps were installed in the Fire Hall auditorium, club room, office and communications room in 2020/21.

21. #01-2-24-7060 Water

Estimate based on current water consumption and approved rates.

22. #01-2-24-7065 Sewer

Budgeted using current approved rates at current assessment (AAN 08204233) of \$2,097,200.

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
Vehicle exhaust system maintenance	1,500
Miscellaneous repairs and maintenance *	10,000
	<u>\$16,500</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	Original Loan Amount	2026/27 Interest
Aerial Ladder Truck	2015/16	\$448,887	\$ 656
Pierce Pumper/Tanker	2020/21	\$327,550	\$5,268
#4 Rescue	2024/25	\$175,531	\$7,168
#6 Freightliner Tanker	2025/26	\$219,000	\$5,499

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	<u>600</u>
	<u>\$13,600</u>

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

Based on 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 \$18.00/\$20.00 per hour.

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

Budget based on estimated rates.

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

As requested by the Fire Department the amount is increasing in the 2026/2027 budget year by \$13,300 in order to provide funding for purchase of new hoses and nozzles.

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).

In fiscal 2017/18 a reserve fund was established to offset future turnout gear replacement. The last replacement of the turnout gear was in 2019/20.

The next replacement is scheduled for 2029/30 and the anticipated cost is estimated to be between \$323,200 and \$330,700. The reserve balance is estimated to be \$102,000 at March 31, 2026. The reserve transfers will again be reviewed during the 2027/2028 budget process to ensure that the annual reserve allocations will provide adequate funding for the equipment replacement in the 2029/30 budget.

Anticipated Reserve Transfers

Balance March 31, 2025	\$74,000
2025/26	\$36,000
2026/27	\$42,000
2027/28	\$42,000
2028/29	\$42,000
2029/30	\$42,000
ESPF Grant	\$20,000
Estimated interest	\$25,200
Projected Balance March 31, 2030 to fund purchase of gear	\$323,200

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.

38. #01-2-24-9051 Junior Firefighting Program

Support for the Junior Firefighting Program which has approximately 20 members. This has become a very successful program and several have moved on to become active Firefighters.

39. #01-2-24-9052 Canadian Fallen Firefighters Ceremony

To assist in covering cost for the Fire Chief to attend this ceremony held annually in Ottawa in September. This would only be when a member from the Lunenburg and District Fire Department remembered. This year Mr. Donald Parks will be remembered.

**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.**

Increases & (Decreases)	ACCOUNT #	Notes	Transportation Services Expenditure Budget				
			2026/27	2025/26	2025/26	2024/25	
			DESCRIPTION	Budget	Budget	Projections	Actual
			<b>Common Services</b>				
			<b>Administration</b>				
(3,000)	01-2-31-1002	1	Accessibility Plan Development	\$ 5,000	\$ 8,000	\$ 4,000	\$ 3,081
(5,800)	01-2-31-1010	2	Salaries Engineers & Admin Support Staff	283,400	289,200	289,200	226,308
32,800			Less: Allocation to Wastewater/Water	(143,600)	(176,400)	(176,400)	(130,326)
				139,800	112,800	112,800	95,982
-	01-2-31-1015		Car Allowance - Engineers	1,200	1,200	1,200	822
1,500	01-2-31-1020	3	Telephone & Internet	7,000	5,500	6,500	5,795
-	01-2-31-1030	4	Supplies & Computer - Engineer	2,500	2,500	2,000	866
-	01-2-31-1050	5	Survey/Appraisals	2,500	2,500	-	-
200	01-2-31-1300	6	Liability Insurance	6,500	6,300	7,300	6,877
-	01-2-31-1520	7	Travel/Seminars - Engineers/Work Force	10,000	10,000	9,100	6,213
7,600	01-2-31-1400	8	Workers Compensation	24,600	17,000	17,000	15,079
11,000	01-2-31-1620	8	Employment Benefits: CPP/EI	57,000	46,000	46,000	48,415
7,200	01-2-31-1640	8	Town Pension/RRSP	39,000	31,800	31,800	31,667
6,900	01-2-31-1650	8	Medical Plan	57,900	51,000	51,000	44,145
300	01-2-31-1660	8	Other Benefits	12,800	12,500	16,000	44,866
				365,800	307,100	304,700	303,808
			<b>General Equipment</b>				
-	01-2-31-3030		Repair to Miscellaneous Equipment	10,000	10,000	10,000	10,037
15,000	01-2-31-3001		PW Labour - Maint. of Vehicles & Equipment	30,000	15,000	30,600	28,387
-	01-2-31-3040	9	Repairs - Trackless	7,000	7,000	14,600	8,064
-	01-2-31-3047	9	Repairs - 2021 International	6,000	6,000	4,000	6,328
-	01-2-31-3051	9	Repairs - 2025 International	6,000	6,000	6,000	1,054
-	01-2-31-3042	9	Repairs - 2002 GMC Topkick (sold)	-	-	-	5,154
-	01-2-31-3043	9	Repairs - 2009 International	20,000	20,000	17,000	24,420
-	01-2-31-3046	9	Repairs - 2024 Chev 1-Ton	4,000	4,000	2,000	-
-	01-2-31-XXXX	9	Repairs - 2011 F250 3/4 Ton (scrapped)	-	-	-	790
-	01-2-31-3031	9	Repairs - 2015 Chev 1/2 Ton	4,000	4,000	1,500	3,914
-	01-2-31-3050	10	Repairs - Hough/Payloader	10,000	10,000	1,000	5,742
-	01-2-31-3060	11	Repairs - Backhoe	40,000	40,000	47,000	15,236
-	01-2-31-3061	12	Repairs -2019 Asphalt Roller	-	-	-	-
(600)	01-2-31-3070	13	Insurance on Equipment	20,200	20,800	19,400	18,111
-	01-2-31-3080	14	Tires, Chains, etc.	6,000	6,000	6,400	5,012
-	01-2-31-3090	15	Gas, Oil, Antifreeze, etc.	65,000	65,000	55,000	62,073
				228,200	213,800	214,500	194,322
			<b>Small Tools and Equipment</b>				
-	01-2-31-4100	16	Two-way Radio System	500	500	500	1,034
-	01-2-31-4110	17	Small Tools & Equipment	5,000	5,000	4,500	3,865
				5,500	5,500	5,000	4,899
			<b>Workshops, Yards &amp; Other Bldgs.</b>				
-	01-2-31-5010		Rental of Armouries	1,200	1,200	1,200	1,200
8,000	01-2-32-3123	19	PW Labour - Facilities	50,000	42,000	49,000	-
-	01-2-31-5030		Victoria Road Building (VRB)				
-	01-2-31-5031	18	VRB - Repairs & Maintenance	3,000	3,000	9,600	12,429
1,300	01-2-31-5033	18	VRB - Insurance	6,700	5,400	6,400	4,979
300	01-2-31-5034	18	VRB - Sewer	1,200	900	900	1,121
500	01-2-31-5035	18	VRB - Electric	2,900	2,400	2,400	2,459
100	01-2-31-5036	18	VRB - Water	700	600	600	578
-	01-2-31-5037	18	VRB - Security/Phone	1,500	1,500	1,500	1,641
				67,200	57,000	71,600	24,407
			<b>Roads and Streets</b>				
29,800	01-2-32-3120	19	Labour - Public Works	463,800	434,000	434,000	499,033
-	01-2-32-3210	20	Gravel & Stone	6,000	6,000	3,000	1,148
-	01-2-32-3220		Colas (Asphalt Tack Coat)	1,500	1,500	1,000	1,239
-	01-2-32-3250	21	Tree Maintenance	10,000	10,000	3,000	11,954
-	01-2-32-3270		Clothing	7,000	7,000	7,400	9,271
-	01-2-32-3280	22	Infrastructure Supplies	15,000	15,000	10,000	10,289
-	01-2-32-3281	23	Safety Equipment	8,000	8,000	8,000	16,174
13,000	01-2-32-3700	24	Labour - Snow & Ice Control	85,000	72,000	72,000	40,585
-	01-2-32-3710	25	Equip Rental/Contracted Snow Removal	500	500	500	243
-	01-2-32-3720	26	Salt (Inc Transportation)/Sand	85,000	85,000	85,000	96,944
-	01-2-32-3240	27	Asphalt for Patching	80,000	80,000	62,500	91,147
-	01-2-32-3300	28	Sidewalk Repairs (Materials only)	40,000	40,000	30,700	139,112
-	01-2-32-3950	29	Crack Sealing Streets	12,000	12,000	9,300	8,864
				813,800	771,000	726,400	926,003
			<b>Interest on Loans</b>				
9,100	01-2-32-3970	30	Interest on Capital Loan - Roads/Streets	27,600	18,500	23,400	25,501
			<b>Street &amp; Highway Lighting</b>				
13,000	01-2-32-5100	31	Street Lighting	171,000	158,000	155,000	132,136
			<b>Traffic Services</b>				
-	01-2-32-6030	32	Paint Street Lines (Contractor)	8,000	8,000	7,500	7,536
2,000	01-2-32-6035	32	Line Painting (Materials only)	6,000	4,000	2,800	1,408
-	01-2-32-6060	32	Traffic Signs & Posts	6,000	6,000	2,000	4,311
				20,000	18,000	12,300	13,255
			<b>Parking</b>				
-	01-2-32-7012		Parking & Traffic Study	-	-	-	68,080
1,000	01-2-32-7011	33	Labour - Maintenance & Collection	5,000	4,000	4,000	4,434
-	01-2-32-7020	34	Parking Meter Supplies (Incl Repair Parts)	15,000	15,000	16,500	2,333
100	01-2-32-7030		Parking Lot Light	800	700	700	591
			<b>Public Transit</b>				
10,000	01-2-35-0010	35	Lunenburg County Wheels Grant	10,000	-	-	-
				30,800	19,700	21,200	75,438
			<b>Department Total</b>	\$ 1,729,900	\$ 1,568,600	\$ 1,534,100	\$ 1,699,769
			<b>Budget Change</b>	\$ 161,300			
				10.3%			

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## 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. The Town's portion of this regional service is included in this budget line. The cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. For fiscal 2026/27 the total budget amount is \$15,000.

2. #01-2-31-1010 Salaries Engineers

Salaries for Engineering staff. A portion of these wages are also allocated to Wastewater and Water Utility.

3. #01-2-31-1020 Telephone and Internet

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

4. #01-2-31-1030 Engineer Supplies and Computer

Includes items such as APENS Dues, Transportation Association, Drafting Supplies, Office Supplies and computer maintenance/repairs.

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

Includes miscellaneous street surveys and appraisal fees for easements.

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

Insurance costs are budgeted at estimated rates for the upcoming year.

7. #01-2-31-1520 Travel/Seminars - Engineers/Workforce

Required safety and other training.

8. #01-2-31-1400 to #01-2-31-1660

These costs reflect the rates for 2026. Other Benefits includes Holiday Gifts, EAP fees and an accrual for retirement benefits per the Town's Personnel Policy and CUPE contract.

9. #01-2-31-3040 – 3051 Repairs to Trucks and Sidewalk Plow

To cover cost of vehicle repairs and maintenance for the trackless sidewalk plow, 2021 International, 2024 International, 2009 International, 2024 Chev 1-ton and 2015 Chev ½ ton.

10. #01-2-31-3050 Hough/Payloader

This piece of equipment was purchased new in 2022. Estimate for required maintenance.

11. #01-2-31-3060 Repairs to Backhoe

Backhoe purchased in 2017. Estimate for required maintenance.

12. #01-2-31-3061 Repairs to Asphalt Roller

Asphalt Roller purchased in 2019. The maintenance budget for this item has been included with the Miscellaneous Equipment.

13. #01-2-31-3070 Insurance on Equipment

Insurance costs are budgeted at estimated rates.

14. #01-2-31-3080 Tires, Chains, Etc.

Estimate for new tires as required for dump trucks, backhoe, trackless, loader and small vehicle fleet.

15. #01-2-31-3090 Gas, Oil, Antifreeze, etc.

Budget estimate at anticipated consumption plus estimated fuel pricing.

16. #01-2-31-4100 Two-way Radio System

Budget for repairs and maintenance costs.

17. #01-2-31-4110 Tools/Equipment under \$2,500

Includes funding to purchase small tools and equipment to be utilized by the department.

18. #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 and Navy League for use of this building.

19. #01-2-32-3120 Labour

The labour for the Public Works department is divided among several budget categories depending on actual jobs assigned.

Budget includes:

2 FTE Heavy Equipment Operators

3 FTE Operators

4 FTE Labourers

1 FTE Facilities Labourer

20. #01-2-32-3210 Gravel & Stone

The gravel is used for shouldering and as a base for pavement.

21. #01-2-32-3250 Tree Maintenance

Budget estimate related to Town tree maintenance annually.

22. #01-2-32-3280 Infrastructure Supplies

Includes small items such as material, paint, supplies, oxygen and acetylene for welder.

23. #01-2-32-3281 Safety Equipment

Hard hats, safety harnesses, hearing protection, general PPE, chain saw chaps, safety glasses, respirators, high visibility vests, etc.

24. #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.

25. #01-2-32-3710 Equipment Rental/Contracted Snow Removal

Estimate for equipment rentals and contracted snow removal when required.

26. #01-2-32-3720 Salt/Sand

Based on previous winter storm experience. If there are unexpended budget monies in this account at year end a reserve transfer may be considered.

27. #01-2-32-3240 Asphalt for Patching

Estimate based on previous tonnes required and projected amounts required at current prices.

28. #01-2-32-3300 Renewal of Sidewalks

Estimate based on previous tonnes required and projected amounts required at current prices.

29. #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.

30. #01-2-32-3970 Interest on Capital Loans

	Interest
Kubota Tractor	\$936
Paving Creighton Street, Mason's Beach Road	2,971
Pave Hebb & Hopson Street	231
Street upgrades 2016/17	1,176
Backhoe	346
Trackless Plow	758
Dump Truck	3,009
Paving-Kissing Bridge Road	785
Roller	461
Loader	9,323
Salt Truck	7,628
Total	\$27,624

31. #01-2-32-5100 Street Lighting

Estimate based on anticipated rates and current number of installations.

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

Estimate for painting lines, purchasing and installing signs and posts.

Budget has been increased for line painting to reflect the October 14, 2025 motion of Council to consider an annual renewal budget for ongoing maintenance of the Veterans Crosswalk. With review of the initial installation PW staff can continue with annual maintenance and an extra \$2,000 has been included in the 2026/27 budget for same.

33. #01-2-32-7011 Parking Meter Labour

The cost of a public works employee to collect parking meter coin and repair meters.

34. #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. Also includes annual maintenance for Hot Spot parking app service.

35. #01-2-35-0010 Lunenburg County Wheels Grant

Line item for the Town's annual support of the Lunenburg County Wheels.

		<b>Environmental Health Services Expenditure Budget (Wastewater Treatment &amp; Garbage)</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Sewage Collection and Disposal</b>				
53,200	01-2-42-2010	2	Salaries (Engineers)	\$ 108,500	\$ 55,300	\$ 55,300	\$ 45,416
-	01-2-42-2020	3	Labour - Public Works	25,000	25,000	20,000	22,828
8,400	01-2-42-2025	4	Fringe Benefits	26,700	18,300	18,300	11,031
-	01-2-42-2027		PW Staff Training and Travel	1,000	1,000	500	-
-	01-2-42-2030	5	Materials and Supplies	25,000	25,000	25,000	34,860
-	01-2-42-2031	6	Catch Basin Cleaning	50,000	50,000	32,000	35,874
1,500	01-2-42-2035		Computer Maintenance	5,000	3,500	3,000	6,388
-	01-2-42-2040		Legal Costs - legal consolidated under General Govt	10,000	10,000	10,000	5,291
			<b><u>Sewage Lift Station</u></b>				
8,500	01-2-42-3010	7	Electricity	62,500	54,000	53,100	46,140
-	01-2-42-3020	8	Maintenance (Materials only)	60,000	60,000	60,000	67,026
-	01-2-42-3021	9	Lift Station Cleaning	35,000	35,000	36,000	59,967
200	01-2-42-3030		Insurance - Pumping Stations	4,600	4,400	3,500	3,721
-	01-2-42-3033	10	Repairs - 2016 Ford F150 - purchased in 22-23	3,000	3,000	3,000	1,712
			<b><u>Sewage Treatment Plant</u></b>				
4,600	01-2-42-4010	12	Salary - Treatment Plant	178,900	174,300	165,600	130,762
-	01-2-42-4025	13	Process Engineering Support for WWTP	25,000	25,000	25,000	14,253
(500)	01-2-42-4020	14	Employee Benefits - Treatment Plant	41,300	41,800	39,700	34,451
-	01-2-42-4035	15	Training, Travel and Memberships	8,000	8,000	4,000	3,278
1,500	01-2-42-4040		Office Supplies	2,000	500	1,000	53
-	01-2-42-4050	16	Clothing	5,000	5,000	3,000	1,728
1,000	01-2-42-4060	17	Janitor Contract/Supplies	4,500	3,500	4,300	4,390
49,000	01-2-42-4110	18	Electricity	272,000	223,000	240,000	204,061
700	01-2-42-4120		Telephone/Internet/Cell Phone/Modem	5,200	4,500	5,000	4,907
1,400	01-2-42-4130	19	Water	46,400	45,000	40,400	37,072
-	01-2-42-4150	20	Building/Yard Maintenance	15,000	15,000	15,000	28,621
1,300	01-2-42-4160		Insurance	33,500	32,200	26,400	26,859
-	01-2-42-4200	21	Laboratory Equip, Testing & Supplies	18,000	18,000	18,000	26,005
-	01-2-42-4210	22	Chemicals	48,000	48,000	30,000	21,697
-	01-2-42-4220	23	Sludge Disposal - Trucking Fees	36,000	36,000	32,000	54,424
11,300	01-2-42-4225	24	Sludge Disposal - Lagoon/Compost Fees	111,300	100,000	106,000	131,526
-	01-2-42-4240	25	UV Lamp/Probe Replacement	4,000	4,000	2,000	1,588
-	01-2-42-4260		Equipment Maintenance	55,000	55,000	55,000	66,636
-	01-2-42-4300	26	Small Capital Equipment	6,000	6,000	1,000	3,888
(75,000)	01-2-42-4302	27	Biofilter Media Reserve	25,000	100,000	100,000	25,000
			<b><u>Interest on Sewer Loans</u></b>				
3,500	01-2-42-4170	28	Interest on Capital Loan	23,900	20,400	20,400	25,960
				<b>1,380,300</b>	<b>1,309,700</b>	<b>1,253,500</b>	<b>1,187,413</b>
			<b>Garbage &amp; Waste Collection and Disposal</b>				
			<b><u>Administration</u></b>				
(1,000)	01-2-43-1120	29	Advertising/Calendar	-	1,000	-	-
			<b><u>Garbage and Waste Collection</u></b>				
(45,300)	01-2-43-2010	30	Contract	215,500	260,800	262,400	273,877
-	01-2-43-2025	31	Garbage Collection Supplies	2,000	2,000	1,200	1,435
-	01-2-43-2030	32	Public Education/Other	500	500	-	-
			<b><u>Recycling and Other Garbage Disposal Costs</u></b>				
(42,000)	01-2-43-5010	33	Recycling, Compost and Waste Disposal	124,000	166,000	144,200	151,604
-	01-2-43-5025	34	Landfill Site & Well Monitoring	5,300	5,300	5,300	2,167
600	01-2-43-5030	35	Region 6 Municipal Contribution	4,000	3,400	3,400	3,970
				<b>351,300</b>	<b>439,000</b>	<b>416,500</b>	<b>433,053</b>
<b>Department Total</b>				<b>\$ 1,731,600</b>	<b>\$ 1,748,700</b>	<b>\$ 1,670,000</b>	<b>\$ 1,620,466</b>
<b>Budget Change</b>				<b>\$ (17,100)</b>			
				<b>-1.0%</b>			

**NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET**

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

<b>RATES FOR 2026/27 WITH RESERVE TRANSFERS</b>			
<b>Classification</b>	<b>2026/27 Rate</b>	<b>2025/26 Rate</b>	<b>Yearly Change</b>
Dwelling Unit	\$750.82	\$735.38	2.1% or \$15.44 per dwelling unit
Commercial Rate	71.75¢/100 of Assessment	70.27¢/100 of Assessment	2.1%
Churches - quarterly	\$440.98	\$431.91	2.1%

<b>Sewer Revenue Contribution Comparison</b>				
	<u>2026/27</u>	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>
Residential	52.2%	50.9%	54.3%	56.5%
Commercial	47.3%	48.6%	45.2%	42.9%
Churches	0.5%	0.5%	0.5%	0.6%

High Liner sewer rates are set by a negotiated contract.

The Sewer revenue is used to offset sewer operating costs, debt principal payment and sewer reserve transfers for future capital projects.

Sewer Costs & Funding

Collection & Disposal Estimate	\$1,380,300
Debt Repayment – Principal (see: Fiscal Services)	75,300
Reserve Transfer (General)	311,200
Reserve Transfer (Plant Upgrade)	<u>286,000</u>
<b>Total Costs</b>	<b><u>\$2,052,800</u></b>

Funding (Based on 2025 assessments)

Sewer Rates	<u>\$2,052,800</u>
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2. #01-2-42-2010 Engineers

This represents a portion of the Town and Municipal Engineer’s salary based on estimated allocation of time. Additionally, there is 1-FTE position (50% allocation to Wastewater) being proposed to support both the Wastewater and Water Utility.

3. #01-2-42-2020 Labour

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

4. #01-2-42-2025 Fringe Benefits

A portion of Public Works benefits (Engineers included). Includes CPP, EI, Workers Compensation, Pension and Medical.

5. #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. The cleaning of catch basins has been allocated to a separate account.

6. #01-2-42-2031 Catch Basin Cleaning

The cost of Catch Basin Cleaning has been separated to assist staff with the 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.

7. #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, Tannery Rd. and Starr Street.

8. #01-2-42-3020 Lift Station Repairs

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

Included in the Lift station maintenance budget is the cost for semi-annual preventative maintenance inspections.

9. #01-2-42-3021 Lift Station Cleaning

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

Staff are recommend all lift stations be hydro-vac cleaned once a year.

10. #01-2-42-3033 Repairs/Maintenance-2016 Ford F150

This used vehicle was purchased in fiscal 2022/23. The budget is estimate for yearly repairs, maintenance and operational costs.

11. #01-2-42-4000 Sewage Treatment Plant

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.

12. #01-2-42-4010 Salary – Treatment Plant

The Water Resource Operator complement of staff are budgeted at 2.0 FTE for the Waste Water operations.

13. #01-2-42-4025 Process Engineering Support for WWTP

Includes estimated process engineering support for WWTP.

14. #01-2-42-4020 Employee Benefits – Treatment Plant

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

15. #01-2-42-4035 Training, Travel and Memberships

Training and travel for WROs for wastewater certification courses.

16. #01-2-42-4050 Clothing

Estimate for clothing as per union contract.

17. #01-2-42-4060 Janitorial Contract and Supplies

Includes janitorial contract and cleaning supplies.

18. #01-2-42-4110 Electricity

Estimate based on anticipated consumption and rates.

19. #01-2-42-4130 Water

Estimate based on anticipated consumption and consumption rates.

20. #01-2-42-4150 Building/Yard Maintenance

Budget is necessary to keep up with necessary repairs and maintenance at the Waste Water Treatment Plant. It should be noted that equipment is very specialized and can be required to be explosion proof in certain locations in the plant, this type of equipment is very costly.

21. #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.

22. #01-2-42-4210 Chemicals

Based on annual average usage at projected pricing levels.

23. #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. Watered sludge should only be created when the de-watering press is down for maintenance or the desired polymer reaction cannot be created 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.

24. #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.

25. #01-2-42-4240 UV Lamp/Probe Replacement

UV bulbs have a recommended life cycle of 12,000 hours and are replaced as required.

26. #01-2-42-4300 Small Capital Equipment (under \$2,500)

Budget for anticipated small tools/capital equipment that may be required during the year.

27. #01-2-42-4302 Biofilter Media Reserve

The media requires replacement approximately every 6 years. Replacement is now required. An annual reserve was established to provide for this expenditure when needed. The Biofilter was commissioned in November 2018.

Anticipated Reserve balance at March 31, 2026	\$175,000
Reserve transfer 2026/27	\$25,000
Balance to fund 2026/27 expense	<b>\$200,000</b>

28. #01-2-42-4170 Interest on Capital Loan

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

29. #01-2-43-1120 Advertising/Calendar

Based on estimated costs.

30. #01-2-43-2010 Contract - Garbage Collection

Curbside waste collection has been contracted to GE's All Trucking Limited for fiscal 2026/27 to 2032/33.

The budget is the contracted price, including net HST, less an estimated adjustment for Extended Producer Responsibilities that were implemented on Dec. 1, 2025.

31. #01-2-43-2025 Garbage Collection Supplies

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

32. #01-2-43-2030 Public Education/Other

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

33. #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 (2.1% in 2025).

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

<b>Waste Type</b>	<b>Chester 2024/25 Tonnage</b>	<b>Chester 2023/24 Tonnage</b>	<b>Chester 2022/23 Tonnage</b>	<b>Chester 2021/22 Tonnage</b>	<b>Chester 2020/21 Tonnage</b>
Recyclables (Blue Bag)	101.59	97.09	102.64	101.55	103.20
Compost	337.76	369.63	367.59	395.51	375.53
Leaf & Yard Waste	-	0.15	0.35	-	0.64
Refuse (Black Bag)	348.37	368.05	366.54	369.63	323.81
Cardboard	97.72	105.32	102.41	111.66	99.09
Special(Clean-up/other)	15.20	1.92	-	-	25.88
Wood	5.24	1.40	1.20	3.00	2.95
<b>TOTAL TONNES</b>	<b>905.88</b>	<b>943.56</b>	<b>940.73</b>	<b>981.35</b>	<b>931.10</b>

Additionally, this estimate includes an estimated processing charge for ICI Recyclables and Cardboard that is now completed by Circular Materials.

34. #01-2-43-5025 – Landfill Site and Well Monitoring

The Landfill Site at Whycott'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%.

35. #01-2-43-5030 – Region 6 Municipal Contribution

Member municipal units are required to pay their share quarterly based on population. This cost is offset by revenue received from the Municipal Approved Program Fund which are paid out annually.

Increases & (Decreases)	ACCOUNT #	Notes	Community Development Services Expenditure Budget				
			2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual	
			DESCRIPTION				
			<b>Public Health and Welfare Services</b>				
			<b>Public Health</b>				
(600)	01-2-51-1000	1	Transfer to Cemetery	\$ 13,500	\$ 14,100	\$ 2,700	\$ (6,580)
			<b>Housing</b>				
-	01-2-52-1000	2	Regional Housing Corporation	-	-	-	-
			<b>Community Development (Planning)</b>				
-	01-2-61-1010	3	Blockhouse Hill Planning	-	-	-	8,319
(700)	01-2-61-1050	4	Committee Honorariums	-	700	-	-
40,300	01-2-61-1070	5	Salaries	397,600	357,300	298,100	260,479
6,200	01-2-61-1080	5	Benefits (WCB, CPP, EI, Pension, Medical)	78,500	72,300	61,500	32,154
(4,000)	01-2-61-1087	5	Other Employment Benefits	1,200	5,200	5,200	2,172
46,300	01-2-61-1088		Allocation to Heritage	(39,600)	(85,900)	(39,600)	-
32,700	01-2-61-1089		Allocation to Economic Development	(31,700)	(64,400)	(31,700)	-
				406,000	285,200	293,500	303,124
-	01-2-61-1090	6	Membership Fees	2,000	2,000	1,000	979
4,000	01-2-61-1095	7	Training & Conferences	8,000	4,000	4,000	172
-	01-2-61-1120	8	Travel	4,800	4,800	2,000	1,393
4,000	01-2-61-1100	9	Advertising	10,000	6,000	5,000	929
400	01-2-61-1130	9	Stationary & Supplies	3,500	3,100	3,100	2,266
4,000	01-2-61-1147	9	Software & Computer Supplies	7,000	3,000	4,200	11
-	01-2-62-4312		Civic Square Design	-	-	-	83,247
				441,300	308,100	312,800	392,121
			<b>Old Fire Hall, 40 Duke Street</b>				
-	01-2-62-9050	10	Property Tax	3,800	3,800	3,600	3,670
-	01-2-62-9100	11	Fuel	10,000	10,000	9,000	4,643
(200)	01-2-62-9200	12	Insurance	5,600	5,800	5,400	5,065
-	01-2-62-9300	13	Electricity	3,000	3,000	2,900	1,919
100	01-2-62-9400	14	Water	600	500	600	596
200	01-2-62-9500	15	Sewer	4,000	3,800	3,800	3,271
-	01-2-62-9600	16	Repairs to Building (previously included legal)	5,000	5,000	500	22,562
				32,000	31,900	25,800	41,726
		17	<b>CN Station, 18 Dufferin (Pending Sale, anticipated closing by March 31, 2026)</b>				
(3,200)	01-2-62-9720		Fuel	-	3,200	3,200	2,651
(4,500)	01-2-62-9730		Insurance	-	4,500	4,300	3,840
(3,200)	01-2-62-9740		Electricity	-	3,200	3,200	2,972
(600)	01-2-62-9750		Water	-	600	600	691
(2,200)	01-2-62-9760		Sewer	-	2,200	2,300	2,650
(11,400)	01-2-62-9765		Property Taxes	-	11,400	11,300	11,458
(30,000)	01-2-62-9770		Repair and Maintenance	-	30,000	2,000	1,455
				-	55,100	26,900	25,717
			<b>Lunenburg Academy, 97 Kaulbach Street</b>				
(5,000)	01-2-62-9805	18	Custodial Services Contract	10,000	15,000	9,600	8,180
-	01-2-62-9830	19	Telephone/Alarm System	2,000	2,000	1,000	807
-	01-2-62-9840	20	Advertising	500	500	100	-
12,500	01-2-62-9850	21	Fuel	78,000	65,500	65,500	47,536
200	01-2-62-9855	22	Insurance	35,200	35,000	33,800	31,717
2,400	01-2-62-9860	23	Electricity	18,400	16,000	17,600	13,695
300	01-2-62-9865	24	Water	3,400	3,100	3,100	2,705
(100)	01-2-62-9870	25	Sewer	10,500	10,600	10,600	10,955
(3,200)	01-2-62-9872	25	Property Taxes (previously 100% commercial exempt)	29,100	32,300	29,000	32,267
900	01-2-62-9879		Municipal Engineer	13,200	12,300	12,300	9,952
2,500	01-2-62-9880	26	Repairs to Building	32,500	30,000	20,000	19,860
-	01-2-62-9882	27	Elevator Maintenance	5,000	5,000	5,000	4,808
(1,400)	01-2-62-9895		Interest on Capital Loan	5,500	6,900	7,400	7,858
				243,300	234,200	215,000	190,340
			<b>Economic Development &amp; Tourism</b>				
-	01-2-69-1010	28	Harbourfront Trail, Accessibility Trail & Wayfinding Signage	7,000	7,000	-	-
3,000	01-2-69-1020	29	Tourism Expenses	10,000	7,000	11,600	3,415
-	01-2-69-2100	30	Supplies	3,000	3,000	2,000	1,557
1,500	01-2-69-2200	31	Travel	2,500	1,000	300	279
-	01-2-69-2300	32	Advertising	2,000	2,000	1,000	-
-	01-2-69-2350	33	Town Crier	1,100	1,100	1,100	67
-	01-2-69-2400	34	Internet Costs	6,000	6,000	6,000	4,781
(100,000)	01-2-69-2605	35	Economic Impact Study	-	100,000	100,000	87,440
(32,700)	01-2-69-2601	36	Economic Development Salaries & Benefits	31,700	64,400	31,700	-
(2,500)	01-2-69-2603	37	Economic Development Supports	2,500	5,000	2,700	-
				65,800	196,500	156,400	97,539
		38	<b>Visitor Service Centre</b>				
-	01-2-69-1101		Public Washrooms-Cleaning Services/Supplies	15,000	15,000	13,300	11,345
-	01-2-69-1102		Public Washrooms-Repairs & Maintenance	2,500	2,500	1,500	295
600	01-2-69-1103		Public Washrooms-Electric	1,800	1,200	1,600	1,129
-	01-2-69-1104		Public Washrooms-Water	1,800	1,800	1,600	1,579
200	01-2-69-1105		Public Washrooms-Phone/Security	1,000	800	900	762
-	01-2-69-1106		Public Washrooms-Sewer Charges	1,200	1,200	1,100	1,228
-	01-2-69-1107		Public Washrooms-Insurance	1,100	1,100	1,100	1,006
				24,400	23,600	21,100	17,344
			<b>Department Total</b>	\$ 820,300	\$ 863,500	\$ 760,700	\$ 758,207
			<b>Budget Change</b>	\$ (43,200)			
				-5.0%			

## NOTES TO COMMUNITY DEVELOPMENT SERVICES BUDGET

1. #01-2-51-1000 Cemetery

Town's funding of the Cemetery's deficit from its general tax revenue. See: Cemetery budget for further information.

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

Previously this budget was the deficit sharing at 12<sup>1/2</sup>% for Cornwallis Apartments and Blockhouse Hill Apartments. Through the Provincial-Municipal Service Exchange Agreement effective April 1, 2024 this expenditure will no longer be the Town's responsibility. These funds are now being directed to our Capital Reserves for infrastructure, see Fiscal Services section.

3. #01-2-61-1010 Blockhouse Hill Development Proposal

This item has no current year budget support and will be removed as a line item in future budget years, however as 2024/25 actual priors are still included it can't be removed in fiscal 2026/27 version.

4. #01-2-61-1050 Committee Honorariums

The budget amount for annual honorariums for committee members has been eliminated.

5. #01-2-61-1070/1080 Community Development Salaries

Budget for Director, Senior Planner and two other FTE positions and benefits.

Allocations to Heritage & Economic Development activities are based on estimated anticipated time allocations by the Community Development group.

6. #01-2-61-1090 Membership Fees

Various professional memberships for Community Development staff.

7. #01-2-61-1095 Training & Conferences

Required for designation and continuous professional learning.

8. #01-2-61-1120 Travel

Basic mileage expense when travelling to meetings.

9. #01-2-61-1100 Advertising

Includes costs to advertise public participation meetings, zoning changes and development agreements. These costs are recovered anytime a person makes application to the Town. Will also encompass advertising for special projects.

#01-2-61-1130 Stationary & Supplies

Budget for departmental stationary and supplies.

#01-2-61-1147 Software & Computer Supplies

Budget for departmental software and computer maintenance supplies.

**Old Fire Hall, 40 Duke Street**

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

<b>Old Fire Hall, 40 Duke Street</b>	
Est. Revenue	\$6,100
Expenditure Budget	\$32,000
<b>Net Estimated Operating Cost</b>	<b>\$25,900</b>

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

The taxable assessment for 2026 \$111,300 (AAN 04647327). 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 projected consumption and projected fuel costs.

12. #01-2-62-9200 Insurance

Based on estimated rates.

13. #01-2-62-9300 Electricity

Estimate based on projected consumption and anticipated 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 2026/27 rates. The 2026 assessment \$562,000 (AAN 04647327).

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

A building condition assessment was completed in fiscal 2024/25.

**CN Station, 18 Dufferin Street**

17. Pending Sale to Second Story Women’s Centre, anticipated closing by March 31, 2026. No expenses budgeted. Rental Revenue has also been removed from the budget.

**Lunenburg Academy, 97 Kaulbach Street**

The Lunenburg Academy building was turned over to the Town on March 19, 2012. Rental revenue includes rental agreements that are in place or pending to offset the operating costs of this building.

<b>Lunenburg Academy, 97 Kaulbach Street</b>	
Est. Revenue:	
Tenant leases	\$204,000
Library lease allocation	<u>\$36,000</u>
	\$240,000
Expenditure Budget	\$243,300
<b>Net Estimated Operating Cost*</b>	<b>\$3,300</b>

\*Does not include debt financing payments

18. #01-2-62-9805 Custodian Contract

Budget estimate for daily building janitor services, includes cleaning supplies.

19. #01-2-62-9830 Telephone/Alarm System

Estimate for telephone line and alarm monitoring.

20. #01-2-62-9840 Advertising

Estimate for advertising costs.

21. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

22. #01-2-62-9855 Insurance

Based on estimated rates.

23. #01-2-62-9860 Electricity

Estimate based on expected occupancy and anticipated rates.

24. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

25. #01-2-62-9870/9872 Sewer and Property Taxes

Estimate based on 2026 assessment \$1,457,200 at the 2025/26 rates (AAN 04646932). Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities, 2026 assessment \$868,300. The estimated cost is based on the 2026/27 rate.

26. #01-2-62-9880 Building Repairs

Estimate for building repairs.

27. #01-2-62-9882 Elevator Maintenance

A ten-year maintenance contract that began in May 2015 for ongoing maintenance at a fixed rate of \$225/month. Estimated renewal at \$417/month.

**Economic Development Costs & Tourism**

28. #01-2-69-1010 Harbourfront Trail, Accessibility Trail & Wayfinding Signage

Hire consultants to develop way-finding signage for Town trails and design works, Estimated cost \$7,000.

29. #01-2-69-1020 Tourism Expenses

Budget for items such as Welcome Packages, Town Pins/Flags, Books/Supplies and Portable Toilet Rental next to Town Hall for six months of the year. Additional funds included this fiscal year for potential action items from the Cultural Tourism Plan.

30. #01-2-69-2100 Supplies

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

31. #01-2-69-2200 Travel

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

32. #01-2-69-2300 Advertising

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

33. #01-2-69-2350 Town Crier

The Town appointed a Town Crier during the January 26, 2021 Council Meeting.

Budget includes annual honorarium of \$1,000  
Membership dues for NS Guild of Town Criers \$100

34. #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.

35. #01-2-69-2605 Cultural Tourism Plan and Economic Impact Study

The Town has been awarded a non-repayable contribution from ACOA to support the engagement of expertise to lead the Town and key industry stakeholders through Tourism Atlantic’s Strategic Tourism Expansion Program (STEP) planning process, which will result in the creation and implementation of a sustainable tourism plan for the community. *This project is anticipated to be completed by March 31, 2026.*

36. #01-2-69-2601 Economic Development Salaries

These duties have been incorporated into the Community Development group. This budget is an allocation based on an estimate of anticipated time that will be spent on these activities.

37. #01-2-69-2603 Economic Development Support Costs

Related to expected request for contribution toward work on Regional Economic Development Plan with other municipal units.

**Visitor Service Centre**

38. #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.

For fiscal 24-25 the washrooms were open for 6 months (1 month later than typical in fall).

For fiscal 25-26 and forward the washrooms will be opened for 7 months (1 month earlier than typical in spring and 1 month later in fall).

		<b>Recreation and Cultural Services Expenditures Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><u>Recreation Facilities</u></b>				
(3,000)	01-2-71-8002	1	Accessibility Plan Development	\$ 5,000	\$ 8,000	\$ 4,000	\$ 3,081
900	01-2-71-8001	2	Municipal Engineer	13,200	12,300	12,300	7,016
-	01-2-71-8003	3	Repairs/Maintenance -Rec Vehicle	5,000	5,000	-	-
-	01-2-71-8003		Repairs/Maintenance - Prior Rec Vehicle		-	3,000	727
				<b>23,200</b>	<b>25,300</b>	<b>19,300</b>	<b>10,824</b>
			<b><u>Parks and Playgrounds</u></b>				
-	01-2-71-8010	4	Labour - Parks & Playgrounds	\$ 20,000	\$ 20,000	\$ 17,100	\$ 9,806
-	01-2-71-8020	5	Mowing Contract	22,000	22,000	21,900	19,701
200	01-2-71-8030	6	Lighting - Parks	3,300	3,100	3,100	2,845
-	01-2-71-8040	7	Repairs to Parks	3,000	3,000	2,000	1,737
4,500	01-2-71-8050	8	Supplies	20,000	15,500	18,000	14,030
3,300	01-2-71-8070	9	Insurance	8,800	5,500	8,500	4,778
	01-2-71-8080		Bandstand Lighting	600	600	400	343
6,000	01-2-71-8085	10	Bandstand Repairs	10,000	4,000	2,000	18,255
(300)	01-2-70-5100	11	Interest on Capital Loan - LWMCC	900	1,200	400	1,416
(900)	01-2-70-5101	11	Interest on Capital Loan - Boat Launch	2,700	3,600	4,500	4,106
				<b>91,300</b>	<b>78,500</b>	<b>77,900</b>	<b>77,017</b>
			<b><u>Arena &amp; Community Centre</u></b>				
			<b><u>Salaries</u></b>				
(2,800)	01-2-70-1010	12	Salaries and Wages - Arena	\$ 214,800	\$ 217,600	\$ 217,600	\$ 195,054
8,700	01-2-70-1015	12	Salaries & Wages - Community Centre	149,200	140,500	\$ 140,500	109,024
(2,500)	01-2-70-1017	12	Salaries & Wages - Fields	32,100	34,600	\$ 34,600	28,955
				<b>396,100</b>	<b>392,700</b>	<b>392,700</b>	<b>333,033</b>
			<b><u>Fringe Benefits</u></b>				
(2,100)	01-2-70-2010	13	EI and CPP	29,400	31,500	31,500	21,162
(800)	01-2-70-2015		Town Pension	22,800	23,600	23,600	14,105
700	01-2-70-2020	14	Group Insurance	20,400	19,700	19,700	13,463
1,300	01-2-70-2025	15	Workers Compensation	12,500	11,200	11,200	7,997
1,000	01-2-70-2030	16	Clothing	3,000	2,000	2,200	2,116
-	01-2-70-2040	17	Membership Fees	800	800	1,100	984
-	01-2-70-2050	18	Other Benefits	5,000	5,000	5,000	(19,844)
				<b>93,900</b>	<b>93,800</b>	<b>94,300</b>	<b>39,983</b>
			<b><u>Travel/Training</u></b>				
1,000	01-2-70-3010	19	Rec Leadership/Staff -Travel	2,500	1,500	1,800	1,561
1,000	01-2-70-3016	20	Rec Leadership - Training	3,000	2,000	1,100	25
-	01-2-70-3020		Staff Training	4,000	4,000	1,500	1,622
				<b>9,500</b>	<b>7,500</b>	<b>4,400</b>	<b>3,208</b>
			<b><u>Administration</u></b>				
-	01-2-70-4005	21	Recreation Master & Complex Master Plan	-	-	-	-
500	01-2-70-4010	22	Office Supplies & Computer Maint.	4,500	4,000	4,400	3,274
-	01-2-70-4015	23	Telephone	4,500	4,500	3,600	4,905
-	01-2-70-4025	24	SOCAN Fees/Amusement Licenses	300	300	300	180
				<b>9,300</b>	<b>8,800</b>	<b>8,300</b>	<b>8,359</b>
			<b><u>Arena - (Facility Costs)</u></b>				
1,500	01-2-70-5015	25	Janitor Supplies	4,000	2,500	3,400	409
13,000	01-2-70-5020	26	Repairs & Maint. - Building	55,000	42,000	42,000	32,101
300	01-2-70-5025	27	Repairs & Maint. - Ice Machine	3,800	3,500	3,500	3,994
20,100	01-2-70-5030	28	Electricity	102,900	82,800	85,800	75,686
1,500	01-2-70-5035	29	Propane	10,500	9,000	9,000	8,462
(2,000)	01-2-70-5040	30	Water	11,000	13,000	9,800	9,280
500	01-2-70-5045	31	Sewer	5,700	5,200	5,200	5,815
-	01-2-70-5050	32	Telephone + Alarm Line + Wi-Fi	3,500	3,500	3,500	3,877
800	01-2-70-5055		Insurance	18,200	17,400	17,500	16,438
			<b><u>Community Centre - (Facility Costs)</u></b>				
1,500	01-2-70-5510	33	Janitor Supplies	4,000	2,500	5,100	1,798
5,200	01-2-70-5515	34	Repairs & Maintenance	20,000	14,800	15,000	19,663
1,800	01-2-70-5520	35	Electricity	9,800	8,000	8,000	7,324
2,000	01-2-70-5525	36	Fuel Oil	18,500	16,500	16,500	15,648
500	01-2-70-5530	37	Water	2,000	1,500	1,500	1,173
500	01-2-70-5535	38	Sewer	5,700	5,200	5,200	5,815
900	01-2-70-5540	39	Insurance	15,700	14,800	15,100	13,601
-			<b><u>Grounds</u></b>				
500	01-2-70-5610	40	Repairs & Maint. - Mowers	3,000	2,500	13,400	1,602
(2,500)	01-2-70-5615	41	Field Maintenance	7,500	10,000	10,400	2,266
-	01-2-70-5620	42	Parking Lot Maintenance	-	-	-	-
				<b>300,800</b>	<b>254,700</b>	<b>269,900</b>	<b>224,952</b>
			<b><u>Programs</u></b>				
-	01-2-70-6010	43	Instructor Fees	10,000	10,000	8,000	5,115
500	01-2-70-6015	44	Supplies/Advertising	5,500	5,000	5,000	4,543
-	01-2-70-6033	45	PRO Kids	1,000	1,000	1,000	1,000
				<b>16,500</b>	<b>16,000</b>	<b>14,000</b>	<b>10,658</b>
			<b><u>Small Furniture &amp; Equipment</u></b>				
-	01-2-70-7010	46	Tables & Chairs/Small Capital	-	-	-	-
				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Expenditures Arena &amp; LWMCC</b>	<b>\$ 826,100</b>	<b>\$ 773,500</b>	<b>\$ 783,600</b>	<b>\$ 620,193</b>

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<b>Recreation and Cultural Services Expenditures Budget</b>							
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b><i>Cultural Buildings &amp; Facilities</i></b>				
			<b><i>Library</i></b>				
(3,900)	01-2-72-5010	47	Janitor Contract/Supplies	14,500	18,400	13,600	13,153
-	01-2-72-5060		Telephone	500	500	700	294
-	01-2-72-5080	48	Rent - Lunenburg Academy	36,000	36,000	36,000	36,000
-	01-2-72-5090	49	Supplies & Expenses	3,000	3,000	1,000	189
				54,000	57,900	51,300	49,636
			<b><i>Transfer to Regional Library</i></b>				
-	01-2-72-5095	50	Transfer to Regional Library	18,600	18,600	18,600	18,600
			<b><i>Heritage Properties</i></b>				
-	01-2-72-4100	51	Insurance - Bailly Collection	300	300	300	666
(900)	01-2-72-7050	52	Council & Committee Honorariums	-	900	-	-
(46,300)	01-2-72-7381	53	Salaries & Benefits - Allocated from Planning	39,600	85,900	39,600	22,210
-	01-2-72-7390	54	Heritage By-Law Review	5,000	5,000	1,000	-
-	01-2-72-7400	55	Materials, Supplies & Advertising, Small Capital	3,000	3,000	500	165
2,500	01-2-72-7404	56	UNESCO Promotion	7,500	5,000	1,500	-
				55,400	100,100	42,900	23,041
			<b><i>Other Rec. &amp; Cult. Services</i></b>				
-	01-2-75-9100	57	Public Celebration	14,500	14,500	21,100	9,185
			<b>Department total before LWMCC &amp; Arena</b>	<b>\$ 257,000</b>	<b>\$ 294,900</b>	<b>\$ 231,100</b>	<b>\$ 188,303</b>
			<b>LWMCC &amp; Arena</b>	<b>826,100</b>	<b>773,500</b>	<b>783,600</b>	<b>620,193</b>
			<b>Department Total</b>	<b>\$ 1,083,100</b>	<b>\$ 1,068,400</b>	<b>\$ 1,014,700</b>	<b>\$ 808,496</b>
			<b>Budget Change</b>	<b>\$ 14,700</b>			
				<b>1.4%</b>			

## NOTES TO RECREATION AND CULTURE SERVICES BUDGET

1. #01-2-71-8002 Accessibility Plan Development

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee. The Town's portion of this regional service is included in this budget line. The cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. For fiscal 2026/27 the total budget amount is \$15,000.

2. #01-2-71-8001 Municipal Engineer/Project Manager

A portion of the Municipal Engineer salary is budgeted in Recreation & Culture based on projected time allocations.

3. #01-2-71-8003 Repairs & Maintenance- Rec Vehicle

Recreation will be purchasing a vehicle for departmental use which was approved in the capital budget.

### Parks & Playgrounds

The Town of Lunenburg maintains the following parks:

MT&T Mini Park  
Rous' Brook Park  
Town Hall Park  
Jubilee Square  
Victoria Park  
Sylvia Park (formally Blockhouse Hill)  
Berringer Park - Maple Avenue  
2 Parks - Bluenose Drive  
Labrador Park (formally 250th Anniversary Park)  
Skate Park

4. #01-2-71-8010 Labour - Parks and Playgrounds

This budget is based on the estimated time spent by public works staff on the maintenance of parks and playgrounds.

5. #01-2-71-8020 - Mowing Contract

Annual cost for mowing contract.

6. #01-2-71-8030 Lighting Parks

The cost associated with lighting Town parks.

7. #01-2-71-8040 Repairs to Parks

Repairs, as required, for parks, playgrounds and skatepark equipment.

8. #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
- portable toilet at Victoria Street Park
- shrub replacement
- Sand for playground surfaces
- Sand for track surface

9. #01-2-71-8070 Insurance

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

10. #01-2-71-8085 Bandstand Repairs

Funds for repairs and maintenance that may be required during for the year. A largescale restoration project of the superstructure was completed in fiscal 2025/26 Capital Budget.

11. #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 as required for financial statement reporting.

**LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA**

12. Staff Salaries

Budget includes 5 full-time positions (Recreation Leadership and 4 FT facility employees). The budget also includes 50% PT facility employee.

13. #01-2-70-2010 EI/ CPP

Employer costs as required by statute.

14. #01-2-70-2020 Group Insurance

Based on current rates.

15. #01-2-70-2025 Workers' Compensation

Based on current rates.

16. #01-2-70-2030 Clothing

Safety boots and gloves as required. Also Recreation staff to be provided with adequate quantity of clothing to wear for each shift (i.e. jackets, overalls, sweaters, t-shirts, etc). Recommended for easy staff identification.

17. #01-2-70-2040 Membership Fees

Minister of Finance – Refrigeration Plant Operators	\$200
Minister of Finance – Annual Renewal Plant Registration	200
Recreation Facility Association of Nova Scotia	200
Miscellaneous	<u>200</u>
	\$800

18. #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.

19. #01-2-70-3010 Recreation Leadership/Staff - Travel

Travel within Town and out of Town to meetings, seminars, etc.

20. #01-2-70-3016 Recreation Leadership – Training

Budget for Recreation Leaderships’ professional development and conferences. Including attendance at annual Rec NS Conference and South Shore/Valley Recreation Professional Conference.

21. #01-2-70-4005 Recreation Master & Complex Master Plan

*This project has been deferred in fiscal 2026/27.*

22. #01-2-70-4010 Office Supplies/Computer Maintenance

Office supplies for Recreation office and Arena, computer maintenance costs, debit machine rentals (Arena and Community Centre) and annual Connect 2 Rec online program registration fee (\$1,600 year one, \$1,400 annually following with a 6% increase annually).

23. #01-2-70-4015 Telephone

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

24. #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.

**ARENA - FACILITY COSTS**

25. #01-2-70-5015 Janitor Supplies

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

26. #01-2-70-5020 Repairs and Maintenance – Building

Estimate for system repairs in engine room and regular maintenance and costs such as ice preparations. There are electrical upgrades anticipated at \$15,000 for this upcoming fiscal year.

27. #01-2-70-5025 Repairs and Maintenance - Ice Machine

Estimate for regular maintenance and propane costs.

28. #01-2-70-5030 Electricity

Estimate based on average consumption and current rates.

29. #01-2-70-5035 Propane

Estimate based on projected cost and usage.

30. #01-2-70-5040 Water

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

31. #01-2-70-5045 Sewer

Budgeted at 2026/2027 approved rates and 2026 assessment based at 1/2 of \$1,567,900 (AAN 04646819).

32. #01-2-70-5050 Telephone, Alarm and Wi-Fi

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

**COMMUNITY CENTRE - FACILITY COSTS**

33. #01-2-70-5510 Janitor Supplies

Covers sanitary cleaning products, paper towel, etc.

34. #01-2-70-5515 Repairs and Maintenance

Estimate for regular maintenance of facility. This includes items such as paint, lumber, small tools, and electrical and plumbing suppliers.

35. #01-2-70-5520 Electricity

Estimate based on average consumption and current rates.

36. #01-2-70-5525 Fuel Oil

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

37. #01-2-70-5530 Water

Estimate based on approved NSUARB rates and average consumption.

38. #01-2-70-5535 Sewer

Budgeted at 2026/2027 approved rates and 2026 assessment based at 1/2 of \$1,567,900 (AAN 04646819).

39. #01-2-70-5540 Insurance

Based on estimated rates.

**GROUNDS (FIELDS / PARKING LOT)**

40. #01-2-70-5610 Repair and Maintenance - Mowers

Oil, gas, repairs, etc. for ride-on mower and small tractor used for grounds maintenance. Also includes two rear tires for John Deere Tractor, fuel and oil for whipper snippers and insurance on mowing equipment. There was a significant over-hall of the machine in fiscal 2025/26.

41. #01-2-70-5615 Field Maintenance

Estimate includes fertilizing, seeding, aerating and top dressing of the soccer field. The cost of 2/3 of the portable toilet summer rental at the soccer field is included in this account. The budget for 2025/26 included additional funds for upgrades for the Seniors 55+ Games. The budget has been increased from 2024/25 by \$4,700 to allow more support for ongoing maintenance.

42. #01-2-70-5620 Parking Lot Maintenance

Budget eliminated current year.

**PROGRAMS**

43. #01-2-70-6010 Honorariums and Instructor's Fees

Pay for various instructors who lead our recreation activities offered through our fall, winter, and spring programs.

44. #01-2-70-6015 Supplies/Advertising

Program supplies such as fitness equipment, basketballs, pickleballs, program advertising, etc.

Includes seasonal promotions (4 per year) in the South Shore Recreation Guide and cost-sharing of distribution with other municipalities.

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

Administrative costs associated with this program is estimated to be less than 2 hours of staff time per week. The allocation for the current fiscal year is \$1,000.

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

No budget included for fiscal 2026/27.

**Library**

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

47. #01-2-72-5010 Janitors Contract/Supplies

Costs include the cleaning contract, hand soap, toilet tissue, garbage bags, etc. Cleaning is completed daily by a contractor.

48. #01-2-72-5080 Rent – Lunenburg Academy  
Rent based on other rentals to Community Organizations. This is an all-inclusive rent for heating, electricity and water.
49. #01-2-72-5090 Supplies & Expenses- Library  
Estimate for supplies which is partially offset by copier revenue.
50. #01-2-72-5095 South Shore Regional Library  
Our share of the Regional Library operating based on funding formula.

### **Heritage Properties**

51. #01-2-72-4100 Art Galleries - Insurance  
This is for 50% of the insurance premium for the Earl Bailly Collection.
52. #01-2-72-7050 Council & Committee Honorariums  
The Committee Honorariums have been eliminated.
53. #01-2-72-7381 Salary & Benefits  
This is an allocation from the Community Development Salaries and Benefits based on an estimate of time spent on Heritage related items.
54. #01-2-72-7390 Heritage By-Law Review  
Costs associated with updating the Heritage Conservation District Plan and By-law, including legal fees, printing and advertising costs.
55. #01-2-72-7400 Materials, Supplies & Advertising & Small Capital  
Materials for Heritage supplies including the Heritage Recognition Awards and advertising as needed.
56. #01-2-72-7404 UNESCO Promotion  
This budget allocation is intended to be used for expected UNESCO related promotion opportunities that may be recommended from the upcoming Sustainable Cultural Tourism Plan, or as part of 30<sup>th</sup> Anniversary of the designation events.

### **Other Recreation & Culture**

57. #01-2-75-9100 Public Celebrations  
Funding for Town events and equipment, such as but not limited to flag raisings, Canada Day, and the Fishers' Memorial Service. Event funding is offset by grants whenever possible.

		<b>Fiscal Services Expenditure Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Principal Installments</b>				
(8,300)	01-2-81-3100	1	Debenture Principal	\$ 287,200	\$ 295,500	\$ 295,500	\$ 264,121
4,400	01-2-81-3150	1	Debenture Principal - Sewer Projects	75,300	70,900	70,900	55,295
				<b>362,500</b>	<b>366,400</b>	<b>366,400</b>	<b>319,416</b>
-			<b>Financing and Transfers</b>				
-			Operating Reserve Fund:				
(5,000)	01-2-82-2133	2	to (from) Elections	-	5,000	5,000	-
(58,100)	01-2-82-2130	3	to (from) Sewer	311,200	369,300	368,900	313,182
-	012-82-2139	3	to (from) Sewer Plant Upgrade	286,000	286,000	286,000	286,000
25,000		4	to (from ) Economic Impact Study	-	(25,000)	(25,000)	-
65,000	01-2-82-2140	5	to (from) General Operating Rsv	-	(65,000)	208,600	85,395
-			Capital Reserve Fund:				
-	01-2-82-2146	6	to (from) Deed Transfer Tax	325,000	325,000	325,000	252,715
-	01-2-82-2306	7	to (from) General Capital Reserve	100,000	100,000	100,000	505,214
700	01-2-82-2306	8	to (from) General Capital Rsv (Service Exchange Housing)	33,100	32,400	32,400	31,000
900	01-2-82-2306	9	to (from) General Capital Rsv (Service Exchange Corrections)	44,900	44,000	44,000	42,000
-	01-2-82-2220	10	to (from) PW Equipment	30,000	30,000	30,000	30,000
-	01-2-82-2225	11	to (from) Arena - Ice Resurfacers	3,000	3,000	3,000	3,000
				<b>1,133,200</b>	<b>1,104,700</b>	<b>1,377,900</b>	<b>1,548,506</b>
-			<b>Education</b>				
60,200	01-2-84-7700	12	Education Payment	1,303,200	1,243,000	1,243,000	1,144,750
				<b>1,303,200</b>	<b>1,243,000</b>	<b>1,243,000</b>	<b>1,144,750</b>
			<b>Department Total</b>	<b>2,798,900</b>	<b>2,714,100</b>	<b>2,987,300</b>	<b>3,012,672</b>
-			Surplus (Deficit)	-	-	-	1,403
			<b>Total Expenditures</b>	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>\$ 11,254,800</b>	<b>\$ 11,009,637</b>
			<b>Fiscal Services Budget Change</b>	<b>\$ 84,800</b>			
				<b>3.1%</b>			

**NOTES TO FISCAL SERVICES BUDGET**

1. Principal Payments on Capital Loans

<b>Debt Charges</b>					
<b>Project</b>	<b>Payment</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance at Fiscal YE</b>
Kubota Tractor	(5 of 10)	\$4,692	\$792	\$5,484	\$23,461
Roller/Biofilter/Chipseal Kissing Bridge	(5 of 10)	\$15,400	\$1,695	\$17,095	\$77,000
PW Salt Truck	(5 of 15)	\$12,473	\$3,009	\$15,482	\$124,735
Fire Truck #2	(5 of 15)	\$21,837	\$5,268	\$27,105	\$218,365
Academy, Streets, Biofilter	(7 of 15)	\$42,710	\$10,101	\$52,811	\$341,685
Community Centre Roof	(7 of 10)	\$8,000	\$658	\$8,658	\$24,000
Boat Launch	(8 of 10)	\$27,144	\$2,716	\$29,860	\$54,288
Lincoln/Brook Streets Sewer	(8 of 15)	\$38,581	\$11,997	\$50,578	\$270,068
Backhoe	(9 of 10)	\$8,000	\$346	\$8,346	\$8,000
Lunenburg Academy/Trackless/CC Furnace Paving	(9 of 10)	\$44,520	\$2,699	\$47,219	\$89,040
Lunenburg Academy/Pave Hebb & Hopson	(9 of 10)	\$33,270	\$1,303	\$34,573	\$33,270
Ladder Fire Truck #2	(10 of 10)	\$44,889	\$656	\$45,545	\$0
Fire Truck #4	(2 of 10)	\$11,702	\$7,168	\$18,870	\$151,959
WWTP/Loader	(2 of 10)	\$35,225	\$17,490	\$52,715	\$358,104
Salt Truck	(1 of 15)	\$14,049	\$7,628	\$21,677	\$196,686
Est. Temporary Borrowing*			\$5,499	\$5,499	\$219,000
<b>Total Debt Charges</b>		<b>\$362,492</b>	<b>\$79,025</b>	<b>\$441,517</b>	<b>\$2,189,661</b>

“\*” – a temporary borrowing is for interim funding of the prior year’s capital expenditures until debentures are secured.

The 2025/26 Town’s Debt Servicing is 5.0%.

Transfers to/from Reserves

2. Elections

The next municipal election will be held in October 2028.

It is anticipated that this reserve balance will be \$20,000 at March 31, 2026 and no additional allocations are required.

3. Sewer

As part of the sewer rate structure an annual reserve transfer is included. The recommended minimum level is \$250,000 annually.

In fiscal 2022/23 a reserve transfer \$286,000/year was established for the potential debt funding for a plant upgrade.

4. Economic Impact Study

Is anticipated to be completed by March 31, 2026.

5. General Operating Reserve

There has been no amount budgeted for a general operating reserve in fiscal 2026/27.

The following are the **projected** Operating Reserve Balances for the fiscal year end March 31, 2026.

Salt Reserve	\$55,000
Fire Personal Protective Equipment	102,000
Election Expenses	20,000
Sewer Reserves - General	847,000
Sewer Reserves – Plant Upgrade	1,193,000
Sewer Reserves – Biofilter Media	175,000
Recreation	72,000
Pro Kids	30,000
Operating Reserve - General	262,000
Operating Surplus Reserve*	<u>212,000</u>
<b>Total</b>	<b><u>\$2,968,000</u></b>

Historical Summary of Operating Surplus Reserve

March 31, 2025	\$204,904
March 31, 2024	\$195,270
March 31, 2023	\$184,120
March 31, 2022	\$176,219
March 31, 2021	\$174,077
March 31, 2020	\$172,358

6. Deed Transfer Tax

Deed Transfer Tax revenue to be allocated 1% to Capital Reserve and 0.5% to General Operations.

7. General Capital Reserve

**Currently there is only \$100,000 in Capital Reserve Transfer included in the 2026/27 budget.**

**Per Staff Report from January 12, 2026, that based on the level of funding required for the capital needs staff are recommending a specific Capital Infrastructure Reserve be established to manage the Town’s financing of capital projects. Based on the unfunded projects and the amount of debt financing required to fund future project this reserve is urgently needed and will be incorporated into the 2026/27 Operating Budget at the minimum recommended level of \$0.10. Based on the 2025/26 assessment levels this will generate \$430,000 during fiscal 2026/27.**

The following are the **projected** Capital Reserve Balances for the fiscal year end March 31, 2026.

Other Equipment	\$1,051,000
Ice Resurfacer Reserve	20,000
Public Works Equipment	63,000
Fire Equipment	5,000
CCBF (formally Gas Tax)	121,000
Deed Transfer Tax	<u>640,000</u>
<b>Total</b>	<b><u>\$1,900,000</u></b>

8. General Capital Reserve

Through the Provincial-Municipal Service Exchange Agreement effective April 1, 2024 the Town is no longer required to contribute to regional housing deficits. These funds are now being directed to our Capital Reserves for infrastructure. The reserve transfer was increased by the 2.1% NS-CPI adjustment in fiscal 26/27.

9. General Capital Reserve

Through the Provincial-Municipal Service Exchange Agreement effective April 1, 2024 the Town is no longer required to contribute to corrections. These funds are now being directed to our Capital

Reserves for infrastructure. The reserve transfer was increased by the 2.1% NS-CPI adjustment in fiscal 26/27.

10. PW Equipment Reserve

Previously the amount contributed to the Public Works Equipment reserve had not changed from the annual \$20,000 contribution for over 10 years and wasn't keeping pace with current equipment needs. In fiscal 24/25 that amount was increased to \$30,000. *This reserve isn't keep pace with future equipment replacement schedules.*

11. Ice Resurfacers Reserve

In June 2019 Council established an ice resurfacer surcharge of \$4/hour for all arena ice time rates.

12. #01-2-84-7700 Appropriation for Education

The Education rate is calculated based on 2025/26 rate of 30.48¢/\$100 of uniform assessment.

	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
Uniform Assessment	\$329,745,875	\$375,580,597	\$407,796,208	\$427,551,285
Rate on UA	30.48¢	30.48¢	30.48¢	30.48¢
Total Cost	\$1,005,065	\$1,144,769	\$1,242,962	\$1,303,176

		<b>Cemetery Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b><u>Operating Revenue</u></b>				
-	04-1-95-0010	1	Sale of Lots	\$ 3,900	\$ 3,900	\$ 4,900	\$ 3,413
-	04-1-95-0020	1	Burials	36,000	36,000	30,300	39,922
-	04-1-95-0030		Bases, etc. - Head Stones	500	500	-	-
-	04-1-95-0040	2	Interest on Cemetery Trusts	14,000	14,000	14,000	17,127
(600)	04-1-95-0060	3	Appropriation from Town	13,500	14,100	2,700	(6,580)
			<b>Total Revenue</b>	<b>\$ 67,900</b>	<b>\$ 68,500</b>	<b>\$ 51,900</b>	<b>\$ 53,882</b>
			<b><u>Operating Expenditures</u></b>				
-	04-2-95-0020	4	Labour	20,000	20,000	16,900	19,740
-	04-2-95-0030	5	Workers Compensation	600	600	600	562
-	04-2-95-0040	6	Employment Benefits/EAP	5,600	5,600	1,400	1,252
-	04-2-95-0055	7	Mowing Contract	30,000	30,000	26,900	27,010
-	04-2-95-0080	8	Water	400	400	400	417
200	04-2-95-0090		Electricity	1,200	1,000	1,000	1,043
(800)	04-2-95-0100		Insurance	700	1,500	600	527
-	04-2-95-0110	9	Supplies	4,500	4,500	1,200	1,630
-	04-2-95-0115		Audit Fees	900	900	900	938
-	04-2-95-0120	10	Equipment/Building-Maint. & Repairs	4,000	4,000	2,000	763
			<b>Total Expenditures</b>	<b>\$ 67,900</b>	<b>\$ 68,500</b>	<b>\$ 51,900</b>	<b>\$ 53,882</b>
			<b>Budget Change</b>	<b>\$ (600)</b>			
				<b>-0.9%</b>			

**NOTES TO CEMETERY BUDGET**

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

In 2021-22 rates were adjusted to incorporate more of the Cemetery’s operating costs. Since that time rates were adjusted annually by NS-CPI. In fiscal 2025/26 no adjustment increase was applied.

**\*\*Please note\*\* that the rates incorporated in the 2026/27 Draft Budget have not been adjusted for an increase based on NS-CPI (2.1% for 2025).**

<b>PROPOSED 2026/27 Rates (NO CHANGE)</b>			
<b>Sale of Lots</b>	<b>Lot Price</b>	<b>Perpetual Care Charge</b>	<b>Total Cost of Lot</b>
1 Cremation Lot	\$316	\$437	\$753
1 Grave Lot	\$632	\$874	\$1,506
2 Grave Lot	\$1,201	\$1,661	\$2,862
Mausoleum	\$961	\$1,328	\$2,289

<b>Burials</b>	<b>2026/27 Rates</b>
Ashes (Cremation) – Resident*	\$688
Ashes (Cremation) – Non-resident	\$1,376
Infant or Child	\$688
Traditional – Resident*	\$1,514
Traditional - Non-resident	\$3,028

\* 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 March 31, 2025 the Perpetual Care Reserve had a balance of \$250,224. Which includes an inter-departmental capital loan balances of \$96,844.

Town General (Capital Funding)	\$2,500
Interest earned on Bank balances (estimate)	11,500
Budgeted Interest Earned	<u>\$14,000</u>

Historical (Five-year) analysis of Perpetual Care Fund

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Perpetual Care Fund	\$232,580	\$234,930	\$239,892	\$244,624	\$250,224
Interest Earned	\$6,186	\$6,023	\$11,363	\$15,630	\$17,126

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

This is the budgeted grant required from the Town.

4. #04-2-95-0020 Labour

This budgeted amount reflects the estimated costs for Public Works staff to complete maintenance, aside from mowing, at the Cemetery. This estimated labour amount also reflects estimated time for burials.

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

Based on the Town’s current 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. #04-2-95-0055 Mowing Contract

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

8. #04-2-95-0080 Water

Estimate based on approved rates.

9. #04-2-95-0110 Supplies Include:

Cemetery Markers	\$1,000
Topsoil	1,900
Lawn Care Products	600
Class A gravel	500
Chains, lifting straps, gas cans, rakes, shovels, etc.	500
	<u>\$4,500</u>

10. #04-2-95-0120 Equipment/Building-Maintenance & Repairs

Miscellaneous Parts/Repairs	\$2,500
Gasoline/Fuel for Equipment	500
Building Maintenance	<u>1,000</u>
	<u>\$4,000</u>

**Subject:** Tour and Horse-Drawn Vehicle By-law  
**From:** Kayla Byrne, Municipal Clerk  
Shania MacLeod, Bylaw/Special Constable Officer  
Feb. 3, 2026 – COTW  
**Date:** Feb. 10, 2026 – 1<sup>st</sup> reading  
Feb. 24, 2026 – Public Hearing  
April 14, 2026 – Proposed Second Reading



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### **Recommendation**

That Council approve second and final reading of the Tour and Horse-Drawn Vehicle By-law as presented, repealing By-law 56 – the Hack and Trolley By-law.

### **Alternatives**

- Refer the proposed by-law back to a future Committee of the Whole meeting for further discussion
- Direct staff to make amendments to the draft by-law prior to first reading
- Take no further action

### **Background**

During the summer of 2025, the Town received several complaints and inquiries from members of the public regarding the welfare of horses used in horse-drawn carriage operations during periods of hot and dry weather. Under the existing [Hack and Trolley By-law](#), Town staff investigated the concerns raised and worked with the licensed operator to ensure that horses were not being overworked and that appropriate care measures were in place.

The current Hack and Trolley By-law contains provisions intended to protect animal welfare, including requirements that horses not be used when unfit for work and authority to require veterinary examinations where concerns arise. However, the by-law would benefit from clearer language and more tangible parameters to support consistent, timely decision-making, particularly in relation to climate-related risks and extreme weather conditions.

At its August 19, 2025 meeting, Council directed staff to review the Hack and Trolley By-law with a specific focus on climate-related considerations and animal welfare.

Feb. 3 COTW update:

Council reviewed the draft Tour and Horse-Drawn Vehicle By-law at its February 3, 2026 Committee of the Whole meeting and referred the by-law to a regular meeting of Council for first reading.

During the Committee of the Whole discussion, Council identified some areas for refinement and clarification, including:

- provisions allowing for the use of alternative draft animals, where appropriate;
- clearer parameters addressing false or misleading tour commentary;
- a requirement for certification from a licensed veterinarian confirming that a horse (or other approved draft animal) is fit to work prior to the issuance or renewal of a licence; and
- the ability for the Town to consult a veterinarian or other qualified professional to review and confirm elements of an operator's Safety, Animal Welfare, and Emergency Management Plan.

These changes have been incorporated into the draft by-law and are highlighted in yellow for ease of reference.

Feb. 10 update

Council approved 1<sup>st</sup> reading of the Short-Term Accommodation Levy By-law at its Feb. 10, 2026 meeting. No changes were requested at this time.

### **Discussion**

The proposed draft strengthens animal welfare protections for horse-drawn carriage operations by providing clearer authority, expectations, and tools for staff, while avoiding rigid or overly prescriptive rules.

#### *Where animal welfare is addressed:*

- **Purpose (Section 3):** Identifies the protection of horse health, safety, and welfare as a core objective of the by-law.
- **Application Stage (Section 9.4):** Allows the Town to require proof that horses are fit for work, including veterinary confirmation, where appropriate.
- **Safety, Animal Welfare, and Emergency Management Plan (Section 23):** Requires operators to submit a written plan addressing: animal care, rest, and hydration, procedures for removing a horse from service, extreme weather and environmental risks, and emergency response protocols.
- **General Animal Welfare Standards (Section 24):** Establishes baseline expectations for humane treatment, access to water, rest periods, and limits on overworking horses.
- **Extreme Weather and Environmental Conditions (Section 25):** Prohibits operation when weather conditions pose a risk to animal welfare.

- **Fitness for Work (Section 26):** Clearly prohibits the use of horses that are unfit for work and provides observable indicators (lameness, dehydration, sores, exhaustion). Requires immediate removal from service when concerns arise.
- **Veterinary Care and Oversight (Section 27):** Allows the Town to require veterinary assessment where there are reasonable grounds for concern regarding fitness for work.

Jurisdictional Scan:

In preparing the draft by-law, staff reviewed animal welfare and safety provisions used by other Canadian municipalities that regulate horse-drawn carriage operations, including municipalities in Ontario (Niagara Region and Central Elgin), PEI (Charlottetown), and British Columbia (Victoria).

Overall, the draft by-law is consistent with, and in several respects strengthens, common municipal practices, while taking a more flexible, outcome-based approach tailored to Lunenburg's context.

The draft by-law aligns with other Canadian municipal approaches in the following key areas:

- Licensing and enforcement model
- Fitness-for-work standards
- Veterinary oversight
- Water, rest, and humane treatment
- Authority to intervene in unsafe conditions

Key Differences and Rationale

While aligned in principle, the draft by-law differs from some municipal examples in some intentional ways:

- **Outcome-Based Welfare Standards vs. Fixed Numerical Thresholds**

Some municipalities prescribe specific temperature cut-offs or maximum work hours (prohibiting operation above or below a set temperature).

The draft by-law instead adopts a principles-based approach, allowing staff to consider:

- temperature, humidity, and wind;
- workload and duration of work;
- availability of shade or shelter; and
- the individual condition of the horse.

Rationale: Staff determined that rigid numerical thresholds may not reflect real-world risk in all circumstances and can result in operations continuing up to an arbitrary limit even where conditions are clearly unsafe. The draft allows the Town to act earlier and more responsively to protect animal welfare.

- **Safety, Animal Welfare, and Emergency Management Plan Requirement**

Unlike some municipalities, the draft requires Operators to submit a written plan addressing:

- animal care practices;
- procedures for removing horses from service;
- extreme weather response; and
- emergency incidents.

Rationale: This approach shifts responsibility to Operators to proactively plan for foreseeable risks, rather than relying solely on enforcement after issues arise. It also provides staff with a clear, documented basis for oversight and enforcement.

Other Proposed Amendments

While Council’s direction focused on climate and animal welfare, staff also used this opportunity to review the Hack and Trolley By-law as a whole. The proposed draft updates the by-law, makes requirements clearer, and brings together rules that are currently spread across the by-law, application forms, and Council resolutions.

The below are proposed changes not related to animal welfare:

Area	Current Hack & Trolley By-law	Proposed Draft By-law	Why Staff Recommend This Change
<b>Overall structure</b>	By-law has been amended multiple times since 2002; requirements are spread across the by-law, application forms, and Council resolutions	Consolidates requirements into a single, modern by-law with clear sections and schedules	Improves clarity, transparency, and ease of administration
<b>Fees</b>	Licence fees are not set in the by-law and are established by Council resolution and referenced through application forms	Licence fees are set out in <b>Schedule “B”</b> to the by-law	Allows Council to adjust fees by resolution while keeping them transparent and easy to reference
<b>Licence limits / capacity</b>	Maximum number of hacks is established by Council resolution; selection methods (lottery	Operational limits are set out in <b>Schedule “A”</b> , with clear direction on how	Provides clarity and predictability while preserving Council oversight

Area	Current Hack & Trolley By-law	Proposed Draft By-law	Why Staff Recommend This Change
	or tender) are determined at Council’s discretion	competing applications are handled	
<b>Handling competing applications</b>	Council selects a method (lottery or tender) when applications exceed available licences	Competing applications are referred to Council with clear factors to consider (safety, congestion, saturation, fairness)	Improves transparency and defensibility of Council decisions
<b>Traffic Authority vs. Council roles</b>	Authority for routes, inspections, suspensions, and operational decisions is shared or duplicated between Council and the Traffic Authority	Traffic-related decisions (routes, loading zones, operational adjustments) are clearly assigned to the Traffic Authority; Council retains policy-level oversight	Aligns with the Municipal Government Act and reduces Council involvement in operational decisions
<b>Tour vehicles (“trolleys”)</b>	Trolleys are included but regulated less clearly and inconsistently than horse-drawn carriages	Tour vehicles are regulated under the same licensing and operational framework as horse-drawn vehicles (excluding animal welfare provisions)	Ensures consistency, fairness, and modern safety expectations
<b>Licensing clarity</b>	Distinction between Hack Licences, Hack Operator Licences, vehicles, and horses is embedded across multiple sections and forms	Establishes a clear Operator Licence with separate authorization for each vehicle	Improves administration and allows proportionate enforcement

Overall, the proposed draft improves clarity, fairness, and enforceability, while reducing risk to the Town and better aligning the by-law with how operations are managed in practice.

**Relevant Legislation**

Sections 171 and 171A of the Municipal Government Act confirm that the Town’s authority to license includes the ability to regulate and, where necessary, prohibit activities. Section 172 further authorizes Council to make by-laws for municipal purposes.

## **Financial**

It is recommended that licence fees be set out in Schedule “B” of the proposed by-law. The recommended fees are generally consistent with amounts charged in the past, but simplify the previous fee structure. Historically, fees included a base amount of \$500 per vehicle or carriage, along with an additional per-driver charge. Staff are recommending a simplified approach consisting of a flat annual Operator Licence fee of \$100, plus an additional \$500 fee for each authorized tour vehicle or horse-drawn carriage.

## **Communications & Public Engagement**

Notice of the public hearing was posted on the Town’s website and social media channels and shared directly with operators on February 12, 2026. Eleven written public hearing submissions were received by the deadline – these submissions are attached to this report, but key themes include:

- **Animal welfare concerns**  
Submissions consistently raised concerns about the physical and mental wellbeing of horses used for carriage tours, particularly related to working on paved, sloped roads, pulling heavy loads, and prolonged periods of standing and work.
- **Heat, weather, and rest conditions**  
Many contributors highlighted the impact of heat and humidity during peak summer months, noting limited access to shade, water, and rest. Several suggested clearer limits on operating conditions or suspending operations during extreme weather.
- **Length and structure of workdays**  
Concerns were raised about long working hours and cumulative fatigue. Suggestions included shorter workdays, mandatory breaks, or rotating horses to reduce physical strain.
- **Traffic and public safety risks**  
Submissions frequently referenced the challenges of operating horse-drawn carriages in traffic, including noise, congestion, steep hills, and braking limitations, with perceived risks to horses, passengers, and the public.
- **Adequacy of oversight and enforcement**  
Some contributors questioned whether the proposed regulatory framework provides sufficient clarity, independence, and enforcement tools to consistently protect animal welfare.
- **Ethical tourism and community values**  
Many submissions framed the issue as part of broader societal shifts toward ethical tourism and higher animal welfare standards, expressing concern about the Town’s image and alignment with evolving public expectations.

- **Calls for alternatives or phase-out**

While some supported stronger regulation, a significant number of submissions urged Council to consider phasing out or prohibiting horse-drawn carriage tours altogether and exploring non-animal alternatives.

- **End-of-service care for horses**

A smaller number of submissions raised concerns about what happens to horses once they are no longer fit to work, suggesting the need for clearer retirement or transition provisions.

In addition, staff have met with the licensed operator currently affected by this by-law and have kept the operator informed throughout the review process to help ensure that the proposed changes are operationally realistic and clearly understood.

Through these discussions, the operator raised concerns about the inclusion of rigid or prescriptive animal welfare standards, particularly fixed temperature thresholds. As outlined elsewhere in this report, the proposed by-law is intentionally structured to avoid static thresholds and instead relies on a flexible, professional-judgment-based framework. This includes requirements for documented Safety, Animal Welfare, and Emergency Management Plans, veterinary certification and oversight, and the ability for the Town to require a licensed veterinarian to assess fitness for work where concerns arise.

#### **Attachments**

- Proposed draft by-law

Town of Lunenburg

## **TOUR AND HORSE-DRAWN VEHICLE BY-LAW**

Adopted by Council: X

### **1. TITLE**

1.1 This By-law may be cited as the Tour and Horse-Drawn Vehicle By-law.

### **2. Authority**

2.1 This By-law is enacted pursuant to the authority of the Municipal Government Act and all other applicable provincial legislation.

### **3. Purpose**

3.1 The purpose of this By-law is to regulate the operation of commercial tour transportation services within the Town of Lunenburg to:

- a) promote the safety of passengers, pedestrians, and other road users;
- b) ensure orderly and safe operation of commercial tour vehicles on Town streets;
- c) establish a clear and transparent licensing framework for commercial tour operations;  
and
- d) protect the health, safety, and welfare of horses used in horse-drawn vehicle operations.

### **4. Definitions**

4.1 For the purposes of this By-law:

- “Authorized vehicle” means a tour vehicle or horse-drawn vehicle approved by the Town for operation under an Operator Licence in accordance with this By-law.
- “By-Law Officer” means a person appointed by the Town to administer and enforce this By-law.
- “Council” means the Council of the Town of Lunenburg.
- “Draft animal” means a horse or other domesticated animal traditionally used for pulling vehicles, including oxen or mules, where approved by the Town for use in a horse-drawn vehicle operation under this By-law.
- “Horse-drawn vehicle” means a carriage, wagon, or cart pulled by one or more horses and used to transport passengers for compensation.

- “Operator” means a person who operates, drives, or is in care and control of a tour vehicle or horse-drawn vehicle, whether as the licence holder or on behalf of the licence holder.
- “Public place” means any street, sidewalk, trail, park, right-of-way, or other place to which the public has access, whether publicly or privately owned.
- “Public Address System” means any device or apparatus, whether electrical, mechanical, or otherwise, that reproduces or amplifies sound audible on a street, public place, or in a building.
- “Tour vehicle” means a motorized vehicle used to transport passengers for compensation on a fixed or semi-fixed route for sightseeing or tour purposes within the Town, including vehicles commonly referred to as trolleys, but does not include a taxi or public transit vehicle.
- “Town” means the Town of Lunenburg.
- “Traffic Authority” means the person or body authorized by the Town to regulate traffic, routes, and related matters on Town streets.

## **5. Authorization to Operate**

5.1 No person shall operate a tour vehicle or horse-drawn vehicle for hire within the Town, or allow one to be operated, unless the Operator holds a valid Operator Licence and the vehicle is authorized under this By-law.

## **6. Alternative Draft Animals**

6.1 The Town may approve the use of a domesticated animal other than a horse for drawing a vehicle, where the Town is satisfied that:

- a) the animal is traditionally and appropriately used for drawing vehicles;
- b) the use of the animal is permitted under all applicable provincial and federal legislation, including animal welfare and wildlife legislation; and
- c) all provisions of this By-law that apply to horses apply equally to the approved animal.

## **7. Operator Licence**

7.1 No person shall operate, or permit the operation of, a tour vehicle or horse-drawn vehicle for hire on any street within the Town unless the person holds a valid Operator Licence issued under this By-law.

7.2 An Operator Licence shall be issued by the By-Law Officer or designate upon receipt of a completed application in the prescribed form.

7.3 An Operator Licence is valid for one (1) year from the date of issuance, expires annually on April 1, and must be renewed to continue operations, unless sooner suspended or revoked.

7.4 An Operator Licence is not transferable.

7.5 An Operator Licence authorizes the licensee to operate a commercial tour business within the Town, subject to compliance with this By-law and the authorization of individual vehicles under this By-law.

7.6 As a condition of holding an Operator Licence, the Operator shall:

- a) ensure that all individuals operating tour vehicles or horse-drawn vehicles on behalf of the Operator hold all required and valid provincial or federal driver's licences or certifications and comply with all applicable laws;
- b) ensure that all operations are conducted in compliance with this By-law, all other applicable Town by-laws, and all applicable provincial and federal legislation, including the Motor Vehicle Act and regulations respecting vehicle equipment, lighting, braking, and safe operation;
- c) not distribute pamphlets, solicit business, display advertising signs, or place any structure or object on Town property for advertising or attracting customers, except where authorized by the Town;
- d) ensure that all tour commentary and any public address system comply with the Town of Lunenburg Noise By-law and that tour commentary is conducted in a respectful manner and is factually accurate to the best of the Operator's knowledge, and not misleading or deceptive. For the purposes of verifying compliance with this section, the Town may require the Operator to provide information or materials reasonably necessary to assess the accuracy of tour commentary.
- e) operate only on routes approved by the Town's Traffic Authority and comply with any temporary closures, detours, or route restrictions, including those related to special events, construction, or public safety.
- f) if the Operator intends to operate horse-drawn vehicles, ensure that each horse used in operations is examined by a licensed veterinarian, at the Operator's expense, and certified as fit for work, and provide the veterinary certification to the Town with the

Operator Licence application and each renewal.

7.7 The fees payable under this By-law include:

- a) a base annual Operator Licence fee; and
- b) an additional annual fee for each tour vehicle or horse-drawn vehicle authorized to operate under the Operator Licence, as set out in Schedule "B".

## **8. Vehicle Authorization and Fees**

8.1 No tour vehicle or horse-drawn vehicle shall be operated for hire within the Town unless the vehicle is authorized by the Town under this By-law.

8.2 Vehicle authorization shall be issued to an Operator for each tour vehicle or horse-drawn vehicle to be used in operations.

8.3 Vehicle authorization applies only to the specific vehicle identified and is not transferable.

8.4 As a condition of vehicle authorization, the Operator shall ensure that each vehicle is properly maintained, inspected, and insured in accordance with this By-law and all applicable legislation.

8.5 The applicable fee for each authorized vehicle shall be as set out in Schedule "B".

## **9. Conditions on Licences and Vehicle Authorization**

9.1 An Operator Licence and any vehicle authorization issued under this By-law may be issued subject to reasonable terms and conditions imposed by the Town or the By-Law Officer, where such conditions are necessary to protect public safety, traffic safety, animal welfare, accessibility, or the orderly use of streets and public places.

9.2 Failure to comply with a condition imposed under this section constitutes a contravention of this By-law.

## **10. Application Processing and Capacity**

10.1 The By-Law Officer shall review all applications for an Operator Licence to determine whether the application meets the requirements of this By-law.

10.2 Where an application complies with all applicable requirements of this By-law and does not exceed any limits established by Council, the By-Law Officer may issue the Operator Licence.

10.3 Where an application would exceed any limit established by Council under this By-law, or where multiple qualified applications exceed available capacity, the By-Law Officer shall refer

the matter to Council for direction.

### **11. Vehicle Suitability and Safety**

11.1 All tour vehicles and horse-drawn vehicles authorized under this By-law shall be suitable for operation on public streets and for the safe transport of passengers.

11.2 Without limiting subsection 9.1, a vehicle authorized under this By-law shall:

- a) be mechanically and structurally sound and maintained in safe operating condition;
- b) not include features, modifications, or equipment that create a safety risk to passengers, pedestrians, cyclists, horses, or other road users; and
- c) be of a size, weight, and configuration that can be safely operated on approved routes, as determined by the Town's Traffic Authority.

11.3 The Town may refuse, suspend, or revoke vehicle authorization where a vehicle is unsafe, materially altered in a manner that affects safety, or no longer complies with this By-law.

### **12. Maintenance and Safety Responsibilities**

12.1 The Operator is responsible for ensuring that all vehicles, horses (where applicable), harnesses, tack, equipment, and related items used in operations are maintained in a safe, sanitary, and serviceable condition at all times.

12.2 The Operator shall establish and follow regular inspection and maintenance procedures and shall immediately remove from service any vehicle, horse, or equipment that is unsafe, damaged, or unfit for use.

12.3 The Town does not assume responsibility for the inspection, maintenance, or condition of any vehicle, horse, or equipment operated under an Operator Licence.

### **13. Cleanliness and Nuisance Prevention**

13.1 An Operator shall conduct operations in a manner that maintains cleanliness and does not create a nuisance in any public place.

13.2 An Operator of a horse-drawn vehicle shall ensure that each horse used in operations is equipped at all times with a properly fitted and maintained waste containment system designed to capture horse manure.

13.3 Where horse manure is deposited in any public place, including on a roadway, sidewalk, or other area accessible to the public, the Operator shall immediately take all reasonable steps to

ensure that the manure is promptly removed and properly disposed of.

13.4 Where immediate removal by the Operator is not possible, the Operator shall promptly notify another employee or designate and shall ensure that clean-up personnel are dispatched without delay to remove the manure before it is spread, tracked, or creates a nuisance or safety concern.

13.5 An Operator shall ensure that horse manure and other solid waste generated as part of horse-drawn vehicle operations are properly collected and disposed of at the Operator's expense.

13.6 Horse manure or other operational waste shall not be deposited in Town garbage receptacles or litter containers.

13.7 An Operator shall take all reasonable steps to promptly address and clean any accumulation of horse urine in a public place where it creates a nuisance, odour, or safety concern.

#### **14. Insurance**

14.1 As a condition of issuing or renewing an Operator Licence, the licensee shall provide proof of commercial general liability insurance satisfactory to the Town.

14.2 The insurance required under this section shall:

- a) cover bodily injury, death, and property damage arising from the operation of any tour vehicle or horse-drawn vehicle operated under the Operator Licence;
- b) provide coverage of not less than Two Million Dollars (\$2,000,000) per occurrence, or such higher amount as Council may establish by resolution;
- c) name the Town of Lunenburg as an additional insured; and
- d) remain in full force and effect for the duration of the Operator Licence term.

14.3 Failure to maintain the required insurance shall result in the immediate suspension of the Operator Licence.

#### **15. Indemnification**

15.1 As a condition of holding an Operator Licence under this By-law, the Operator shall indemnify and save harmless the Town of Lunenburg, its officers, employees, agents, and elected officials from and against any and all claims, demands, actions, losses, costs, damages, or expenses, including legal fees on a solicitor-and-client basis, arising out of or related to:

- a) the operation of any tour vehicle or horse-drawn vehicle under this By-law;
- b) the conduct or negligence of the Operator or any person acting on behalf of the Operator; or
- c) any breach of this By-law or any condition of an Operator Licence or vehicle authorization,

except to the extent caused by the negligence of the Town.

## **16. Approved Routes**

16.1 As part of an application for an Operator Licence, the applicant shall submit the proposed operating route or routes for all tour vehicles and horse-drawn vehicles to be operated under the licence.

16.2 All proposed routes must be reviewed and approved by the Town's Traffic Authority before the issuance or renewal of an Operator Licence.

16.3 An Operator shall operate only on routes approved by the Town's Traffic Authority and shall comply with any temporary closures, detours, or route restrictions, including those related to special events or construction.

16.4 Approved routes may be amended by the Town's Traffic Authority from time to time for safety, operational, or traffic management reasons, and Operators shall comply with any amended route approvals.

## **17. Loading Zones**

17.1 As part of route approval, the Town's Traffic Authority may establish, assign, relocate, or modify loading zones for tour vehicles and horse-drawn vehicles.

17.2 An Operator shall use only the loading zones assigned or approved by the Town and shall comply with any conditions related to their use.

## **18. Stopping, Standing, and Parking**

18.1 An Operator shall not stop, stand, park, or stage a tour vehicle or horse-drawn vehicle in a manner that obstructs traffic, interferes with pedestrians, cyclists, accessibility, or emergency vehicles, or unreasonably interferes with the use of adjacent properties, except where authorized by the Town or required for safety or emergency reasons.

18.2 An Operator shall comply with all applicable traffic laws, parking regulations, traffic control devices, and any directions of a police officer or traffic authority.

18.3 Tour vehicles and horse-drawn vehicles shall load and unload passengers only at approved loading zones or locations authorized by the Town, except where required for safety or emergency reasons.

## **19. Control and Supervision of Horses**

19.1 An Operator shall ensure that any horse used in horse-drawn vehicle operations is under effective supervision and control at all times while in a public place.

19.2 A horse shall not be left unattended in a public place, except where the horse is securely hitched or otherwise restrained in a manner that ensures the safety of the horse and the public, and the Operator remains in the immediate vicinity and able to respond promptly.

## **20. Hitching Posts and Restraint Infrastructure**

20.1 Where an Operator proposes to install a hitching post or other fixed restraint for horses on Town property or within a public right-of-way, the installation shall be at the Operator's expense and subject to prior approval by the Town.

20.2 Approval under this section may consider location, design, public safety, accessibility, and compatibility with surrounding uses.

20.3 Nothing in this section obligates the Town to permit the installation of a hitching post or similar infrastructure.

20.4 Hitching posts approved under this section do not relieve an Operator of the obligation to maintain effective supervision and control of horses under this By-law.

## **21. Shade Structures**

21.1 Where an Operator proposes to place a shade structure for horses on Town property or within a public right-of-way, the structure shall be subject to prior approval by the Town. Shade structures may include temporary or portable structures intended to provide shade for horses during rest periods or periods of elevated heat.

21.2 In reviewing a proposed shade structure, the Town may consider factors including but not limited to:

- a) sight lines and public safety;
- b) structural stability and integrity;
- c) accessibility and pedestrian circulation;

- d) aesthetics and compatibility with surrounding uses; and
- e) overall suitability for the location.

## **22. Hours of Operation**

22.1 An Operator shall operate a tour vehicle or horse-drawn vehicle only between sunrise and one (1) hour after sunset, unless Council authorizes otherwise by resolution.

## **23. Schedule of Operational Limits**

23.1 The maximum number of Operator Licences, vehicles, and horses permitted to operate under this By-law shall be as set out in Schedule "A".

23.2 Schedule "A" may establish different limits for tour vehicle operations and horse-drawn vehicle operations and may be adopted, amended, or replaced by resolution of Council from time to time.

23.3 Council may provide direction respecting the allocation of available licences under this By-law.

## **24. Safety, Animal Welfare, and Emergency Management Plan**

24.1 As a condition of issuing or renewing an Operator Licence for horse-drawn vehicle operations, the applicant shall submit a written Safety, Animal Welfare, and Emergency Management Plan, in a form acceptable to the Town.

24.2 The Plan shall, at a minimum, address:

- a) general animal care and welfare practices, including watering, feeding, rest, access to shade or shelter, and monitoring for signs of distress;
- b) procedures for removing a horse from service when the horse becomes unfit for work;
- c) safe operation of the horse-drawn vehicle in traffic, around pedestrians, and in crowded areas;
- d) procedures for managing extreme weather or environmental risks, including heat, cold, and other conditions that may affect animal welfare;
- e) emergency response procedures for incidents including, but not limited to, horse illness or injury, equipment failure, traffic collisions, or public safety concerns; and
- f) communication and coordination with emergency services and the Town when required.

24.3 The Town may, at any time and at the Operator's expense, require that a Plan, or any portion of the Plan, be reviewed or certified by a licensed veterinarian or other qualified professional acceptable to the Town, to confirm that the Plan aligns with recognized best practices for animal care, safety, and welfare.

24.4 The Town may require amendments to a Plan as a condition of issuing or renewing an Operator Licence where reasonably necessary to protect public safety or animal welfare.

24.5 Failure to comply with an approved Plan constitutes a contravention of this By-law and may result in suspension or revocation of an Operator Licence.

## **25. General Animal Welfare**

25.1 An Operator shall ensure that every horse used in horse-drawn vehicle operations is kept, handled, housed, transported, and worked in a manner that protects the horse's health, safety, and welfare and prevents pain, injury, distress, exhaustion, or unnecessary suffering.

25.2 Without limiting anything within this section, general animal welfare includes, but is not limited to, ensuring that each horse:

- a) has access to fresh, potable water;
- b) is provided with appropriate rest periods during the workday;
- c) is treated humanely at all times and is not subjected to cruel, abusive, or neglectful behaviour; and
- d) is not worked, stressed, or otherwise required to perform beyond its physical capacity.

## **26. Extreme Weather and Environmental Conditions**

26.1 An Operator shall not operate a horse-drawn vehicle where extreme weather or environmental conditions pose a risk to the health, safety, or welfare of a horse.

26.2 Extreme weather or environmental conditions may include, but are not limited to, excessive heat or humidity, extreme cold, heavy precipitation, high winds, poor air quality, or any combination of conditions that may reasonably cause distress, injury, or exhaustion to a horse.

26.3 In determining whether conditions are unsafe, consideration may be given to factors including temperature, humidity, wind, duration of work, workload, availability of shade or shelter, and the individual condition of the horse.

26.4 Where the By-Law Officer has reasonable grounds to believe that extreme weather or environmental conditions present a risk to animal welfare, the By-Law Officer may require an Operator to immediately modify or suspend operations.

## **27. Fitness for Work**

27.1 No horse shall be used in horse-drawn vehicle operations if the horse is unfit for work.

27.2 Indicators that a horse may be unfit for work include, but are not limited to:

- a) lameness, stiffness, or injury affecting mobility;

- b) open sores, wounds, or skin conditions caused by or aggravated by tack, harnesses, or equipment;
- c) signs of exhaustion, dehydration, emaciation, or poor body condition;
- d) loose, missing, or unsafe shoes; or
- e) illness, infection, or any condition likely to cause pain or distress.

27.3 Where a horse shows signs of being unfit for work, the Operator shall immediately remove the horse from service and shall not return the horse to service until the horse is fit for work, as verified by a veterinarian where required by the Town.

## **28. Veterinary Care and Oversight**

28.1 Where the By-Law Officer has reasonable grounds to believe that a horse may be unfit for work or that animal welfare requirements are not being met, the By-Law Officer may require the Operator, at the Operator's expense, to obtain a veterinary examination.

28.2 The Operator Licence may be suspended until satisfactory confirmation is provided that the horse is healthy and fit for work.

28.3 Operators shall provide veterinary records or certifications reasonably required to demonstrate compliance with this By-law, including records related to fitness for work where applicable.

## **29. Complaints and Investigations**

29.1 Any person may make a complaint to the Town regarding an alleged contravention of this By-law.

29.2 The By-Law Officer is responsible for receiving, reviewing, and investigating complaints and for determining whether a contravention of this By-law may have occurred.

29.3 The By-Law Officer may also initiate an investigation on their own initiative where the Officer has reasonable grounds to believe that a contravention of this By-law may have occurred.

29.4 In carrying out an investigation, the By-Law Officer may require an Operator to provide records, documentation, or information reasonably necessary to determine compliance with this By-law, including, where applicable, proof of insurance, maintenance and inspection records, veterinary records, approved plans, or route approvals.

29.5 Where the By-Law Officer determines that a contravention of this By-law has occurred, the Officer may take enforcement action in accordance with this By-law and applicable legislation, including issuing orders, suspending or revoking licences, or commencing a prosecution.

### **30. Records and Retention**

30.1 An Operator shall maintain and retain records reasonably necessary to demonstrate compliance with this By-law, including, where applicable:

- a) proof of insurance;
- b) Operator Licence and vehicle authorization documentation;
- c) vehicle inspection, maintenance, and repair records;
- d) veterinary certifications or records related to fitness for work; and
- e) any Safety, Animal Welfare, and Emergency Management Plan approved under this By-law.

30.2 Such records shall be retained for a minimum period of three (3) years and shall be made available to the By-Law Officer upon request for the purposes of administration or enforcement of this By-law.

### **31. Suspension, Revocation, and Appeal**

31.1 Where the By-Law Officer determines that a licence holder has failed to comply with this By-law, any other applicable Town by-law, or applicable provincial or federal legislation, the By-Law Officer may suspend or revoke an Operator Licence.

31.2 A suspension may be lifted by the By-Law Officer where the Officer is satisfied that the contravention has been remedied and compliance with this By-law has been achieved.

31.3 A decision made under subsection 30.1 may be appealed to Council by delivering written notice of appeal to the Clerk within fourteen (14) days of the decision.

31.4 Upon receipt of a notice of appeal, the Clerk shall place the appeal on the agenda of a regular meeting of Council as soon as practicable.

31.5 Unless Council directs otherwise, a licence remains suspended during the appeal process.

31.6 Council may confirm, vary, or rescind the decision of the By-Law Officer.

31.7 A decision of Council under this section is final for the purposes of this By-law.

31.8 Revocation of a licence does not prevent a person from applying for a new Operator Licence in the future, unless Council directs otherwise.

### **32. Enforcement**

32.1 Compliance with this By-law shall be enforced primarily through licensing and administrative measures, including the imposition of conditions, orders, suspensions, or revocations issued under this By-law.

### **33. Offence & Penalty**

33.1 Any person who fails to comply with an order, condition, suspension, or revocation issued under this By-law is guilty of an offence.

33.2 Any person convicted of an offence under this By-law is liable, on summary conviction, to a fine of not less than One Hundred Dollars (\$100.00) and not more than One Thousand Dollars (\$1,000.00).

33.3 Where an offence under this By-law continues for more than one day, each day the offence continues constitutes a separate offence.

### **34. Repeal**

34.1 Upon coming into force, this By-law repeals and replaces By-law No. 56, being the Hack and Trolley By-law, and any amendments thereto.

## **SCHEDULE "A" – OPERATIONAL LIMITS**

### **1. Tour Vehicles**

The maximum number of tour vehicle Operator Licences permitted to operate within the Town at any one time is three (3) tour vehicles.

### **2. Horse-Drawn Carriage Operations**

(a) The maximum number of horse-drawn carriage Operator Licences permitted to operate within the Town at any one time is four (4) carriages.

(b) Each authorized horse-drawn carriage may be operated using a maximum of two (2) horses per carriage.

### **3. Competing Applications and Allocation**

Where the number of qualified applications for Operator Licences or vehicle authorizations exceeds the limits set out in this Schedule, the matter shall be referred to Council for determination.

In determining the appropriate number of licences to be issued and the manner in which available licences are allocated, Council may consider factors including, but not limited to:

- (a) public safety and traffic impacts;
- (b) pedestrian congestion and accessibility;
- (c) animal welfare considerations;
- (d) the cumulative impact of tour operations on Town streets and public places;
- (e) the risk of over-saturation of commercial tour services; and
- (f) the fair and reasonable allocation of available licences among competing applicants.

## **SCHEDULE "B" – LICENCE FEES**

### **1. Operator Licence Fee**

Every application for an Operator Licence under this By-law shall be accompanied by a non-refundable annual licence fee of One Hundred Dollars (\$100.00).

### **2. Per Vehicle Authorization Fee**

In addition to the Operator Licence fee, an annual fee of Five Hundred Dollars (\$500.00) shall be payable for each tour vehicle or horse-drawn carriage authorized to operate under an Operator Licence.

### **3. Fee Term**

All fees set out in this Schedule are payable annually and are non-refundable.

# Inclement Weather & Temporary Facility Closure Policy

Date adopted by Council: TBD

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## 1. POLICY STATEMENT

The Town of Lunenburg is committed to maintaining the continuity of municipal services while prioritizing the safety of employees and the public during periods of inclement weather or hazardous conditions. The Town recognizes that such conditions may affect access to municipal facilities and the ability of employees to report to work safely.

## 2. PURPOSE

The purpose of this policy is to establish a clear framework for managing Town operations during periods of inclement weather or hazardous conditions. This policy provides guidance to employees, Council, and the public to support consistent, safe, and transparent decision-making.

## 3. SCOPE

This policy applies to non-unionized employees of the Town of Lunenburg and to municipal facilities and operations affected by inclement weather or hazardous conditions, or other temporary operational disruptions.

Unionized employees are subject to the terms and conditions set out in their applicable collective agreements.

## 4. DEFINITIONS

For the purposes of this policy:

“Closure” means the temporary suspension of non-essential municipal operations and the closure of non-essential Town facilities due to inclement weather or hazardous conditions.

“Delayed Opening” means a temporary postponement of the start of normal operations at Town facilities due to inclement weather or hazardous conditions.

“Inclement Weather” means severe or adverse weather conditions that may pose a risk to public safety or affect access to municipal facilities, including but not limited to snowstorms, ice storms, hurricanes, flooding, or similar weather events.

“Hazardous Conditions” means temporary conditions that may pose a risk to safety, including power outages, road conditions, public safety advisories, or other circumstances that affect the safe operation of municipal facilities or services.

## **5. AUTHORITY AND APPLICATION**

Through this policy, Council delegates authority to the Chief Administrative Officer to temporarily alter municipal operations during periods of inclement weather or hazardous conditions, or other unplanned operational disruptions that affect the safe or feasible operation of municipal facilities, including delaying openings, closing municipal facilities, or reducing services, where necessary to protect the safety of employees and the public.

Unless otherwise declared by the Chief Administrative Officer, Town facilities and services will continue to operate.

## **6. EXCLUSIONS**

This policy does not apply to employees on approved leaves, previously scheduled vacations, or sick leave.

## **7. MEETINGS**

Inclement weather or hazardous conditions may affect the ability to safely hold meetings organized by the Town of Lunenburg, including Council and committee meetings.

Decisions regarding the conduct of Council meetings, including format and scheduling, will be made in accordance with the Town's Council Procedural Policy and any applicable legislation.

## **8. RESPONSIBILITIES**

### **8.1 Council**

Council is responsible for approving this policy and delegating authority to the Chief Administrative Officer to make decisions related to municipal operations during periods of inclement weather or hazardous conditions.

### **8.2 Chief Administrative Officer (CAO)**

The Chief Administrative Officer is responsible for:

- Exercising the authority delegated by Council under this policy to temporarily alter municipal operations during periods of inclement weather or hazardous conditions; and
- Overseeing the implementation of this policy, including employee-related operational decisions, in accordance with approved administrative procedures.

**ADMINISTRATIVE PROCEDURES**  
**Inclement Weather & Temporary Facility Closure Policy**  
**Date approved by CAO: TBD**

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## **1. PURPOSE**

These administrative procedures provide direction for implementing the Town of Lunenburg's Inclement Weather & Temporary Facility Closure Policy. They outline operational decision-making, employee expectations, service continuity, and communications during periods of inclement weather or hazardous conditions.

## **2. CONSIDERATIONS**

In making a determination to delay the opening of facilities, close municipal facilities, or reduce municipal services due to inclement weather or hazardous conditions, the Chief Administrative Officer may consider factors including, but not limited to:

- Weather forecasts and warnings;
- Road and travel advisories;
- Public safety information from emergency management agencies;
- Conditions in adjacent municipalities; and
- The ability to safely maintain municipal operations and essential services.

## **3. ESSENTIAL AND NON-ESSENTIAL SERVICES**

### **3.1 Essential Services**

Essential services are those required to ensure public safety, infrastructure protection, or continuity of critical municipal functions. Essential services and positions are designated by each department and may be adjusted as operational needs require.

Where essential services must continue:

- Directors are responsible for ensuring service coverage;
- Staffing may be adjusted or cycled as required; and
- Employees designated as essential may be required to report to work, subject to safety considerations.

### **3.2 Non-Essential Services**

During delayed openings or closures, non-essential services may be reduced or suspended for all or part of the day.

## **4. EMPLOYEE WORK EXPECTATIONS**

### **4.1 Reporting to Work**

During periods of inclement weather or hazardous conditions, employees should not assume the workplace is closed unless an official notification has been issued. Employees are expected to report to work unless the workplace has been declared closed or a delayed opening has been announced.

Employees whose duties require travel will follow direction from their Director or designate.

Employees are responsible for monitoring Town email and official communication channels for updates during periods of inclement weather or hazardous conditions.

### **4.2 Hybrid and Remote Work**

Where operationally feasible, employees whose positions allow for remote work are expected to work from an alternate location during a delayed opening or facility closure.

Employees should follow any additional direction provided by their Director or designate regarding work expectations, availability, and service continuity.

If an employee is unable to work remotely due to circumstances such as power outages, internet disruptions, or other conditions beyond their control, they must notify their Director or designate as soon as possible and follow directions regarding work expectations.

### **4.3 Early Departures and Late Arrivals**

Employees who choose not to report to work, arrive late, or leave early due to weather conditions, where the workplace remains open, must:

- Make up the time at another date; or
- Use vacation, banked time, or have the time deducted from pay.

## **5. PAY AND LEAVE ADMINISTRATION**

### **5.1 Closures**

When a workplace is closed, employees scheduled to work will receive regular pay for the period of closure.

Storm days are not considered a leave entitlement.

### **5.2 Operational Disruptions**

Where unplanned operational disruptions occur that affect the safe or feasible operation of a municipal facility or service (such as power outages, utility failures, or mechanical issues), the

Chief Administrative Officer may, in consultation with the appropriate Director(s), determine that the affected facility will be closed, opened late, or operate with reduced services.

Any closure, delayed opening, or service reduction resulting from an operational disruption will be administered in accordance with the applicable employee work expectations and pay and leave provisions set out in these procedures.

### **5.3 Partial Closures**

If the workplace closes after the workday has commenced, employees will be compensated at regular pay for the remainder of the scheduled day.

If the workplace reopens at 12:00 p.m. (noon) or later, lunch breaks will not be provided.

### **5.4 Overtime**

Where overtime is required to maintain essential services or address immediate safety concerns during inclement weather or hazardous conditions, such overtime must be authorized by the Chief Administrative Officer.

### **5.5 Employees on Leave**

Employees on approved vacation, sick leave, banked time, or leave of absence at the time of a closure are not entitled to reinstatement of leave time.

## **6. INTERNAL COMMUNICATIONS**

Following a decision by the Chief Administrative Officer to delay opening, close facilities, or reduce services due to inclement weather, hazardous conditions, or service disruptions, the CAO will communicate the decision by email to their direct reports.

Individuals receiving the notification are responsible for promptly sharing the information with staff within their areas of responsibility and/or providing any additional operational direction as required.

## **7. ROLES AND RESPONSIBILITIES**

### **7.1 Chief Administrative Officer**

The CAO is responsible for:

- Making operational decisions under the Policy;
- Ensuring consistent application of these procedures; and
- Directing internal and external communications related to closures or service changes.

### **7.2 Directors**

Directors are responsible for:

- Ensuring staff are aware of the Policy and Procedures;
- Designating essential positions and ensuring service continuity;
- Providing direction to staff regarding reporting to work, remote work, or early departure; and
- Communicating operational decisions to staff within their departments.

### **7.3 Communications**

Communications staff are responsible for:

- Preparing and distributing public notices regarding delayed openings or closures;
- Posting updates on the Town’s website, social media platforms, local radio stations, and other channels as required; and
- Coordinating messaging with emergency management agencies, where applicable.

### **7.4 Human Resources**

Human Resources is responsible for:

- Providing guidance on the application of these procedures;
- Supporting consistent administration of pay and leave provisions; and
- Addressing concerns or issues related to employee compliance.

### **7.5 Employees**

Employees are responsible for:

- Monitoring Town communications for updates during inclement weather events;
- Following direction from their Director or designate; and
- Complying with these procedures and applicable workplace expectations.

## **8. MEETINGS**

Where a Council meeting is scheduled on a day affected by inclement weather or hazardous conditions, the Mayor and Chief Administrative Officer will review whether the meeting can be safely held.

Where practicable, a decision to proceed, delay, postpone, or otherwise adjust the meeting will be made by 12:00 p.m. (noon) on the day of the meeting.

Once a meeting has been delayed or postponed, the Chief Administrative Officer will inform Council and staff, and Communications staff will issue a public notice regarding the change.

## **9. REVIEW**

These administrative procedures may be reviewed and updated by the Chief Administrative Officer as required to ensure effectiveness and alignment with operational needs.

**Subject:** Carry Over Projects from 2025/26 Town Capital Budget  
(Community Development)

**From:** Marc Kiely, Director Community Development

**Date:** April 14, 2026



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## **Recommendation**

That Council approve the carryover of the Interpretive Panels for Parks amount of \$20,000 from the 2025/26 Town Capital Budget into the 2026/27 Town Capital Budget, funded from Operating Reserves.

## **Background**

Council passed the 2025/26 Town Capital Budget on May 27, 2025, which included costs associated with the design and installation of interpretive panels. Despite best efforts costs incurred for this project were not realized during the 2025/26 budget year. This extension will accommodate the research, design, fabrication and installation of these interpretive panels with a targeted completion date by the end of June. In addition to the \$20,000 allocation from the Town the ACOA, Tourism Growth Program will fund \$7,790 for a revised total of \$27,790 including HST for this budget item.

## **Strategic Plan Relevance**

MPS Section 2.2.1 – Living Heritage

## **Financial**

The financial funding for this project is as follows:

Council approved a budget of \$20,000 (including net HST), with funding from Operating Reserve for the Project through the approval of the 2025/26 Town Capital Budget and there is an additional allocation from ACOA in the amount of \$7,790.