

TOWN OF LUNENBURG
2026/27 DRAFT OPERATING BUDGET
Approved April 14, 2026

INDEX

	<u>Page #</u>
1. <u>TOWN GENERAL</u>	
➤ Operating Departmental Budget Summary	1
➤ Tax Rates, Statistics	2
➤ Town General Revenue	4
Expenditures	
➤ General Government (Administration & Finance)	13
➤ Other Protective Services	18
➤ Fire Protection	20
➤ Transportation Services	27
➤ Environmental Health Services (Wastewater Treatment & Garbage)	32
➤ Community Development Services	37
➤ Recreation and Cultural Services	42
➤ Fiscal Services	49
2. <u>CEMETERY</u>	53

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

	Approved Budget 2026/27	Approved Budget 2025/26	Difference %
<i>Expenditures</i>			
General Government Services	\$ 1,434,500	\$ 1,225,300	17.1%
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	2,933,900	2,714,100	8.1%
	\$ 12,054,200	\$ 11,318,200	6.5%
<i>Revenue</i>			
Property Tax Revenue, including Sewer	\$ 10,647,800	\$ 9,825,200	8.4%
<i>Non-tax Revenue</i>			
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%
	\$ 12,054,200	\$ 11,318,200	6.5%
<i>Unfunded Operating Expenditures</i>	\$ -	\$ -	

2026/27 BUDGET SUMMARY AND TAX RATES

	Tax Rate	Increase (decrease) over prior year	% Change over prior year
Residential Tax Rate	\$1.455	\$0.079	5.7%
Commercial Tax Rate	\$3.479	\$0.121	3.6%
Seasonal Tourist Tax Rate	\$2.609	\$0.090	3.6%

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%	69.7%
Commercial	31.8%	31.4%	31.4%	31.2%	31.2%	29.8%
Seasonal Tourist	2.0%	1.7%	1.6%	0.5%	0.5%	0.5%
	<u>33.8%</u>	<u>381.0%</u>	<u>33.0%</u>	<u>31.7%</u>	<u>31.7%</u>	<u>30.3%</u>

2026/27 Budget Summary

Operating

Town General Operations \$ 12,054,200

Capital

Town Capital Projects \$ 3,815,000

\$ 15,869,200

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	Grants in Lieu	Net Taxable Assessment
RESIDENTIAL					
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>
COMMERCIAL					
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	\$ 12,054,200
Less: Revenue Other than Tax Revenue	<u>3,995,200</u>
Tax Levy	<u>8,059,000</u>

Calculation of Tax Rates

Total Net Taxable Assessment	<u>456,507,900</u>
General Tax Rate	<u>1.77</u>

TAX RATE CALCULATION

Tax Levy	\$ 8,059,000
Residential Assessment	385,854,300
Residential Tax Rate	\$ 1.455
Residential Tax Levy	5,614,200
Commercial Tax Levy	2,444,800
Commercial Assessment	69,044,300
Seasonal Tourist Assessment	1,609,300
Commercial Tax Rate	\$ 3.479
Seasonal Tourist Business Tax Rate	\$ 2.609

Historical Tax Rates

	2023/24	2024/25	2025/26	2026/27	Change
Residential	\$1.376	\$1.376	\$1.376	\$1.455	5.70%
Commercial	\$3.358	\$3.358	\$3.358	\$3.479	3.60%
Seasonal Tourist	\$2.519	\$2.519	\$2.519	\$2.609	3.60%

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	\$ 294,605	\$ 294,605
His Majesty the King (Green Street/DNR)	15,100	\$ 525	\$ 525
N.S. Trans. & Public Works (Mahone Bay Road)	6,200	\$ 216	\$ 216
N.S. Trans. & Public Works (Green Street)	15,000	\$ 522	\$ 522
N.S. Trans. & Public Works (Linden Avenue)	4,600	\$ 160	\$ 160
Total Commercial Exempt	\$ 8,509,000	\$ 296,028	\$ 296,028
Residential Exempt:			
His Majesty the King (Green Street/DNR)	\$ 45,000	\$ 655	\$ 655

	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	\$1.455	\$ 5,614,200	1% Tax Revenue =	\$ 80,590
Commercial	3.479	2,402,800	\$0.01 Additional =	45,651
Seasonal Tourist	2.609	42,000	\$0.01 Residential =	38,585
			\$0.01 Commercial =	7,065
		\$ 8,059,000		

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 4 properties that qualify for this special assessment.

2026 Seasonal Tourist Assessments	\$ 1,609,300
-----------------------------------	--------------

2026/27 Operating Budget
 Budgeted Staffing Summary

	FTE	Salaries & Benefits*
Corporate Services & Utilities	14.8	\$ 1,626,800
Community Development & Bylaw	5.5	\$ 611,500
Recreation	5.5	\$ 486,200
Public Works	17.0	\$ 1,807,100
	42.8	\$ 4,531,600

*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%).

		Town General - Operating Revenue			
ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2024/25 Actual
		Taxes			
		<u>Assessable Property</u>			
01-1-11-0000					
01-1-11-1100	1	Residential Taxable Assessment	\$ 5,601,300	\$ 4,941,000	\$ 4,670,624
		<u>Commercial</u>			
01-1-11-2100	1	Comm Taxable Assessment	2,106,500	1,984,100	1,936,031
01-1-11-2200	1	Seasonal Tourist Business	42,000	37,700	44,738
		<u>Resource</u>			
01-1-11-5100	1	Resource Taxable Assessment	12,300	12,000	11,893
			7,762,100	6,974,800	6,663,286
		Special Assessments			
		<u>Frontage Rates</u>			
01-1-12-1000					
01-1-12-9100	2	Sewer Annual Charges	1,992,000	1,977,600	1,841,891
		Other Taxes			
01-1-19-1100	3	Deed Transfer Tax-Capital Reserve Fund	325,000	325,000	252,715
01-1-19-1101	3	Deed Transfer Tax-Operating Fund	162,500	162,500	126,357
			2,479,500	2,465,100	2,220,963
		Business Property			
01-1-14-2100	4	Based on Revenue - Bell Aliant	18,500	16,400	17,808
01-1-62-8800	5	HST Offset Grant	25,000	25,000	31,171
			43,500	41,400	48,979
		Department Total	\$ 10,285,100	\$ 9,481,300	\$ 8,933,228
		Grants in Lieu of Taxes			
		<u>Provincial Government</u>			
01-1-23-0000					
01-1-23-1200	6	Dept. of Transportation	\$ 1,100	\$ 1,000	\$ 756
01-1-23-1300	6	His Majesty the King	295,800	279,600	286,774
01-1-23-1400	6	Sewer (previously included in general sewer revenue)	60,800	58,300	58,442
01-1-23-3100	6	Fire Protection - Museum/School	5,000	5,000	5,019
		Department Total	\$ 362,700	\$ 343,900	\$ 350,991
		Sales of Services			
		<u>General Gov't Services</u>			
01-1-41-0000					
01-1-41-0200	7	Tax Certificates Fees	\$ 5,500	\$ 6,000	\$ 4,592
01-1-41-0210	7	Mortgage Company Service Charge	3,300	3,200	3,020
			8,800	9,200	7,612
		<u>Environmental Health Services</u>			
01-1-44-0115	7	Region 6 Diversion/Map	15,000	25,000	28,490
01-1-44-0110		Sale of Compostainers	100	100	-
			15,100	25,100	28,490
		<u>Environmental Develop. Services</u>			
01-1-46-0100	7	Zoning Permits & Certificates	3,500	3,500	6,190
		<u>Recreation & Cultural Services</u>			
01-1-47-0100		Library Photocopy Revenue	300	300	-
		<u>Protective services</u>			
01-1-42-0200	7	Fire Services (Rental Revenue)	100	100	-
		<u>Transportation Services</u>			
01-1-43-0100	7	PW - Labour/Equipment (Charge Out)	60,000	50,000	60,948
01-1-43-0200	7	Parking Meter Revenue	155,000	155,000	152,299
			215,000	205,000	213,247
			\$ 242,800	\$ 243,200	\$ 255,539
		Lunenburg War Memorial Community Centre & Arena			
		Admissions			
		<u>Arena</u>			
01-1-47-1030	8	Public Skating	\$ 10,000	\$ 10,000	\$ 9,810
		<u>Community Centre</u>			
01-1-47-1110	9	Program Fees			
01-1-47-1110		Drop-in Sport Programs	19,400	17,000	19,893
01-1-47-1120		Weight Room Fees	2,000	2,000	1,262
01-1-47-1130		Fitness Classes	9,000	6,000	5,160
			40,400	35,000	36,125

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

		Town General - Operating Revenue			
	Notes		2026/27	2025/26	2024/25
ACCOUNT #		DESCRIPTION	Budget	Budget	Actual
		<u>Department of Municipal Affairs</u>			
01-1-62-8100	29	Foundation Grant	\$ 50,000	\$ 50,000	\$ 50,000
01-1-62-8600		Farm Property Acreage	100	100	126
			\$ 50,100	\$ 50,100	\$ 50,126
		<u>Conditional Transfers/Fed. Or Prov. Gov'ts</u>			
		Federal Government			
01-1-71-7500		Canada Day Grant	\$ 10,000	\$ 3,800	\$ 3,840
		ACOA Non-repayable Contribution	-	75,000	64,060
			\$ 10,000	\$ 78,800	\$ 67,900
		Provincial Government			
		<u>Protective Services</u>			
01-1-75-2500		Civic Addressing Prov Grant	1,000	1,000	1,000
			\$ 1,000	\$ 1,000	\$ 1,000
		<u>Conditional Transfers/Other Local Gov't</u>			
		Transfer From Reserves-LAFF/Surplus	\$ -	\$ -	\$ 55,301
01-1-89-9900	30	Districts 1 & 2 Fire Commission	260,800	244,500	218,628
			\$ 260,800	\$ 244,500	\$ 273,929
		Total Revenue	\$ 12,054,200	\$ 11,318,200	\$ 11,009,637
		Non Property Tax Revenue	\$ 3,995,200	\$ 4,062,800	\$ 4,058,821
		Change in Non Property Tax Revenue	-1.7%		

NOTES TO TOWN REVENUE ESTIMATES

1. 2026/27 Tax Revenues

2026/27 Tax Rates:

- \$1.455/\$100 Residential
- \$3.479/\$100 Commercial
- \$2.609/\$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

RATES FOR 2026/27 WITH RESERVE TRANSFERS			
Classification	2026/27 Rate	2025/26 Rate	Yearly Change
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%

Sewer Revenue Contribution Comparison				
	<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
Total Costs	\$2,052,800

Funding (Based on 2026 assessments)

Sewer Rates	\$2,052,800
-------------	-------------

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>
Net revenue before enforcement costs	<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

Softball Field

Per season (per team)	344.00
Per game	40.00
Per season - Youth (per team)	212.00

Soccer Field

Per Game	40.00
Per Season (per team)	344.00
Per Season - Youth (per team)	212.00

Track

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	

Bandstand

Per hour	25.00
----------	-------

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.

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

General Government Services Expenditure Budget (Administration & Finance)					
			2026/27	2025/26	2024/25
ACCOUNT #	<i>Notes</i>	Description	Budget	Budget	Actual
		<u>Salaries and Benefits</u>			
01-2-12-1100	18	Salaries - Corporate Services Staff	873,800	799,200	700,272
		Less: Allocation to Utilities or Other Depts	(381,200)	(482,800)	(273,230)
			492,600	316,400	427,042
01-2-12-1102	19	Staff Training & Professional Development	7,500	10,000	6,471
01-2-19-9010		Workers Compensation	15,600	11,400	6,567
01-2-19-9030		Employment Benefits: CPP/EI	37,000	31,700	32,406
01-2-19-9050		Town Pension/RRSP	29,700	25,600	20,198
01-2-19-9060		Medical Plan	39,800	35,600	19,818
01-2-19-9070		Holiday and Long Service Awards	500	500	2,185
01-2-19-9090	20	Other Employment Benefits	8,800	8,800	(32,791)
			631,500	440,000	481,896
		<u>Other General Gov't Services</u>			
		<u>Elections</u>			
01-2-19-1100	21	Elections, Plebiscites, etc.	-	-	24,334
		<u>General Accident & Damage Liability Claims</u>			
01-2-19-3100		Liability Insurance & Claims	11,200	11,500	10,462
		<u>Grants</u>			
01-2-19-5100	22	Grants to Organizations	32,000	42,000	36,145
		<u>Other General Services</u>			
01-2-19-9080	23	Subscriptions & Memberships	8,000	8,000	5,777
		Department Total	\$ 1,434,500	\$ 1,225,300	\$ 1,090,279
		Budget Change	\$ 209,200		
			17.1%		

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 1st.

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
Total Budget	\$70,000

*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.

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. (See April 28, 2026 Council for report)

<u>Gross Household Income</u>	<u>Exemption</u>
\$37,532 or less	\$1,500
\$37,533 to \$43,371	\$750
\$43,372 to \$49,210	\$375
Over \$49,210	NIL

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
Total Budget	\$45,150

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. *With the budget approval of April 14, 2026 funds were added for a Grants Officer to the staff compliment.*
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.

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

NOTES TO OTHER PROTECTIVE SERVICES BUDGET

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

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

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
	\$36,000

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)

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

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.

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.

		Transportation Services Expenditure Budget			
			2026/27	2025/26	2024/25
ACCOUNT #	Notes	DESCRIPTION	Budget	Budget	Actual
		Common Services			
		<u>Administration</u>			
01-2-31-1002	1	Accessibility Plan Development	\$ 5,000	\$ 8,000	\$ 3,081
01-2-31-1010	2	Salaries Engineers & Admin Support Staff	283,400	289,200	226,308
		Less: Allocation to Wastewater/Water	(143,600)	(176,400)	(130,326)
			139,800	112,800	95,982
01-2-31-1015		Car Allowance - Engineers	1,200	1,200	822
01-2-31-1020	3	Telephone & Internet	7,000	5,500	5,795
01-2-31-1030	4	Supplies & Computer - Engineer	2,500	2,500	866
01-2-31-1050	5	Survey/Appraisals	2,500	2,500	-
01-2-31-1300	6	Liability Insurance	6,500	6,300	6,877
01-2-31-1520	7	Travel/Seminars - Engineers/Work Force	10,000	10,000	6,213
01-2-31-1400	8	Workers Compensation	24,600	17,000	15,079
01-2-31-1620	8	Employment Benefits: CPP/EI	57,000	46,000	48,415
01-2-31-1640	8	Town Pension/RRSP	39,000	31,800	31,667
01-2-31-1650	8	Medical Plan	57,900	51,000	44,145
01-2-31-1660	8	Other Benefits	12,800	12,500	44,866
			365,800	307,100	303,808
		<u>General Equipment</u>			
01-2-31-3030		Repair to Miscellaneous Equipment	10,000	10,000	10,037
01-2-31-3001		PW Labour - Maint. of Vehicles & Equipment	30,000	15,000	28,387
01-2-31-3040	9	Repairs - Trackless	7,000	7,000	8,064
01-2-31-3047	9	Repairs - 2021 International	6,000	6,000	6,328
01-2-31-3051	9	Repairs - 2025 International	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	24,420
01-2-31-3046	9	Repairs - 2024 Chev 1-Ton	4,000	4,000	
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	3,914
01-2-31-3050	10	Repairs - Hough/Payloader	10,000	10,000	5,742
01-2-31-3060	11	Repairs - Backhoe	40,000	40,000	15,236
01-2-31-3061	12	Repairs -2019 Asphalt Roller	-	-	-
01-2-31-3070	13	Insurance on Equipment	20,200	20,800	18,111
01-2-31-3080	14	Tires, Chains, etc.	6,000	6,000	5,012
01-2-31-3090	15	Gas, Oil, Antifreeze, etc.	65,000	65,000	62,073
			228,200	213,800	194,322
		<u>Small Tools and Equipment</u>			
01-2-31-4100	16	Two-way Radio System	500	500	1,034
01-2-31-4110	17	Small Tools & Equipment	5,000	5,000	3,865
			5,500	5,500	4,899
		<u>Workshops, Yards & Other Bldgs.</u>			
01-2-31-5010		Rental of Armouries	1,200	1,200	1,200
01-2-32-3123	19	PW Labour - Facilities	50,000	42,000	-
01-2-31-5030		<i>Victoria Road Building (VRB)</i>			
01-2-31-5031	18	VRB - Repairs & Maintenance	3,000	3,000	12,429
01-2-31-5033	18	VRB - Insurance	6,700	5,400	4,979
01-2-31-5034	18	VRB - Sewer	1,200	900	1,121
01-2-31-5035	18	VRB - Electric	2,900	2,400	2,459
01-2-31-5036	18	VRB - Water	700	600	578
01-2-31-5037	18	VRB - Security/Phone	1,500	1,500	1,641
			67,200	57,000	24,407
		<u>Roads and Streets</u>			
01-2-32-3120	19	Labour - Public Works	463,800	434,000	499,033
01-2-32-3210	20	Gravel & Stone	6,000	6,000	1,148
01-2-32-3220		Colas (Asphalt Tack Coat)	1,500	1,500	1,239
01-2-32-3250	21	Tree Maintenance	10,000	10,000	11,954
01-2-32-3270		Clothing	7,000	7,000	9,271
01-2-32-3280	22	Infrastructure Supplies	15,000	15,000	10,289
01-2-32-3281	23	Safety Equipment	8,000	8,000	16,174
01-2-32-3700	24	Labour - Snow & Ice Control	85,000	72,000	40,585
01-2-32-3710	25	Equip Rental/Contracted Snow Removal	500	500	243
01-2-32-3720	26	Salt (Inc Transportation)/Sand	85,000	85,000	96,944
01-2-32-3240	27	Asphalt for Patching	80,000	80,000	91,147
01-2-32-3300	28	Sidewalk Repairs (Materials only)	40,000	40,000	139,112
01-2-32-3950	29	Crack Sealing Streets	12,000	12,000	8,864
			813,800	771,000	926,003
		<u>Interest on Loans</u>			

		Transportation Services Expenditure Budget			
	Notes		2026/27	2025/26	2024/25
ACCOUNT #		DESCRIPTION	Budget	Budget	Actual
01-2-32-3970	30	Interest on Capital Loan - Roads/Streets	27,600	18,500	25,501
		<u>Street & Highway Lighting</u>			
01-2-32-5100	31	Street Lighting	171,000	158,000	132,136
		<u>Traffic Services</u>			
01-2-32-6030	32	Paint Street Lines (Contractor)	8,000	8,000	7,536
01-2-32-6035	32	Line Painting (Materials only)	6,000	4,000	1,408
01-2-32-6060	32	Traffic Signs & Posts	6,000	6,000	4,311
			20,000	18,000	13,255
		<u>Parking</u>			
01-2-32-7012		Parking & Traffic Study	-	-	68,080
01-2-32-7011	33	Labour - Maintenance & Collection	5,000	4,000	4,434
01-2-32-7020	34	Parking Meter Supplies (Incl Repair Parts)	15,000	15,000	2,333
01-2-32-7030		Parking Lot Light	800	700	591
		<u>Public Transit</u>			
01-2-35-0010	35	Lunenburg County Wheels Grant	10,000	-	-
			30,800	19,700	75,438
		Department Total	\$ 1,729,900	\$ 1,568,600	\$ 1,699,769
		Budget Change	\$ 161,300		
			10.3%		

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.

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

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

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

RATES FOR 2026/27 WITH RESERVE TRANSFERS			
Classification	2026/27 Rate	2025/26 Rate	Yearly Change
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%

Sewer Revenue Contribution Comparison				
	<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>
Total Costs	<u>\$2,052,800</u>

Funding (Based on 2025 assessments)

Sewer Rates	<u>\$2,052,800</u>
-------------	--------------------

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	\$200,000

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:

Waste Type	Chester 2024/25 Tonnage	Chester 2023/24 Tonnage	Chester 2022/23 Tonnage	Chester 2021/22 Tonnage	Chester 2020/21 Tonnage
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
TOTAL TONNES	905.88	943.56	940.73	981.35	931.10

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

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.

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

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

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.

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

*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).

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

		Recreation and Cultural Services Expenditures Budget			
	Notes		2026/27	2025/26	2024/25
ACCOUNT #		DESCRIPTION	Budget	Budget	Actual
		<u>Programs</u>			
01-2-70-6010	43	Instructor Fees	10,000	10,000	5,115
01-2-70-6015	44	Supplies/Advertising	5,500	5,000	4,543
01-2-70-6033	45	PRO Kids	1,000	1,000	1,000
			16,500	16,000	10,658
		<u>Small Furniture & Equipment</u>			
01-2-70-7010	46	Tables & Chairs/Small Capital	-	-	-
			-	-	-
		Total Expenditures Arena & LWMCC	\$ 826,100	\$ 773,500	\$ 620,193
		<u>Cultural Buildings & Facilities</u>			
		<u>Library</u>			
01-2-72-5010	47	Janitor Contract/Supplies	14,500	18,400	13,153
01-2-72-5060		Telephone	500	500	294
01-2-72-5080	48	Rent - Lunenburg Academy	36,000	36,000	36,000
01-2-72-5090	49	Supplies & Expenses	3,000	3,000	189
			54,000	57,900	49,636
		<u>Transfer to Regional Library</u>			
01-2-72-5095	50	Transfer to Regional Library	18,600	18,600	18,600
		<u>Heritage Properties</u>			
01-2-72-4100	51	Insurance - Bailly Collection	300	300	666
01-2-72-7050	52	Council & Committee Honorariums	-	900	-
01-2-72-7381	53	Salaries & Benefits - Allocated from Planning	39,600	85,900	22,210
01-2-72-7390	54	Heritage By-Law Review	5,000	5,000	-
01-2-72-7400	55	Materials, Supplies & Advertising, Small Capital	3,000	3,000	165
01-2-72-7404	56	UNESCO Promotion	7,500	5,000	-
			55,400	100,100	23,041
		<u>Other Rec. & Cult. Services</u>			
01-2-75-9100	57	Public Celebration	14,500	14,500	9,185
		Department total before LWMCC & Arena	\$ 257,000	\$ 294,900	\$ 188,303
		LWMCC & Arena	826,100	773,500	620,193
		Department Total	\$ 1,083,100	\$ 1,068,400	\$ 808,496
		Budget Change	\$ 14,700		
			1.4%		

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	200
	\$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 30th 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.

		Fiscal Services Expenditure Budget			
	Notes		2026/27	2025/26	2024/25
ACCOUNT #		DESCRIPTION	Budget	Budget	Actual
		Principal Installments			
01-2-81-3100	1	Debenture Principal	\$ 287,200	\$ 295,500	\$ 264,121
01-2-81-3150	1	Debenture Principal - Sewer Projects	75,300	70,900	55,295
			362,500	366,400	319,416
		Financing and Transfers			
		Operating Reserve Fund:			
01-2-82-2133	2	to (from) Elections	-	5,000	-
01-2-82-2130	3	to (from) Sewer	311,200	369,300	313,182
012-82-2139	3	to (from) Sewer Plant Upgrade	286,000	286,000	286,000
	4	to (from) Economic Impact Study	-	(25,000)	-
01-2-82-2140	5	to (from) General Operating Rsv	-	(65,000)	85,395
		Capital Reserve Fund:			
01-2-82-2146	6	to (from) Deed Transfer Tax	325,000	325,000	252,715
01-2-82-2306	7	to (from) General Capital Reserve	100,000	100,000	505,214
01-2-82-2307	8	to (from) General Capital Rsv (Service Exchange Housing)	33,100	32,400	31,000
01-2-82-2308	9	to (from) General Capital Rsv (Service Exchange Corrections)	44,900	44,000	42,000
01-2-82-2309	10	to (from) Infrastructure Capital Reserve	135,000	-	-
01-2-82-2220	11	to (from) PW Equipment	30,000	30,000	30,000
01-2-82-2225	12	to (from) Arena - Ice Resurfacers	3,000	3,000	3,000
			1,268,200	1,104,700	1,548,506
		Education			
01-2-84-7700	13	Education Payment	1,303,200	1,243,000	1,144,750
			1,303,200	1,243,000	1,144,750
		Department Total	2,933,900	2,714,100	3,012,672
		Surplus (Deficit)	-	-	1,403
		Total Expenditures	\$ 12,054,200	\$ 11,318,200	\$ 11,009,637
		Fiscal Services Budget Change	\$ 219,800		
			8.1%		

NOTES TO FISCAL SERVICES BUDGET

1. Principal Payments on Capital Loans

Debt Charges					
Project	Payment	Principal	Interest	Total	Balance at Fiscal YE
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
Total Debt Charges		\$362,492	\$79,025	\$441,517	\$2,189,661

“*” – 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>
Total	<u>\$2,968,000</u>

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

The \$100,000 in Capital Reserve Transfer included in the 2026/27 budget is considered the Town’s base level for General Capital Reserves.

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>
Total	<u>\$1,900,000</u>

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. Infrastructure Capital Reserve

The fiscal 2026/27 budget included 5 cents for both the residential and commercial rates to establish a infrastructure reserve for the future capital needs of the Town. The fiscal 2026/27 contribution to this fund is \$135,000. (Revenue \$225K, less Exemptions, \$20K and Grants resource, \$70K).

11. 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.*

12. Ice Resurfacer Reserve

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

13. #01-2-84-7700 Appropriation for Education

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

	2023/24	2024/25	2025/26	2026/27
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

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

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).**

PROPOSED 2026/27 Rates (NO CHANGE)			
Sale of Lots	Lot Price	Perpetual Care Charge	Total Cost of Lot
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

Burials	2026/27 Rates
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>