

TOWN OF LUNENBURG
2020/21 OPERATING AND CAPITAL BUDGETS
Approved May 26, 2020

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**Town of Lunenburg
2020/21 Budget Summary**

	Budget 2020/21	Approved Budget 2019/20	Difference %
Expenditures			
General Government Services	\$ 508,850	\$ 454,400	12.0%
Other Protective Services	914,800	905,400	1.0%
Fire Services	683,400	670,900	1.9%
Transportation Services	959,000	972,300	-1.4%
Environmental Health Services	1,358,600	1,193,800	13.8%
Environmental Development Services	491,900	476,800	3.2%
Recreation & Cultural Services	788,300	808,000	-2.4%
Fiscal Services	1,408,450	1,523,600	-7.6%
	<u>\$ 7,113,300</u>	<u>\$ 7,005,200</u>	<u>1.5%</u>
Revenue			
Property Tax Revenue, including Sewer	\$ 6,229,000	\$ 5,879,600	5.9%
<u>Non-tax Revenue</u>			
Sales of Services	96,700	228,500	-57.7%
Arena & Community Centre	249,700	314,900	-20.7%
Other Revenue - Own Sources	311,200	354,600	-12.2%
Unconditional Transfers	50,100	50,100	0.0%
Conditional Transfers	176,600	177,500	-0.5%
	<u>\$ 7,113,300</u>	<u>\$ 7,005,200</u>	<u>1.5%</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	

**Town of Lunenburg - Water Utility
2020/21 Budget Summary**

	Budget 2020/21	Approved Budget 2019/20	Difference %
Expenditures			
Source of Supply	\$ 109,900	\$ 27,300	302.6%
Pumping	56,100	53,700	4.5%
Water Treatment	313,350	298,800	4.9%
Transmission and Distribution	225,400	222,500	1.3%
Administration and General	435,450	413,100	5.4%
Depreciation	287,400	294,250	-2.3%
Taxes	43,500	43,000	1.2%
Non-Operating Expenditures	175,400	159,350	10.1%
	<u>\$ 1,646,500</u>	<u>\$ 1,512,000</u>	<u>8.9%</u>
Revenue			
Operating Revenues	\$ 1,554,000	\$ 1,500,000	3.6%
Other Revenue	92,500	12,000	670.8%
	<u>\$ 1,646,500</u>	<u>\$ 1,512,000</u>	<u>8.9%</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	

**Town of Lunenburg - Electric Utility
2020/21 Budget Summary**

	Budget 2020/21	Approved Budget 2019/20	Difference %
Expenditures			
Power Purchases	\$ 5,352,300	\$ 5,175,200	3.4%
Substations	78,400	77,500	1.2%
Operations and Maintenance	394,600	355,400	11.0%
Transformers	48,700	33,500	45.4%
Meters	18,100	17,400	4.0%
General Overhead	24,450	23,700	3.2%
Accounting	233,400	216,700	7.7%
General	344,050	316,300	8.8%
Office Supplies and Expenses	29,400	29,400	0.0%
Depreciation	184,500	203,500	-9.3%
Debt Principal and Interest	132,600	137,100	-3.3%
	<u>\$ 6,840,500</u>	<u>\$ 6,585,700</u>	<u>3.9%</u>
Revenue			
Operating Revenues	\$ 6,811,500	\$ 6,499,200	4.8%
Other Revenue	29,000	34,000	-14.7%
	<u>\$ 6,840,500</u>	<u>\$ 6,533,200</u>	<u>4.7%</u>
Difference	<u>\$ -</u>	<u>\$ (52,500)</u>	

2020/21 BUDGET SUMMARY AND TAX RATES

	Approved Tax Rate	Increase (decrease) over prior year	% Change over prior year
Residential Tax Rate	\$1.346	(\$0.005)	-0.4%
Commercial Tax Rate	\$3.318	(\$0.040)	-1.2%
Seasonal Tourist Tax Rate	\$2.489	(\$0.030)	-1.2%

Tax Contribution Comparison

	2015/16	2016/17	2017/8	2018/19	2019/20	2020/21
Residential	62.7%	63.3%	64.2%	64.5%	65.6%	64.5%
Commercial	36.3%	35.1%	34.4%	34.3%	32.8%	33.7%
Seasonal Tourist	1.0%	1.0%	1.4%	1.2%	1.6%	1.8%
	37.3%	36.1%	35.8%	35.5%	34.4%	35.5%

2020/21 Budget Summary

Operating

Town General Operations	\$ 7,113,300
Water Utility Operations	1,646,500
Electric Utility Operations	6,840,500
	<u>15,600,300</u>

Capital

Town Capital Projects	1,718,300
Water Utility Capital Projects	248,500
Electric Utility Capital Projects	795,000
	<u>2,761,800</u>
	<u>\$ 18,362,100</u>

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

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

Tax Levy

Expenditures	\$ 7,113,300
Less: Revenue Other than Tax Revenue	2,131,100
Tax Levy	<u>4,982,200</u>

Calculation of Tax Rates

Total Net Taxable Assessment	292,936,400
General Tax Rate	<u>1.70</u>

TAX RATE CALCULATION

Tax Levy	\$ 4,982,200
Residential Assessment	238,777,000
Residential Tax Rate	\$ 1.346
Residential Tax Levy	3,214,000
Commercial Tax Levy	1,768,200
Commercial Assessment	50,571,900
Seasonal Tourist Assessment	3,587,500
Commercial Tax Rate	\$ 3.318
Seasonal Tourist Business Tax Rate	\$ 2.489

Historical Tax Rates	2017/18	2018/19	2019/20	2020/21	Change
Residential	\$1.333	\$1.344	\$1.351	\$1.346	-0.40%
Commercial	\$3.286	\$3.320	\$3.358	\$3.318	-1.20%
Seasonal Tourist	\$2.465	\$2.490	\$2.519	\$2.489	-1.20%

Properties Subject to Special Tax Agreements or Legislation

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

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

Properties Whose Grant in Lieu of Taxes Varies With Tax Rate

Provincially Assessed Properties	Assessment	Taxes per Rate	Actual GIL
Her Majesty the Queen (Dufferin Street/DNR)	\$ 7,066,800	\$ 234,476	\$ 234,476
Her Majesty the Queen (Green Street/DNR)	9,500	\$ 315	\$ 315
N.S. Trans. & Public Works (Mahone Bay Road)	5,300	\$ 176	\$ 176
N.S.Trans. & Public Works (Green Street)	11,000	\$ 365	\$ 365
N.S.Trans. & Public Works (Linden Avenue)	2,900	\$ 96	\$ 96
Total Commercial Exempt	\$ 7,095,500	\$ 235,428	\$ 235,428
Residential Exempt:			
Her Majesty the Queen (Green Street/DNR)	\$ 30,000	\$ 404	\$ 404

Federally Assessed Properties (nil)

Comparative Property Assessments & Tax Rates

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

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

Tax Revenue

	Rates	Taxes		
Residential	\$1.346	\$ 3,214,000	1% Tax Revenue =	\$ 49,822
Commercial	3.318	1,678,900	\$0.01 Additional =	29,294
Seasonal Tourist	2.489	89,300	\$0.01 Residential =	23,878
			\$0.01 Commercial =	5,416
		<u>\$ 4,982,200</u>		

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

Seasonal Tourist Businesses

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

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

TOWN GENERAL - OPERATING REVENUE					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		TAXES			
01-1-11-0000		<u>ASSESSABLE PROPERTY</u>			
01-1-11-1100	1	RESIDENTIAL TAXABLE ASSESSMENT	\$ 3,206,900	\$ 3,118,100	\$ 2,978,338
		<u>COMMERCIAL</u>			
01-1-11-2100	1	COMM TAXABLE ASSESSMENT	1,443,400	1,332,700	1,359,613
01-1-11-2200	1	SEASONAL TOURIST BUSINESS	89,300	76,200	55,572
		<u>RESOURCE</u>			
01-1-11-5100	1	RESOURCE TAXABLE ASSESSMENT	6,700	7,300	6,941
			4,746,300	4,534,300	4,400,464
		SPECIAL ASSESSMENTS			
01-1-12-1000		<u>FRONTAGE RATES</u>			
01-1-12-9100	2	SEWER ANNUAL CHARGES	1,104,800	920,000	869,981
		OTHER TAXES			
01-1-19-1100		DEED TRANSFER TAX	100,000	150,000	223,474
			1,204,800	1,070,000	1,093,455
		BUSINESS PROPERTY			
01-1-14-2100	3	BASED ON REVENUE - BELL ALIANT	18,000	19,000	19,195
01-1-62-8800	3.1	HST OFFSET GRANT	19,000	19,000	18,985
			37,000	38,000	38,180
		DEPARTMENT TOTAL	\$ 5,988,100	\$ 5,642,300	\$ 5,532,099
		GRANTS IN LIEU OF TAXES			
01-1-23-0000		<u>PROVINCIAL GOVERNMENT</u>			
01-1-23-1200	5	DEPT. OF TRANSPORTATION	\$ 700	\$ 700	\$ 768
01-1-23-1300	5	HER MAJESTY THE QUEEN	235,200	231,600	227,533
01-1-23-3100	5	FIRE PROTECTION - MUSEUM/SCHOOL	5,000	5,000	5,019
		DEPARTMENT TOTAL	\$ 240,900	\$ 237,300	\$ 233,320
		SALES OF SERVICES			
01-1-41-0000		<u>GENERAL GOV'T SERVICES</u>			
01-1-41-0200	6	TAX CERTIFICATE FEES	\$ 2,300	\$ 4,500	\$ 4,896
01-1-41-0210	6	MORTGAGE COMPANY SERVICE CHARGE	4,000	4,000	3,956
			6,300	8,500	8,852
		<u>ENVIRONMENTAL HEALTH SERVICES</u>			
01-1-44-0115	7	REGION 6 DIVERSION/MAP	14,000	14,000	16,354
01-1-44-0110		SALE OF COMPOSTAINERS	100	100	-
			14,100	14,100	16,354
		<u>ENVIRONMENTAL DEVELOP. SERVICES</u>			
01-1-46-0100	6	ZONING PERMITS & CERTIFICATES	700	1,300	1,248
		<u>RECREATION & CULTURAL SERVICES</u>			
01-1-47-0100		LIBRARY PHOTOCOPY REVENUE	450	450	458
01-1-47-0200		POSTER/ CD SALES	50	50	24
			500	500	482
		<u>PROTECTIVE SERVICES</u>			
01-1-42-0200	6	FIRE SERVICES (RENTAL REVENUE)	100	100	-
01-1-42-0250		FIRE SERVICES (INSURANCE RECOVERY)	-	-	-
			100	100	-
		<u>TRANSPORTATION SERVICES</u>			
01-1-43-0100	6	PW - LABOUR/EQUIPMENT (CHARGE-OUT)	25,000	25,000	27,201
01-1-43-0200	6	PARKING METER REVENUE	50,000	179,000	109,307
			75,000	204,000	136,508
			\$ 96,700	\$ 228,500	\$ 163,444

TOWN GENERAL - OPERATING REVENUE					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA					
ADMISSIONS					
		ARENA			
01-1-47-1030	8	PUBLIC SKATING	\$ 6,000	\$ 6,000	\$ 5,462
		COMMUNITY CENTRE			
01-1-47-1110	9	PROGRAM FEES			
01-147-1110		Drop-in Sport Programs	3,000	6,000	6,057
01-1-47-1120		Weight Room Fees	1,600	3,300	3,149
01-1-47-1130		Fitness Classes	4,900	9,800	8,505
			15,500	25,100	23,173
		RENTALS			
		ARENA			
01-1-47-2020	10	SKATE SHARPENING	500	1,000	965
01-1-47-2030	11	CANTEEN CONCESSION	-	-	-
01-1-47-2040	12	MINOR HOCKEY	73,000	74,500	72,321
01-1-47-2050	13	HOCKEY, OTHER & PRACTICES	45,000	55,500	50,446
01-1-47-2060	14	FIGURE SKATING	-	-	-
01-1-47-2070	15	SCHOOL SKATING	6,000	2,800	5,415
01-1-47-2080	16	OTHER SKATING	1,500	2,000	1,343
01-1-47-2090	17	SUMMER RENTALS	-	5,000	4,958
01-1-47-2091	17b	FARMER'S MARKET (SPRING/SUMMER)	-	5,000	4,630
01-1-47-2095	18	SIGN RENTALS	4,000	6,000	5,364
01-1-47-3050		BEVERAGE MACHINE SALES	-	-	-
01-1-47-3060	19	VENDING MACHINE-GUMBALL	200	200	36
		COMMUNITY CENTRE			
01-1-47-3020	20	AUDITORIUM RENTALS	10,000	30,000	29,297
01-1-47-3021	20b	FARMER'S MARKET (FALL/WINTER)	7,500	7,500	8,763
01-1-47-3030	21	MEETING ROOM/FITNESS STUDIO RENTALS	3,500	7,000	8,003
01-1-47-3040	22	GROUND'S RENTAL	-	2,000	1,556
			151,200	198,500	193,097
		RENTAL - DISTRICT SCHOOL BOARD			
01-1-47-4010	24	SCHOOL BD. RENTAL OF AUDITORIUM/GROUNDS	32,600	32,400	31,371
		GRANTS - MUNICIPALITIES			
01-1-47-5050	26	OPERATING GRANT - MODL	40,000	40,000	40,000
01-1-47-5051		CAPITAL GRANT - MODL (Community Centre Roof)	10,000	10,000	-
			50,000	50,000	40,000
		GRANTS - NS SPORT COMM.			
01-1-47-7010	28	PROGRAM GRANTS (After the Bell)	-	8,500	3,473
		MISCELLANEOUS REVENUE			
01-1-47-8010		INTEREST		-	364
01-1-47-8015		MISCELLANEOUS	400	400	-
		DONATIONS	-	-	-
			400	400	364
TOTAL REVENUE - LWMCC & ARENA			\$ 249,700	\$ 314,900	\$ 291,478

TOWN GENERAL - OPERATING REVENUE					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		OTHER REVENUE/OWN SOURCES			
01-1-51-0000		<u>LICENSES AND PERMITS</u>			
01-1-51-4100		TAXI LICENSES	\$ 100	\$ 200	\$ 240
01-1-51-6100	31	DOG LICENSES	1,200	1,200	1,138
01-1-51-7100	31	BUILDING PERMITS	5,000	12,000	9,223
01-1-51-9100		OTHER LICENSES & PERMITS	1,300	3,000	3,281
			7,600	16,400	13,882
		<u>FINES</u>			
01-1-52-0100	6	FINES-PARKING METER	2,500	6,500	5,509
01-1-52-0200	31	FINES-COURT FINES	3,500	7,000	5,324
			6,000	13,500	10,833
		<u>RENTALS</u>			
01-1-53-0100	31	RENTALS AND LEASES	61,000	71,400	89,904
01-1-53-0110	31	RENTALS AND LEASES - Lun Academy	186,600	163,500	147,305
			247,600	234,900	237,209
		<u>RETURN ON INVESTMENTS</u>			
01-1-55-9100	31	BANK INTEREST	12,000	12,000	17,555
		<u>PENALTIES & INTEREST ON TAXES</u>			
01-1-56-2100	31	INTEREST ON TAXES	37,500	75,000	83,190
		<u>MISCELLANEOUS</u>			
01-1-59-0050		PIN & FLAG SALES/ETC.	500	1,000	961
01-1-59-0100	31	DONATIONS	-	1,800	2,300
			500	2,800	3,261
			\$ 311,200	\$ 354,600	\$ 365,930
01-1-60-0000		UNCONDITIONAL TRANSFERS/OTHER GOV'TS			
01-1-61-0000		FEDERAL GOVERNMENT			
01-1-62-0000		PROVINCIAL GOVERNMENT			
		<u>DEPARTMENT OF MUNICIPAL AFFAIRS</u>			
01-1-62-8100	32	EQUALIZATION GRANT	50,000	50,000	50,000
01-1-62-8600		FARM PROPERTY ACREAGE	100	100	111
			\$ 50,100	\$ 50,100	\$ 50,111
		CONDITIONAL TRANSFERS/FED. OR PROV. GOV'TS			
		FEDERAL GOVERNMENT			
01-1-71-7500		CANADA DAY GRANT	700	500	-
			700	500	-
		PROVINCIAL GOVERNMENT			
01-1-75-5700		PROV NS - COMMUNITY ARTS AWARD	-	-	-
01-1-72-1010		PROV NS (LA GOVERNANCE STUDY)	-	-	-
		<u>PROTECTIVE SERVICES</u>			
01-1-75-2500		CIVIC ADDRESSING PROV GRANT	1,000	1,000	1,000
			1,000	1,000	1,000
			\$ 1,700	\$ 1,500	\$ 1,000
		CONDITIONAL TRANSFERS/OTHER LOCAL GOV'T			
01-1-89-9450		DISTRICT SCHOOL BOARD - ELECTION	-	-	-
01-1-89-9500		LUNENBURG ACADEMY FOUNDATION	-	-	-
01-1-89-9900	33	DISTRICTS 1 & 2 FIRE COMMISSION	174,900	176,000	152,214
			\$ 174,900	\$ 176,000	\$ 152,214
		TOTAL REVENUE	\$ 7,113,300	\$ 7,005,200	\$ 6,789,596
		NON PROPERTY TAX REVENUE	\$ 2,131,100	\$ 2,238,600	\$ 2,160,831

NOTES TO TOWN REVENUE ESTIMATES

1. 2020-21 Tax Revenues

2020-21 Tax Rates:

\$1.346/\$100 Residential
\$3.318/\$100 Commercial
\$2.489/\$100 Seasonal Tourist Business

Historical Tax Rate Information

	Residential	Commercial
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
2013/14	\$1.279	\$3.260
2012/13	\$1.279	\$3.260

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

APPROVED RATES FOR 2020/21 WITH \$50,000 RESERVE TRANSFER			
Classification	2020/21 Approved Rate	2019/20 Approved Rate	Yearly Increase
Dwelling Unit	\$494.60	\$374.60	\$120.00
Commercial Rate	47.26¢/100 of Assessment	41.20¢/100 of Assessment	14.70%
Churches - quarterly	\$290.49	\$220.07	\$281.69

Sewer Revenue Contribution Comparison		
	2019/20	2020/21
Residential	57.0%	60.0%
Commercial	42.4%	39.4%
Churches	0.6%	0.6%

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

2020/21 Sewer Costs & Funding

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

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

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

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

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

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

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

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

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

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

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

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

6. Sale of Services

#01-1-41-0200 Tax Certificate Fees

Administration fee for preparation of tax certificates.

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

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

#01-1-42-0200 Fire Services

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

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

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

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

Parking Meter Revenue. There are currently approximately 240 meters.

Parking Meter Revenue and Expenses (Budget 2020/21)

Revenue

Parking Meters	\$50,000
Parking Fines	<u>2,500</u>
	<u>52,500</u>

Expenses

Public Works labour for coin collection	3,450
Administrative labour	3,950
Repairs, maintenance & supplies	15,000
Advertising	400
Interest on capital loan	<u>200</u>
	<u>23,000</u>

Net Revenue \$29,500

By-law Enforcement costs NIL
(See: Other Protective Services Budget)

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

Zoning agreements, certificates and permits.

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

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Estimate for skating rentals by local schools.

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

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

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

Rent received from various festivals and events.

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

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

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

Advertising signs in the arena. For 2020/21 the fees will change to \$246 per sign and \$263 for in-ice ad (incl. HST). The revenue from the Tim Horton sponsorship of the Olympia is included in this account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25. Town Grant

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

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

Year	Amount	
2011/12	\$146,468	
2012/13	\$166,571	
2013/14	\$209,800	
2014/15	\$225,832	
2015/16	\$190,504	
2016/17	\$205,229	
2017/18	\$204,095	
2018/19	\$221,149	
2019/20	\$197,100	Budget
2020/21	\$254,300	Budget

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

Each year the Municipality of the District of Lunenburg provides a grant to help offset operating deficits of the Arena. We requested \$40,000 for this fiscal year. This is year 2 or 4 of a previously approved capital grant in the amount of \$10,000/annually for the Community Centre Roof.

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

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

29. All rates charged at the Community Centre and Arena are subject to HST with the exception of children's programs which are non-taxable if operated by the Town itself.
30. The Lunenburg War Memorial Community Centre and Arena Fee Schedule is found at the end of this note section.

31. Revenue from Own Sources

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

#01-1-51-6100 Dog Licenses

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

#01-1-51-7100 Building Permits

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

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

Court fines reflect projected actuals.

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

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

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

#01-1-55-9100 Bank Interest

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

#01-1-56-2100 Interest on Taxes

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

#01-1-59-0100 Donations

Miscellaneous donations to the Town.

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

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

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

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA FEE SCHEDULE				
FACILITY		2020/21 Approved Rates		
		Tax incl RATE		
Meeting/Fitness rooms /hr		29.00		
Auditorium only - full day*		346.00		
New Year's Eve*		672.00		
Recreational Use - auditorium only /hr		36.00		
Recreational Use - auditorium & kitchen /hr		46.00		
Kitchen - full day		177.00		
Arena Ice Time			Resurfacersurcharge	Base Rate
Prime /hr		179.00	4.00	175.00
Non Prime /hr		151.00	4.00	147.00
Youth & Schools /hr		151.00	4.00	147.00
Mornings - not including March Break (8:00am to 12:00pm M-F) /hr		116.00	4.00	112.00
Arena Summer Rentals				
Per Hour		69.00		
Per Day		661.00		
Arena Sign Rentals				
Display Signs (4'x8')		250.00		
In Ice Ads		267.00		
Public Skating				
Youth		3.00		
Youth Season Pass		83.00		
Adult		4.00		
Adult Season Pass		107.00		
Family Season Pass		144.00		
Skate Sharpening		5.00		
Caravans				
With electrical hook-up /day		27.00		
Without hook-up /day		22.00		
Commercial hook-ups /day		33.00		
Field Rentals				
Softball Field				
Per season (per team)		207.00		
Per game		13.00		
Per season - Youth (per team)		97.00		
Soccer Field				
Per Game		32.00		
Per Season (per team)		280.00		
Per Season - Youth (per team)		172.00		
Track				
Full Day		177.00		
Fitness Program /mo		43.00		
Weight Room /mo		43.00		
Weight Room - purchased in 4 month block		150.00		
Weight Room - youth rate per month		10.00		
Weight Room Key Deposit		40.00		
Sr. Fitness /session (15 weeks)		75.00		
Drop in fee - badminton		5.00		
Drop in fee - pickle ball		3.00		
N.B.- NS 2019 CPI = 1.6%. *Plus Socan Fees if applicable including HST = \$73.01				
Effective April 1, 2019 - For Fitness instructors who book the Fitness Room and run classes open to the public of 5 hours or more per week receive a 25% discount on rental rates, providing there is a minimum 6 month rental commitment.				
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GENERAL GOVERNMENT SERVICES EXPENDITURE BUDGET					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		GENERAL GOV'T SERVICES			
		<u>LEGISLATIVE</u>			
01-2-11-1100	1	MAYOR - HONORARIUM	\$ 9,100	\$ 8,800	\$ 7,867
01-2-11-3100	1	COUNCILLORS - HONORARIUM	30,600	30,000	26,709
01-2-11-3200		MAYOR & COUNCILLORS MEETING TRAVEL	500	1,000	555
01-2-11-9100	2	OTHER LEGISLATIVE EXPENSE	4,000	4,000	2,513
01-2-11-9200	3	MEETING PAY STAFF	-	1,500	1,203
01-2-11-9300	4	COUNCIL CONFERENCES & TRAINING	-	3,200	2,292
		SECTION TOTAL	44,200	48,500	41,139
		GENERAL ADMINISTRATIVE			
		<u>OFFICE BUILDING</u>			
01-2-12-1410	5	JANITORIAL CONTRACT	8,100	8,100	7,147
01-2-12-1420		FUEL	14,400	12,000	15,149
01-2-12-1430	6	ELECTRICITY	8,500	7,500	7,521
01-2-12-1440	7	WATER	1,000	1,400	881
01-2-12-1445	8	SEWER	2,100	2,000	1,896
01-2-12-1450		INSURANCE (TOWN HALL)	12,200	12,200	11,822
01-2-12-1460	9	JANITOR SUPPLIES	1,200	1,200	1,266
01-2-12-1470	10	MAINTENANCE & REPAIRS	20,000	20,000	20,022
		<u>FINANCIAL MANAGEMENT</u>			
01-2-12-2200	11	ACCOUNTING SALARIES	29,200	28,600	27,606
01-2-12-2700		PAYROLL ADMIN CHARGES	1,400	1,400	1,434
01-2-12-2800	12	BANKING CHARGES	1,800	1,800	1,767
		<u>INTEREST ON CAPITAL LOAN</u>			
01-2-12-2850	13	INTEREST ON CAPITAL LOAN	1,500	2,200	2,582
		<u>LEGAL AND OTHER PROFESSIONAL FEES</u>			
01-2-12-1500	14	SOLICITORS	6,000	7,500	7,794
01-2-12-2500		AUDIT FEES	7,000	7,000	6,570
		<u>TAXATION</u>			
01-2-12-4300	15	TAX EXEMPTIONS - INDIVIDUALS	8,000	8,000	4,933
01-2-12-4350	16	TAX EXEMPTIONS (SECTION 71)	35,800	35,000	34,061
		<u>COMMON SERVICES</u>			
01-2-12-6000	17	ASSESSMENT COSTS	48,000	47,100	47,067
		<u>VALUATION AND ALLOWANCES</u>			
01-2-82-1100		UNCOLLECTIBLE TAXES & SUNDRIES	-	-	-
		<u>OTHER GENERAL ADMIN. SERVICES</u>			
01-2-12-9009	18	ACCESSIBILITY PLAN DEVELOPMENT	2,000	-	
01-2-12-9010	19	ADVERTISING	500	500	1,071
01-2-12-9020		STATIONERY & SUPPLIES	1,900	1,900	2,314
01-2-12-9030	20	POSTAGE	2,200	2,000	1,913
01-2-12-9040	21	TELEPHONE	2,400	2,400	2,437
01-2-12-9050		COMPUTER MAINTENANCE	3,500	3,500	3,297
			218,700	213,300	210,550
		<u>SALARIES AND BENEFITS</u>			
01-2-12-1100	22	SALARIES - CORPORATE SERVICES STAFF	101,100	107,100	84,743
01-2-19-9010	23	WORKERS COMPENSATION	4,400	3,000	3,283
01-2-19-9030	24	EMPLOYMENT BENEFITS: CPP/EI	13,500	12,000	10,935
01-2-19-9050		TOWN PENSION/RRSP	11,500	9,500	8,918
01-2-19-9060	25	MEDICAL PLAN	16,500	15,700	13,624
01-2-19-9070		HOLIDAY AND LONG SERVICE AWARDS	500	500	623
01-2-19-9071		SUCCESSION RECRUITMENT	-	-	-
01-2-19-9090	26	OTHER EMPLOYMENT BENEFITS	16,000	11,000	27,653
			163,500	158,800	149,779
		OTHER GENERAL GOV'T SERVICES			
		<u>ELEC. PLEB. & RATEPAYERS MEETINGS</u>			
01-2-19-1100	27	ELECTIONS, PLEBISCITES, ETC.	48,000	-	-
		<u>GEN. ACC. & DAMAGE LIABILITY CLAIMS</u>			
01-2-19-3100		LIABILITY INSURANCE & CLAIM	9,150	8,500	8,233
		<u>GRANTS - ORG. AND INDIVIDUALS</u>			
01-2-19-5100	28	GRANTS TO ORGANIZATIONS	20,000	20,000	25,606
		<u>OTHER GENERAL SERVICES</u>			
01-2-19-9080	29	SUBSCRIPTIONS & MEMBERSHIPS	5,300	5,300	5,309
		DEPARTMENT TOTAL	\$ 508,850	\$ 454,400	\$ 440,616

NOTES TO GENERAL GOVERNMENT SERVICES BUDGET

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

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

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

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

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

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

Staff meeting pay has been eliminated in fiscal 2020-21 due to the financial constraints of COVID-19.

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

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

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

The following events have been identified for 2020/21:

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

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

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

Includes contract costs for the Town Hall.

6. #01-2-12-1430 Electricity

Budget estimate is based on current rates and actual consumption.

7. #01-2-12-1440 Water

Water estimate based on actual consumption and current approved rates.

8. #01-2-12-1445 Sewer

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

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

Estimate based on 2019/20 actual.

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

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

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

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

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

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

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

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

14. #01-2-12-1500 Solicitors

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

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

Income Levels approved by Council April 14, 2020

There were 12 exemptions granted in 2019/20 totalling \$3,833. Exemption criteria is based on gross income and 2020/21 exemption levels and amounts are shown below. Each year the income levels are to be adjusted by the previous year's NS-CPI.

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

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

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

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

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

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

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

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

19. #01-2-12-9010 Advertising

Estimate based on projected need.

20. #01-2-12-9030 Postage

Estimate based on 2019/20.

21. #01-2-12-9040 Telephone

Estimated based on 2019/20 actual.

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

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

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

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

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

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

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

Based on current rates.

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

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

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

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

The budgeted details are as follows:

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

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

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

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

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

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

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

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

Please note:
There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

OTHER PROTECTIVE SERVICES EXPENDITURE BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		POLICE PROTECTION			
01-2-21-1000	1	RCMP	\$ 815,500	\$ 794,700	\$ 786,880
01-2-21-1100	2	DNA CASEWORK ANALYSIS (RCMP)	2,400	2,400	2,160
		SECTION TOTAL	817,900	797,100	789,040
		BY-LAW ENFORCEMENT			
		<u>LEGAL</u>			
01-2-22-6010	3	PROSECUTING ATTORNEY	2,000	1,500	1,519
01-2-22-6020		TOWN OF LUNENBURG BY-LAWS	4,800	6,000	10,880
		<u>SALARIES & BENEFITS</u>			
01-2-22-9010	4	BY-LAW ENFORCEMENT OFFICER	-	6,000	3,143
		<u>SUPPLIES & EXPENSE</u>			
01-2-22-9120	5	SUPPLIES	500	800	349
		<u>TRANSFER TO CORRECTION SERVICES</u>			
01-2-22-9200	6	PROVINCIAL CORRECTIONS FACILITIES	42,000	41,500	41,051
		SECTION TOTAL	49,300	55,800	56,942
		EMERGENCY MEASURES			
01-2-25-1100	7	EMERGENCY MANAGEMENT PLANNING	9,000	8,000	7,282
		SECTION TOTAL	9,000	8,000	7,282
		PROTECTIVE INSPECTIONS			
		<u>BUILDING INSPECTION</u>			
01-2-29-2010		BUILDING INSPECTOR - CONTRACT	18,000	24,000	19,708
01-2-29-2040		SUPPLIES	4,600	4,600	122
01-2-29-2045		LIABILITY INSURANCE	400	400	340
01-2-29-2050		LEGAL SERVICES	2,000	2,500	2,367
01-2-29-2060		TRAVEL	-	-	-
01-2-29-2080		ADVERTISING	100	100	-
			25,100	31,600	22,537
		<u>FIRE INSPECTION</u>			
01-2-29-2110		FIRE INSPECTOR - CONTRACT	7,500	7,000	7,892
01-2-29-2130		WORKERS' COMPENSATION	200	200	159
01-2-29-2140		SUPPLIES	1,500	1,500	833
01-2-29-2145		LIABILITY INSURANCE	400	400	340
01-2-29-2150		LEGAL SERVICES	400	500	438
01-2-29-2170		TRAINING & MEMBERSHIPS	1,200	1,000	3,435
01-2-29-2180		ADVERTISING	100	100	-
			11,300	10,700	13,097
		ANIMAL AND PEST CONTROL			
01-2-29-3100		STRAY ANIMALS	1,000	1,000	659
		OTHER			
01-2-29-9100		UNSIGHTLY/DANGEROUS BUILDINGS	1,200	1,200	1,239
		SECTION TOTAL	2,200	2,200	1,898
		DEPARTMENT TOTAL	\$ 914,800	\$ 905,400	\$ 890,796

NOTES TO OTHER PROTECTIVE SERVICES BUDGET

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

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

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

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

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

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

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

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

The contract with the Corps of Commissionaires to provide a By-law enforcement officer will continue in 2020/21. The budget is for approximately 12 hrs a week X 34 weeks (April 1 – Nov 30). There will be no enforcement in December to March.

5. #01-2-22-9120 Supplies

Estimate includes the purchase of parking tickets.

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

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

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

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

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

8. Revenue Sources

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

- 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)

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

FIRE PROTECTION EXPENDITURE BUDGET					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>ADMINISTRATION</u>			
01-2-24-1100	1	FIRE PREVENTION & ADVERTISING	\$ 1,700	\$ 2,000	\$ 1,818
01-2-24-1200	2	COUNCIL HONORARIUMS & STAFF MEETING PAY *	4,600	5,000	4,057
01-2-24-1300	3	LIABILITY INSURANCE	9,600	9,600	9,275
01-2-24-1350	4	LEGAL SERVICES *	800	400	661
01-2-24-1510	5	ASSOCIATION DUES - CHIEF & DEPUTY CHIEFS	800	800	530
01-2-24-1520	6	CONVENTIONS - CHIEF	-	1,800	1,737
01-2-24-1620		EMPLOYMENT BENEFITS	5,000	3,500	-
01-2-24-1640		TOWN PENSION/RRSP	-	2,100	-
01-2-24-1650		MEDICAL PLAN	1,100	3,900	-
01-2-24-1700	7	OFFICE SUPPLIES & IT SERVICES	1,500	1,500	1,676
		<u>FIRE FIGHTING FORCE</u>			
01-2-24-1400	8	WORKERS COMP. (Super, Substitutes & Standby)	1,500	500	-
01-2-24-1420	8	WORKERS COMP. - FIREFIGHTERS	7,600	7,600	6,722
01-2-24-2010	9	SUPERINTENDENT	50,500	48,600	17,642
01-2-24-2015		CAR ALLOWANCE - SUPERINTENDENT	600	500	-
01-2-24-2020	10	STORM STAND-BY	2,100	2,100	2,652
01-2-24-2030	11	HONORARIUMS - FIREFIGHTERS	50,400	49,400	48,290
		<u>WATER SUPPLY AND HYDRANTS</u>			
01-2-24-5100	12	FIRE PROTECTION RATES *	340,800	325,400	325,360
		<u>TRAINING</u>			
01-2-24-6020	13	TRAINING	15,000	20,000	12,441
		<u>FIRE STATIONS & BUILDINGS</u>			
01-2-24-3010	14	TELEPHONE LINE RENTAL - ALARM	1,900	1,900	1,462
01-2-24-7010	15	ANSWERING SERVICE	8,700	8,500	8,469
01-2-24-7020	16	TELEPHONE	5,000	4,500	4,508
01-2-24-7025	17	DATA INFORMATION SYSTEMS	3,900	3,900	2,937
01-2-24-7030	18	HEATING FUEL	17,100	19,000	17,940
01-2-24-7040	19	INSURANCE - BUILDING	7,900	8,100	7,805
01-2-24-7050	20	ELECTRICITY	15,000	15,000	13,028
01-2-24-7060	21	WATER	2,300	2,300	2,152
01-2-24-7065	22	SEWER	8,700	7,700	8,178
01-2-24-7070	23	JANITOR SUPPLIES	2,000	1,900	2,295
01-2-24-7080	24	REPAIRS TO BUILDING	10,000	18,500	12,036
		<u>FIRE FIGHTING EQUIPMENT</u>			
01-2-24-7090	25	INTEREST ON CAPITAL LOAN *	8,800	10,100	10,905
01-2-24-8010	26	VEHICLE/EQUIP. MAINT. CONTRACT	13,600	8,600	6,562
01-2-24-8020	27	GAS AND SUPPLIES	6,700	7,500	5,810
01-2-24-8031	28	REPAIRS #1 2015	5,000	5,000	6,775
01-2-24-8032	28	REPAIRS #2 '98 PUMPER/TANKER	4,000	4,000	6,848
01-2-24-8033	28	REPAIRS #3 '10 PUMPER	3,500	3,500	4,241
01-2-24-8034	28	REPAIRS #4 '02 HEAVY RESCUE	1,500	1,500	1,305
01-2-24-8035	28	REPAIRS #5 '00 TANKER	500	2,000	2,260
01-2-24-8036	28	REPAIRS #6 '02 TANKER	4,000	4,000	5,525
01-2-24-8037	28	REPAIRS #7 '99 UTILITY	2,000	2,000	893
01-2-24-8038	28	REPAIRS #8 BOAT & TRAILER	2,000	2,000	1,977
01-2-24-8040	29	INSURANCE ON TRUCKS/EQUIPMENT	9,400	8,900	8,576
01-2-24-8050	30	HOSE, CLOTHING AND EQUIPMENT	16,700	16,700	26,567
01-2-24-8051	31	PPE - PERSONAL PROTECTIVE EQUIPMENT (TURNOUT GEAR)	12,000	2,000	11,012
01-2-24-8060	32	GENERAL EQUIPMENT REPAIR	7,000	7,000	6,551
01-2-24-8080	33	REPAIRS - RECHARGING EQUIPMENT	5,000	5,000	5,931
01-2-24-8090	34	RADIO AND PAGING REPAIRS	1,000	1,000	230
		<u>OTHER</u>			
01-2-24-9040	35	MEDICAL EXPENSES	1,500	1,000	175
01-2-24-9045	36	FIRE FIGHTER RECOGNITION DINNER	2,500	2,500	2,540
01-2-24-9050	37	RENTAL - BLUE STORAGE BUILDING	600	600	600
		DEPARTMENT TOTAL	\$ 683,400	\$ 670,900	\$ 628,954
*Non-shareable expense					
		BUDGET REVENUE	2020/21	2019/20	2018/19
		Dist 1&2 Cost Sharing			
		Dept Total	\$ 683,400	\$ 670,900	\$ 628,954
		Less: Honorariums & Meeting Pay	(4,600)	(5,000)	(4,057)
		Legal	(800)	(400)	(661)
		Fire Protection Rates	(340,800)	(325,400)	(325,360)
		Interest	(8,800)	(10,100)	(10,905)
			328,400	330,000	287,971
		Dist Share @ 50%	164,200	165,000	143,986
		Add: 6.5% Administration	10,673	10,725	9,359
			\$ 174,870	\$ 175,730	\$ 153,350

NOTES TO FIRE PROTECTION BUDGET

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

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

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

Due to COVID-19 financial restrictions the Curling Club Ad has been eliminated for fiscal 2020-21.

Planned advertising includes:

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

The Fire Department will reimburse any costs over ~~\$2,000~~ \$1,700 for fiscal 20-21.

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

Staff meeting pay has been eliminated in fiscal 2020-21 due to the financial constraints of COVID-19.

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

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

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

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

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

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

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

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

6. #01-2-24-1520 Conventions – Chief

As events have been cancelled due to COVID-19 travel restrictions this expense has been eliminated for fiscal 2020-21 only.

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

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

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

This account includes copy paper and office supplies.

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

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

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

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

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

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

Substitutes are to be paid at the following rates:

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

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

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

- Repair and maintenance of trucks and equipment

\$20.00/hour (no change)

- Repair and maintenance of trucks by Licensed Automotive Service Technician

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

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

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

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

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

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

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

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

13. #01-2-24-6020 Training

As many events have been cancelled due to COVID-19 travel restrictions this expense has been reduced by \$5,000, noting that this applies to fiscal 2020-21 only..

The Town and Districts will cost share \$20,000-\$15,000 for training costs in 2020/21. The Fire Department Training Officer sets up training courses and sends information to Superintendent (FT or Contracted) to do up purchase orders for payment through this budget item. The Fire Department may change courses as required to train firefighters. *The Fire Department will reimburse any cost over \$20,000-\$15,000 in fiscal 20-21.*

Course may include the following:

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

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

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

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

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

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

16. #01-2-24-7020 Telephone

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

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

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

18. #01-2-24-7030 Fuel

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

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

Budget based on 2020/21 estimated rates.

20. #01-2-24-7050 Electricity

Based on current consumption rates and prior year usage.

21. #01-2-24-7060 Water

Estimate based on current water consumption and approved rates.

22. #01-2-24-7065 Sewer

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

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

Covers the cost for cleaning products and supplies.

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

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

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

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

Interest estimates on capital loans are as follows:

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

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

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

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

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

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

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

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

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

Budget based on estimated 2020/21 rates.

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

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

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

Firefighter turnout gear (bunker pants & coat, gloves, helmet, boot, etc.) are all to be replaced every 10 years or when it does not pass NFPA 1953 test (done by Atlantic Bunker Gear). The 10 year replacement is only done for Interior Fighting Force (Level 1 Breathing Apparatus Personal), Exterior Firefighters keep the same gear until it does not pass NFPA testing.

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

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

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

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

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

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

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

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

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

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

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

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

Annual banquet meal for Firefighters.

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

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

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

TRANSPORTATION SERVICES EXPENDITURE BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
COMMON SERVICES					
		<u>ADMINISTRATION</u>			
01-2-31-1002	1	ACCESSIBILITY PLAN DEVELOPMENT	\$ 2,000	\$ -	\$ -
01-2-31-1005		MEETING PAY - TRANSPORTATION SERVICES	-	900	1,080
01-2-31-1010	1.1	SALARY - ENGINEER	18,500	18,700	19,303
01-2-31-1011	1.2	FACILITY SUPERINTENDENT (salary & benefits)	15,050	14,600	4,251
01-2-31-1015		CAR ALLOWANCE - ENGINEER/SUPER.	900	600	277
01-2-31-1020	2	TELEPHONE & INTERNET	3,500	3,200	3,123
01-2-31-1030	3	SUPPLIES & COMPUTER - ENGINEER	2,000	2,000	1,284
01-2-31-1040	4	ADVERTISING	1,000	1,000	-
01-2-31-1050	5	SURVEY/APPRAISALS	1,000	1,000	-
01-2-31-1300	6	LIABILITY INSURANCE	6,400	6,400	6,168
01-2-31-1350	7	LEGAL SERVICES	12,000	12,000	33,477
01-2-31-1520	8	TRAVEL/SEMINARS - ENGINEER/WORK FORCE	5,000	4,000	3,069
01-2-31-1400	9	WORKERS COMPENSATION	10,700	7,300	10,152
01-2-31-1620	9	EMPLOYMENT BENEFITS: CPP/EI	34,500	28,300	27,578
01-2-31-1640		TOWN PENSION/RRSP	27,600	23,400	27,240
01-2-31-1650	9	MEDICAL PLAN	32,400	25,800	25,511
01-2-31-1660	9	OTHER BENEFITS	15,600	13,300	21,380
		<u>GENERAL EQUIPMENT</u>			
01-2-31-3030		REPAIR TO MISCELLANEOUS EQUIPMENT	2,000	2,000	268
01-2-31-3040	10	REPAIRS - TRACKLESS	3,000	3,000	5,528
01-2-31-3041	10	REPAIRS - 1993 GMC TOPKICK	-	8,000	13,979
01-2-31-3047	10	REPAIRS - 2019 HV607 INTERNATIONAL	3,000	-	-
01-2-31-3042	10	REPAIRS - 2002 GMC TOPKICK	12,000	12,000	10,713
01-2-31-3043	10	REPAIRS - 2009 INTERNATIONAL	14,000	14,000	28,709
01-2-31-3044	10	REPAIRS - 2002 F150 1/2 TON (defer replacement to fiscal 21/22)	3,500	3,000	1,436
01-2-31-3048	10	REPAIRS - REPLACEMENT FOR 2002 F150	-	-	
01-2-31-3049	10	REPAIRS - 2008 DODGE 1/2 TON (formerly Electric Utility)	3,500	-	
01-2-31-3046	10	REPAIRS - 2011 F250 3/4 TON	2,500	2,500	626
01-2-31-3050	11	REPAIRS - HOUGH/PAYLOADER	4,000	3,000	10,125
01-2-31-3060	12	REPAIRS - BACKHOE	4,000	3,000	5,672
01-2-31-3061	13	REPAIRS -2019 ASPHALT ROLLER	500	-	-
01-2-31-3070	14	INSURANCE ON EQUIPMENT	7,000	7,000	6,720
01-2-31-3080	15	TIRES, CHAINS, ETC.	6,000	6,000	3,567
01-2-31-3090	16	GAS, OIL, ANTIFREEZE, ETC.	36,000	40,000	37,119
		<u>SMALL TOOLS AND EQUIPMENT</u>			
01-2-31-4100	17	TWO-WAY RADIO SYSTEM	1,000	1,000	1,387
01-2-31-4110	18	SMALL TOOLS & EQUIPMENT	2,500	2,500	3,504
		<u>WORKSHOPS, YARDS & OTHER BLDGS.</u>			
01-2-31-5010		RENTAL OF ARMOURIES	1,200	1,200	1,200
01-2-31-5031	19	VRB - REPAIRS & MAINTENANCE	3,000	4,500	551
01-2-31-5032	19	VRB - LEGAL	200	200	183
01-2-31-5033	19	VRB - INSURANCE	2,300	2,300	2,160
01-2-31-5034	19	VRB - SEWER	500	500	529
01-2-31-5035	19	VRB - ELECTRIC	2,200	2,500	1,827
01-2-31-5036	19	VRB - WATER	500	500	510
01-2-31-5037	19	VRB - SECURITY/PHONE	1,500	1,500	1,321
			304,050	282,700	321,527

TRANSPORTATION SERVICES EXPENDITURE BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>ROADS AND STREETS</u>			
01-2-32-3110	20	SALARY - SUPERINTENDENT	38,100	31,800	32,361
01-2-32-3120	21	LABOUR - PUBLIC WORKS	177,300	210,000	191,928
		STREET REPAIRS - HURRICANE DORIAN	-	-	-
01-2-32-3210	22	GRAVEL & STONE	5,000	5,000	6,862
01-2-32-3220		COLAS (ASPHALT TACK COAT)	1,000	1,000	1,532
01-2-32-3250	23	TREE MAINTENANCE	10,000	10,000	14,186
01-2-32-3270		CLOTHING	3,200	2,500	1,064
01-2-32-3280	24	INFRASTRUCTURE SUPPLIES	15,000	15,000	19,294
01-2-32-3610	25	LABOUR - STREET CLEANING AND LEAVES	17,800	22,000	20,091
01-2-32-3620	25	SUPPLIES - STREET CLEANING	1,200	1,200	580
01-2-32-3700	26	LABOUR - SNOW & ICE CONTROL	53,950	53,500	41,904
01-2-32-3710	27	EQUIP RENTAL/CONTRACTED SNOW REMOVAL	500	500	233
01-2-32-3720	28	SALT (INC TRANSPORTATION)/SAND	83,000	83,000	101,187
01-2-32-3240	29	ASPHALT FOR PATCHING	50,000	50,000	50,836
01-2-32-3300	30	SIDEWALK REPAIRS (LABOUR & MATERIALS)	22,000	22,000	21,220
01-2-32-3950	31	CRACK SEALING STREETS	-	10,000	9,602
		<u>INTEREST ON LOANS</u>			
01-2-32-3970	32	INTEREST ON CAPITAL LOAN - ROADS/STREETS	24,000	20,600	18,930
01-2-32-7050	32	INTEREST ON CAPITAL LOAN-PARKING METERS	200	400	127
		<u>STREET & HIGHWAY LIGHTING</u>			
01-2-32-5100	33	STREET LIGHTING	112,200	110,500	107,525
		<u>TRAFFIC SERVICES</u>			
01-2-32-6030	34	PAINT STREET LINES (CONTRACTOR)	7,000	7,000	6,153
01-2-32-6035	34	LINE PAINTING (PW - LABOUR & MATERIALS)	6,800	6,800	6,546
01-2-32-6060	34	TRAFFIC SIGNS & POSTS	3,500	3,500	1,412
		<u>PARKING</u>			
01-2-32-7015	35	LABOUR - COLLECTION	3,450	3,500	3,832
01-2-32-7016	35	LABOUR - ADMIN/COIN ROLLING	3,950	3,000	7,849
01-2-32-7020	36	PARKING METER SUPPLIES (INCL REPAIRS)	15,000	16,000	12,915
01-2-32-7030		PARKING LOT LIGHT	400	400	243
01-2-32-7040		ADVERTISING - PARKING REG.	400	400	7
		<u>PUBLIC TRANSIT</u>			
01-2-35-0010	37	JOINT TRANSIT	-	-	-
			654,950	689,600	678,419
		DEPARTMENT TOTAL	\$ 959,000	\$ 972,300	\$ 999,946

NOTES TO TRANSPORTATION SERVICES BUDGET

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

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

1.1 #01-2-31-1010 Town Engineer

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

1.2 #01-2-31-1011 Facility Superintendent

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

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

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

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

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

4. #01-2-31-1040 Advertising

Includes advertising costs re: obtaining quotes/tenders.

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

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

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

Insurance costs are budgeted at 2019/20 estimated rates.

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

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

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

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

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

These costs reflect the following rates for 2020:

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

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

10. #01-2-31-3040 – 3048 Repairs to Trucks and Sidewalk Plow
To cover cost of vehicle repairs for the trackless sidewalk plow, 2019 International, 2002 GMC truck, 2009 International, 2002 Ford ½ ton, 2011 Ford ¾ ton and 2008 Dodge ½ ton. These accounts include in-house labour allocations.
11. #01-2-31-3050 Hough/Payloader
Estimate for required maintenance.
12. #01-2-31-3060 Repairs to Backhoe
Backhoe purchased in 2017. Estimate for required maintenance.
13. #01-2-31-3061 Repairs to Asphalt Roller
Asphalt Roller purchased in 2019. Estimate for required maintenance.
14. #01-2-31-3070 Insurance on Equipment
Insurance costs are budgeted at 2019/20 estimated rates.
15. #01-2-31-3080 Tires, Chains, Etc.
Estimate for new tires as required for 3 dump trucks, backhoe, trackless, loader and small vehicle fleet.
16. #01-2-31-3090 Gas, Oil, Antifreeze, etc.
Budget estimate at 2019/20 consumption plus estimated fuel pricing.
17. #01-2-31-4100 Two-way Radio System
Radios are now being used instead of cell phones. Budget for repairs and maintenance costs.
18. #01-2-31-4110 Tools/Equipment under \$2,500
Includes funding to purchase tools and equipment to be utilized by the department.
19. #01-2-31-5031 -#01-2-31-5037 Victoria Road Building-Repairs and Maintenance
This building is used by the Town for a carpentry shop and storage. Costs include insurance, electricity, security line and maintenance.

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

25.

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

Public Works labour estimate for sweeping and clearing streets of debris, leaf pick-up, supplies (sweeper brushes) and advertising for leaf clean up.
26.

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

Category established to keep track of Public Works costs in relation to snow plowing and removal, as well as ice salting/sanding. Budgeted to reflect estimated allocated costs plus wage increase adjustments.
27.

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

Estimate for equipment rentals and contracted snow removal when required.
28.

#01-2-32-3720 Salt/Sand

Based on a 7 year average and adjusted for increased number of winter storms. If there are unexpended budget monies in this account at year end a reserve transfer may be considered. There is currently a \$46,500 salt reserve on hand.
29.

#01-2-32-3240 Asphalt for Patching

Estimate based on 3 year average tonnes required and projected amounts required at current prices.
30.

#01-2-32-3300 Renewal of Sidewalks

Estimate based on required need. Many sidewalks need upgrading or replacement.
31.

#01-2-32-3950 Street Crack Sealing

Removed in fiscal 20-21 due to the financial constraints of COVID-19.

There are many Town streets that are in need of crack sealing. This will reduce the amount of asphalt patching required to extend the life of the existing pavement.
32.

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

	Interest
Temporary Borrowings	\$4,500
Sidewalks: Cornwallis St, Montague St	351
Hebb Street Paving	608
Chipseal Schwartz St, Green St shouldering, Blue Building Roof	1,052
Paving Creighton Street, Mason’s Beach Road	5,131
Paving Victoria Road	1,279
Paving Wolff Ave/Starr Street	1,536
Pave Hebb & Hopson Street	950
Street upgrades 2016/17	4,117
Backhoe	1,728
Trackless Plow	2,653
Total	\$23,905
33.

#01-2-32-5100 Street Lighting

Estimate based on 2019/20 actual consumption and current rates.
34.

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

Estimate for painting lines, installing signs and posts.
35.

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

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

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

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

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

<u>Revenue</u>	
Parking Meters	\$50,000
Parking Fines	<u>2,500</u>
	<u>52,500</u>
<u>Expenses</u>	
Public Works labour for coin collection	3,450
Administrative labour	3,950
Repairs, maintenance & supplies	15,000
Advertising	400
Interest on capital loan	<u>200</u>
	<u>23,000</u>
Net Revenue	<u>\$29,500</u>
By-law Enforcement costs	<u>NIL</u>
(See: Other Protective Services Budget)	

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

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

Please note:
There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

ENVIRONMENTAL HEALTH SERVICES EXPENDITURE BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
SEWAGE COLLECTION AND DISPOSAL					
01-2-42-2010	2	ENGINEER & SUPERINTENDENT	\$ 38,900	\$ 35,700	\$ 34,806
01-2-42-2011	2.1	FACILITY SUPERINTENDENT (salary & benefits)	4,450	4,400	10,682
01-2-42-2020	3	LABOUR - PUBLIC WORKS	21,800	17,900	23,781
01-2-42-2023	4	HONORARIUMS/ STAFF MEETING PAY	2,500	2,700	2,315
01-2-42-2025	5	FRINGE BENEFITS	10,000	8,900	9,184
01-2-42-2027	6	PW STAFF TRAINING AND TRAVEL	2,000	2,000	-
01-2-42-2030	7	MATERIALS AND SUPPLIES	16,000	12,000	33,079
01-2-42-2031	7.1	CATCH BASIN CLEANING	40,000	20,000	12,600
01-2-42-2035		COMPUTER MAINTENANCE	3,000	2,000	1,415
01-2-42-2040		LEGAL COSTS	50,000	15,000	13,334
		<u>SEWAGE LIFT STATION</u>			
01-2-42-3010	8	ELECTRICITY	49,200	49,200	44,019
01-2-42-3020	9	MAINTENANCE (MATERIALS & LABOUR)	25,000	15,000	28,648
01-2-42-3021	9.1	LIFT STATION CLEANING	25,000	20,000	9,811
01-2-42-3030		INSURANCE - PUMPING STATIONS	3,400	3,300	3,210
01-2-42-3031	9.2	REPAIRS/MAINTENANCE-2005 Chev 1/2 ton	3,500	-	-
	10	<u>SEWAGE TREATMENT PLANT</u>			
01-2-42-4010	11	SALARY - TREATMENT PLANT	101,050	93,000	93,483
01-2-42-4025	11.1	PROCESS ENGINEERING SUPPORT FOR WWTP	30,000	-	-
01-2-42-4020	12	EMPLOYEE BENEFITS - TREATMENT PLANT	22,000	21,500	21,044
01-2-42-4035	13	TRAINING, TRAVEL AND MEMBERSHIPS	6,000	6,000	1,030
01-2-42-4040		OFFICE SUPPLIES	300	300	298
01-2-42-4050	15	CLOTHING	1,500	1,500	990
01-2-42-4060	16	JANITOR CONTRACT/SUPPLIES	2,000	2,000	1,587
01-2-42-4100	17	PUBLIC WORKS DEPT. - LABOR	2,000	1,000	3,415
01-2-42-4110	18	ELECTRICITY	222,000	217,000	208,054
01-2-42-4120		TELEPHONE/INTERNET/CELL PHONE/MODEM	4,500	4,000	3,702
01-2-42-4130	18.1	WATER	20,000	9,000	6,941
01-2-42-4150		BUILDING/YARD MAINTENANCE	6,800	3,000	2,233
01-2-42-4160		INSURANCE	15,100	12,900	12,511
01-2-42-4200	19	LABORATORY EQUIP, TESTING & SUPPLIES (included \$15,000 for Harbour Testing in fiscal 18-19)	15,000	12,000	31,263
01-2-42-4201		ENVIRONMENTAL ASSESSMENTS	5,000	5,000	-
01-2-42-4210	19.1	CHEMICALS	32,000	30,000	30,528
01-2-42-4220	20	SLUDGE DISPOSAL -TRUCKING FEES	25,000	25,000	13,120
01-2-42-4225	21	SLUDGE DISPOSAL - LAGOON/COMPOST FEES	60,000	50,000	47,969
01-2-42-4240	22	UV LAMP/PROBE REPLACEMENT	4,000	4,000	2,862
01-2-42-4250		SMALL TOOLS & EQUIPMENT	1,000	1,000	764
01-2-42-4260		EQUIPMENT MAINTENANCE	55,000	45,000	57,719
01-2-42-4300	23	SMALL CAPITAL EQUIPMENT	10,000	11,500	10,313
01-2-42-4302	23.1	BIOFILTER MEDIA RESERVE	11,500	-	-
		<u>INTEREST ON SEWER LOANS</u>			
01-2-42-4170	24	INTEREST ON CAPITAL LOAN	27,000	27,400	15,523
			973,500	790,200	792,233
GARBAGE & WASTE COLLECTION AND DISPOSAL					
		<u>ADMINISTRATION</u>			
01-2-43-1100	25	HONORARIUMS	1,200	1,100	1,041
01-2-43-1120	26	ADVERTISING/CALENDAR	1,000	1,000	859
01-2-43-1200		LEGAL SERVICES	1,600	2,000	2,263
		<u>GARBAGE AND WASTE COLLECTION</u>			
01-2-43-2010	27	CONTRACT	212,000	228,300	225,739
01-2-43-2020		LABOUR - PUBLIC WORKS	5,000	7,000	2,233
01-2-43-2025	28	GARBAGE COLLECTION SUPPLIES	1,500	1,500	798
01-2-43-2030	29	PUBLIC EDUCATION/OTHER	500	500	-
		<u>INTEREST ON WASTE DISPOSAL LOANS</u>			
01-2-43-2050	30	INTEREST ON CAPITAL LOAN	-	-	-
		<u>RECYCLING AND OTHER GARBAGE DISPOSAL COSTS</u>			
01-2-43-5010	31	RECYCLING, COMPOST AND WASTE DISPOSAL	155,000	155,000	142,426
01-2-43-5025	32	LANDFILL SITE & WELL MONITORING	5,300	5,300	23,567
01-2-43-5030	33	REGION 6 MUNICIPAL CONTRIBUTION	2,000	1,900	2,056
			385,100	403,600	400,982
		DEPARTMENT TOTAL	\$ 1,358,600	\$ 1,193,800	\$ 1,193,215

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

1. Sewer Annual Charges

APPROVED RATES FOR 2020/21 WITH \$50,000 RESERVE TRANSFER			
Classification	2020/21 Approved Rate	2019/20 Approved Rate	Yearly Increase
Dwelling Unit	\$494.60	\$374.60	\$120.00
Commercial Rate	47.26¢/100 of Assessment	41.20¢/100 of Assessment	14.70%
Churches - quarterly	\$290.49	\$220.07	\$281.69

Sewer Revenue Contribution Comparison		
	2019/20	2020/21
Residential	57.0%	60.0%
Commercial	42.4%	39.4%
Churches	0.6%	0.6%

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

2020/21 Sewer Costs & Funding

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

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

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

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

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

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

3. #01-2-42-2020 Labour

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

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

Staff meeting pay has been eliminated in fiscal 2020-21 due to the financial constraints of COVID-19.

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

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

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

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

This budget is for waste water collection and treatment courses.

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

This includes materials used for maintenance of sanitary and storm sewers, as well as video inspection and cleaning of sewer lines. The cleaning of catch basins has been allocated to a separate account, see 7.1 below.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. #01-2-42-4050 Clothing

Estimate for clothing as per union contract.

- 16. #01-2-42-4060 Janitorial Contract and Supplies

Includes janitorial contract and cleaning supplies.
- 17. #01-2-42-4100 Public Works Dept. - Labour

This account has been set up for required Public Works labour at the sewage treatment plant.
- 18. #01-2-42-4110 Electricity

Estimate based on annual average consumption at current consumption rates.
- 18.1. #01-2-42-4130 Water

Estimate based on annual average consumption at current consumption rates.
- 19. #01-2-42-4200 Laboratory Equipment Testing & Supplies

The estimate for testing required by Environment Canada. Under the Waste Water and Effluent regulations, the waste water has to be tested in an accredited lab for CBOD, total suspended solids, ammonia, PH and acute lethality. In 2018/19 the budget contained \$15,000 for Harbour Testing by Bluenose Coastal Action Foundation.
- 19.1. #01-2-42-4210 Chemicals

Based on annual average usage at current pricing levels.
- 20. #01-2-42-4220 Sludge Disposal Trucking Fees

Trucking estimates are for weekly dumping of the sludge bin, and necessary loads of watered sludge to sewage lagoons. 2019/20 fees were \$240 per load for watered sludge and \$135.00 per load for dewatered sludge. Watered sludge will only be created when the de-watering press is down for maintenance because we have limited storage for wet sludge. These loads will be sent to the Lunenburg Regional Community Recycling Centre in Whynott's Settlement operated by the Municipal Joint Services Board. The budget also includes sludge disposal from annual cleaning of channel aeration building and bi-annual cleaning of process room channel. Other disposal options will be considered as they become available.
- 21. #01-2-42-4225 Sludge Disposal Tipping Fees

All sludge (de-watered and watered) will be disposed of at the Lunenburg Regional Community Recycling Centre in Whynott's Settlement. De-watered sludge must be composted. The tipping fee was \$149/MT. Watered sludge will be disposed of in the lagoons for a tipping fee of \$44.10/MT (2019/20 rates), which may be subject to change.
- 22. #01-2-42-4240 UV Lamp/Probe Replacement

UV bulbs have a recommended life cycle of 12,000 hours and are replaced as required.
- 23. #01-2-42-4300 Small Capital Equipment

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

- 23.1 #01-2-42-4302 Biofilter Media Reserve

The media requires replacement approximately every 6 years at an estimated cost of \$70,000. An annual reserve will be established to provide for this expenditure when needed.

24.

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

Includes interest for various capital projects. See: Fiscal Services budget notes for details.
25.

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

Based on a portion of Council Honorariums.
26.

#01-2-43-1120 Advertising/Calendar

Based on estimated costs.
27.

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

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

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

28.

#01-2-43-2025 Garbage Collection Supplies

Includes purchase of garbage bags, aerated carts, and street collection containers.
29.

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

This includes costs for public education for solid waste diversion and clear bag program.
30.

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

See: Fiscal Services budget notes for details.
31.

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

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

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

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

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

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

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

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

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
PUBLIC HEALTH AND WELFARE SERVICES					
		PUBLIC HEALTH			
01-2-51-1000	1	TRANSFER TO CEMETERY	\$ 40,700	\$ 43,300	\$ 46,079
		HOUSING			
01-2-52-1000	2	REGIONAL HOUSING CORPORATION	22,000	22,000	19,307
ENVIROMENTAL PLANNING & ZONING					
01-2-61-1050	3	COUNCIL & COMMITTEE HONORARIUMS	9,300	9,100	7,900
01-2-61-1070	4	SALARY - PLANNING (Planner, TMC)	73,100	71,100	68,801
01-2-61-1080	4	BENEFITS - PLANNING (Planner, TMC)	17,000	10,300	13,377
01-2-61-1090	5	MEMBERSHIP FEES	900	900	633
01-2-61-1095		TRAINING	800	2,000	1,200
01-2-61-1100	6	ADVERTISING & MISC. EXPENSES	1,500	1,500	220
01-2-61-1130		STATIONARY & SUPPLIES	1,500	2,000	1,188
01-2-61-1140	7	GEOGRAPHIC INFORMATION SYSTEMS	-	1,300	-
01-2-61-1300	8	LEGAL COSTS - PLANNING	8,800	5,000	1,707
			112,900	103,200	95,026
COMMUNITY DEVELOPMENT					
01-2-62-3000		LQRDA COSTS/SSREN	-	-	3,282
			-	-	3,282
		OLD FIRE HALL			
01-2-62-9050	10	PROPERTY TAX	3,100	3,400	3,235
01-2-62-9100	11	FUEL	9,900	8,500	10,417
01-2-62-9200	12	INSURANCE	3,100	3,000	2,931
01-2-62-9300	13	ELECTRICITY	4,700	4,700	3,851
01-2-62-9400	14	WATER	600	600	628
01-2-62-9500	15	SEWER	2,100	2,100	1,818
01-2-62-9599		FACILITY SUPERINTENDENT (salary & benefits)	1,500	1,500	641
01-2-62-9600	16	REPAIRS TO BUILDING (previously included legal)	2,000	9,000	2,021
01-2-62-9601		INTEREST ON CAPITAL LOAN	1,400	1,700	1,086
01-2-62-9602		LEGAL FEES	2,400	2,000	4,201
			30,800	36,500	30,829
		CN STATION			
01-2-62-9720	17	FUEL	2,500	2,500	2,094
01-2-62-9730	19	INSURANCE	2,100	2,100	2,043
01-2-62-9740	20	ELECTRICITY	2,500	2,000	1,769
01-2-62-9750	21	WATER	500	500	429
01-2-62-9760	22	SEWER	1,200	1,200	1,247
01-2-62-9765	22	PROPERTY TAXES	10,900	10,900	10,621
01-2-62-9769		FACILITY SUPERINTENDENT (salary & benefits)	1,500	1,500	641
01-2-62-9770	23	REPAIR AND MAINTENANCE	1,000	3,000	123
01-2-62-9771		LEGAL	400	500	657
			22,600	24,200	19,624
		LUNENBURG ACADEMY			
01-2-62-9801	24	DEVELOPMENT COORDINATOR CONTRACT - Grant	15,000	30,000	30,000
01-2-62-9805	25	CUSTODIAL SERVICES CONTRACT	6,600	6,600	6,643
01-2-62-9807	25	WAGES & BENEFITS (PW LABOUR)	3,750	3,800	3,981
01-2-62-9820	26	CONSULTING FEES	2,000	2,000	584
01-2-62-9822	27	LEGAL FEES	12,000	9,000	12,015
01-2-62-9830	28	TELEPHONE/ALARM SYSTEM	3,000	3,000	1,730
01-2-62-9840	29	ADVERTISING	1,000	1,000	693
01-2-62-9850	30	FUEL	46,800	50,000	48,338
01-2-62-9855	31	INSURANCE	25,600	23,100	22,424
01-2-62-9860	32	ELECTRICITY	13,100	13,100	11,085
01-2-62-9865	33	WATER	3,000	4,500	2,020
01-2-62-9870	34	SEWER	6,200	6,200	6,190
01-2-62-9872		PROPERTY TAXES (previously 100% commercial exempt)	30,500	-	-
01-2-62-9879		FACILITY SUPERINTENDENT (salary & benefits)	18,850	18,400	3,479
01-2-62-9880	35	REPAIRS TO BUILDING	20,000	22,000	22,499
01-2-62-9881	36	JANITORIAL SUPPLIES	1,000	1,000	649
01-2-62-9882	37	ELEVATOR MAINTENANCE	3,000	3,000	2,502
01-2-62-9884	38	FURNACE REPAIRS	-	3,000	216
01-2-62-9895		INTEREST ON CAPITAL LOAN	13,400	8,300	8,702
			224,800	208,000	183,750

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE BUDGET					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
	39	ANNEX BUILDING - 17 TANNERY ROAD			
01-2-62-9950		REPAIRS TO BUILDING	-	-	130
01-2-62-9951		LEGAL FEES	-	-	-
01-2-62-9915	39	INSURANCE	1,200	1,200	1,081
			1,200	1,200	1,211
ECONOMIC DEVELOPMENT & TOURISM					
01-2-69-1020	40	TOURISM EXPENSES	2,000	3,500	5,994
01-2-69-2100	41	SUPPLIES	3,000	3,000	1,141
01-2-69-2200	42	TRAVEL	100	100	-
01-2-69-2300	43	ADVERTISING	1,000	1,000	334
01-2-69-2350	44	TOWN CRIER	200	200	35
01-2-69-2400	45	INTERNET COSTS	5,500	5,500	4,913
01-2-69-2500	46	STRATEGIC PLAN/MUNICIPAL COLLABORATION	-	-	-
01-2-69-2600	47	COMMUNICATIONS	10,000	10,000	10,000
			21,800	23,300	22,417
		VISITOR SERVICE CENTRE			
01-2-69-1100	48	PUBLIC WASHROOMS	-	-	
01-2-69-1101	48	PUBLIC WASHROOMS-CLEANING SERVICES/SUPPLIES	8,800	8,800	8,888
01-2-69-1102	48	PUBLIC WASHROOMS-REPAIRS & MAINTENANCE	2,000	2,000	1,335
01-2-69-1103	48	PUBLIC WASHROOMS-ELECTRIC	1,100	1,100	1,035
01-2-69-1104	48	PUBLIC WASHROOMS-WATER	1,500	1,500	1,726
01-2-69-1105	48	PUBLIC WASHROOMS-PHONE/SECURITY	800	800	2,964
01-2-69-1106	48	PUBLIC WASHROOMS-SEWER CHARGES	500	500	478
01-2-69-1107	48	PUBLIC WASHROOMS-INSURANCE	400	400	402
			15,100	15,100	16,828
		DEPARTMENT TOTAL	\$ 491,900	\$ 476,800	\$ 438,353

NOTES TO ENVIRONMENTAL DEVELOPMENT SERVICES BUDGET

1. #01-2-51-1000 Cemetery

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

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

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

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

Staff meeting pay has been eliminated in fiscal 2020-21 due to the financial constraints of COVID-19.

Based on a portion of:

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

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

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

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

Estimate for professional fees for staff members.

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

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

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

No budget included for 2020/21.

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

Estimate based on fees for legal costs.

Facility Superintendent

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

Old Fire Hall

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

Old Fire Hall	
Est. Revenue	\$19,000
Expenditure Budget	\$30,800
Net Estimated Operating Cost	\$11,800

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

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

11. #01-2-62-9100 Fuel

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

12. #01-2-62-9200 Insurance

Based on estimated rates.

13. #01-2-62-9300 Electricity

Estimate based on estimated consumption and current power rates.

14. #01-2-62-9400 Water

This budget reflects current water rates and estimated consumption.

15. #01-2-62-9500 Sewer

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

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

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

CN Station

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

CN Station	
Est. Revenue	\$13,500
Expenditure Budget	\$22,600
Net Estimated Operating Cost	\$9,100

17. #01-2-62-9720 Fuel

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

19. #01-2-62-9730 Insurance

Based on estimated rates.

20. #01-2-62-9740 Electricity

Based on estimated consumption and current power rates.

21. #01-2-62-9750 Water

Based on current rates and estimated consumption.

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

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

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

Estimated miscellaneous repair requirements are included in the budget.

Lunenburg Academy

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

Lunenburg Academy	
Est. Revenue	\$186,600
Expenditure Budget	\$224,800
Net Estimated Operating Cost	\$38,200

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

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

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

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

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

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

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

Estimate for legal fees is increased due to anticipated leases.

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

Estimate for telephone line and alarm monitoring.

29. #01-2-62-9840 Advertising

Estimate for advertising costs.

30. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

31. #01-2-62-9855 Insurance

Based on estimated rates.

32. #01-2-62-9860 Electricity

Estimate based on expected occupancy and current rates.

33. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

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

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

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

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

Estimate for building repairs.

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

Estimate for cleaning supplies based on expected occupancy.

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

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

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

Estimate for annual cleaning and repairs to furnace. *This account has been eliminated and combined with building maintenance account.*

Annex Building

39. Operating Costs

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

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

Economic Development Costs & Tourism

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

Due to the financial restrictions of COVID-19 the Portal Toilet Rentals have been eliminated for fiscal 2020-21.

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

~~Includes rental of two portable toilets next to Town Hall.~~

41. #01-2-69-2100 Supplies

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

42. #01-2-69-2200 Travel

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

43. #01-2-69-2300 Advertising

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

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

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

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

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

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

No amount has been budgeted in the current fiscal year.

47. #01-2-69-2600 Communications

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

Visitor Service Centre

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

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET					
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<i>RECREATION FACILITIES</i>			
01-2-71-8002	1.1	ACCESSIBILITY PLAN DEVELOPMENT	\$ 2,000	\$ -	\$ -
01-2-71-8001	1.11	FACILITY SUPERINTENDENT (salary & benefits)	18,700	18,400	3,135
01-2-71-8003	1.12	REPAIRS/MAINTENANCE - 2008 Van (Facilities & Rec) - Defer Van Replacement in Water Utility	-	-	-
			\$ 20,700	\$ 18,400	\$ 3,135
		<i>PARKS AND PLAYGROUNDS</i>			
01-2-71-8010	1	LABOUR - PARKS & PLAYGROUNDS	\$ 20,750	\$ 26,000	\$ 19,600
01-2-71-8020	2	MOWING CONTRACT	20,000	15,500	15,539
01-2-71-8030	3	LIGHTING - PARKS	3,000	3,000	2,734
01-2-71-8040	4	REPAIRS TO EQUIPMENT/PARK	3,000	3,000	2,261
01-2-71-8050	5	SUPPLIES	14,500	13,500	9,944
01-2-71-8060	6	LEGAL FEES	1,200	1,500	3,009
01-2-71-8070	7	INSURANCE	1,400	900	843
01-2-71-9050	8	INTEREST ON CAPITAL LOAN - PARKS	-	-	-
01-2-71-8071	7.1	SPLASH PAD OPERATIONS	-	-	-
01-2-70-5100	8	INTEREST ON CAPITAL LOAN - LWMCC	3,300	5,100	1,503
01-2-70-5101	8	INTEREST ON CAPITAL LOAN - BOAT LAUNCH	7,600	8,200	5,159
			74,750	76,700	60,592
		<i>ARENA & COMMUNITY CENTRE</i>			
		<i>SALARIES</i>			
01-2-70-1010	9	SALARIES AND WAGES - ARENA	\$ 120,450	\$ 116,800	\$ 125,197
01-2-70-1015	9	SALARIES & WAGES - COMMUNITY CENTRE	88,700	84,000	75,339
01-2-70-1017	9	SALARIES & WAGES - FIELDS	17,350	16,800	15,965
01-2-70-1020	9	SALARIES - PORTION TOWN HALL	30,500	30,100	30,889
01-2-70-1050	10	HONORARIUMS & STAFF MEETING PAY	1,300	2,100	1,661
			258,300	249,800	249,051
		<i>FRINGE BENEFITS</i>			
01-2-70-2010	11	EI AND CPP	16,200	15,500	14,005
01-2-70-2015		TOWN PENSION	13,600	13,000	9,459
01-2-70-2020	12	GROUP INSURANCE	13,300	12,800	14,303
01-2-70-2025	13	WORKERS COMPENSATION	5,100	3,800	4,262
01-2-70-2030	14	CLOTHING	800	800	670
01-2-70-2040	15	MEMBERSHIP FEES	400	400	449
01-2-70-2050	16	OTHER BENEFITS	10,000	10,000	20,564
			59,400	56,300	63,712
		<i>TRAVEL/TRAINING</i>			
01-2-70-3010	17	REC DIRECTOR/STAFF - TRAVEL	600	800	725
01-2-70-3015		REC DIRECTOR - CONVENTION	-	-	-
01-2-70-3016	18	REC DIRECTOR - TRAINING	-	1,900	575
01-2-70-3020		STAFF TRAINING	700	700	664
			1,300	3,400	1,964
		<i>ADMINISTRATION</i>			
01-2-70-4010	19	OFFICE SUPPLIES & COMPUTER MTCE	1,500	1,500	1,246
01-2-70-4015	20	TELEPHONE	3,400	3,400	3,382
01-2-70-4025	21	SOCAN FEES/AMUSEMENT LICENSES	300	300	112
01-2-70-4030	22	AUDIT & LEGAL FEES	4,500	3,500	8,852
			9,700	8,700	13,592
		<i>ARENA - (FACILITY COSTS)</i>			
01-2-70-5015	23	JANITOR SUPPLIES	1,500	1,500	2,003
01-2-70-5020	24	REPAIRS & MAINT. - BUILDING	26,000	25,500	20,168
01-2-70-5025	25	REPAIRS & MAINT. - ICE MACHINE	3,500	3,500	2,664
01-2-70-5030	26	ELECTRICITY	65,000	62,000	58,593
01-2-70-5035	27	PROPANE	5,300	5,300	5,378
01-2-70-5040	28	WATER	7,500	7,500	7,043
01-2-70-5045	29	SEWER	2,600	2,100	2,102
01-2-70-5050	30	TELEPHONE + ALARM LINE + WiFi	2,600	2,500	2,543
01-2-70-5055		INSURANCE	9,300	9,300	9,025
01-2-70-6000		BEVERAGE MACHINE EXPENDITURES	-	-	-

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET					
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>AUDITORIUM - (FACILITY COSTS)</u>			
01-2-70-5510	31	JANITOR SUPPLIES	2,200	2,200	2,003
01-2-70-5515	32	REPAIRS & MAINTENANCE	11,000	12,200	9,865
01-2-70-5520	33	ELECTRICITY	7,200	7,200	6,544
01-2-70-5525	34	FUEL OIL	12,100	10,500	12,931
01-2-70-5530	35	WATER	1,300	1,300	1,260
01-2-70-5535	36	SEWER	2,600	2,100	2,102
01-2-70-5540	37	INSURANCE	5,900	5,900	5,689
		<u>GROUNDS</u>			
01-2-70-5610	38	REPAIRS & MAINT. - MOWERS	1,500	1,500	1,381
01-2-70-5615	39	FIELD MAINTENANCE	2,000	4,000	3,321
01-2-70-5620	40	PARKING LOT MAINTENANCE	-	1,500	-
			169,100	167,600	154,615
		<u>PROGRAMS</u>			
01-2-70-6010	41	INSTRUCTOR FEES	3,200	6,500	7,160
01-2-70-6015	42	SUPPLIES/ADVERTISING	2,000	3,500	3,895
01-2-70-6030	44	AFTER THE BELL (Prov. Grant)	-	8,500	3,473
01-2-70-6033	45	PRO KIDS	1,000	1,000	1,000
			6,200	19,500	15,528
		<u>SMALL FURNITURE & EQUIPMENT</u>			
01-2-70-7010	46	TABLES & CHAIRS/SMALL CAPITAL	-	1,600	1,546
			-	1,600	1,546
		TOTAL EXPENDITURES ARENA & LWMCC	\$ 504,000	\$ 506,900	\$ 500,008
		<u>CULTURAL BUILDINGS & FACILITIES</u>			
		<u>CAPTAIN ANGUS J. WALTERS HOUSE</u>			
01-2-72-4260	47	TELEPHONE/ALARM	600	600	520
01-2-72-4230	47.1	ELECTRICITY	900	-	-
01-2-72-4240	47.1	WATER	400	-	-
01-2-72-4250	47.1	SEWER	400	-	-
01-2-72-4270	48	INSURANCE	1,000	1,000	977
01-2-72-4275		LEGAL	400	-	249
01-2-72-4310	49	REPAIRS & MAINTENANCE	500	500	137
			4,200	2,100	1,883
		<u>LIBRARY</u>			
01-2-72-5010	50	JANITOR CONTRACT/SUPPLIES	3,000	3,000	3,350
01-2-72-5030	51	FURNACE FUEL	-	2,000	3,208
01-2-72-5040	52	ELECTRICITY	-	1,500	1,194
01-2-72-5050	53	WATER	-	300	414
01-2-72-5055	54	SEWER	-	1,200	1,258
01-2-72-5060		TELEPHONE	600	600	275
01-2-72-5070		INSURANCE	-	700	730
01-2-72-5080	55	RENT - LUNENBURG ACADEMY	36,000	36,000	27,000
01-2-72-5090	56	SUPPLIES & EXPENSES	2,000	2,000	1,860
01-2-72-5091	57	SUNDAY STAFF WAGES	-	6,000	6,000
			41,600	53,300	45,289
		<u>TRANSFER TO REGIONAL LIBRARY</u>			
01-2-72-5095	58	TRANSFER TO REGIONAL LIBRARY	18,600	14,800	14,760

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET					
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		HERITAGE PROPERTIES			
01-2-72-4100	59	INSURANCE - BAILLY COLLECTION	300	300	-
01-2-72-7050	60	COUNCIL & COMMITTEE HONORARIUMS	2,200	1,800	1,700
01-2-72-7055	61	STAFF MEETING PAY	-	1,000	800
01-2-72-7300	62	SALARY - HERITAGE (Administration)	4,750	4,800	5,312
01-2-72-7380	62	BENEFITS - HERITAGE (Administration)	1,400	1,400	1,400
01-2-72-7381	63	HERITAGE MANAGER	80,900	78,500	74,630
01-2-72-7382	63	HERITAGE MANAGER BENEFITS	16,200	14,500	18,232
01-2-72-7385	64	HERITAGE OFFICER CONTRACT	-	-	-
01-2-72-7390	64	HERITAGE BY-LAW REVIEW	3,000	3,500	3,386
01-2-72-7450	64	LEGAL FEES	2,000	10,000	4,000
01-2-72-7400	65	MATERIALS, SUPPLIES & ADVERTISING	4,000	5,000	4,526
01-2-72-7402		TRAINING & CONFERENCES	1,500	2,000	1,548
01-2-72-7404	66	UNESCO JOINT PROMOTION	1,000	3,000	-
			117,250	125,800	115,534
		OTHER REC. & CULT. SERVICES			
01-2-75-9100	67	PUBLIC CELEBRATION	7,200	10,000	8,590
		DEPARTMENT TOTAL BEFORE LWMCC & ARENA	\$ 284,300	\$ 301,100	\$ 249,783
		LWMCC & ARENA	504,000	506,900	500,008
		DEPARTMENT TOTAL	\$ 788,300	\$ 808,000	\$ 749,791

NOTES TO RECREATION AND CULTURE SERVICES BUDGET

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

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

1.11 #01-2-71-8001 Facility Superintendent

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

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

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

Parks & Playgrounds

The Town of Lunenburg maintains the following parks:

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

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

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

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

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

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

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

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

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

5. #01-2-71-8050 Supplies

Due to financial constraints of COVID-19 cost reductions in the account are in place for gardens and plantings.

Includes:

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

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

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

7. #01-2-71-8070 Insurance

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

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

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

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

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

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

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

9. Staff Salaries

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

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

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

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

Staff meeting pay has been eliminated in fiscal 2020-21 due to the financial constraints of COVID-19.

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

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

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

Employer costs as required by statute.

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

Based on current rates.

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

Based on current rates.

14. #01-2-70-2030 Clothing

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

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

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

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

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

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

Travel out of town to meetings, seminars, etc. *Budget was reduced in fiscal 2020-21 due to COVID-19 travel restrictions and many meetings being conducted virtually.*

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

Budget for Recreation Director’s professional development. *Conferenced cancelled due to COVID-19.*

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

Office supplies as well as computer maintenance costs.

20. #01-2-70-4015 Telephone

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

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

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

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

Estimate for audit and legal fees, as required.

ARENA - FACILITY COSTS

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

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

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

Start-up/Shut down	\$3,000
Fire Extinguisher Inspections	200
Sprinkler System Test & Mtce	1,500
First Aid and AED Supplies	200
Fire Alarm Maintenance & Monitoring	1,000
Small Tools	500
Refrigeration System Maintenance	3,000
Computer Maintenance	500
Brine Analysis	300
Ice Paint	1,000
Plumbing Repairs	500
Electrical Supplies	1,000
Water Heaters	7,500
Interior/Exterior Paint & Supplies	500
Ice Resurfacer Room Maintenance	500
Garbage Dumpster	1,600
Bathroom refresh (counters, paint)	1,000
Dressing Room 1 – Shower Installation	2,000
Emergency Exit Stairs-Upgrade	500
Emergency Lights	3,000
Miscellaneous was \$2,300	<u>1,600</u>
	<u>\$26,000</u>

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

Estimate for regular maintenance and propane costs.

26. #01-2-70-5030 Electricity

Estimate based on actual consumption and current rates.

27. #01-2-70-5035 Propane

Estimate based on actual cost.

28. #01-2-70-5040 Water

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

29. #01-2-70-5045 Sewer

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

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

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

COMMUNITY CENTRE - FACILITY COSTS

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

Covers sanitary cleaning products, paper towel, etc.

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

Alarm Service	\$800
Pest Control	\$500
First Aid and AED Supplies	\$300
Garbage Disposal/Dumpster	\$1,600
New thermostats	\$1,500
Paint Gym Walls	\$1,000
Basement gutter and drainage repairs	\$1,000
General Maintenance & Repairs of Facility * was \$5,500	\$4,300
Total	\$11,000

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

33. #01-2-70-5520 Electricity

Estimate based on actual consumption and current rates.

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

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

35. #01-2-70-5530 Water

Estimate based on approved NSUARB rates and average consumption.

36. #01-2-70-5535 Sewer

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

37. #01-2-70-5540 Insurance

Based on estimated rates.

GROUNDS (FIELDS / PARKING LOT)

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

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

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

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

40. #01-2-70-5620 Parking Lot Maintenance *Deferred due to COVID-19, in-house PW maintenance only.*

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

PROGRAMS

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

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

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

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

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

This program has been eliminated due to grant funding challenges.

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

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

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

The \$1,600 estimate is for chairs and table replacements. ***Eliminated due to COVID-19 financial constraints to be reviewed by staff in January 2021.*

Captain Angus J. Walters House

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

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

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

47.1 Electricity, Water, Sewer

Estimated operating costs if not covered by a tenant.

48. #01-2-72-4270 Insurance

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

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

This includes our share of building maintenance.

Library

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

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

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

51. #01-2-72-5030 Fuel

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

52. #01-2-72-5040 Electricity

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

53. #01-2-72-5050 Water

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

54. #01-2-72-5055 Sewer

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

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

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

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

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

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

This is an additional \$6,000 to have the library open on Sundays. *This cost has been eliminated with the move to the new funding formula, see note 58.*

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

Our share of the Regional Library operating budget is estimated at \$14,800 based on our 2019/20 amounts. *Early adoption of new funding formula increases this to \$18,600 but eliminates Sunday wage amount in note 57.*

Heritage Properties

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

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

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

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

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

Staff meeting attendance (\$1,000). *Staff meeting pay has been eliminated in fiscal 2020-21 due to the financial constraints of COVID-19.*

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

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

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

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

64. #01-2-72-7390/7450 Heritage By-Law Review
Due to timing of CCP this budget has been reduced to \$5,000.

To rewrite by-law as recommended by Town solicitor.

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

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

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

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

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

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

Due to COVID -19 we have decided to wait a year and roll out the joint advertising for the 2021-22 tourism season. The stand-up Banner concept for VIC's was discarded in favour of a digital advertisement on video screens. This was a more economical option. For example, Bay Ferries will accept the advertisements for free as we qualify under their advertising program as an UNESCO Site. VIC's unfortunately do charge an annual fee for advertisements on their screens. We aim to have the digital image designed and created in Fiscal 2020-2021 for release in early 2021. The estimated costs \$3,000 would be cost-shared with Grand Pré' and Joggins Fossil Cliffs.

Other Recreation & Culture

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

	2020/21 Budget	2019/20 Budget
Canada Day Grant of \$700, net cost \$300	1,000	1,000
Seamen's Service	4,000	4,000
Lunenburg's Birthday	300	300
Town Levee	700	700
Volunteer Week	400	400
German Band Concert**	2,200	2,200
Tall Ships	-	-
National Day of Mourning	300	300
Pride Flag Raising	250	250
Mi'kmaq Flag Raising	250	250
Newcomers Reception	400	400
Miscellaneous Events	<u>200</u>	<u>200</u>
	<u>\$7,200</u>	<u>\$10,000</u>

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

FISCAL SERVICES EXPENDITURE BUDGET					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	BUDGET
		DEBT CHARGES			
		PRINCIPAL INSTALLMENTS			
01-2-81-3100	1	DEBENTURE PRINCIPAL	\$ 326,700	\$ 327,200	\$ 272,203
01-2-81-3150	1	DEBENTURE PRINCIPAL - SEWER PROJECTS	81,300	79,800	41,196
			408,000	407,000	313,399
		FINANCING AND TRANSFERS			
01-2-82-2134		to (from) Community Centre Roof - Debt reduction (MODL grant for 4 years of \$10,000/yr. beginning in 2019/20)	10,000	10,000	
		OPERATING RESERVE FUND:			
01-2-82-2140	2	to (from) Elections	(9,000)	3,000	3,000
01-2-82-2300		to (from) LAFF Fund	-	-	
		to (from) Lunenburg Fire Depart. PPE Reserve	-	-	488
		to (from) Playgrounds	-	-	
01-2-82-2130	2	to (from) Sewer	50,000	50,000	54,553
		to (from) Salt reserves		-	
01-2-82-2215		to (from) Insurance Tender Savings	(20,000)		
		to (from) General Operating Reserves	(20,000)	-	(13,400)
01-2-82-2220	2	CAPITAL RESERVE FUND:			
01-2-82-2235	3	to (from) Capital from Revenue	39,150	50,800	52,487
01-2-82-2305	3	to (from) Capital from Parking Meters Rev.	-	15,000	-
01-2-82-2146	2	to (from) Deed Transfer Tax	100,000	150,000	223,474
01-2-82-2147	2	to (from) Landfill Site Closure/Monitoring	(5,300)	(5,300)	(23,567)
	2	to (from) Lunenburg Academy		-	
01-2-82-2220	2	to (from) PW Equipment	-	20,000	20,000
01-2-82-2225		to (from) Arena - Ice Resurfacer	4,200	-	10,000
			149,050	293,500	327,035
		COND. TRFS. - OTHER GOV'T & AGENCIES			
		EDUCATION			
01-2-84-7700	4	DISTRICT SCHOOL BOARD PAYMENT	851,400	823,100	806,494
			851,400	823,100	806,494
		DEPARTMENT TOTAL	\$ 1,408,450	\$ 1,523,600	\$ 1,446,928
01-2-90-0100		SURPLUS (DEFICIT)	\$ -	\$ -	\$ 997
TOTAL EXPENDITURES			\$ 7,113,300	\$ 7,005,200	\$ 6,790,593

NOTES TO FISCAL SERVICES BUDGET

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

DEBT CHARGES 2020/21

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

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

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

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

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

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

Deed Transfer Tax transfer is offset by corresponding revenue.

Site Monitoring is offset by corresponding expenditure.

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

~~\$20,000 has been included as a transfer to Capital Reserve for the future purchase of a Public Works Equipment. Due to COVID-19 financial constraints.~~

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

The following are the **projected** Capital Reserve Balances for the fiscal year ending March 31, 2020:

Solid Waste Closure	\$7,495
Other Equipment	250,857
Ice Resurfacer Reserve	51,428
Public Works Equipment	68,897
Fire Equipment	32,980
Federal/Provincial Gas Tax Funds	54,898
Provincial Capital Funds	24,244
Deed Transfer Tax	<u>252,895</u>
Total	\$743,694

The following are the **projected** Operating Reserve Balances for the fiscal year ending March 31, 2020:

Election Expenses	\$9,149
Salt Reserve	47,354
Fire Personal Protective Equipment	8,276
Sewer Reserves	42,832
Streets & Other	4,941
Recreation	50,546
LAFF	10,550
Pro Kids	17,554
Region 6 Diversion Special Projects	2,371
Operating Surplus Reserve	<u>169,376</u>
Total	\$362,949

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

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

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

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

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

CEMETERY BUDGET					
	Note #		2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	BUDGET
		<u>OPERATING REVENUE</u>			
04-1-95-0010	1	SALE OF LOTS	\$ 1,600	\$ 1,600	\$ 1,890
04-1-95-0020	1	BURIALS	22,300	22,300	20,690
04-1-95-0030		BASES, ETC. - HEAD STONES	1,000	1,000	930
04-1-95-0040	2	INTEREST ON CEMETERY TRUSTS	6,000	5,900	7,424
04-1-95-0060	3	APPROPRIATION FROM TOWN	40,700	43,300	46,079
		TOTAL REVENUE	\$ 71,600	\$ 74,100	\$ 77,013
		<u>OPERATING EXPENDITURES</u>			
04-2-95-0020	4	LABOUR	20,000	25,000	43,078
04-2-95-0030	5	WORKERS COMPENSATION	500	500	1,035
04-2-95-0040	6	EMPLOYMENT BENEFITS/EAP	4,000	5,500	10,684
04-2-95-0045	7	CLOTHING	-	200	497
04-2-95-0050	7	OTHER BENEFITS (HOLIDAY, LONG SERVICE, RETIREMENT AWARDS)	-	2,300	3,986
04-2-95-0055	8	MOWING CONTRACT	30,300	20,000	-
04-2-95-0060		TRAINING COURSES	-	800	342
04-2-95-0080	9	WATER	400	400	364
04-2-95-0090		ELECTRICITY	900	900	916
04-2-95-0100		INSURANCE	900	900	844
04-2-95-0110	10	SUPPLIES	4,500	4,500	3,521
04-2-95-0115		AUDIT FEES	1,100	1,100	1,042
04-2-95-0120	11	EQUIPMENT/BUILDING-MAINT. & REPAIRS	3,000	6,500	5,075
04-2-95-0130		FLOWERS AND TREES	-	-	-
04-2-95-0145	12	MONUMENT MAINTENANCE (LABOUR & SUPPLIES)	4,000	4,000	4,433
04-2-95-0150		SMALL EQUIPMENT	-	-	-
04-2-95-0155	13	ROAD MAINTENANCE (GRAVEL & DRAINAGE)	2,000	1,500	1,196
04-2-95-0165		PROVISION - UNCOLLECTIBLE ACCOUNTS	-	-	-
		TOTAL EXPENDITURES	\$ 71,600	\$ 74,100	\$ 77,013

NOTES TO CEMETERY BUDGET

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

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

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

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

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

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

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

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

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

Analysis of Perpetual Care Fund

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

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

This is the budgeted grant required from the Town.

4. #04-2-95-0020 Labour

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

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

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

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

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

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

Now included as part of the Transportation budget.

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

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

9. #04-2-95-0080 Water

Estimate based on approved rates.

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

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

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

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

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

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

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

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

WATER UTILITY OPERATING BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
REVENUE					
	OPERATING REVENUES				
05-1-12-0100	1	METERED COMMERCIAL SALES	\$ 534,000	\$ 510,000	\$ 505,330
05-1-14-0100		BULK WATER SALES	-	-	-
05-1-21-0100	1	FLAT RATE SALES - RESIDENTIAL	661,500	645,000	656,372
05-1-31-0100	2	PUBLIC FIRE PROTECTION	340,800	325,400	325,360
05-1-33-0100		PRIVATE FIRE PROTECTION	1,000	1,000	1,000
05-1-40-0100		SPRINKLER ACCOUNTS	6,600	7,000	6,800
05-1-60-0100	3	CONSUMER INTEREST CHARGES	3,500	5,000	5,513
05-1-71-0100		CONNECTION CHARGES	5,400	5,400	5,950
05-1-72-0100	4	ARMOURIES RENT	1,200	1,200	1,200
		TOTAL OPERATING REVENUES	1,554,000	1,500,000	1,507,525
	NON-OPERATING REVENUES				
05-1-81-0100		JOBGING AND CONTRACT	500	500	360
05-1-82-1000		INTEREST EARNED	5,000	4,500	5,484
05-1-85-0100	5	GRANTS FOR THE PROV - HST OFFSET	7,000	7,000	6,903
05-1-89-0100		OTHER TRANSFERS FROM RESERVES	80,000	-	-
		TOTAL NON-OPERATING REVENUES	92,500	12,000	12,747
	TOTAL REVENUES		\$ 1,646,500	\$ 1,512,000	\$ 1,520,272
EXPENDITURES					
	SOURCE OF SUPPLY				
		SUPERVISION AND ENGINEERING			
05-2-11-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,150	\$ 12,500	\$ 13,200
05-2-11-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,300	2,200	1,539
05-2-11-0300	7	DEPARTMENT OF ENVIRONMENT - LICENSE	1,000	1,000	946
05-2-11-0400	7.1	WATER WITHDRAWAL STUDY (EVERY 10 YEARS, last done 2011/12) - due in May 2022	80,000	-	-
		OPERATION LABOUR			
05-2-12-0200	18	PUBLIC WORKS LABOUR	1,100	1,100	256
05-2-12-0201	12	WRO LABOUR	3,350	3,300	1,973
		MAINTENANCE OF PLANT - INTAKES (PUMP HOUSE)			
05-2-14-2100		DIVER - INTAKE	4,000	6,200	-
05-2-14-2200	7.2	REPAIRS TO INTAKE SCREENS/BUILDING	4,000	1,000	4,969
		DEPARTMENT TOTAL	\$ 109,900	\$ 27,300	\$ 22,883
	PUMPING				
		SUPERVISION AND ENGINEERING			
05-2-21-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,150	\$ 12,500	\$ 13,200
05-2-21-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,300	2,200	1,539
		OPERATION LABOUR			
05-2-22-0200	18	PUBLIC WORKS DEPARTMENT	1,100	1,100	-
05-2-22-0201	12	WRO LABOUR	3,750	3,100	1,675
		POWER PURCHASED			
05-2-24-0100	8	POWER PURCHASED - NSPI	25,000	25,000	20,909
		MAINTENANCE OF PLANT			
05-2-25-1200		TELEPHONE - PUMPHOUSE	300	300	221
05-2-25-1300	8.2	MATERIALS/REPAIRS TO BUILDING	5,500	5,500	531
		MAINTENANCE OF PUMPING EQUIPMENT			
05-2-25-2100	9	REPAIRS TO PUMPS	4,000	4,000	464
		DEPARTMENT TOTAL	\$ 56,100	\$ 53,700	\$ 38,539
	WATER TREATMENT				
		SUPERVISION AND ENGINEERING			
05-2-31-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,150	\$ 12,500	\$ 13,200
05-2-31-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,300	2,200	3,539
05-2-31-0400	10	TRAINING - SUPER./WRO	5,500	5,500	1,051
05-2-31-0410	11	CLOTHING - WRO	1,000	700	229
		OPERATION LABOUR			
05-2-32-0100	18	PUBLIC WORKS DEPARTMENT	1,000	500	392
05-2-32-0200	12	WATER RESOURCE OPERATOR II SALARY	68,200	60,200	50,425
05-2-32-0210	12	WATER RESOURCE OPERATOR II BENEFITS	17,000	16,800	10,276
	OPERATION SUPPLIES AND EXPENSE				
		CHEMICALS AND ADDITIVES			
05-2-33-1500	13	WTP - CHEMICALS	55,000	62,000	55,243

WATER UTILITY OPERATING BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>SUPPLIES & EXPENSES</u>			
05-2-33-9100	14	SUPPLIES AND SMALL TOOLS	5,000	4,000	3,329
05-2-33-9200	15	WATER TESTING	16,000	13,500	11,303
05-2-33-9300	15.1	WATER TESTING - WRO LABOUR	24,900	22,800	17,462
05-2-33-9500	16	WTP - SPARE/REPLACEMENT PARTS	11,500	9,300	11,146
05-2-33-9520		WTP - LABORATORY MATERIALS	2,000	1,000	736
05-2-34-0600		NSPI - TREATMENT PLANT	59,000	59,000	56,185
05-2-34-0700		TELEPHONE LINE/SCADA SYSTEM /SECURITY	6,800	5,800	2,642
		<u>MAINTENANCE OF PLANT</u>			
05-2-34-0500	17	WTP - REPAIRS & MAINTENANCE	24,000	23,000	25,384
		DEPARTMENT TOTAL	\$ 313,350	\$ 298,800	\$ 262,542
		<u>TRANSMISSION AND DISTRIBUTION</u>			
		<u>SUPERVISION AND ENGINEERING</u>			
05-2-41-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 51,400	\$ 46,200	\$ 44,700
05-2-41-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	8,200	8,100	6,116
05-2-41-0200		DRAFTING/FILING LABOUR	2,300	2,300	2,300
		<u>OPERATION LABOUR</u>			
		<u>OPERATION LABOUR - MAINS</u>			
05-2-43-1100	18	PUBLIC WORKS DEPT. - LABOUR	11,100	10,600	4,840
		<u>MAINTENANCE OF PLANT</u>			
		<u>MAINT. OF PLANT RESERVOIRS</u>			
05-2-44-1100	19	STANDPIPE (GARDEN LOTS)	3,000	1,300	1,001
05-2-44-1300		ELECTRICITY/SCADA/STANDPIPE	1,700	2,700	1,445
05-2-44-1350	19	WTP PLANT STANDPIPE (NORTHWEST)	10,000	16,000	268
05-2-44-1400	20	TELEPHONE LINE/SCADA SYSTEM	1,500	900	808
		<u>MAINT. OF PLANT - MAINS</u>			
05-2-44-3100	21	MATERIALS - MAINS	11,000	11,000	2,285
05-2-44-3200	21	EQUIP RENTAL (TOWN) - MAINS & SERVICES	25,000	25,000	14,287
05-2-44-3295	21.1	WATER LEAK STUDY	7,200	7,200	-
05-2-44-3300		FIRE FLOW TESTING (COMPLETED IN 2016/17)	-	-	-
		<u>MAINT. SERV./METERS/HYDRANTS</u>			
05-2-44-9100		MATERIALS	15,000	15,000	16,475
05-2-44-9300	18	P.W. LABOUR	15,350	14,900	15,917
05-2-44-9400		ADVERTISING - NOTICES, ETC.	2,000	2,000	254
		<u>STORES (STOCK) EXPENSES</u>			
05-2-46-0100		FUEL - HEAT	9,500	8,900	9,444
05-2-46-0200		ELECTRICITY - LIGHTS	5,100	4,500	4,436
05-2-46-0225		WATER	600	600	511
05-2-46-0250	22	SEWER CHARGE	700	700	654
05-2-46-0301		SUPPLIES	10,000	10,000	8,061
05-2-46-0302		JANITORIAL	3,500	2,800	2,253
05-2-46-0303		SECURITY	700	700	299
05-2-46-0400		IN HOUSE LABOUR/ARMOURIES	15,050	14,900	13,654
05-2-46-0500		TELEPHONE/CELL PHONES/INTERNET	3,500	3,000	2,677
		<u>TRANSPORTATION - VEHICLES</u>			
05-2-47-0100		GAS - VEHICLES	5,000	5,000	4,326
05-2-47-0200		REPAIRS/MAINTENANCE - 2008 Van (Defer Replacement)	3,500	3,500	11,490
		REPAIRS/MAINTENANCE 2005 Chev 1/2 ton	-	3,500	3,335
05-2-47-0202		REPAIRS/MAINTENANCE - Pickup #1	2,000	-	-
		REPAIRS/MAINTENANCE- Pickup #2 (Defer this purchase and replacement of the Van)	-	-	-
05-2-47-0350		CAR ALLOWANCE - ENG/SUPERINTENDENT	900	600	670
05-2-47-0400		RADIO LICENSE/REPAIRS	600	600	586
		DEPARTMENT TOTAL	\$ 225,400	\$ 222,500	\$ 173,092
		<u>ADMINISTRATION AND GENERAL</u>			
	23	<u>ACCOUNTING AND COLLECTING</u>			
		<u>ACCOUNTING SUPERVISION</u>			
05-2-51-1100		PORTION OF FINANCE DIRECTOR	\$ 38,700	\$ 38,300	\$ 37,500
		<u>ACCOUNTING METER READINGS</u>			
05-2-51-2100		METER READING SALARY/EXPENSES	2,500	2,400	2,760

WATER UTILITY OPERATING BUDGET					
	Note #				
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>ACCOUNTING BILLING</u>			
05-2-51-3100		PORTION BOOKKEEPING SALARIES	28,400	28,000	22,500
05-2-51-3200		SUPPLIES - BILLING & COLLECTION	2,700	2,700	3,146
05-2-51-3210		COMPUTER MAINTENANCE	8,500	6,000	5,503
		<u>ACCOUNTING COLLECTION</u>			
05-2-51-4100		PORTION OF CASHIER SALARIES	13,950	13,800	13,500
		<u>ACCOUNTING - UNCOLLECTIBLE ACCTS.</u>			
05-2-51-5100		PROVISION - UNCOLLECTIBLE ACCTS.	5,000	3,000	2,633
		SALARIES			
		<u>SALARIES - OFFICERS & EXECUTIVES</u>			
05-2-52-1100		PORTION STAFF MEETING PAY	-	1,800	1,120
05-2-52-1200		PORTION COUNCIL HONORARIUMS	27,000	26,500	24,441
05-2-52-1300		PORTION STAFF SALARIES	63,000	62,000	53,200
		<u>SALARIES - OTHER</u>			
05-2-52-9100		PORTION OFFICE STAFF SALARIES	60,400	54,900	51,700
05-2-52-9200		EMPLOYMENT BENEFITS	77,300	76,700	75,042
		<u>GENERAL OFFICE EXPENSE</u>			
		<u>GENERAL OFFICERS EXPENSE</u>			
05-2-53-1200	24	TRAINING, CONFERENCES & MEMBERSHIPS	15,000	7,000	5,333
05-2-53-1201	24	COUNCIL TRAINING & CONFERENCES	8,000	3,000	1,347
05-2-53-1400		BANK CHARGES	1,800	1,800	1,767
		<u>GENERAL OFFICE EXPENSE</u>			
05-2-53-3100		MISC. SUPPLIES - OFFICE	5,000	5,000	5,976
05-2-53-3150	25	FURNITURE & EQUIPMENT	11,500	11,500	9,287
		<u>PROFESSIONAL FEES</u>			
05-2-54-1100		AUDITORS FEES	6,000	5,600	5,266
05-2-54-1200		CONSULTANT FEES - WATER RATE STUDY	-	-	-
05-2-54-1250		ENGINEER CONSULTING SERVICES	7,500	10,000	-
05-2-54-2100		LEGAL FEES	15,000	15,000	20,871
05-2-54-2150	25.1	COMMUNICATIONS	5,000	5,000	5,000
05-2-54-2200		PAYROLL ADMINISTRATION	1,300	1,200	1,235
		<u>REGULATORY EXPENSES</u>			
05-2-55-0100	26	NSURB FEE	1,600	1,600	1,590
		<u>INSURANCE</u>			
05-2-56-0100	27	FIRE & AUTO LIABILITY	26,000	26,000	24,777
		<u>RENT OF GENERAL PROPERTY</u>			
05-2-57-0100		RENT - TOWN OFFICE USE	2,100	2,100	2,300
05-2-57-0200	28	RENT - VICTORIA ROAD BUILDING	2,200	2,200	2,100
		DEPARTMENT TOTAL	\$ 435,450	\$ 413,100	\$ 379,894
		<u>DEPRECIATION</u>			
05-2-60-0100	29	DEPRECIATION EXPENSE	\$ 287,400	\$ 294,250	\$ 293,957
		DEPARTMENT TOTAL	\$ 287,400	\$ 294,250	\$ 293,957
		<u>TAXES</u>			
05-2-70-0200	30	PROPERTY TAXES	\$ 43,500	\$ 43,000	\$ 42,987
		DEPARTMENT TOTAL	\$ 43,500	\$ 43,000	\$ 42,987
		<u>NON-OPERATING EXPENSES</u>			
05-2-90-0200		INTEREST ON CUSTOMER DEPOSITS	\$ -	\$ -	\$ (46)
		<u>REDEMPTION LONG-TERM DEBT</u>			
05-2-91-0100	31	PRINCIPAL INSTALLMENTS	40,750	40,750	40,750
		<u>INTEREST ON LONG-TERM DEBT</u>			
05-2-92-0100	31	INTEREST	18,650	19,900	21,115
	32	<u>CAPITAL EXPENDITURE FROM REVENUE</u>			
05-2-99-0050	33	CAPITAL RESERVES - FUTURE CAPITAL	20,000	17,700	138,500
		<u>OTHER NON-OPERATING EXPENSES</u>			
05-2-99-0020	33	TRANSFER TO CAPITAL RESERVE - LAND	5,000	5,000	5,000
05-2-99-0010	33	WTP - MEMBRANE REPLACEMENT RESERVE	26,000	26,000	26,000
05-2-99-0060		DIVIDEND	65,000	50,000	75,000
05-2-99-0100		SURPLUS (DEFICIT)	-	-	59
		DEPARTMENT TOTAL	\$ 175,400	\$ 159,350	\$ 306,378
TOTAL EXPENDITURES			\$ 1,646,500	\$ 1,512,000	\$ 1,520,272

NOTES TO WATER UTILITY BUDGET

Revenue

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

Water Statistics:

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

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

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

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

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

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

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

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

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

Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

Budget based on projected usage at current consumption pricing.

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

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

In-house ditching and gutter changes:

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

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

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

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

10. #05-2-31-0400 Training

Water Certification training for Water Resource Operators and supervisors.

11. #05-2-31-0410 Clothing

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

12. Water Resource Operator Salary and Benefits

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

13. #05-2-33-1500 Chemicals

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

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

Estimate for required items for plant operations.

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

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

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

WRO labour required for taking daily samples for analysis.

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

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

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

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

18. Public Works Labour

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

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

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

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

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

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

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

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

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

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

22. #05-2-46-0250 Sewer

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

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

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

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

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

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

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

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

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

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

Estimate for small capital office equipment.

25.1 #05-2-54-2150 Communications

Budget for a portion of communications contractor.

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

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

27. #05-2-56-0100 Insurance

Insurance costs are budgeted at estimated 2018/19 rates.

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

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

29. #05-2-60-0100 Depreciation

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

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

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

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

These amounts are included in the budget.

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

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

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

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

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

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

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

ELECTRIC UTILITY OPERATING BUDGET					
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
	REVENUE				
	OPERATING REVENUE				
07-1-51-1000	2	DOMESTIC SERVICE	\$ 2,783,900	\$ 2,640,200	\$ 2,611,358
07-1-51-2000	3	GENERAL SERVICE - SMALL	186,000	185,000	186,447
07-1-51-2500	3	GENERAL SERVICE - DEMAND	2,266,000	2,204,500	2,150,236
07-1-51-3000	4	GENERAL SERVICE (IND)	1,340,000	1,234,500	1,226,818
07-1-51-4000	5	STREET LIGHTING	128,000	123,400	121,738
07-1-51-5000		MISC. ELECTRIC LIGHT	7,000	7,000	7,279
07-1-51-6000	6	LATE PAYMENT INTEREST	19,000	23,000	30,321
07-1-51-7000	7	POLE ATTACHMENT FEES	27,600	27,600	27,619
07-1-51-8000	8	69 KV LINE LEASE	54,000	54,000	53,112
		TOTAL OPERATING REVENUE	6,811,500	6,499,200	6,414,928
	NON-OPERATING REVENUE				
07-1-51-9000		EXPIRED LINE EXTENSION DEPOSITS	-	-	-
07-1-52-1000	9	SALE OF SERVICE - PERMITS	15,000	15,000	18,846
07-1-52-1010	9	SALE OF SERVICE - JOBBING & CONTRACT	5,000	15,000	7,505
07-1-52-3000		INTEREST REVENUE	9,000	4,000	5,922
		TOTAL NON-OPERATING REVENUE	29,000	34,000	32,273
		TOTAL REVENUE	\$ 6,840,500	\$ 6,533,200	\$ 6,447,201
	EXPENDITURES				
	POWER PURCHASES				
07-2-61-1000	10	POWER COST - NSPI	\$ 5,352,300	\$ 5,175,200	\$ 5,057,616
	SUBSTATIONS				
	SUBSTATIONS (3)				
07-2-62-1100	11	LABOUR-UTILITY	23,300	22,400	5,595
07-2-62-1200	12	REPAIRS & MAINTENANCE	20,000	20,000	11,036
07-2-62-1300	13	TRANSFORMER TESTING	25,000	25,000	-
07-2-62-1500		SUBSTATION INSURANCE	10,100	10,100	9,759
07-2-62-1600		SUPPLIES	-	-	68
			78,400	77,500	26,458
	OPERATION & MAINTENANCE				
	SUPERINTENDENCE				
07-2-63-1100	11	MANAGER/PORION OF SUPER. SALARY	107,400	103,200	100,000
07-2-63-1175		STANDY-BY PAY	-	-	17,562
07-2-63-1200	14	TELEPHONE/ CELLULAR/ INTERNET	5,000	5,000	4,101
07-2-63-1400		RADIO REPAIRS/LICENSE	200	200	176
	OVERHEAD				
07-2-63-2100	11	LABOUR - UTILITY	68,300	65,600	63,654
07-2-63-2200		SUPPLIES	5,500	5,500	1,776
07-2-63-2310	15	VEGETATION MGMT-CONTRACTOR	100,000	75,000	33,014
07-2-63-2600		CONTRACTED REPAIRS/FLAGMEN	5,000	5,000	-
	POLES & FIXTURES				
07-2-63-3100	11	LABOUR - UTILITY	10,800	10,400	8,499
07-2-63-3200		SUPPLIES	3,000	3,000	3,298
	SERVICES				
07-2-63-4100	11	LABOUR - UTILITY	25,300	24,300	24,021
07-2-63-4200		SUPPLIES	6,000	4,000	2,709
	STREETS & HIGHWAY LIGHTING				
07-2-63-5100	11	LABOUR - UTILITY	22,700	21,800	15,540
07-2-63-5200		SUPPLIES	1,000	1,000	42
	MAINTENANCE OF BUILDING				
07-2-63-6100	11	LABOUR - UTILITY	-	-	3,828
07-2-63-6200		FUEL	6,000	6,000	5,252
07-2-63-6300		ELECTRIC	2,200	2,200	1,476
07-2-63-6310		WATER	500	500	419
07-2-63-6320		SEWER	700	700	592
07-2-63-6400	16	REPAIRS & MAINTENANCE	5,000	5,000	4,818
07-2-63-6600	17	RENTAL - VICTORIA ROAD BUILDING	5,000	5,000	5,000

ELECTRIC UTILITY OPERATING BUDGET					
			2020/21	2019/20	2018/19
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
		<u>CUSTOMER PREMISES EXPENSES</u>			
07-2-63-7100		ELECTRICAL INSPECTIONS	15,000	12,000	18,203
		<u>TRANSPORTATION</u>			
07-2-63-8100		GAS - VEHICLES	-	-	2,568
07-2-63-8200		REPAIRS & MAINTENANCE	-	-	5,966
07-2-63-8300		REGISTRATION/INSURANCE	-	-	4,482
			394,600	355,400	326,996
		<u>TRANSFORMERS</u>			
		<u>SETTING AND REMOVING</u>			
07-2-64-1100	11	LABOUR - UTILITY	2,600	2,500	4,592
07-2-64-1200		SUPPLIES	500	500	-
		<u>MAINTENANCE OF TRANSFORMERS</u>			
07-2-64-2100	18	LABOUR - UTILITY	3,100	3,000	4,727
07-2-64-2150	18	CONTRACTED REPAIRS	40,000	25,000	49,347
07-2-64-2200	18	SUPPLIES	2,500	2,500	224
			48,700	33,500	58,890
		<u>METERS</u>			
		<u>SETTING AND REMOVING METER</u>			
07-2-65-1100	11	LABOUR - UTILITY	6,700	6,400	7,505
		<u>TESTING METERS (EXPENSES)</u>			
07-2-65-2100	11	LABOUR - UTILITY	10,400	10,000	10,839
		<u>TESTING METERS</u>			
07-2-65-3100	19	NSPI CHARGES	-	-	5,716
		<u>MAINTENANCE OF METERS</u>			
07-2-65-4200		SUPPLIES	1,000	1,000	245
			18,100	17,400	24,305
		<u>GENERAL OVERHEAD</u>			
		<u>SUPERVISION</u>			
07-2-66-1100	20	PORTION FD SALARY	5,850	5,600	5,500
		<u>CONTRACTS</u>			
07-2-66-2100	20	PORTION OF TOWN OFFICE SALARIES	18,600	18,100	15,500
			24,450	23,700	21,000
		<u>ACCOUNTING</u>			
		<u>ACCOUNTING SUPERVISION</u>			
07-2-67-1100	20	PORTION FD SALARY	7,600	7,500	7,300
		<u>REVENUE ACCOUNTING</u>			
07-2-67-2100	20	PORTION OF TOWN OFFICE SALARIES	57,900	57,200	47,000
07-2-67-2200		PART-TIME OFFICE STAFF	-	-	10,962
		<u>PLANT ACCOUNTING</u>			
07-2-67-3100	20	PORTION OF TOWN OFFICE SALARIES	40,400	34,600	24,000
		<u>BILLING</u>			
07-2-67-4100	20	PORTION OF TOWN OFFICE SALARIES	49,500	42,400	36,000
07-2-67-4200		SUPPLIES	8,000	8,000	7,991
		<u>AUDITING</u>			
07-2-67-5100		AUDIT FEES	6,500	6,000	5,400
		<u>COLLECTING</u>			
07-2-67-6050	21	ELECTRONIC BANKING SERVICES	3,000	3,000	2,776
07-2-67-6100	20	PORTION OF TOWN OFFICE SALARIES	14,800	14,500	11,000
07-2-67-6200		POSTAGE	13,500	12,500	12,000
07-2-67-6300		COLLECTION COSTS (SMALL CLAIM FEES)	1,000	1,000	(1,000)
		<u>METER READING</u>			
07-2-67-7100	11	LABOUR - UTILITY	31,200	30,000	39,507
			233,400	216,700	202,936
		<u>GENERAL</u>			
		<u>SUPERVISION</u>			
07-2-68-1100	22	PORTION CLERK & DEPUTY'S SALARIES	76,550	72,600	63,400
07-2-68-1200	23	COUNCIL HONORARIUMS	50,300	49,000	42,095
07-2-68-1300		MEETING PAY	-	1,500	1,120
07-2-68-1400	24	COUNCIL CONVENTIONS/TRAINING	8,000	3,000	1,119

ELECTRIC UTILITY OPERATING BUDGET					
ACCOUNT #		DESCRIPTION	2020/21	2019/20	2018/19
			BUDGET	BUDGET	ACTUALS
		<u>PROFESSIONAL SERVICES</u>			
07-2-68-2100	25	ENGINEERING	20,000	15,000	12,862
07-2-68-2200		LEGAL FEES	20,000	25,000	25,875
07-2-68-2210	25.1	COMMUNICATIONS	5,000	5,000	6,342
07-2-68-2300		PAYROLL ADMINISTRATION	1,500	1,500	1,535
		<u>ADVERTISING</u>			
07-2-68-3100	26	POWER INTERRUPTIONS & PROMOTIONS	5,000	5,000	1,595
		<u>UNCOLLECTIBLE BILLS</u>			
07-2-68-4100	27	PROVISION - UNCOLLECTIBLE ACCTS.	15,000	10,000	22,308
		<u>RENTALS, LIGHTS, ETC.</u>			
07-2-68-5100		OFFICE RENTAL - TOWN	10,200	10,200	10,200
07-2-68-5200		SUPPLIES/PRINTING/PAPER	15,000	15,000	17,454
07-2-68-5300		POSTAGE	13,500	12,500	12,000
07-2-68-5600	28	MAINT & CONTRACT - COMPUTER	20,000	14,000	14,620
07-2-68-5700		LEASE - POSTAGE METER	1,500	1,500	1,589
07-2-68-5800		SERVICE CHARGES - PHOTOCOPIER	4,000	4,000	2,758
		<u>GENERAL INSURANCE</u>			
07-2-68-6100		EMPLOYMENT BENEFITS: CPP & EI	-	-	3,905
07-2-68-6300		TOWN PENSION	-	-	1,891
07-2-68-6400		GROUP INSURANCE	-	-	2,150
07-2-68-6500		WORKERS COMPENSATION	-	-	625
07-2-68-6600	29	INSURANCE	11,000	11,000	9,835
		<u>EMPLOYEE WELFARE</u>			
07-2-68-9100		LABOUR - UTILITY (SICKNESS/VACATION)	-	-	51,761
07-2-68-9200	30	EMPLOYMENT BENEFITS	51,500	45,000	47,532
07-2-68-9300		CLOTHING/SAFETY	500	-	96
07-2-68-9400		OTHER EMPLOYEE BENEFITS	1,000	1,000	738
07-2-68-9450		MEETING - TRAVEL/EXPENSE	1,500	1,500	1,135
07-2-68-9500	31	TRAINING AND MEMBERSHIPS	10,000	10,000	9,097
07-2-68-9600		MEETING SUPPLIES	3,000	3,000	2,626
			344,050	316,300	368,263
		<u>OFFICE SUPPLIES/EXPENSES</u>			
07-2-69-1100		TELEPHONE - TOWN HALL	3,200	3,200	2,681
07-2-69-1200		FAX MACHINE	700	700	398
07-2-69-1350	33	SMALL CAPITAL - OFFICE EQUIPMENT	12,500	12,500	8,307
		<u>REGULATORY COMM. EXPENSE</u>			
07-2-69-3100	34	BD. OF PUBLIC UTILITIES	8,000	8,000	6,812
07-2-69-3200	35	CONSULTANT FEES	5,000	5,000	1,818
			29,400	29,400	20,016
		DEPARTMENT TOTAL	\$ 6,523,400	\$ 6,245,100	\$ 6,106,480
		<u>DEPRECIATION</u>			
07-2-70-2100	36	DEPRECIATION EXPENSE	184,500	203,500	199,413
		<u>INTEREST ON CONSUMER DEPOSITS</u>			
07-2-70-3100		ACCRUED INTEREST EXPENSE	500	500	930
		<u>INTEREST ON LONG-TERM DEBT</u>			
07-2-70-4100	37	BORROWING INTEREST	32,100	36,600	39,192
		<u>DEBT REPAYMENT</u>			
07-2-70-5100	37	LONG-TERM DEBT PRINCIPAL	100,000	100,000	100,000
		DEPARTMENT TOTAL	\$ 317,100	\$ 340,600	\$ 339,535
		<u>TRANSFERS TO OTHER FUNDS</u>			
07-2-80-1000		<u>CAPITAL RESERVES</u>			
07-2-80-1200	38	TRF. TO (FROM) CAPITAL RESERVE	-	-	-
		DEPARTMENT TOTAL	\$ -	\$ -	
07-2-90-0100		SURPLUS (DEFICIT)	\$ -	\$ (52,500)	\$ 1,186
TOTAL EXPENDITURES			\$ 6,840,500	\$ 6,533,200	\$ 6,447,201

NOTES TO ELECTRIC UTILITY BUDGET

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

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

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

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

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

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

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

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

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

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

4. #07-1-51-3000 Industrial

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11. Labour Utility

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

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

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

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

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

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

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

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

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

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

Includes estimate for annual repairs.

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

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

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

Budget estimate for maintenance including any required testing for PCB’s of older transformers. All line transformers must be tested for PCBs by 2028.

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

Included in the fees for the service contract.

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

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

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

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

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

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

23. #07-2-68-1200 Honorariums

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

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

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

25. #07-2-68-2100 Engineering

The budget for Engineering Consulting fees.

25.1#07-2-68-2210 Communications

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

26. #07-2-68-3100 Advertising

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

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

A valuation of aged receivables is performed annually and an allowance for uncollectible accounts is established as per national accounting guidelines.

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

Includes maintenance and licensing of computers as follows:

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

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

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

Insurance costs are budgeted at estimated 2019/20 rates.

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

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

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

Due to budget constraints of COVID-19 the budget for this account has been reduced to \$10,000 for fiscal 2020-21.

Includes the following items:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Please note:

There will be no CPI wage/salary adjustments for staff in fiscal 2020/21 due to the fiscal constraints of COVID-19.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - TOWN GENERAL											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
<u>BUILDING & STRUCTURES</u>											
New Provincial Accessibility Act requiring Municipalities to be completely accessible by 2030 will require financial commitments. Capital budgets will be updated as information becomes better known.											
TOWN HALL											
Elevator							\$700,000				
Brick Work					\$350,000						
Roof Repair				\$350,000							
Tender Package Town Hall Restoration Projects			\$50,000								
Council Chamber Air/Heat Pump					\$15,000						
LIBRARY											
LUNENBURG ACADEMY											
Exterior Capital Repairs Phase II		\$1,500,000	Work began in Oct.2019, project will continue and be completed in fiscal 2020/21. Budget \$1.5M balance not expended in 2019-20 will be carried forward to fiscal 2020-21.								
School Bell Restoration				\$30,000							
Hand Rail South Side of Academy			\$8,000								
Foundation, Brick & Drain Tile Repairs			\$200,000								
Landscaping/Public Washrooms/Parking				\$950,000							
ANNEX - 17 TANNERY ROAD											
Roof		\$10,000									
OLD FIRE HALL											
Windows/Doors			\$20,000	\$20,000	\$20,000						
Roof Trim			\$5,000								
ANGUS WALTERS HOUSE											
Capital Maintenance Repairs			\$13,500								
PUBLIC WASHROOM											
Replace Windows				\$20,000							
CN STATION											
Painting			\$7,500								
Capital Repairs - including Garage Door & Siding		\$15,000									
		\$1,525,000	\$304,000	\$1,370,000	\$385,000	\$0	\$700,000	\$0	\$0	\$0	\$0
<u>EQUIPMENT</u>											
TOWN HALL											
Council iPad or Alternative (funding will include both utilities)		\$10,000									
TRANSPORTATION SERVICES											
Parking Meters			\$15,000								
Parking Ticketer			\$15,000								
BUILDING INSPECTION											
Joint Building Inspection IT (Townsuite Mapping & Laser Fiche)		\$10,000									
ENVIRONMENTAL DEVELOPMENT											
Comprehensive Community Plan		\$229,300	Total budget \$229,300 approved as \$100,000 in 18-19 and \$129,300 in 19-20. Project to be finalized in Fall 2020.								
Planning & Mapping Software - deferred during 2018-19 Budget sessions until the completion of the CCP			\$27,500								
CCP Capital Project		\$10,000									
LIBRARY											
		\$259,300	\$57,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$1,784,300	\$361,500	\$1,370,000	\$385,000	\$0	\$700,000	\$0	\$0	\$0	\$0

TOWN GENERAL

CAPITAL BUDGET DESCRIPTIONS

BUILDING & STRUCTURES

Lunenburg Academy

Exterior Capital Repairs Phase II

The Town began the Lunenburg Academy Restoration Project in September of 2017 and completed the North, West and South elevations in July of 2018. Phase II consisting of the East Elevation (Front) involves extensive restoration work on all aspects of the exterior of the Eastern Façade. The construction phase of this project began in October 2019 and will span two fiscal years with completion in fiscal 2020/21.

Annex

Roof

As outlined in the lease with NSCC, the Town will purchase the roofing material and NSCC will perform the work. This represents the Town's portion of the agreement.

CN Station

Capital Repairs

The building was damaged during snow removal operations during the 2018/19 winter. These are structural and siding repairs that need to be completed this year.

Equipment

Council IPad or Alternative

The current iPads used by Councillors are nearing eight years of age and require updating. With Municipal Elections in October 2020 seven new iPads, or an alternative, will be purchased and provided to Council members to carry out their Council work including the distribution of paperless agenda packages.

Building Inspection

The Towns of Lunenburg and Mahone Bay, Municipalities of the Districts of Lunenburg and Chester are proceeding with the implementation of a joint building inspection service. A shared mapping and document management program is necessary to integrate systems and achieve a common platform.

Environmental Development

Comprehensive Community Plan

This project is a comprehensive, community based approach to planning for our collective future (Project Lunenburg). Our holistic plan will envision what Lunenburg will look like 40 years, or more, from now. This comprehensive approach will enable the community to establish a vision for its future and implement projects to achieve this vision; help ensure that community projects and programs are thought through, make sense and are the best use of resources; and integrate and link all other plans the community has produced. Project Lunenburg will result in a Comprehensive Community Plan (CCP) and key supporting documents (a new Municipal Planning Strategy, Land Use By-law, and Subdivision By-law).

CCP Capital Project

Initial kick off project for the Comprehensive Community Plan, project unknown at this time.

FUTURE (2020/21 +) CAPITAL CONSIDERATIONS

Town Hall

Brick work

An assessment of Lunenburg Town Hall was completed a number of years ago determining that the entire envelope required attention. This work would entail repairing of flashings and windows, with the majority of the work being brickwork, either replacement of failed bricks or repointing, cleaning of bricks, repairing of granite sections, etc. This work is labour intensive, noisy and dusty and requires staging and enclosing of work area. The front and side facing the bandstand have been completed are the remainder of the building needs to be completed.

Lunenburg Academy

Foundation, Brick & Drain Tile Repairs

The Town has completed a Lot Development Plan for the exterior grounds surrounding the Academy. Prior to undertaking this work, staff are recommending that the building’s foundation be flood-proofed complete with an investigation and appropriate repairs to the foundation’s drainage tiles.

Environmental Development

Planning & Mapping Software

Project deferred until the completion of the CCP.

Parking Meters

The parking meters require head replacement due to increased use. This is a phased approach to replacement of the heads.

Parking Ticketer

The purchase of an automated ticketer device.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
DESCRIPTION											
LAND											
BUILDINGS & STRUCTURES											
Victoria Road Bldg. - Overhead Door			\$4,800								
Victoria Road Bldg. - Paint Siding			\$20,000								
Victoria Road Bldg. - Re-Siding					\$100,000						
		\$0	\$24,800	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
SEWERS/POLLUTION CONTROL											
Storm Line Tannery Road to Knickle Rd (900 ft.)			245,000								
Storm Line Knickle to Victoria Rd PW to provide length of project and estimate cost for the video inspection			Cost for Camera inspection to be included in 21-22								
Mains - Broad-Falkland to McDonald									\$525,000		
Mains - Cumberland-Kempton to Blockhouse Hill					\$225,000						
Mains - Kempton-Lincoln to Lawrence				\$500,000							
Mains - Masons Beach (Topmast to 1000' West)								\$600,000			
Mains - McDonald-Green to Brook			\$300,000								
Mains - Montague-Rum Row to Shipyard							\$787,500				
Mains - Pelham-Kaulbach to Duke						\$412,500					
Maple - Dufferin to Sandy (Storm)			\$300,000								
Morash/Wolff Sewer Upgrades			\$135,000								
CSK-3, Churchill and Broad (Storm Diversion)			\$35,000								
CSK-4, Churchill and Dufferin (Storm Diversion)				\$70,000							
CSK-6, Falkland, Lincoln and Dufferin (Storm Diversion)					\$105,000						
Brook Street Storm/Sanitary separation infrastructure finalization	1	\$125,000	Dec.19/19 Council approval - funding deadline Mar.31/20, extension request approved to September 1, 2020								
CSK-05, Green St., Knickle Rd., Tannery Rd. (Storm Diversion) <i>pre-approved Feb.13, 2020</i>		\$60,000									
Upgrade Communication Systems to Pumping Stations	1	\$20,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000		
WWTP - Generator		\$20,000	\$380,000	<i>This was originally planned as study in 20/21 and installed in 21/22, will now be considered as part of the plant upgrades.</i>							
WWTP - Outfall Extension			\$3,000,000								
WWTP - Improve Treatment Process - Pre-design	1A	\$270,000	<i>Carry over from 2019-20 approved project.</i>								
WWTP-Additional UV Bank (Jan.15/19)			<i>Will now be considered as part of the plant upgrades.</i>								
WWTP -Voltage Reading Monitor at Pumping Station	1	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000			
WWTP-Upgrade Rails and Catwalks in Aeration Building	1	\$30,000									
WWTP-Replace Lines and Diffusers in Aeration Tanks	1	\$388,000	<i>Approved in 19/20. Work to span two fiscal years. Balance unexpended in 19/20 will be carried forward to 20/21</i>								
Lift Stations Capital Pump Repairs - pre-approved 20/21 & 21/22	1	\$55,000	\$45,000								
Check Valve Installation at WWTP	1	\$10,000									
Blower Replacements at WWTP (3)			\$280,000								
Raw Sludge Pumps (2)	1	\$50,000									
Flowmeter study and flow meter at WWTP	2	\$50,000									
Flowmeter install at each pump station			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Backflow prevention study for Lift stations <i>pre-approved May 12, 2020</i>	1A	\$40,000									
Sanitary and Storm Master Plan			\$200,000								
WWTP Headworks Screen				\$600,000							
Flood Study <i>pre-approved Feb.13, 2020, budget increased May 12, 2020</i>		\$47,900									
Chemical feed pumps (2)			\$40,000								
WWTP - Roof Top Air Conditioner			\$15,000								
		\$1,152,900	\$4,634,000	\$1,209,000	\$369,000	\$451,500	\$826,500	\$639,000	\$557,000	\$20,000	\$20,000

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
RECREATIONAL INFRASTRUCTURE											
Streamed Waste Cans - 3		\$9,300									
Splash Pad			\$200,000								
		\$9,300	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC TRANSIT											
RENEWALS-SIDEWALKS/CURBS											
Tannery Road Seawall - increased 20/21 budget by \$20,000 to finalize project		\$70,000									
Duke - York to Lawrence (W)			\$15,000								
Pelham - Ship Yard Hill to Town Limits (S)				\$90,000							
Townsend - Cornwallis to Kaulbach (S)										\$20,000	
Brook Street - Beautification Project		\$20,000									
		\$90,000	\$15,000	\$90,000	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
NEW SIDEWALKS/CURBING											
Centennial - Harbourview to S-Turn (E)				\$20,000							
Centennial - Victoria to Wolff (E)				\$25,000							
Centennial - Wolff to Harbourview (E)				\$42,000							
Cumberland - Cornwallis to Duke (S)						\$31,000					
Dufferin - Churchill to High (W)			\$150,000								
Duke - Montague to Pelham (W)										\$11,000	
Kaulbach - Pelham to Lincoln (E)					\$10,000						
King - Townsend to Creighton (E)						\$55,000					
Lawrence - Duke to King (N)							\$25,000				
Lincoln - Daycare Entrance to Linden (S)										\$80,000	
Lincoln - Hill to Blockhouse Hill Road (N)					\$25,000						
Linden - Lincoln to Bluenose (W)					\$55,000						
Maple - Churchill to Sandy Hollow (E)								\$275,000			
Medway - Linden to Young (N)						\$40,000					
Montague - Cornwallis to Duke (N)			\$13,000								
Montague - Duke to King (N)			\$17,000								
Pelham - Kaulbach to Cornwallis (N)			\$25,000								
Pelham - Knaut Rhuland House to Prince (N)			\$15,000								
Pelham - Lincoln to Kaulbach (N)					\$16,000						
Prince - Fox to Lawrence (E)					\$25,000						
Prince - Pelham to Lincoln (W)			\$11,000								
Rum Row - Bluenose to Montague (E)						\$5,000					
Tannery Road-Knickle to 97 Tannery Road (East), Land purchases, sidewalk construction including planning/design, tree removal and power/communication line relocations		\$255,000	Project update TBA								
Stairs - Kaulbach St - Pelham to Montague					\$50,000						
Victoria Road - Centennial to James (N/S)							\$50,000				
Bluenose Drive to Hopson			\$17,300								
		\$255,000	\$248,300	\$87,000	\$181,000	\$131,000	\$75,000	\$275,000	\$0	\$91,000	\$0
PAVEMENT RENEWALS (OVERLAY)											
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
<u>STREET RECONSTRUCTION</u>											
Duke-Lincoln to Townsend			\$120,000								
Prince-Cumberland to Fox			\$120,000								
Falkland/Dufferin/Lincoln/Stn Lane							\$320,000				
Kempt - Lincoln to Lawrence (WM)				\$185,000							
Kempt - Montague to Pelham (WM)				\$50,000							
Lawrence - Duke to King			\$135,000								
Lawrence - Prince to King			\$133,000								
McDonald - Brook to Green (WM)			\$135,000								
Masons Beach Rd - Topmast to Town Limits (WM)					\$30,000						
Montague - Rum Row to Shipyard (WM)					\$450,000						
York - Prince to Hopson				\$127,000							
		\$0	\$643,000	\$362,000	\$480,000	\$0	\$320,000	\$0	\$0	\$0	\$0
<u>CHIPSEALING</u>											
Hill - Lincoln to Pelham				\$7,000							
Kempt - Lincoln to Cumberland				\$13,000							
Kempt - Montague to Pelham				\$10,000							
Kempt - York to Lawrence				\$7,000							
Kissing Bridge (Cemetery Hill)			\$60,000								
Lane across from Bowling Alley				\$15,000							
Sandy Hollow Rd.					\$40,000						
Tupper - Brook to Broad			\$17,000								
Tupper - Green to Brook			\$17,000								
		\$0	\$94,000	\$52,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>EQUIPMENT</u>											
Please refer to separate PW Equipment Schedule on the following page											
		\$0	\$548,000	\$251,700	\$0	\$32,500	\$0	\$130,000	\$150,000	\$0	\$0
TOTAL		\$1,507,200	\$6,407,100	\$2,051,700	\$1,170,000	\$615,000	\$1,221,500	\$1,044,000	\$707,000	\$131,000	\$20,000

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
EQUIPMENT											
Chev Truck (93) & Plow											
Condition: Tender awarded Nov.12/19 for replacement with a 2019 International, cost of \$187,200, delivery is anticipated April 2020. Once rec'd and in service the '93 Chev will be sold following our Surplus Equipment Disposal policy. Proceeds from sale will be added to the Public Works Equip. Capital Reserve Fund for future capital needs.											
Chev Truck (02) - Salt + Plow			\$189,000								
Condition: Repair costs in fiscal 19-20 to Dec.31 = \$14,700 for Parts & External Repairs, \$2,000 for PW Maintenance Labour, new parts are not easy to source. PW is recommending replacement next year. PW recommendation is that the Town adopt a policy that all trucks should be replaced every ten years.											
International Truck (09) + Plow				\$189,000							
Condition: During Fiscal 17/18 and 18/19 repair costs \$37,600 for Parts & External Repairs, \$9,400 for PW Maintenance Labour. PW recommendation is that the Town adopt a policy that all trucks should be replaced every ten years.											
2002 F150 1/2 Ton			\$15,000								
Currently needs a new box, however this is the oldest truck in the small vehicle fleet and due to its age and condition recommend disposal in 20/21.											
2011 F250 3/4 Ton											
Inspected until April 2021, PW to evaluate during inspection process regarding replacement.											
Truck for Facilities Maintenance											
Supervisors are frequently without vehicles as priority is given to the crews and the plants. There is an allowance for personal vehicle use, however this appears to have been established for occasional use, not daily use so therefore is inadequate for the purpose. The supervisors require vehicles daily to do their jobs properly. Recommend re-allocation of 2008 Van to Facilities Superintendent and to be shared with Recreation Dept.											

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
2008 Van - Water Utility <i>Current inspection expires (Sept 30, 2020) Recreation department uses van in the summer months for playground checks and maintenance, trail checks and maintenance, setting up and taking down for special events, carrying tools/supplies to and from work sites, miscellaneous tasks that require a vehicle and unable to fit in a car (i.e. moving large boxes), etc. PW recommends disposal when next additional inspection expires in Sept. 2022. Until that time recommend re-allocation of 2008 Van to Facilities Superintendent and to be shared with Recreation Dept.</i>											
2005 Chev 1/2 Ton - Water Utility <i>Has just been repaired by PW, inspection renewal required in Dec 2020. Recommend re-allocation of this vehicle to the WWTP Plant for Operator Maintenance Activities and the installation of the lift gate/backrack from the 2002 Ford to this vehicle.</i>											
2009 Dodge 1/2 Ton - previously Electric Utility <i>Condition: On June 1, 2018 became surplus in Electric Utility and was repurposed to PW. In Dec.2019 the rear axel failed and has been out of service since. PW recommendation is to dispose of and replace vehicle. Replacement vehicle included in Water Utility Capital Budget.</i>											
Dresser Loader (86) <i>PW recommends this should be taken off the road because it is 33 years old and very inefficient for operations and very hard to find replacement parts. Recommend replacement in 21/22 and sold as surplus, estimated surplus value \$12,000-\$15,000. PW recommends purchasing a 2-3 year old Wheel Loader and/or taking advantage of awarded provincial tender already in place with Cat to save cost</i>			\$350,000								
CAT Backhoe (17) <i>Condition: Purchased in 17-18 at cost of \$146,800, estimated life 10 years</i>								\$150,000			
Snow Blower attachment for Backhoe (Streets) <i>PW recommendation is that this piece of equipment is not needed and should be removed from the capital budget.</i>								\$100,000			

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Snow Push Blade for Backhoe			\$13,800								
<i>This would allow our backhoe to be much more efficient in snow clearing operations.</i>											
Backhoe (97) - Cemetery			\$60,000								
<i>Condition: Poor, necessary piece of equipment for cemetery operations. On average there are 35 burials per year.</i>											
John Deere Tractor (05) - Cemetery				\$25,000							
<i>If contracted mowing is to remain in place for the Cemetery then this piece of equipment may become surplus.</i>											
Leaf Loader (94)						\$25,000					
<i>Good condition</i>											
Trackless Sidewalk Plow								\$130,000			
<i>Condition: Purchased in 16-17 at cost of \$125,900, estimated end of life 9 years left.</i>											
Salt Spreader Plow blade			TBA								
<i>This is a blade for the trackless, it needs replacement. The one currently in use is 21 years old and from the old trackless. Cost for replacement TBA.</i>											
Salt Spreader Trackless (90)			TBA			\$7,500					
<i>Condition: poor condition, requires frequent maintenance, currently at end of life and should be replaced in 20/21, cost TBA.</i>											
Trackless Snow Blower (sidewalks)				\$10,000							
<i>New gearbox installed, should be good for some time.</i>											
Diesel Plate Tamper											
<i>Condition: Purchased in 18-19 at cost of \$15,600, estimated life 20 years.</i>											
Asphalt Roller (ride-on)											
<i>Condition: New purchased in 19/20 at cost of \$40,300, estimated life 20 years.</i>											

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Power Concrete Screed			\$3,200								
Required for any concrete work, sidewalks and slabs											
Concrete Mixer (85)			\$3,000								
Portable Generator (92)			\$3,000								
Rods for the Rod Turning Machine (89)			\$3,000								
Sewer Camera											
Condition: New purchased in 19/20 at cost of \$9,700, current estimated useful life span, unknown.											
Welder				\$2,700							
Wood Chipper				\$25,000							
		\$0	\$640,000	\$251,700	\$0	\$32,500	\$0	\$130,000	\$150,000	\$0	\$0
<u>Please Note Recreation Equipment</u>											
Lawn Tractor (07)											
Condition: The tractor itself is in reasonability good shape. The implements are beginning to age but has a few years life expectancy left. The tires have been causing a bit of an issue, which may need addressing sooner than replacing the entire machine. Used for: mowing grass, general landscaping, playground maintenance, trail maintenance, snow plowing, seeding and fertilizing soccer/baseball field, pulls trailer, heavy drag on baseball field/track, etc. Trailer (wooden) – been refurbished several times. Only used in Community Centre parking lot. May need to be looked at upgrading to new trailer in the near future. Used for: moving tables and chairs from Community Centre to Arena for special events and rentals, transporting items, carries tools to work sites, etc. Scheduled for replacement in 22/23 for \$14,000 as noted on the recreation capital budget.											

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Ride-On-Mower (12)											
Condition: the rear transmission is leaking oil profusely. Recreation and Public Works staff have both assessed the mower and tried to fix the leaks with minimal luck. Used for: cutting grass on soccer field, baseball field, Academy, Victoria Road park, around skateboard park, pulls trailer, drags baseball field/track, trail maintenance, etc. Currently at end of life. Scheduled for replacement in 20/21 for \$25,000 as noted on the recreation capital budget.											

PUBLIC WORKS DEPARTMENT
CAPITAL BUDGET DESCRIPTIONS

Sewers/Pollution Control

Brook Street Storm/Sanitary separation infrastructure finalization

Final phase of the Brook Street Storm and Sanitary Sewer Upgrades as per the Dec.19, 2019 Council motion. Funding from CWWF expires March 31, 2020 and staff are currently seeking extension approval.

Stormwater management – Green, Knickle, Tannery pre-approved Feb.13, 2020

Replace and relocate two catch basins at the intersection of Tannery Road and Knickle Road and connect the leads to the existing storm system on Kinckle Road. This work could also include rerouting two catch basin leads which service half of the driveway loop to Civic 17 Green Street.

Upgrade Communication Systems to Pumping Stations

Replace remote Lift Station PLCs/radios at end of design life, including in Year 1: Communications Path study by KRC Controls, new WWTP PLC to receive SCADA data, and replace Brook St Lift Station PLC and radio with new, budget cost \$20,000. Year 2 through 8, replace one Lift Station PLC and radio each year from largest to smallest remote station, budget is an approximate cost of \$12,000 each year. This will improve data collection, giving the operators much more accurate, timely, and reliable data from the lift stations, and make troubleshooting easier.

Waste Water Treatment Plant-Improve Treatment Process Pre-Design \$270,000

Funding has been received under the PCAP program for the pre-design of changes at the WWTP.

Waste Water Treatment Plant - Voltage Reading Monitor at each pumping station

This equipment will allow for staff, who do site visits to each pumping station, to monitor voltage at each station to ensure staff safety and prevent equipment damage. Year 2 of 8.

Waste Water Treatment Plant – Upgrade Rails and Catwalks in Aeration Building

This is to be the final year of this project, which has been phased over the last few years. Work will replacement and upgrade of the corroded rails and catwalks in the Aeration building for safety purposes. A structural engineer is being engaged to assess the under laying structure of the rails and catwalks. The results of this assessment could impact the budget amount for 2020/21. The results of this assessment will be shared as they become available.

Waste Water Treatment Plant - Replace Lines and Diffuser in Aeration Tanks

This is a pre-approved project. Engineering work began in fall 2019 and equipment has been tendered for manufacture. Installation will occur in spring 2020. This project restore the aeration process back to its original treatment capabilities and will improve effluent quality.

Lift Station Capital Pump Repairs – pre-approved Dec.10, 2019

Estimated capital repair cost of the pumps in the lift stations: \$55,000 including net HST.

Check Valve Installation at WWTP

Purchase and install check valve on WWTP emergency overflow pipe. Due to climate change, the WWTP is vulnerable to water coming into the Effluent Lift Station through this pipe. The check valve will protect WWTP equipment during small-magnitude flooding events and prevent unnecessary pumping.

Raw Sludge Pumps (2)

Replace two Raw Sludge pumps, at end of design life, with new split-stator pump bodies (motors replaced in fall 2019), as well as gauges, to improve pumping efficiency and reduce maintenance time and expense. Planned replacement is necessary to avoid urgent replacement upon failure, as well as give the flexibility to carry out DAF optimization recommendations following operational review.

Flowmeter study and flow meter at WWTP

Install flow meters at the WWTP and at each lift station, including in Year 1: Study to identify feasible options for each lift station, as well as design, and installation for WWTP influent flow meter, budget cost \$50K.

Year 2 through 10, install one Lift Station flow meter each year from largest to smallest station, budget cost \$20K each year. Regulators require measurements of all flows coming into a WWTP. This will improve flow data for troubleshooting and design.

Backflow prevention study for Lift stations

Carry out Field Study of the existence, condition and performance of the back-flow prevention valves at each lift station to tell if and how seawater is getting in to each of them and determine how it can be excluded. Seawater is suspected to get into several of the lift stations through the emergency overflow structures. This requires extra pumping and causes odours and corrosion in the collection system and WWTP. There will be implementation steps that will be determined from this study, currently as they are unknown there hasn't been any future capital budgets incorporated for same at this time.

Flood Study pre-approved Feb.13, 2020

To create a dynamic flood model for the entire town which could then be used for future work in all areas of the town and could also be enhanced to support public education, emergency measures preparedness etc. The visual impact is also a valuable feature. This would require similar engineering inputs for coastline modeling etc, but once established the model would then be a tool for use in the future. The model would be set up to provide specified outputs for use in the engineering design work for the WWTP.

Recreation Infrastructure

Streamed Waste Stations – 3

Have applied for funding from Region 6 for 50% cost sharing of three new streamed waste stations this year.

Renewals-Sidewalks/Curbs

Tannery Road Seawall

The existing timber cribs which support the shoulder of Tannery Road are in very poor condition. These need to be removed and replaced with granite rock. The budget for 2020/21 is proposed to finalize this project.

New Sidewalks/Curbing

Tannery Road - Knickle to 97 Tannery Road (E)

Project update – TBA

Future Capital (2020/21+) Requirements

Building & Structures

Overhead Door – Victoria Road Building

The wooden door on the west side of the blue building is in poor condition and should be replaced with an overhead door.

Sewer/Pollution Control

Blower Replacements at WWTP (3)

Replace three WWTP blowers, nearing end of design life, with new blowers, as well as valves/gauges, to improve aeration efficiency and reduce maintenance time and expense. Spare parts no longer available. Cannot be phased, due to access limitations. Blowers provide air to bioreactor tanks and are critical to WWTP performance.

Sanitary and Storm Master Plan

Produce a Wastewater/Stormwater Master Plan to provide a 20-year Plan of prioritized upgrades to the wastewater and stormwater collection system. This includes developing a computer model of the Town’s collection system, then measuring actual flows in key places to calibrate the model. The calibrated model will be used to test where the Town’s system is not working as intended, and where sewer separation, repairs or replacement are most effective to prevent community flooding and remove stormwater from the sanitary system. The prioritized 20-year Master Plan will identify projects to fix the issues found, but will not include design of the fixes.

WWTP Headworks Screen

Replace one Headworks Screen and one Compactor, nearing end of design life, with new punched plate Screen, and new Compactor, to significantly improve screening performance, reduce excessively high maintenance time, protect equipment in WWTP and reduce safety risks from confined space entries in headworks. This item may be included in WWTP upgrade.

Storm Line Tannery Road to Knickle Rd. (900ft.)

This project will replace badly corroded 48 inch corrugated steel pipe. In fiscal 2018/19, 200 feet that had failed was replaced. *The remaining 900 feet were deferred in 2019-20 due to budget constraints.*

Renewals-Sidewalks/Curbs

Pelham – Ship Yard Hill to Town Limits (S)

These sidewalks are in poor condition and should be replaced.

Street Reconstruction

Duke-Lincoln to Townsend

The existing street is in poor condition and requires reconstruction.

Chipsealing

Kissing Bridge Road (Cemetery Hill)

The existing street is in poor condition and needs to be resealed to prevent further deterioration of the street surface.

At the February 13, 2020 Council meeting the following motion was approved:
Moved and seconded that staff investigate the cost efficiency of paving vs. chipsealing on Kissing Bridge Road. Motion carried.

The current estimated cost of chipsealing is \$14.50/m2. The estimated cost of chipsealing in 2030 is \$43.50/m2. The total estimated cost for a 20 year period is \$58.00/m2 or 60% of the cost of street reconstruction.

The estimated cost of Street Reconstruction is \$97.50/m2 in 2020.

- Includes:
- Excavation for new gravels
 - Supply and place 12” of Type 2 gravels
 - Supply and place 6” of Type 1 gravels
 - Supply and place 3” of asphalt

Chipsealing generally has to be completed every 10 years, while street reconstruction which provides for an improved road bed generally needs to be completed every 20 to 25 years.

Actual pricing for both chipsealing and street reconstruction depends on tender responses.

Equipment

Replacement ½ Ton Truck

The current 2002 F150 ½ Ton currently requires a new box, however this is the oldest truck in the small vehicle fleet and due to its age and conditions it is recommended for replacement in 2020/2021.

Snow Push Blade for Backhoe

This push blade would allow for much more efficient snow clearing operations.

Backhoe for Cemetery

The current backhoe, utilized primarily for burials, is 21 years old and requires ongoing repairs at significant cost.

Power Concrete Screed

This equipment is necessary to level concrete for sidewalk work.

Splash Pad

A splash pad is a dynamic, zero-depth aquatic play area (no accumulation of water) that combines flowing, misting, spraying and jetting. Splash pads have, in recent years, become increasingly popular family recreation destinations in towns and cities of all sizes. While not meant to be a replacement to outdoor pools, they offer a fun water experience and with little to no standing water and non-slip surfaces, they make for a safe environment to play in. They are scalable, allowing them to meet wide-ranging levels of service and budget. The jets and sprays offer an endless combination of choreographed movements and intensity of water spray.

Construction pending funding from the Lunenburg Community Development Group.

TOWN OF LUNENBURG 10 + YEAR CAPITAL BUDGET - FIRE DEPARTMENT															
DESCRIPTION	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
FIRE FLEET															
Aerial Ladder Truck (15) #1															\$2,078,900
Freightliner Pumper (98) #2															replacement in 2041
Pierce Pumper (10) #3										\$1,197,200					
Freightliner Rescue (02) #4 - order in 21/22 for delivery in 22/23 - requires pre-approval in fiscal 21/22 to proceed with order			\$694,600												
GMC Tanker (00) #5															
GMC Tanker (02) #6 **					\$638,200										
Ford Utility (99) #7 ***				\$110,300											
Rescue Boat & Trailer (12) #8								\$193,900							
Antique - Dodge Hose (33)															
Antique - LaFrance Pumper (29)															
Combined Replacement of #2 - pre-approved item, has been order for delivery in 2020/21. Jun.25/19 Council approval	\$755,100														
TOTAL FIRE FLEET	\$755,100	\$0	\$694,600	\$110,300	\$638,200	\$0	\$0	\$193,900	\$0	\$1,197,200	\$0	\$0	\$0	\$0	\$2,078,900
OTHER FIRE EQUIPMENT															
Turn Out Gear										\$150,000					
21 Breathing Packs				\$170,170											
Turnout Gear Washer <i>pre-approved April 28, 2020</i>	\$5,400														
Turnout Gear Dryer	\$9,700														
Floor Scrubber	\$5,100														
Aluminum Garbage Bin	\$3,800														
Auditorium/Clubroom/Office Floor Replacement		\$53,200													
Apparatus Bay Floor Replacement						\$90,100									
Vehicle Exhaust Extration System		\$100,000													
TOTAL OTHER FIRE EQUIPMENT	\$24,000	\$153,200	\$0	\$170,170	\$0	\$90,100	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
TOTAL FIRE CAPITAL BUDGET	\$779,100	\$153,200	\$694,600	\$280,470	\$638,200	\$90,100	\$0	\$193,900	\$0	\$1,347,200	\$0	\$0	\$0	\$0	\$2,078,900
**District1&2 Funded															
***Fire Dept Funded															

FIRE DEPARTMENT CAPITAL BUDGET NOTES

Truck Replacements

According to the Truck Replacement Study we commissioned, our vehicles should be replaced every 20 years with the exception of our small vehicles which would require more frequent replacement.

Long Term Capital Replacement Plan

Schedule for long-term replacements is included in the budget document.

#1 Aerial

This vehicle was replaced in 2015/16.

#2 Pumper / Tanker

This vehicle was expected to be replaced in 2018/19. However, this replacement is going to be combined with the #5 Tanker which was ordered in 2019/20 and will be delivered in fiscal 2020/21.

#3 Pumper (10)

This vehicle was replaced 2010/11, next replacement 2029/30.

#4 Heavy Rescue (02)

This vehicle is scheduled for replacement in 2022/23, requires pre-approval in fiscal 2021/22 to proceed with order.

#5 Tanker (00)

This vehicle will be replaced with #2 pumper/tanker.

#6 Tanker (02)

This vehicle is expected to be replaced in 2024/25.

#7 Utility (99)

This vehicle is expected to be replaced by LDFD in 2023/24.

#8 Boat (12)

This unit is expected to be replaced in 2027/28.

Other Fire Equipment

Turn Out Gear Washer/Dryer

The purchase of the washer and dryer will be made by the Fire Department to allow for on site washing and drying of the Turn Out Gear.

Floor Scrubber

The floor scrubber would be utilized to clean floors in the apparatus bay as well as the rest of the fire station by the use of different grade scrubbing pads. This device would greatly reduce the time required to currently clean the apparatus bay at the station using the hose/pressure washer/squeegee method currently used. It would also make for cleaning and drying the tiled floors in the rest of the station less time consuming.

Aluminum Garbage Bin

The wooden garbage bin on the Foundry side of the Fire Station requires replacement. Vermin have gained access to the current garbage bin by chewing through the wooden frame. The vermin are using the garbage in the bin as a food source and have a nest under the garbage bin. A neighboring business had their garbage collection refused due to the infestation of vermin until they had a purpose built metal garbage bin constructed. Shortly after this new bin was installed at the neighboring business, it was noted that the garbage at the Fire Station was subjected to a much higher vermin infiltration. The presence of vermin in and around our current garbage bin is a health and safety issue. By replacing the wooden garbage bin with a metal bin, access by chewing through the garbage bin would be denied. Staff are recommending a garbage bin be constructed rather than rented from a garbage collection company. By having a bin constructed, the cost for building versus renting would be covered over a period between 2 to 3 years. By having a metal garbage bin located at the Fire Station, this would counter the current vermin issue that is being dealt with and the garbage collection company will supply locks to keep lids secure which will stop the drop off cycle of garbage from persons outside of the Fire Department who use the current bins to drop off their personal garbage.

Future Capital

Turn Out Gear

35 sets of Turnout Gear, which consisted of helmets, gloves, boots, pants and jackets were replaced in 2019/20. The next scheduled replacement date is 2029/30.

Fire Service Breathing Air Packs (2022/23)

Firefighting Breathing air packs are to be replaced every 10 years according to NFPA 1953.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - RECREATION DEPARTMENT											
	Priority										
DESCRIPTION		20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
<u>BUILDING & STRUCTURES</u>											
ARENA											
Chiller				Chiller - 20 years (2045)							
Bathroom Renovations				\$25,000							
Siding - Arena				\$75,000							
Roof Exhaust Replacements	1	\$10,000									
COMMUNITY CENTRE											
Window Replacement/Repair					\$35,000						
Siding - CC						\$100,000					
Bathroom Renovations											
Gym Floor Refinish - was deferred in 19/20 due to Arena brine repairs, deferred to 21/22 due to COVID-19	3		\$30,000								
Tarps				Tarps - 10 years (2026)							
		\$10,000	\$30,000	\$100,000	\$35,000	\$100,000	\$0	\$0	\$0	\$0	\$0
GROUNDS/FIELDS											
Baseball Field Fence											
Drywell Baseball Field (3rd Base & Home Plate)											
Skate Park			\$40,000								
		\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKING LOT											
Parking Lot Improvements				\$100,000							
		\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>FURNITURE AND EQUIPMENT</u>											
Compressor Overhaul - Arena (every 5 years)					\$15,000						
Ice Resurfacer (89)	1	\$125,000									
Lawn Tractor (07)				\$14,000							
Ride-on Mower (12)	2	\$25,000									
		\$150,000	\$0	\$14,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>PARKS /PLAYGROUNDS</u>											
Back Harbour Trail - Kinley Drive Access				\$18,000							
		\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$160,000	\$100,000	\$232,000	\$50,000	\$100,000	\$0	\$0	\$0	\$0	\$0
Please note - Bike Report has not been incorporated into the capital budget											

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE COMMITTEE

CAPITAL EXPENDITURES DESCRIPTIONS

Building & Structures

Arena

Roof Exhaust Replacements (2020/21)

The three roof exhaust fans are currently not operational and are over 35 years old. New roof exhausts are necessary to improve ventilation in the building.

Furniture and Equipment

Ice Resurfacers (89) (2020/21)

The existing ice resurfacers are a 1989 Olympia. It has given us good service over the past thirty one years but we have had issues over that time with the transmission, the hydraulic system, the starter motor (replaced four times), and the fuel carburetion system. The conditioner, the blade and auger system mounted at the rear of the machine, have also been replaced. We are fortunate that our staff are well versed in mechanical repairs plus we have had the benefit of hydraulic/automotive technicians in the local area to call upon when the problem is beyond the scope of our own staff. We are reaching the point where the condition of the machine makes repairs very challenging.

At the Council meeting held on January 28, 2020 Council passed a motion to pre-approve a propane ice resurfacers purchase in the fiscal year 2020/2021 estimated to be approximately \$125,000.

Ride-on Lawn Mower (2020/21)

A commercial grade mower is required to maintain our soccer field, the ball diamond outfield and track perimeter, the grounds around the Victoria Road playground and tennis courts, and the edging along the Back Harbour Trail. Our current mower was acquired in 2012 and to maintain efficient service replacement is suggested in 2020/21.

Future Capital Considerations

Arena

Bathroom Renovations (2022/23)

To update the painting, flooring, toilets, sinks and countertops, where required.

Siding (2022/23)

The siding is in poor condition and requires replacement

Community Centre

Gym Floor Refinish (2020/21) *deferred*

The gymnasium floor was last refinished 15 years ago in 2005, it was buffered, repainted and recoated. The floor needs to be refinished again.

Window Replacement Repair (2023/24)

There are four locations where the windows are needing to be replaced due to deterioration. The areas have been prioritized based on current condition. The fitness studio and meeting room on the second floor are budgeted for the 2023/24 year due to water damage that is currently an issue from external leakage coming into the building. The kitchen windows and recreation office are also in need of replacing; however, the priority is required for upstairs windows.

Siding (2024/25)

The siding is in poor condition and requires replacement.

Parking Lot Improvements (2022/23)

The Community Centre parking lot is a well-used and critical parking space for the Town of Lunenburg. This parking lot requires large areas of patch work to keep it in good shape and prevent further deterioration.

Furniture and Equipment

Compressor Overhaul (2023/24)

As the arena operates with just one compressor, it is critical that it be maintained on a regular basis to minimize the likelihood of a breakdown during the ice season. One important component of the maintenance routine is a complete overhaul carried out by a refrigeration technician every five years. This task normally takes about five days and done during the summer months.

Ride-on Lawn Tractor (2022/23)

A commercial grade mower is required to maintain our soccer field, the ball diamond outfield and track perimeter, the grounds around the Victoria Road playground and tennis courts, and the edging along the Back Harbour Trail.

Parks/Playgrounds

Skate Park (2021/22)

For a concrete new half pipe, estimated cost of \$40,000 for a 40 ft wide mini ramp with similar dimensions of the current setup. Currently a community group is actively fundraising, if their efforts warrant this project may be brought forward sooner for Council's approval.

Back Harbour Trail access from Kinley Drive (2022/23)

The Active Transportation Committee is recommending the creation of a new access point to the Back Harbour Trail from the base of Kinley Drive. A large apartment complex is situated close to this location and a lot of seniors reside in this neighbourhood. Therefore, having a safe, easily negotiated access point to the trail will encourage greater use by residents in this area. They are seeking a safe route to travel and walk for leisure or to provide access to the downtown and shopping area without having to deal with steep hills and vehicular traffic.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - WATER UTILITY											
DESCRIPTION	Priority	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
LAND PURCHASE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL											
New Services	1	\$7,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Replacement Hydrants	1	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Replacement Meters	1	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
		\$22,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
DISTRIBUTION MAINS											
Water and Wastewater System Survey & GIS Development (includes all underground infrastructure)		\$50,000									
Broad-Falkland to MacDonald									\$420,000		
Cumberland-Kempt to Blockhouse Hill					\$180,000						
Kaulbach-Bluenose to Lawrence											
McDonald-Green to Brook			\$255,000								
Kempt-Lincoln to Lawrence				\$400,000							
Kempt-Lincoln to Lawrence (design & tender documents)			\$50,000								
Masons Beach (Topmast to 1000' west)								\$480,000			
Montague-Rum Row to Shipyard							\$630,000				
Pelham-Kaulbach to Duke						\$330,000					
		\$50,000	\$305,000	\$400,000	\$180,000	\$330,000	\$630,000	\$480,000	\$420,000	\$0	\$0
BUILDING IMPROVEMENTS											
Chlorinator	1	\$70,000									
Road Improvement -Intake House <i>pre-approved April 14, 2020</i>	1	\$10,000									
Pump House - Dares Lake-Interior Steel Repair/Gutters <i>pre-approved April 14, 2020</i>	1	\$4,000	\$18,000								
WTP -Paint and Reseal 2 Roof Vents	1	\$5,000									
Dam Safety Inspection									\$12,000		
Geotechnical Investigation (Dam/Spillway)		\$15,000									
Downstream channel assessment, hydrologic/hydraulic modelling, field surveys		\$17,500									
Design of Dam and downstream channel rehabilitation, approvals		\$30,000									
Repair Spillway Dares Lake			\$275,000								
		\$151,500	\$293,000	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
FURNITURE AND EQUIPMENT											
Chlorine Detectors				\$6,000							
Diesel Fuel Tank											
Half Ton Truck (1) - used	1	\$25,000									
Membrane Replacement			\$154,300	\$154,300							
Pump #1 (small)			\$10,000								
Pump #2 (medium)				\$12,000							
Pump #3 (large)					\$14,000						
Pneumatic Cleaning System on Intake Screen				\$35,000							
		\$25,000	\$164,300	\$207,300	\$14,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$248,500	\$792,300	\$637,300	\$224,000	\$360,000	\$660,000	\$510,000	\$462,000	\$30,000	\$30,000

WATER UTILITY

CAPITAL BUDGET DESCRIPTIONS

General

New Services

If a new water service is required, the cost of the service installation is allocated to this account. This item is placed in the budget yearly in the event that a new installation is required.

Hydrants

New hydrants are installed as required and funds placed in the budget yearly in the event a new hydrant is required.

Meters

If a new water meter is required, the cost of the meter is allocated to this account. This item is placed in the budget yearly in the event that a new meter is required for a new water service. Also, meters can slow down or stop working. This is identified during the billing cycle when consumption variances are monitored.

Building/Infrastructure Improvements

Water and Waste Water System Survey and GIS Development (includes all underground infrastructure)

Provide a Survey to locate all water/stormwater/wastewater assets including pipes, manholes and lift stations (where, how deep, photos where visible) to fill in gaps in Town records. All survey records will be added to Geographic Information System (GIS) for electronic storage and accessibility. The GIS records are the basis for Asset Management Planning to allow proactive maintenance, including a Master Plan for Water and Wastewater/Stormwater.

Chlorinator

This project will disconnect pressurized lines that are no longer required for transmission from the main water transmission line. This project will eliminate the possibility of a major leak from the water system.

Road Improvement to Intake House Road *Pre-approved April 14, 2020*

Improvements are required to the access road to the Water Intake House. These repairs will include a new cross culvert and ditching on both sides of the road. The work will be done by PW forces and is high on their priority list. The purpose of the work is to prevent water ingress into the pump house.

Pump House Dares Lake-Steel Beam Repair and Gutter Installation

Pre-approved April 14, 2020

The steel columns at the pump house require repairs due to water infiltration, this project will make the building water tight. There will also be gutters installed on this building in order to direct water disbursement. This project and the Road Improvement project are related, PW to complete the road work first to get water diverted and then fix the building.

Water Treatment Plant

The air intakes at the Water Treatment Plant require painting and flashing repairs.

Dam and Spillway

Staff are seeking pre-approval of the following projects for investigations, survey, modelling design, construction and administration as part of the 2020/21 and 2021/22 budgets.

2020

Geotechnical Investigation - \$15,000

Downstream channel assessment, hydrologic/hydraulic modelling, field surveys - \$17,500

Design of Dam and downstream channel rehabilitation, approvals - \$30,000

2021

Repairs to Dam and Spillway - \$250,000

Construction Administration - \$25,000

Project timeline:

2020

February 13th – If Council pre-approves project to move forward.
February to June – Design development, geotechnical investigation, survey, detailed hydrologic modelling.
June to July – Consult with NSE to confirm requirements for future water withdrawal permit, construction permit, and flora and fauna assessments.
July to September - Modelling and document preparation for water withdrawal permit.
August to October – Detailed design for spillway, dam, downstream channel, site grading at pumphouse, tender documentation preparation with Class A estimate.
November to December – Issue for tender, review submissions, make recommendation

2021

January - Award construction project, execute contract with contractor
March to October – site preparation, contract mobilization, materials stockpile, complete in channel works, complete dam works, downstream channel improvements
June to October – complete water withdrawal documentation, consolidate, submit application, obtain permit
November– Town receives dam, operates and monitors

Furniture and Equipment

Half Ton Truck

This will add another vehicle to the Public Works fleet.

Future Capital

Distribution Mains

Kempt – Lincoln to Lawrence (design & tender documents)

The 6 inch waterline that services Kempt Street is an old cast iron line that has had issues in the past and should be replaced

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - ELECTRIC UTILITY										
DESCRIPTION	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
BUILDING & STRUCTURES										
Capacitor Bank at Substation or Distribution	\$480,000	Carry forward project from 2019-20								
	\$480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UTILITY LINE WORK										
Meters	\$15,000	Need to determine if utility is going to move to smart meter technology.								
Overhead Conductors	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Poles & Fixtures	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Services	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Street Lighting	\$30,000	Street Light conversion plan to LEDs required.								
Transformers - Line	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
	\$315,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000
FURNITURE AND EQUIPMENT										
Network Printer/Copier - Town Hall (Council)		\$12,000								
Network Printer/Copier - Town Hall (Finance)		\$10,000								
Phone System					\$14,000					
Town Network Computer Server			\$14,000				\$14,000			
	\$0	\$22,000	\$14,000	\$0	\$14,000	\$0	\$14,000	\$0	\$0	\$0
TOTALS	\$795,000	\$292,000	\$284,000	\$270,000	\$284,000	\$270,000	\$284,000	\$270,000	\$270,000	\$270,000

ELECTRIC UTILITY

CAPITAL BUDGET DESCRIPTIONS

Building & Structures

Capacitor Bank at Substation – carry forward from 2019-20. progress was delayed due to Dorian and sourcing other possible distribution solutions. Staff are actively working on possible paths forward and hope to be able to provide a fuller update for Council soon.

Installation of capacitors inside the main substation (in the form of a three phase, 69kV capacitor bank). This will require the expansion of the substation (moving the perimeter fence), the reconfiguration of the overhead 69kV conductors and the addition of a new circuit breaker, disconnect switches, capacitor switcher, protective relays, etc. A 69kV, 4000kVAR capacitor bank is estimated to significantly reduce the total kVA demand charges resulting in a total cost saving of approximately \$400,000 annually. The capital cost to design, purchase, install, test and commission a 4000kVAR capacitor bank and associated equipment is estimated to be \$480,000 indicating a payback of just over one year, with annual savings of over \$400,000 per year thereafter. This project requires NSUARB approval and is to be financed with a capital borrowing.

Utility Line Work

****Feb.6, 2020 please note this budget only contains standard annual maintenance capital projects. There may be additions required.**

Meters

In 2017 the Utility began the first of a multi-year Smart Meter conversion program. Approximately 300 meters were swapped. Additional Smart Meter conversions are currently on hold while other capital priorities are completed. The 2020/21 budget for meters allows for the purchase of any replacement meters that are required during the fiscal year.

Overhead Conductors

This item is for yearly replacement, as well as new and emergency repairs.

Poles & Fixtures

This item is for yearly replacement, as well as new and emergency repairs.

Services

For replacement and new installation of overhead service wires and fixtures (both residential and commercial).

Street Lighting

In 2008 the Provincial government required all NS municipalities to convert to LED street lighting by December 31, 2022. At the time of a report in 2014, the Town had already installed 85/581 LED street lights. Council adopted a replace as fail approach, replacing HPS street lights with LED's if the former failed and could not be repaired. The replacement cost and limited warranty of LED street lights was not cost effective for a one-time 100% conversion by the Electric Utility. Since then, LED prices have significantly decreased with more suppliers and products available. In early 2018 a street light count determined that in the Town there are now approximately 67 LED street lights in "Old Town"; and 111 in "New Town"; totaling 178/581 LED.

In the Old Town Lunenburg the current practice is to replace High Pressure Sodium street light bulbs with new or refurbished HPS lights in response to property owner concerns regarding the Kelvin intensity of LED street lights. This also allows street light fixtures to be reused and not sent to solid waste or metal recycling. In New Town and elsewhere failed HPS street lights are replaced with LED street lights without property owner concerns. We have not recently resurveyed all street lights to determine the current LED/HSP ratio. If the current street light conversion practice Council approved does not change, the 2022 Provincial deadline will not be achieved. It would be advisable to notify the Province of same and rationale as noted above.

Transformers – Line/Installation

The Utility continually monitors the inventory of transformers on hand, as delivery requires months of lead time.

TOWN	Project	Budget Cost		Funding	Source
<u>Buildings & Structures</u>					
01-2-82-2314	Annex Roof	\$10,000		\$10,000	Deed Transfer Taxes
01-2-82-2362	CN Station - Capital Repairs including Garage Door & Siding	\$15,000		\$15,000	Deed Transfer Taxes
<u>Equipment</u>					
01-2-82-2339	Council IPad or Alternative	\$10,000		\$10,000	Water & Electric Utility Funding
01-2-82-3904	Joint Building Inspection IT (Townsuite Mapping & Laser Fiche Software Upgrades)	\$10,000		\$10,000	Capital from Revenue
01-2-82-2340	CCP Capital Project	\$10,000		\$10,000	Capital Borrowing
<u>Public Works Infrastructure</u>					
Wastewater					
01-2-82-3802	Green St., Knickle Rd., Tannery Rd. (Storm Diversion) <i>pre-approved Feb.13, 2020</i>	\$60,000		\$60,000	Deed transfer tax
01-2-82-3812	Upgrade Communication Systems to Pumping Stations	\$20,000		\$20,000	Gas Tax
01-2-82-3813	WWTP -Voltage Reading Monitor at Pumping Station	\$7,000		\$7,000	Gas Tax
01-2-82-3793	WWTP-Upgrade Rails and Catwalks in Aeration Building	\$30,000		\$30,000	Deed transfer tax
01-2-82-3814	Lift Stations Capital Pump Repairs <i>pre-approved Dec.10/19</i>	\$55,000		\$55,000	Gas Tax
01-2-82-3815	Check Valve Installation at WWTP	\$10,000		\$10,000	Deed transfer tax
01-2-82-3816	Raw Sludge Pumps (2)	\$50,000		\$50,000	Gas Tax
01-2-82-3817	Flowmeter installation program	\$50,000		\$50,000	Gas Tax
01-2-82-3818	Backflow Prevention Study for Lift Stations <i>pre-approved May 12, 2020</i>	\$40,000		\$40,000	Gas Tax
01-2-82-3819	Flood Study <i>pre-approved Feb.13, 2020</i>	\$47,900		\$47,900	Deed transfer tax, application to FRIIP program for possible funding to 50%
Recreational Infrastructure					
01-2-82-2790	Streamed Waste Cans	\$9,300		\$9,300	50/50 Grant & Capital from Revenue
Renewals - Sidewalks/Curbs					
01-2-82-2754	Tannery Road Seawall - Final Stage	\$70,000		\$70,000	Deed Transfer Tax
01-2-82-2772	Brook Street - Beautification Project, if Provincial Beautification funds received	\$20,000		\$20,000	Deed Transfer Tax \$10,000 and \$10,000 Provincial Beautification funds
New Sidewalks/Curbing					
01-2-82-3126	Tannery Road-Knickle to 97 Tannery Road (East) <i>May 12, 2020 - Council asked staff to prepare a supplementary report regarding how Town Public Works staff can construct the sidewalk on a phased in basis if necessary.</i>	\$255,000		\$255,000	Deed Transfer Tax \$115,000 approved 19-20, capital borrowing for balance \$140,000
<u>Fire Department</u>					
01-2-82-2639	Pumper # 2 Replacement (#5 removed from fleet) <i>pre-approved June 25, 2019</i>	\$755,100		\$755,100	District 1 & 2 = \$377,550 and Town funding \$50,000 Water Dividend & Borrowing \$327,550
01-2-82-2619	Turnout Gear Washer <i>pre-approved April 28, 2020</i>	\$5,400		\$5,400	Fire Dept. - 100% funding
01-2-82-2620	Turnout Gear Dryer	\$9,700		\$9,700	Fire Dept. - 100% funding
01-2-82-2621	Floor Scrubber	\$5,100		\$5,100	Capital from Revenue & 50% funding General Capital Reserve
01-2-82-2622	Aluminum Garbage Bin	\$3,800		\$3,800	Capital from Revenue & 50% funding General Capital Reserve
<u>Community Centre/Arena</u>					
01-2-82-2936	Arena - Roof Exhaust Replacements	\$10,000		\$10,000	Deed Transfer Tax
01-2-82-2937	Ice Resurfacer	\$125,000		\$125,000	Reserve \$52,000, approved MODL Grant \$20,000 + seeking external sources \$43,000. TOL Capital from Revenue in the amount of \$10,000.
01-2-82-2938	Ride on Mower	\$25,000		\$25,000	Capital from Revenue \$10,000 & General Reserves \$15,000
		\$1,718,300		\$1,718,300	
	Town Capital Funding Summary 2020/21			Total	
	Operating Revenue			\$39,150	
	Gas Tax			\$222,000	
	Deed Transfer Tax			\$377,900	
	Town Reserves			\$71,450	
	Water Dividend			\$50,000	
	Utilities			\$10,000	
	Fire District & Department			\$392,650	
	Grants & Donations Estimate			\$77,600	
	Borrowing Estimate			\$477,550	<i>Includes pre-approval of \$327,550 for Fire Truck</i>
				\$1,718,300	

TOWN	Project	Budget Cost		Funding	Source
2019/20 Approved Capital Projects, only the unexpended 2019/20 balances be carried forward to fiscal 2020/21 - pre-approved					
Buildings & Structures					
01-2-82-2338	Lun. Academy - Exterior Capital Repairs Phase II - carry over of balance from fiscal 2019/20	\$1,500,000		\$1,500,000	Grants Federal & Provincial \$1.2 M, Town Borrowing \$200,000, Academy Foundation \$100,000
Environmental Development					
01-2-82-2336	Comprehensive Community Plan - start fiscal 18/19, continued fiscal 19/20, finalize in fiscal 20/21 total budget \$229,300, carry forward project balance	\$229,300		\$229,300	Gas Tax
Public Works Infrastructure					
Wastewater					
01-2-82-3810	Brook Street Storm/Sanitary separation infrastructure finalization	\$125,000		\$125,000	CWWF \$93,750 and \$31,250 Deed Transfer - carry forward from fiscal 2019/20
01-2-82-3797	WWTP - Improve Treatment Process - Pre-design	\$270,000		\$270,000	PCAP \$135,000 and Gas Tax for balance - carry forward from fiscal 2019/20
01-2-82-3795	WWTP-Replace Lines and Diffusers in Aeration Tanks, Council approved increase to budget on April 14, 2020	\$388,000		\$388,000	Gas Tax - carry forward from fiscal 2019/20 \$200,000 and capital borrowing for \$188,000
		\$2,512,300		\$2,512,300	
WATER UTILITY	Project	Budget Cost		Funding	Source
General					
05-2-94-4600	New Services	\$7,000		\$7,000	Depreciation Funds
05-2-94-4700	Replacement Hydrants	\$10,000		\$10,000	Depreciation Funds
05-2-94-4800	Replacement Meters	\$5,000		\$5,000	Depreciation Funds
Distribution Mains					
05-2-94-2901	Water and Wastewater System Survey & GIS Development (includes all underground infrastructure)	\$50,000		\$50,000	Seeking FCM Municipal Asset Management Program Grant. This is a 75% funding program. Total project funding if successful will be FCM Grant \$37,500 and \$12,500 Water Utility depreciation funds.
Building Improvements & Construction					
05-2-94-3017	Chlorinator	\$70,000		\$70,000	Depreciation Funds
05-2-94-4530	Road Improvement - Intake House Pre-approved April 14, 2020	\$10,000		\$10,000	Depreciation Funds
05-2-94-4531	Pump House - Dares Lake Interior Steel Repair/Gutters Pre-approved April 14, 2020	\$4,000		\$4,000	Depreciation Funds
05-2-94-4532	WTP - Paint and Reseal 2 Roof Vents	\$5,000		\$5,000	Depreciation Funds
05-2-94-4533	Geotechnical Investigation (Dam/Spillway)	\$15,000		\$15,000	Depreciation Funds
05-2-94-4534	Downstream channel assessment, hydrologic/hydraulic modelling, field surveys	\$17,500		\$17,500	Depreciation Funds
05-2-94-4535	Design of Dam and downstream channel rehabilitation, approvals	\$30,000		\$30,000	Depreciation Funds
Furniture and Equipment					
05-2-94-4900	Half Ton Truck (1)	\$25,000		\$25,000	Depreciation Funds
		\$248,500		\$248,500	
	Water Utility Capital Funding Summary				
05-2-93-1000	FCM Grant	\$37,500			
	Depreciation Funds	\$211,000			
		\$248,500			
ELECTRIC UTILITY	Project	Budget Cost		Funding	Source
BUILDING & STRUCTURES					
07-2-75-1684	Capacitor Bank at Substation or Distribution	\$480,000		\$480,000	Capital Borrowing
UTILITY LINE WORK					
07-2-75-1680	Meters	\$15,000		\$15,000	Depreciation Funds
07-2-75-1630	Overhead Conductors	\$125,000		\$125,000	Depreciation Funds
07-2-75-1640	Poles & Fixtures	\$50,000		\$50,000	Depreciation Funds
07-2-75-1670	Services	\$25,000		\$25,000	Depreciation Funds
07-2-75-1650	Street Lighting	\$30,000		\$30,000	Depreciation Funds
07-2-75-1660	Transformers - Line	\$70,000		\$70,000	Depreciation Funds
		\$315,000		\$315,000	
EQUIPMENT & FURNITURE					
	TOTAL	\$795,000		\$795,000	
	Electric Utility Capital Funding Summary				
07-2-80-1351	Capital Borrowing	\$480,000			
07-2-80-1350	Depreciation Funds	\$315,000			
		\$795,000			