

TOWN OF LUNENBURG
2021/22 APPROVED OPERATING AND CAPITAL BUDGETS

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**Town of Lunenburg
2021/22 Budget Summary**

	Budget 2021/22	Approved Budget 2020/21	Difference %
Expenditures			
General Government Services	\$ 600,900	\$ 508,850	18.1%
Other Protective Services	968,100	914,800	5.8%
Fire Services	698,000	683,400	2.1%
Transportation Services	1,027,500	959,000	7.1%
Environmental Health Services	1,407,000	1,358,600	3.6%
Environmental Development Services	636,300	491,900	29.4%
Recreation & Cultural Services	798,700	788,300	1.3%
Fiscal Services	1,403,400	1,408,450	-0.4%
	\$ 7,539,900	\$ 7,113,300	6.0%
Revenue			
Property Tax Revenue, including Sewer	\$ 6,569,900	\$ 6,229,000	5.5%
Non-tax Revenue			
Sales of Services	133,000	96,700	37.5%
Arena & Community Centre	248,000	249,700	-0.7%
Other Revenue - Own Sources	352,900	311,200	13.4%
Unconditional Transfers	50,100	50,100	0.0%
Conditional Transfers	186,000	176,600	5.3%
	\$ 7,539,900	\$ 7,113,300	6.0%

**Town of Lunenburg - Water Utility
2021/22 Budget Summary**

	Budget 2021/22	Approved Budget 2020/21	Difference %
Expenditures			
Source of Supply	\$ 118,700	\$ 109,900	8.0%
Pumping	59,800	56,100	6.6%
Water Treatment	337,000	313,350	7.5%
Transmission and Distribution	240,600	225,400	6.7%
Administration and General	465,700	435,450	6.9%
Depreciation	287,400	287,400	0.0%
Taxes	43,500	43,500	0.0%
Non-Operating Expenditures	88,400	175,400	-49.6%
	\$ 1,641,100	\$ 1,646,500	-0.3%
Revenue			
Operating Revenues	\$ 1,549,100	\$ 1,554,000	-0.3%
Other Revenue	92,000	92,500	-0.5%
	\$ 1,641,100	\$ 1,646,500	-0.3%

**Town of Lunenburg - Electric Utility
2021/22 Budget Summary**

	Budget 2021/22	Approved Budget 2020/21	Difference %
Expenditures			
Power Purchases	\$ 5,248,700	\$ 5,352,300	-1.9%
Substations	69,300	78,400	-11.6%
Operations and Maintenance	401,100	394,600	1.6%
Transformers	48,900	48,700	0.4%
Meters	18,400	18,100	1.7%
General Overhead	24,400	24,450	-0.2%
Accounting	237,400	233,400	1.7%
General	356,700	344,050	3.7%
Office Supplies and Expenses	46,700	29,400	58.8%
Depreciation	184,500	184,500	0.0%
Debt Principal and Interest	128,000	132,600	-3.5%
	\$ 6,764,100	\$ 6,840,500	-1.1%
Revenue			
Operating Revenues	\$ 6,734,100	\$ 6,811,500	-1.1%
Other Revenue	30,000	29,000	3.4%
	\$ 6,764,100	\$ 6,840,500	-1.1%

2021/22 BUDGET SUMMARY AND TAX RATES

	Approved Tax Rate	Increase (decrease) over prior year	% Change over prior year
Residential Tax Rate	\$1.376	\$0.030	2.2%
Commercial Tax Rate	\$3.318	\$0.000	0.0%
Seasonal Tourist Tax Rate	\$2.489	\$0.000	0.0%

Tax Contribution Comparison

	2016/17	2017/8	2018/19	2019/20	2020/21	2021/22
Residential	63.3%	64.2%	64.5%	65.6%	64.5%	66.3%
Commercial	35.1%	34.4%	34.3%	32.8%	33.7%	31.8%
Seasonal Tourist	1.0%	1.4%	1.2%	1.6%	1.8%	2.0%
	36.1%	35.8%	35.5%	34.4%	35.5%	33.8%

2021/22 Budget Summary

Operating

Town General Operations	\$ 7,539,900
Water Utility Operations	1,641,100
Electric Utility Operations	6,764,100
	15,945,100

Capital

Town Capital Projects	1,399,900
Water Utility Capital Projects	668,000
Electric Utility Capital Projects	573,800
	2,641,700
	\$ 18,586,800

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	(Grants in Lieu)	Net Taxable Assessment
RESIDENTIAL					
Residential Property	\$ 245,692,000	\$ (400,000)	\$ 245,292,000	\$ 30,000	\$ 245,322,000
Resource Property	761,000	-	761,000		761,000
Total Residential	246,453,000	(400,000)	246,053,000	30,000	246,083,000
COMMERCIAL					
Commercial Property	42,366,100	(420,000)	41,946,100	6,942,400	48,888,500
Seasonal Tourist Business	4,040,400		4,040,400	-	4,040,400
Business Occupancy	-	-	-	-	-
Total Commercial	46,406,500	(420,000)	45,986,500	6,942,400	52,928,900
Total Assessment	\$ 292,859,500	\$ (820,000)	\$ 292,039,500	\$ 6,972,400	\$ 299,011,900

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

Tax Levy

Expenditures	\$ 7,539,900
Less: Revenue Other than Tax Revenue	2,396,800
Tax Levy	5,143,100

Calculation of Tax Rates

Total Net Taxable Assessment	299,011,900
General Tax Rate	1.72

TAX RATE CALCULATION

Tax Levy	\$ 5,143,100
Residential Assessment	246,083,000
Residential Tax Rate	\$ 1.376
Residential Tax Levy	3,386,200
Commercial Tax Levy	1,756,900
Commercial Assessment	48,888,500
Seasonal Tourist Assessment	4,040,400
Commercial Tax Rate	\$ 3.318
Seasonal Tourist Business Tax Rate	\$ 2.489

Historical Tax Rates

	2018/19	2019/20	2020/21	2021/22	Change
Residential	\$1.344	\$1.351	\$1.346	\$1.376	2.20%
Commercial	\$3.320	\$3.358	\$3.318	\$3.318	0.00%
Seasonal Tourist	\$2.490	\$2.519	\$2.489	\$2.489	0.00%

Properties Subject to Special Tax Agreements or Legislation

	Assessment	Taxes per Rate	Prov Grant
N.S. Dept. of Education (Fisheries Museum)*	\$ 3,672,100	\$ -	\$ 5,019
N.S. Dept. of Education (Bluenose Academy)	\$ 18,227,200	\$ -	\$ -

* 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)	\$ 6,913,700	\$ 229,397	\$ 229,397
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	\$ 6,942,400	\$ 230,349	\$ 230,349
Residential Exempt:			
Her Majesty the Queen (Green Street/DNR)	\$ 30,000	\$ 413	\$ 413

	Assessment	Sewer per Rate	Actual GIL
Her Majesty the Queen (Dufferin Street/DNR)	\$ 6,913,700	\$ 32,771	\$ 32,771

Federally Assessed Properties (nil)

Comparative Property Assessments & Tax Rates

	2021 # of Taxable Accounts	2020 # of Taxable Accounts	2021 Taxable Assessment*	2020 Taxable Assessment*	Difference
Residential	1197	1194	\$ 246,083,000	\$ 238,777,000	3.06%
Commercial	183	175	48,888,500	50,571,900	-3.33%
Seasonal Tourist	10	9	4,040,400	3,587,500	12.62%
			\$ 299,011,900	\$ 292,936,400	2.07%

There are 1,197 Residential property accounts in the Town; 808 or 67.5% are capped.
* Taxable Assessment is based on an appeals allowance of 10% of actual appeals plus estimated future appeals.

Tax Revenue

	Rates	Taxes		
Residential	\$1.376	\$ 3,386,200	1% Tax Revenue =	\$ 51,431
Commercial	3.318	1,656,300	\$0.01 Additional =	29,901
Seasonal Tourist	2.489	100,600	\$0.01 Residential =	24,608
			\$0.01 Commercial =	5,293
		\$ 5,143,100		

Property Sales Statistics	2016/17	2017/18	2018/19	2019/20	2020/21 * to Dec.31/20
Sales Value	\$ 14,440,611	\$ 19,412,900	\$ 22,347,378	\$ 37,706,238	\$ 37,803,024
# Properties	66	71	83	55	72

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 10 properties that qualify for this special assessment (vs.9 in 2020/21).

2021 Seasonal Tourist Assessment	\$ 4,040,400
2020 Seasonal Tourist Assessment	3,587,500
Assessment Increase	\$ 452,900

TOWN GENERAL - OPERATING REVENUE					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		TAXES			
01-1-11-0000		<u>ASSESSABLE PROPERTY</u>			
01-1-11-1100	1	RESIDENTIAL TAXABLE ASSESSMENT	\$ 3,375,300	\$ 3,206,900	\$ 3,122,396
		<u>COMMERCIAL</u>			
01-1-11-2100	1	COMM TAXABLE ASSESSMENT	1,393,200	1,443,400	1,346,863
01-1-11-2200	1	SEASONAL TOURIST BUSINESS	100,600	89,300	76,102
		<u>RESOURCE</u>			
01-1-11-5100	1	RESOURCE TAXABLE ASSESSMENT	10,500	6,700	6,890
			4,879,600	4,746,300	4,552,251
		SPECIAL ASSESSMENTS			
01-1-12-1000		<u>FRONTAGE RATES</u>			
01-1-12-9100	2	SEWER ANNUAL CHARGES	1,126,800	1,104,800	953,590
		OTHER TAXES			
01-1-19-1100	3	DEED TRANSFER TAX	255,000	100,000	188,631
			1,381,800	1,204,800	1,142,221
		BUSINESS PROPERTY			
01-1-14-2100	4	BASED ON REVENUE - BELL ALIANT	18,000	18,000	17,983
01-1-62-8800	4.1	HST OFFSET GRANT	22,000	19,000	27,825
			40,000	37,000	45,808
		DEPARTMENT TOTAL	\$ 6,301,400	\$ 5,988,100	\$ 5,740,280
		GRANTS IN LIEU OF TAXES			
01-1-23-0000		<u>PROVINCIAL GOVERNMENT</u>			
01-1-23-1200	5	DEPT. OF TRANSPORTATION	\$ 700	\$ 700	\$ 406
01-1-23-1300	5	HER MAJESTY THE QUEEN	230,100	235,200	231,775
01-1-23-1300	5	SEWER (previously included in general sewer revenue)	32,700	-	-
01-1-23-3100	5	FIRE PROTECTION - MUSEUM/SCHOOL	5,000	5,000	5,019
		DEPARTMENT TOTAL	\$ 268,500	\$ 240,900	\$ 237,200
		SALES OF SERVICES			
01-1-41-0000		<u>GENERAL GOV'T SERVICES</u>			
01-1-41-0200	6	TAX CERTIFICATE FEES	\$ 5,000	\$ 2,300	\$ 3,865
01-1-41-0210	6	MORTGAGE COMPANY SERVICE CHARGE	4,000	4,000	3,913
			9,000	6,300	7,778
		<u>ENVIRONMENTAL HEALTH SERVICES</u>			
01-1-44-0115	7	REGION 6 DIVERSION/MAP	14,000	14,000	15,941
01-1-44-0110		SALE OF COMPOSTAINERS	100	100	-
			14,100	14,100	15,941
		<u>ENVIRONMENTAL DEVELOP. SERVICES</u>			
01-1-46-0100	6	ZONING PERMITS & CERTIFICATES	4,500	700	1,698
		<u>RECREATION & CULTURAL SERVICES</u>			
01-1-47-0100		LIBRARY PHOTOCOPY REVENUE	300	450	337
01-1-47-0200		POSTER/ CD SALES	-	50	-
			300	500	337
		<u>PROTECTIVE SERVICES</u>			
01-1-42-0200	6	FIRE SERVICES (RENTAL REVENUE)	100	100	-
			100	100	-
		<u>TRANSPORTATION SERVICES</u>			
01-1-43-0100	6	PW - LABOUR/EQUIPMENT (CHARGE-OUT)	25,000	25,000	34,300
01-1-43-0200	6	PARKING METER REVENUE	80,000	50,000	138,683
			105,000	75,000	172,983
			\$ 133,000	\$ 96,700	\$ 198,737

TOWN GENERAL - OPERATING REVENUE					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA					
		ADMISSIONS			
		<u>ARENA</u>			
01-1-47-1030	8	PUBLIC SKATING	\$ 6,500	\$ 6,000	\$ 6,152
		<u>COMMUNITY CENTRE</u>			
01-1-47-1110	9	PROGRAM FEES			
01-1-47-1110		Drop-in Sport Programs	3,000	3,000	5,626
01-1-47-1120		Weight Room Fees	1,100	1,600	2,647
01-1-47-1130		Fitness Classes	8,400	4,900	9,268
			19,000	15,500	23,693
		RENTALS			
		<u>ARENA</u>			
01-1-47-2020	10	SKATE SHARPENING	500	500	524
01-1-47-2030	11	CANTEEN CONCESSION	-	-	13
01-1-47-2040	12	MINOR HOCKEY	66,200	73,000	63,345
01-1-47-2050	13	HOCKEY, OTHER & PRACTICES	47,800	45,000	35,849
01-1-47-2070	15	SCHOOL SKATING	6,300	6,000	6,566
01-1-47-2080	16	OTHER SKATING	1,600	1,500	1,230
01-1-47-2090	17	SUMMER RENTALS	1,100	-	4,284
01-1-47-2091	17b	FARMER'S MARKET (SPRING/SUMMER)	5,000	-	4,781
01-1-47-2095	18	SIGN RENTALS	6,300	4,000	6,128
01-1-47-3060	19	VENDING MACHINE-GUMBALL	100	200	157
		<u>COMMUNITY CENTRE</u>			
01-1-47-3020	20	AUDITORIUM RENTALS	9,500	10,000	23,415
01-1-47-3021	20b	FARMER'S MARKET (FALL/WINTER)	9,000	7,500	8,960
01-1-47-3030	21	MEETING ROOM/FITNESS STUDIO RENTALS	2,100	3,500	5,564
01-1-47-3040	22	GROUND'S RENTAL	1,600	-	964
			157,100	151,200	161,780
		RENTAL - DISTRICT SCHOOL BOARD			
01-1-47-4010	24	SCHOOL BD. RENTAL OF AUDITORIUM/GROUNDS	31,500	32,600	30,049
		<u>GRANTS - MUNICIPALITIES</u>			
01-1-47-5050	26	OPERATING GRANT - MODL	40,000	40,000	30,000
01-1-47-5051		CAPITAL GRANT - MODL (Community Centre Roof)	-	10,000	-
			40,000	50,000	30,000
		<u>GRANTS - NS SPORT COMM.</u>			
01-1-47-7010	28	PROGRAM GRANTS (After the Bell)	-	-	7,424
		MISCELLANEOUS REVENUE			
01-1-47-8010		INTEREST	-	-	311
01-1-47-8015		MISCELLANEOUS	400	400	660
			400	400	971
TOTAL REVENUE - LWMCC & ARENA			\$ 248,000	\$ 249,700	\$ 253,917

TOWN GENERAL - OPERATING REVENUE					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<i>OTHER REVENUE/OWN SOURCES</i>			
		<i><u>LICENSES AND PERMITS</u></i>			
01-1-51-4100		TAXI LICENSES	\$ 100	\$ 100	\$ 271
01-1-51-6100	31	DOG LICENSES	1,000	1,200	915
01-1-51-7100	31	BUILDING PERMITS	10,000	5,000	8,923
01-1-51-9100		OTHER LICENSES & PERMITS	2,000	1,300	3,539
			13,100	7,600	13,648
		<i><u>FINES</u></i>			
01-1-52-0100	6	FINES-PARKING METER	1,000	2,500	6,956
01-1-52-0200	31	FINES-COURT FINES	2,000	3,500	8,512
			3,000	6,000	15,468
		<i><u>RENTALS</u></i>			
01-1-53-0050		RENTALS - BAND STAND	1,000	-	
01-1-53-0100	31	RENTALS AND LEASES	67,000	61,000	70,659
01-1-53-0110	31	RENTALS AND LEASES - Lun Academy	200,000	186,600	195,440
			268,000	247,600	266,099
		<i><u>RETURN ON INVESTMENTS</u></i>			
01-1-55-9100	31	BANK INTEREST	8,000	12,000	19,289
		<i><u>PENALTIES & INTEREST ON TAXES</u></i>			
01-1-56-2100	31	INTEREST ON TAXES	60,000	37,500	78,826
		<i><u>MISCELLANEOUS</u></i>			
01-1-59-0050		PIN & FLAG SALES/ETC.	500	500	857
		INSURANCE SETTLEMENTS	-	-	48,559
01-1-59-0100	31	DONATIONS	300	-	2,950
			800	500	52,366
			\$ 352,900	\$ 311,200	\$ 445,696
		<i><u>DEPARTMENT OF MUNICIPAL AFFAIRS</u></i>			
01-1-62-8100	32	EQUALIZATION GRANT	\$ 50,000	\$ 50,000	\$ 50,000
01-1-62-8600		FARM PROPERTY ACREAGE	100	100	113
			\$ 50,100	\$ 50,100	\$ 50,113
		<i>CONDITIONAL TRANSFERS/FED. OR PROV. GOV'TS</i>			
		FEDERAL GOVERNMENT			
01-1-71-7500		CANADA DAY GRANT	\$ 800	\$ 700	\$ -
			800	700	-
		PROVINCIAL GOVERNMENT			
		<i><u>PROTECTIVE SERVICES</u></i>			
01-1-75-2500		CIVIC ADDRESSING PROV GRANT	1,000	1,000	1,000
		COVID-19 SAFE RESTART FUNDING	-	-	-
			1,000	1,000	1,000
			\$ 1,800	\$ 1,700	\$ 1,000
		<i>CONDITIONAL TRANSFERS/OTHER LOCAL GOV'T</i>			
		TRANSFER FROM RESERVES-LAFF/SURPLUS	\$ -	\$ -	\$ 2,997
01-1-89-9900	33	DISTRICTS 1 & 2 FIRE COMMISSION	184,200	174,900	159,082
			\$ 184,200	\$ 174,900	\$ 162,079
		TOTAL REVENUE	\$ 7,539,900	\$ 7,113,300	\$ 7,089,022
		NON PROPERTY TAX REVENUE	\$ 2,396,800	\$ 2,131,100	\$ 2,304,590
		CHANGE IN NON PROPERTY TAX REVENUE	12.5%		

NOTES TO TOWN REVENUE ESTIMATES

1. 2020-21 Tax Revenues

2021/22 Tax Rates:

\$1.376/\$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 2021/22 WITH RESERVE TRANSFER			
Classification	2021/22 Approved Rate	2020/21 Approved Rate	Yearly Increase
Dwelling Unit	\$496.10	\$494.60	0.30% or \$1.50 per dwelling unit
Commercial Rate	47.40¢/100 of Assessment	47.26¢/100 of Assessment	0.30%
Churches - quarterly	\$291.36	\$290.49	0.30%

Sewer Revenue Contribution Comparison			
	<u>2021/22</u>	<u>2020/21</u>	<u>2019/20</u>
Residential	56.6%	60.0%	57.0%
Commercial	42.8%	39.4%	42.4%
Churches	0.6%	0.6%	0.6%

High Liner sewer rates are set by a negotiated contract.

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

2021/22 Sewer Costs & Funding

Collection & Disposal Estimate	\$1,013,200
Debt Repayment – Principal (see: Fiscal Services)	83,300
Reserve Transfer (future Capital)	<u>63,000</u>
Total Costs	<u>\$1,159,500</u>

Funding (Based on 2021/22 rates and 2021 assessments)

Sewer Rates	<u>\$1,159,500</u>
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3. #01-1-19-1100 Deed Transfer Tax

Rate to be increased to 1.5%. Revenue to be allocated 1% to Capital Reserve and 0.5% to General Operations.

4. #01-1-14-2100 Grant Bell Aliant

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

4.1 #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.

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

Federal Government

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

Provincial Government

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

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

The Town also receives a Provincial grant for Fire Protection for the Museum property.

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. The current fee for this service is \$10 per account listing. This fee should be adjusted by \$5 every five years, next increase will be in fiscal 2024/25.

#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

Amount included is for replacement parts and batteries for approximately 240 meters. Supplies include coin wrappers and tickets. Parking Meter Revenue and Expenses – current rates approved by Council in June 2019

<u>Revenue</u>	
Parking Meters	\$80,000
Parking Fines	<u>1,000</u>
	<u>81,000</u>
<u>Expenses</u>	
Public Works labour for coin collection	4,000
Administrative labour	4,300
Repairs, maintenance & supplies	15,000
Advertising	0
Interest on capital loan	<u>100</u>
	<u>23,400</u>
Net Revenue	<u>\$57,600</u>
By-law Enforcement costs	<u>\$10,000</u>
(See: Other Protective Services Budget)	

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

Fee Review - per Feb.9/21 Council report

Planning Application Fees to be raised from \$249.15 to \$750 plus \$700 advertising deposit (partially refunded at end if surplus). \$750 same as East Hants. Better reflect the actual cost of processing an application (time, legal input, public engagement, mapping, etc.)

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 for 2021/22 have not been adjusted for 2020 CPI of 0.3% to encourage participation at a time of many recreation restrictions due to COVID-19.

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

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

In addition to regular public skates staff are proposing special toonie “pop-up” skates during unused/available rental space. Recreation Director seeking authority to approve these toonie “pop-up” skates to encourage more users.

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

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

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

The Arena purchased its own machine in 1998/99. 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 2020/21 approved rates and anticipated COVID-19 restrictions.

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

Revenues from various gentlemen hockey leagues and teams. Estimate based on 2020/21 approved rates and anticipated COVID-19 restrictions.

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 per fee schedule. Any 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

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. Lease period July 1 to June 30 with 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	
2017/18	\$204,095	
2018/19	\$221,149	
2019/20	\$251,910	
2020/21	\$309,000	Projected
2021/22	\$261,900	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.

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 0.3% CPI effective April 1, 2021.

#01-1-51-6100 Dog Licenses

Dog license revenue is estimated based on approved fees.

#01-1-51-7100 Building Permits

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

#01-1-52-0100; #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				
		2021/22 Approved Rates		
		Tax incl RATE		
Community Centre				
Meeting/Fitness rooms /hr		30.00		
Auditorium only - full day*		363.00		
New Year's Eve*		706.00		
Recreational Use - auditorium only /hr		38.00		
Recreational Use - auditorium & kitchen /hr		48.00		
Kitchen - full day		186.00		
Arena Ice Time			Resurfacersurcharge	Base Rate
Prime /hr		188.00	4.00	184.00
Non Prime /hr		158.00	4.00	154.00
Youth & Schools /hr		158.00	4.00	154.00
Mornings - not including March Break (8:00am to 12:00pm M-F) /hr		122.00	4.00	118.00
Arena Summer Rentals				
Per Hour		72.00		
Per Day		694.00		
Arena Sign Rentals				
Display Signs (4'x8')		263.00		
Ice Resurfacersigns (per side)		789.00		
In Ice Ads		280.00		
Public Skating				
Youth		3.00		
Youth Season Pass		87.00		
Adult		4.00		
Adult Season Pass		112.00		
Family Season Pass		151.00		
Pop-up Public Skates		2.00		
Skate Sharpening		5.00		
Caravans				
With electrical hook-up /day		28.00		
Without hook-up /day		23.00		
Commercial hook-ups /day		35.00		
Field Rentals				
<i>Softball Field</i>				
Per season (per team)		217.00		
Per game		14.00		
Per season - Youth (per team)		102.00		
<i>Soccer Field</i>				
Per Game		34.00		
Per Season (per team)		294.00		
Per Season - Youth (per team)		181.00		
<i>Track</i>				
Full Day		186.00		
Fitness Program /mo		45.00		
Weight Room /mo		45.00		
Weight Room - purchased in 4 month block		158.00		
Weight Room - youth rate per month		10.00		
Weight Room Key Deposit		40.00		
Sr. Fitness /session (15 weeks)		79.00		
Drop in fee - badminton		5.00		
Drop in fee - pickle ball		3.00		
Bandstand				
For 4 hours		72.00		
Additional per hour		20.00		

N.B.- Rates have been adjusted by 5%
 *Plus Socan Fees if applicable including HST = \$73.01

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

GENERAL GOVERNMENT SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		GENERAL GOV'T SERVICES			
		<u>LEGISLATIVE</u>			
01-2-11-1100	1	MAYOR - HONORARIUM	\$ 9,500	\$ 9,100	\$ 8,624
01-2-11-3100	1	COUNCILLORS - HONORARIUM	31,200	30,600	29,400
01-2-11-3200		MAYOR & COUNCILLORS MEETING TRAVEL	-	500	483
01-2-11-9100	2	OTHER LEGISLATIVE EXPENSE	4,000	4,000	3,921
01-2-11-9200	3	MEETING PAY STAFF	-	-	973
01-2-11-9210	4	ANTI-RACISM SPECIAL COMMITTEE	9,500	-	-
01-2-11-9300	5	COUNCIL CONFERENCES & TRAINING	2,800	-	2,898
		SECTION TOTAL	57,000	44,200	46,299
		GENERAL ADMINISTRATIVE			
		<u>OFFICE BUILDING</u>			
01-2-12-1410	6	JANITORIAL CONTRACT	8,100	8,100	7,796
01-2-12-1420		FUEL	13,000	14,400	13,939
01-2-12-1430		ELECTRICITY	8,500	8,500	8,460
01-2-12-1440		WATER	1,000	1,000	874
01-2-12-1445	7	SEWER	2,300	2,100	2,021
01-2-12-1450		INSURANCE (TOWN HALL)	9,900	12,200	12,211
01-2-12-1460	8	JANITOR SUPPLIES	1,200	1,200	2,095
01-2-12-1470	9	MAINTENANCE & REPAIRS	20,000	20,000	12,471
		<u>FINANCIAL MANAGEMENT</u>			
01-2-12-2200	10	ACCOUNTING SALARIES	30,400	29,200	28,600
01-2-12-2700		PAYROLL ADMIN CHARGES	1,400	1,400	1,434
01-2-12-2800	11	BANKING CHARGES	1,800	1,800	1,195
		<u>INTEREST ON CAPITAL LOAN</u>			
01-2-12-2850	12	INTEREST ON CAPITAL LOAN	600	1,500	1,870
		<u>LEGAL AND OTHER PROFESSIONAL FEES</u>			
01-2-12-1500	13	SOLICITORS	6,000	6,000	5,153
01-2-12-2500		AUDIT FEES	6,500	7,000	7,528
01-2-12-2501	14	ORGANIZATIONAL REVIEW	50,000	-	-
01-2-12-2502	15	POLICY AND BYLAW REVIEW	30,000	-	-
01-2-12-2503	16	PERFORMANCE INDICATORS	50,000	-	-
		<u>TAXATION</u>			
01-2-12-4300	17	TAX EXEMPTIONS - INDIVIDUALS	6,000	8,000	3,833
01-2-12-4350	18	TAX EXEMPTIONS (SECTION 71)	34,900	35,800	34,505
		<u>COMMON SERVICES</u>			
01-2-12-6000	19	ASSESSMENT COSTS	48,000	48,000	47,721
		<u>VALUATION AND ALLOWANCES</u>			
01-2-82-1100		UNCOLLECTIBLE TAXES & SUNDRIES	-	-	-
		<u>OTHER GENERAL ADMIN. SERVICES</u>			
01-2-12-9009	20	ACCESSIBILITY PLAN DEVELOPMENT	2,400	2,000	-
01-2-12-9010	21	ADVERTISING	500	500	515
01-2-12-9020		STATIONERY & SUPPLIES	1,900	1,900	1,385
01-2-12-9030	22	POSTAGE	2,200	2,200	2,086
01-2-12-9040	23	TELEPHONE	2,400	2,400	1,852
01-2-12-9050		COMPUTER MAINTENANCE	4,400	3,500	3,482
			343,400	218,700	201,026
		<u>SALARIES AND BENEFITS</u>			
01-2-12-1100	24	SALARIES - CORPORATE SERVICES STAFF	107,400	101,100	107,100
01-2-19-9010	25	WORKERS COMPENSATION	4,700	4,400	3,000
01-2-19-9030	26	EMPLOYMENT BENEFITS: CPP/EI	14,400	13,500	12,000
01-2-19-9050		TOWN PENSION/RRSP	11,700	11,500	9,500
01-2-19-9060	27	MEDICAL PLAN	16,000	16,500	15,700
01-2-19-9070		HOLIDAY AND LONG SERVICE AWARDS	500	500	622
01-2-19-9090	28	OTHER EMPLOYMENT BENEFITS	12,000	16,000	19,605
			166,700	163,500	167,527
		OTHER GENERAL GOV'T SERVICES			
		<u>ELEC. PLEB. & RATEPAYERS MEETINGS</u>			
01-2-19-1100	29	ELECTIONS, PLEBISCITES, ETC.	-	48,000	-
		<u>GEN. ACC. & DAMAGE LIABILITY CLAIMS</u>			
01-2-19-3100		LIABILITY INSURANCE & CLAIM	8,500	9,150	8,608
		<u>GRANTS - ORG. AND INDIVIDUALS</u>			
01-2-19-5100	30	GRANTS TO ORGANIZATIONS	20,000	20,000	21,471
		<u>OTHER GENERAL SERVICES</u>			
01-2-19-9080	31	SUBSCRIPTIONS & MEMBERSHIPS	5,300	5,300	5,494
		DEPARTMENT TOTAL	\$ 600,900	\$ 508,850	\$ 450,425
		Budget Change	\$ 92,050		
			18.1%		

NOTES TO GENERAL GOVERNMENT SERVICES BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

1. Annual Council honorariums:

	Effective Nov. 1, 2020	Effective Nov. 1, 2021
Mayor	\$30,320	\$30,411
Deputy Mayor	\$24,254	\$24,327
Councillors	\$15,046	\$15,091

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

A portion of Council Honorariums are allocated to the General Government Services budget:

	<u>Position</u>	<u>Allocation</u>
01-2-11-1100	Mayor (30%)	\$ 9,500
01-2-11-3100	Council (30%)	<u>31,200</u>
		<u>\$40,700</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	\$ 500
Ads Council	500
Memorials/Flowers	500
Telephone (1/3)	1,500
Remembrance Day Wreaths	100
Council Printing/Office Supplies	<u>900</u>
	<u>\$4,000</u>

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

Staff meeting pay was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

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

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

For voting special committee member honorariums (6 x \$225/member = \$1,350), training/facilitation (\$7,500) and miscellaneous supplies (\$650).

5. #01-2-11-9300 Council Conferences & Training

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

Total budget \$14,200

N.B. - \$11,400 allocated to the Electric and Water Utility budgets

6. #01-2-12-1410 Janitorial Contract

Includes contract costs for the Town Hall.

7. #01-2-12-1445 Sewer

Sewer rates have been budgeted at the 2020/21 approved rates. The assessment for the Town Hall for 2021 is \$495,450. (AAN 04647327)

8. #01-2-12-1460 Janitor's Supplies

Estimate based on anticipated need.

9. #01-2-12-1470 Maintenance and Repairs – Town Hall

Test Fire Extinguishers	\$ 100
Monitor Fire Alarm & Burglar Alarm	1,300
Sprinkler System (test)	600
Furnace Maintenance (cleaning, etc.)	1,600
Clean & Repair Rain Gutters	1,400
General Building Repairs	<u>15,000</u>
	<u>\$ 20,000</u>

10. #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.

11. #01-2-12-2800 Banking Charges

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

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

Interest on capital loans related to Town Hall capital projects.

13. #01-2-12-1500 Solicitors

Town Solicitor fees for legal advice. Legal services for other departments appear under each department. Estimate based on anticipated need.

14. #01-2-12-25xx Organizational Review

Organizational review – CCP Direction - Governance, CCP Section 11.1 Internal Operations (a) Undertake an organizational review that will identify changes required for enabling implementation of the CCP.

15. #01-2-12-25xx Policy and Bylaw Review

Policy and Bylaw Review – CCP Direction - Governance – Section 11.1 Procurement of legal and drafting services to update all policies and bylaws to reflect CCP actions.

16. #01-2-12-25xx Performance Indicators

CCP Direction - Governance, CCP Section 11.1 Internal Operations (e). Identify performance indicators and appropriate measurements to annually evaluate activities of the municipality. Possible path (cost est. \$10,000 to \$100,000):
a. Education or purpose, methods of developmental evaluation by consultant
b. RFP – begin work on performance measures, gather data

17. #01-2-12-4300 Tax Exemptions – Individuals

There were 11 exemptions granted in 2020/21 totalling \$3,933. Exemption criteria is based on gross income and 2021/22 exemption levels and amounts are shown below. Each year the income levels are to be adjusted by the previous year's NS-CPI. The 2020 NS-CPI is 0.3%.

<u>Gross Household Income</u>	<u>Exemption</u>
\$19,180 or less	\$500
\$19,181 - \$20,246	\$400
\$20,247 - \$21,311	\$300
\$21,312 - \$22,377	\$200
Over \$22,377	NIL

18. #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 2021 assessments and approved 2020/21 tax rates of \$1.346 residential and \$3.318 commercial.

Lunenburg Swimming Pool	\$ 3,421
Tourist Bureau	15,283
Lunenburg Curling Club	4,094
Lunenburg Heritage Society	5,184
Lunenburg Day Care	6,908
	<u>\$ 34,890</u>

19. #01-2-12-6000 Assessment Services – PVSC

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

20. #01-2-12-9009 Accessibility Plan Development

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which developed an Accessibility Plan over the 2020/21 fiscal year. It is proposed that the five units will hire a full-time accessibility co-ordinator. It is estimated that Lunenburg's share of this position will be \$7,000 in fiscal 2021/22. 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.

21. #01-2-12-9010 Advertising

Estimate based on projected need.

22. #01-2-12-9030 Postage

Estimate based on anticipated need.

23. #01-2-12-9040 Telephone

Estimated based on previous year actuals.

24. #01-2-12-1100 Salaries – Corporate Services Staff

Salaries for all Corporate Services Administration and Finance Staff are shared with other departments based on actual time spent working for them. These allocations are reviewed annually to ensure their continued relevance and accuracy. Allocations include General Government Services, Planning & Heritage, Parking Meters, Community Centre, Water and Electric Utilities.

25. #01-2-19-9010 Workers Compensation

The Town's 2021 rate is \$2.43/\$100 an increase from \$2.28/\$100 in 2020.

26. #01-2-19-9030 Employment Benefits EI and CPP

EI rates for 2021 are 1.58% of insurable earnings. The maximum contribution level has increased to \$56,300. CPP rates is 5.45% of pensionable earnings, the maximum earnings has increased to \$61,600 in 2021.

27. #01-2-19-9060 Medical Plan

Based on current rates.

28. #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.

29. #01-2-19-1100 Municipal Election

Next Municipal Election to be held in 2024. In the Fiscal Services budget there is a provision for a reserve transfer to offset the cost of the 2024 election. See the Fiscal Services notes for additional details.

30. #01-2-19-5100 Requests/Grants

Application deadline is March 31, 2021

The listing of the approved 2021/22 Grants will be posted to the Town's website when approved by Council. <https://www.explorelunenburg.ca/finances-and-tax-rates.html>

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.

31. #01-2-19-9080 Subscriptions and Memberships

Federation of Canadian Municipalities

Nova Scotia Federation of Municipalities

Association of NS Administrators

NS Barrister's Society (shared with Water & Electric Utilities, Planning, and Transportation Services)

CPA Fees (shared with Water & Electric Utilities)

Lunenburg Board of Trade

Fisheries Museum of the Atlantic

Nova Scotia Town Caucus

OTHER PROTECTIVE SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<i>POLICE PROTECTION</i>			
01-2-21-1000	1	RCMP	\$ 855,700	\$ 815,500	\$ 794,696
01-2-21-1100	2	DNA CASEWORK ANALYSIS (RCMP)	2,400	2,400	2,206
		SECTION TOTAL	858,100	817,900	796,902
		<i>BY-LAW ENFORCEMENT</i>			
		<u>LEGAL</u>			
01-2-22-6010	3	PROSECUTING ATTORNEY	2,000	2,000	2,025
01-2-22-6020		TOWN OF LUNENBURG BY-LAWS	5,500	4,800	5,658
		<u>SALARIES & BENEFITS</u>			
01-2-22-9010	4	BY-LAW ENFORCEMENT OFFICER	10,000	-	3,148
		<u>SUPPLIES & EXPENSE</u>			
01-2-22-9120	5	SUPPLIES	-	500	-
		<u>TRANSFER TO CORRECTION SERVICES</u>			
01-2-22-9200	6	PROVINCIAL CORRECTIONS FACILITIES	42,000	42,000	41,077
		SECTION TOTAL	59,500	49,300	51,908
		<i>EMERGENCY MEASURES</i>			
01-2-25-1100	7	EMERGENCY MANAGEMENT PLANNING	11,000	9,000	11,603
		SECTION TOTAL	11,000	9,000	11,603
		<i>PROTECTIVE INSPECTIONS</i>			
		<u>BUILDING INSPECTION</u>			
01-2-29-2010		BUILDING INSPECTOR - CONTRACT	18,000	18,000	18,812
01-2-29-2040		SUPPLIES	4,600	4,600	5,143
01-2-29-2045		LIABILITY INSURANCE	400	400	400
01-2-29-2050		LEGAL SERVICES	2,000	2,000	845
01-2-29-2080		ADVERTISING	100	100	-
			25,100	25,100	25,200
		<u>FIRE INSPECTION</u>			
01-2-29-2110		FIRE INSPECTOR - CONTRACT	12,000	7,500	7,264
01-2-29-2130		WORKERS' COMPENSATION	-	200	-
01-2-29-2140		SUPPLIES	500	1,500	350
01-2-29-2145		LIABILITY INSURANCE	400	400	400
01-2-29-2150		LEGAL SERVICES	400	400	189
01-2-29-2170		TRAINING & MEMBERSHIPS	-	1,200	1,105
01-2-29-2180		ADVERTISING	100	100	-
			13,400	11,300	9,308
		<i>ANIMAL AND PEST CONTROL</i>			
01-2-29-3100		STRAY ANIMALS	1,000	1,000	-
		<i>OTHER</i>			
01-2-29-9100		UNSIGHTLY/DANGEROUS BUILDINGS	-	1,200	1,284
		SECTION TOTAL	1,000	2,200	1,284
		DEPARTMENT TOTAL	\$ 968,100	\$ 914,800	\$ 896,205
		Budget Change	\$ 53,300		
			5.8%		

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
2021/22 (4.93% increase)	\$855,700

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

Amount for parking enforcement.

5. #01-2-22-9120 Supplies

Estimate usually includes the purchase of parking tickets, however no budget amount has been included this year.

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.

Municipal Costs		
2017/18	\$41,429	
2018/19	\$41,052	
2019/20	\$41,077	
2020/21	\$41,236	
2021/22	\$42,000	budget

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

Equipment, Supplies, Training, Conferences and Travel	\$2,300
TMR Airtime Package	400
Cell phones	200
EMO Coordinator honorarium	1,300
Regional Emergency Management Organization	6,800
	<u>\$11,000</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)

FIRE PROTECTION EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>ADMINISTRATION</u>			
01-2-24-1100	1	FIRE PREVENTION & ADVERTISING	\$ 1,700	\$ 1,700	\$ 1,723
01-2-24-1200	2	COUNCIL HONORARIUMS & STAFF MEETING PAY	4,700	4,600	4,192
01-2-24-1300	3	LIABILITY INSURANCE	8,400	9,600	9,600
01-2-24-1350	4	LEGAL SERVICES *	800	800	2,862
01-2-24-1510	5	ASSOCIATION DUES - CHIEF & DEPUTY CHIEFS	800	800	530
01-2-24-1520	6	CONVENTIONS - CHIEF	-	-	1,497
01-2-24-1620		EMPLOYMENT BENEFITS	5,500	5,000	6,124
01-2-24-1650		MEDICAL PLAN	1,100	1,100	710
01-2-24-1700	7	OFFICE SUPPLIES & IT SERVICES	2,000	1,500	2,243
		<u>FIRE FIGHTING FORCE</u>			
01-2-24-1400	8	WORKERS COMP. (Super, Substitutes & Standby)	1,400	1,500	729
01-2-24-1420	8	WORKERS COMP. - FIREFIGHTERS	6,400	7,600	6,530
01-2-24-2010	9	SUPERINTENDENT	54,900	50,500	44,481
01-2-24-2015		CAR ALLOWANCE - SUPERINTENDENT	600	600	-
01-2-24-2020	10	STORM STAND-BY	2,100	2,100	2,415
01-2-24-2030	11	HONORARIUMS - FIREFIGHTERS	50,600	50,400	49,354
		<u>WATER SUPPLY AND HYDRANTS</u>			
01-2-24-5100	12	FIRE PROTECTION RATES *	331,000	340,800	325,360
		<u>TRAINING</u>			
01-2-24-6020	13	TRAINING	17,000	15,000	13,195
		<u>FIRE STATIONS & BUILDINGS</u>			
01-2-24-3010	14	TELEPHONE LINE RENTAL - ALARM	1,900	1,900	1,469
01-2-24-7010	15	ANSWERING SERVICE	9,100	8,700	8,715
01-2-24-7020	16	TELEPHONE	5,000	5,000	5,001
01-2-24-7025	17	DATA INFORMATION SYSTEMS	3,900	3,900	2,144
01-2-24-7030	18	HEATING FUEL	10,000	17,100	15,031
01-2-24-7040	19	INSURANCE - BUILDING	6,200	7,900	7,860
01-2-24-7050	20	ELECTRICITY	17,000	15,000	12,762
01-2-24-7060	21	WATER	2,300	2,300	2,187
01-2-24-7065	22	SEWER	9,900	8,700	8,728
01-2-24-7070	23	JANITOR SUPPLIES	2,500	2,000	2,204
01-2-24-7080	24	REPAIRS TO BUILDING	19,000	10,000	18,227
		<u>FIRE FIGHTING EQUIPMENT</u>			
01-2-24-7090	25	INTEREST ON CAPITAL LOAN *	15,600	8,800	9,608
01-2-24-8010	26	VEHICLE/EQUIP. MAINT. CONTRACT	13,600	13,600	7,477
01-2-24-8020	27	GAS AND SUPPLIES	6,700	6,700	6,513
01-2-24-8031	28	REPAIRS #1 2015	5,000	5,000	5,438
01-2-24-8032	28	REPAIRS #2 2020 ENGINE	4,000	4,000	539
01-2-24-8033	28	REPAIRS #3 '10 ENGINE	5,000	3,500	5,248
01-2-24-8034	28	REPAIRS #4 '02 HEAVY RESCUE	1,500	1,500	443
01-2-24-8035	28	REPAIRS #5 '00 TANKER	-	500	5,734
01-2-24-8036	28	REPAIRS #6 '02 TANKER	4,000	4,000	2,756
01-2-24-8037	28	REPAIRS #7 '99 UTILITY	2,000	2,000	2,786
01-2-24-8038	28	REPAIRS #8 BOAT & TRAILER	3,000	2,000	621
01-2-24-8040	29	INSURANCE ON TRUCKS/EQUIPMENT	14,500	9,400	9,415
01-2-24-8050	30	HOSE, CLOTHING AND EQUIPMENT	16,700	16,700	14,890
01-2-24-8051	31	PPE - PERSONAL PROTECTIVE EQUIPMENT	12,000	12,000	2,854
01-2-24-8060	32	GENERAL EQUIPMENT REPAIR	7,000	7,000	5,834
01-2-24-8080	33	REPAIRS - RECHARGING EQUIPMENT	5,000	5,000	1,833
01-2-24-8090	34	RADIO AND PAGING REPAIRS	2,000	1,000	965
		<u>OTHER</u>			
01-2-24-9040	35	MEDICAL EXPENSES	1,500	1,500	1,781
01-2-24-9045	36	FIRE FIGHTER RECOGNITION DINNER	2,500	2,500	2,500
01-2-24-9050	37	RENTAL - BLUE STORAGE BUILDING	600	600	600
		DEPARTMENT TOTAL	\$ 698,000	\$ 683,400	\$ 643,708
*Non-shareable expense					
		BUDGET REVENUE	2021/22	2020/21	2019/20
		Dist 1&2 Cost Sharing			
		Dept Total	\$ 698,000	\$ 683,400	\$ 643,708
		Less: Honorariums & Meeting Pay	(4,700)	(4,600)	(4,192)
		Legal	(800)	(800)	(2,862)
		Fire Protection Rates	(331,000)	(340,800)	(325,360)
		Interest	(15,600)	(8,800)	(9,608)
			345,900	328,400	301,686
		Dist Share @ 50%	172,950	164,200	150,843
		Add: 6.5% Administration	11,242	10,673	9,805
			\$ 184,190	\$ 174,870	\$ 160,650
		Budget Change	\$ 14,600		
			2.1%		

NOTES TO FIRE PROTECTION BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

The Town and the Municipal District 1 & 2 have a cost-sharing agreement for the Lunenburg Fire Department. This 20-year agreement renewed in February of 2021 for an additional 5-year term. The agreement automatically renews every 5 years unless one party gives a 1 year termination notice. District 1 & 2 pays 50% of the operating budget of shareable expenditures only. In addition, District 1 & 2 pays a 6.5% administration charge based on shareable expenditures less any revenue received by the Town for billable fire expenditures. The estimated 2021/22 budget revenue amount to be billed to District 1 & 2 for these shareable operating expenditures is \$184,200.

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 this budget has been reduced by \$300. Fire Dept. expects this to budget to increase to pre-COVID level in fiscal 22-23.

Planned advertising includes:

Burning permits, by-laws, etc.	
Fire Prevention hand out materials for schools, day-care & nursery schools	\$560
Fire Prevention radio advertisements	\$500
Sign 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 \$1,700 for fiscal 21-22.

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

Staff meeting pay was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

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

Since 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 continue to be cancelled due to COVID-19 travel restrictions this expense was eliminated for fiscal 2020-21 and will be again in 2021-22. Fire Dept. expects this budget to increase to pre-COVID level in fiscal 22-23.

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 two conferences and noted that 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. This account also includes costs related to IT maintenance.

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

2021 Workers Compensation rates:	
Superintendent, Substitutes & Stand-by	\$2.43/\$100
Volunteer Fire Fighters	\$0.51/\$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, \$12.95/hour as of April 1, 2021)

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

\$18.00/hour

- Repair and maintenance of trucks and equipment

\$20.00/hour

- Repair and maintenance of trucks by Licensed Automotive Service Technician

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

Also included is an amount for Standby Crews for storms. This labour is paid at minimum wage rate of \$12.95 per hour, effective April 1, 2021.

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

The Honorariums have been budgeted at \$50,600 distributed as follows:

Fire Department:	\$45,839	(\$43,955 + HST = \$50,548) CPI increase 0.3%
Fire Chief:	4,750	(\$4,555 + HST = \$5,238) CPI increase 0.3%
	<u>\$50,589</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 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

At the time of 2021-22 budget preparations there are still COVID-19 travel restrictions in place, as such this expense be reduced to \$17,000 for 2021/22. The Fire Chief has noted that the 2022-23 budget will need to be reinstated to the pre-COVID level of \$20,000.

In previous budgets the Town and District cost shared for training to the maximum budgeted amount and the Fire Department reimbursed any amount over the budget maximum. The Fire Department is requesting that this reimbursement requirement be eliminated.

The Fire Department Training Officer sets up training courses and sends information to Fire Hall Superintendent to complete the purchase orders for payment through this budget account. The Fire Department may change courses as required to train firefighters.

Courses may include the following:

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

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

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

This account includes the paging system at Lunenburg Academy (634-9405) and alarm security line.

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

Estimate based on the following, dispatch services contracted with Scotia Business, monitoring charges, and line charges.

16. #01-2-24-7020 Telephone

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

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

Budget based on estimated rates.

20. #01-2-24-7050 Electricity

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

21. #01-2-24-7060 Water

Estimate based on current water consumption and approved rates.

22. #01-2-24-7065 Sewer

Budgeted using 2020/21 approved rates at current assessment (AAN 08204233) of \$2,097,200.

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

Covers the cost for cleaning products and supplies. This budget has been increased due to increased cleaning required due to COVID-19 pandemic.

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

Building system tests and inspections	\$2,000
Building system repair and maintenance	3,000
Gutter repairs	5,000
West Entrance Door Repair/Replacement**	4,000
Miscellaneous repairs and maintenance *	5,000
	<u>\$19,000</u>

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

**The West Entrance Door to the Apparatus Bay is a primary entrance route for firefighters responding to the station during a call, the door frame has deteriorated to a point in the lower corners on both sides of the door frame that there is little metal left to keep weather and vermin out of the station. The door frame requires immediate replacement.

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

Interest estimates on capital loans are as follows:

Project	Year	Original Loan Amount	2021/22 Interest
Pumper Fire Truck	2011/12	\$175,000	\$1,078
Aerial Ladder Truck	2015/16	\$448,887	\$6,300
Fire Truck #2	2020/21	\$327,550	\$8,189

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

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

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

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

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

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

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

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

Budget based on estimated 2020/21 rates.

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

As required by the Fire Department.

In previous budgets any amount over \$16,700 was covered by the Fire Department. The Dept. is requesting the removal of this provision.

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 transfer will be continued over the next 10 years until the bunker gear requires replacement again.

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

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

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

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

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

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

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

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

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

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

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

Annual banquet meal for Firefighters.

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

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

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

TRANSPORTATION SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
COMMON SERVICES					
		<u>ADMINISTRATION</u>			
01-2-31-1002	1	ACCESSIBILITY PLAN DEVELOPMENT	\$ 2,400	\$ 2,000	\$ -
01-2-31-1005		MEETING PAY - TRANSPORTATION SERVICES	-	-	760
01-2-31-1010	1.1	SALARY - ENGINEER	22,500	18,500	18,700
01-2-31-1011	1.2	FACILITY SUPERINTENDENT (salary & benefits)	15,200	15,050	13,481
01-2-31-1015		CAR ALLOWANCE - ENGINEER/SUPER.	600	900	-
01-2-31-1020	2	TELEPHONE & INTERNET	3,500	3,500	3,589
01-2-31-1030	3	SUPPLIES & COMPUTER - ENGINEER	2,500	2,000	1,385
01-2-31-1040	4	ADVERTISING	1,000	1,000	-
01-2-31-1050	5	SURVEY/APPRAISALS	2,000	1,000	795
01-2-31-1300	6	LIABILITY INSURANCE	4,700	6,400	6,683
01-2-31-1350	7	LEGAL SERVICES	12,000	12,000	9,720
01-2-31-1520	8	TRAVEL/SEMINARS - ENGINEER/WORK FORCE	10,000	5,000	5,838
01-2-31-1400	9	WORKERS COMPENSATION	11,000	10,700	9,844
01-2-31-1620	9	EMPLOYMENT BENEFITS: CPP/EI	35,000	34,500	29,953
01-2-31-1640		TOWN PENSION/RRSP	27,600	27,600	26,977
01-2-31-1650	9	MEDICAL PLAN	32,000	32,400	24,591
01-2-31-1660	9	OTHER BENEFITS	15,600	15,600	38,161
		<u>GENERAL EQUIPMENT</u>			
01-2-31-3030		REPAIR TO MISCELLANEOUS EQUIPMENT	2,000	2,000	4,207
01-2-31-3040	10	REPAIRS - TRACKLESS	5,000	3,000	10,162
01-2-31-3041	10	REPAIRS - 1993 GMC TOPKICK - sold 20/21	-	-	10,213
01-2-31-3047	10	REPAIRS - 2021 INTERNATIONAL	3,000	3,000	-
01-2-31-3042	10	REPAIRS - 2002 GMC TOPKICK	12,000	12,000	22,989
01-2-31-3043	10	REPAIRS - 2009 INTERNATIONAL	20,000	14,000	19,818
01-2-31-3044	10	REPAIRS - 2002 F150 1/2 TON now being used in Waste Water refer to that budget	-	3,500	3,596
01-2-31-3049	10	REPAIRS - 2008 DODGE 1/2 TON (formerly Electric Utility)	6,000	3,500	-
01-2-31-3046	10	REPAIRS - 2011 F250 3/4 TON	4,000	2,500	3,760
01-2-31-3050	11	REPAIRS - HOUGH/PAYLOADER	4,000	4,000	8,413
01-2-31-3060	12	REPAIRS - BACKHOE	4,000	4,000	6,841
01-2-31-3061	13	REPAIRS - 2019 ASPHALT ROLLER	500	500	-
01-2-31-3070	14	INSURANCE ON EQUIPMENT	9,400	7,000	7,304
01-2-31-3080	15	TIRES, CHAINS, ETC.	6,000	6,000	7,393
01-2-31-3090	16	GAS, OIL, ANTIFREEZE, ETC.	36,000	36,000	34,076
		<u>SMALL TOOLS AND EQUIPMENT</u>			
01-2-31-4100	17	TWO-WAY RADIO SYSTEM	1,000	1,000	-
01-2-31-4110	18	SMALL TOOLS & EQUIPMENT	4,500	2,500	3,425
		<u>WORKSHOPS, YARDS & OTHER BLDGS.</u>			
01-2-31-5010		RENTAL OF ARMOURIES	1,200	1,200	1,200
01-2-31-5030		VICTORIA ROAD BUILDING (VRB)			
01-2-31-5031	19	VRB - REPAIRS & MAINTENANCE	3,000	3,000	7,334
01-2-31-5032	19	VRB - LEGAL	200	200	501
01-2-31-5033	19	VRB - INSURANCE	3,400	2,300	2,244
01-2-31-5034	19	VRB - SEWER	600	500	558
01-2-31-5035	19	VRB - ELECTRIC	2,200	2,200	1,225
01-2-31-5036	19	VRB - WATER	500	500	512
01-2-31-5037	19	VRB - SECURITY/PHONE	1,500	1,500	1,321
			327,600	304,050	347,569
		<u>ROADS AND STREETS</u>			
01-2-32-3110	20	SALARY - SUPERINTENDENT	38,200	38,100	32,594
01-2-32-3120	21	LABOUR - PUBLIC WORKS	200,000	177,300	229,256
01-2-32-3951		STREET REPAIRS - HURRICANE DORIAN	-	-	29,661
01-2-32-3210	22	GRAVEL & STONE	5,000	5,000	4,073
01-2-32-3220		COLAS (ASPHALT TACK COAT)	1,000	1,000	667
01-2-32-3250	23	TREE MAINTENANCE	10,000	10,000	14,680
01-2-32-3270		CLOTHING	3,200	3,200	2,334
01-2-32-3280	24	INFRASTRUCTURE SUPPLIES	15,000	15,000	13,463
01-2-32-3281	24.1	SAFETY EQUIPMENT	3,000	-	-
01-2-32-3610	25	LABOUR - STREET CLEANING AND LEAVES	17,800	17,800	14,258
01-2-32-3620	25	SUPPLIES - STREET CLEANING	1,200	1,200	-
01-2-32-3700	26	LABOUR - SNOW & ICE CONTROL	49,000	53,950	27,138
01-2-32-3710	27	EQUIP RENTAL/CONTRACTED SNOW REMOVAL	500	500	230
01-2-32-3720	28	SALT (INC TRANSPORTATION)/SAND	78,000	83,000	71,083
01-2-32-3240	29	ASPHALT FOR PATCHING	50,000	50,000	30,741
01-2-32-3300	30	SIDEWALK REPAIRS (LABOUR & MATERIALS)	30,000	22,000	15,704
01-2-32-3950	31	CRACK SEALING STREETS	10,000	-	-

TRANSPORTATION SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>INTEREST ON LOANS</u>			
01-2-32-3970	32	INTEREST ON CAPITAL LOAN - ROADS/STREETS	24,700	24,000	19,551
01-2-32-7050	36	INTEREST ON CAPITAL LOAN-PARKING METERS	100	200	260
		<u>STREET & HIGHWAY LIGHTING</u>			
01-2-32-5100	33	STREET LIGHTING	122,000	112,200	111,457
		<u>TRAFFIC SERVICES</u>			
01-2-32-6030	34	PAINT STREET LINES (CONTRACTOR)	7,000	7,000	6,424
01-2-32-6035	34	LINE PAINTING (PW - LABOUR & MATERIALS)	6,800	6,800	3,844
01-2-32-6060	34	TRAFFIC SIGNS & POSTS	3,500	3,500	2,097
		<u>PARKING</u>			
01-2-32-7015	35	LABOUR - COLLECTION	4,000	3,450	3,686
01-2-32-7016	35	LABOUR - ADMIN/COIN ROLLING	4,300	3,950	3,000
01-2-32-7020	36	PARKING METER SUPPLIES (INCL REPAIRS)	15,000	15,000	17,662
01-2-32-7030		PARKING LOT LIGHT	600	400	414
01-2-32-7040		ADVERTISING - PARKING REG.	-	400	-
		<u>PUBLIC TRANSIT</u>			
01-2-35-0010	37	JOINT TRANSIT	-	-	-
			699,900	654,950	654,277
		DEPARTMENT TOTAL	\$ 1,027,500	\$ 959,000	\$ 1,001,846
		Budget Change	\$ 68,500		
			7.1%		

NOTES TO TRANSPORTATION SERVICES BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which developed an Accessibility Plan over the 2020/21 fiscal year. It is proposed that the five units will hire a full-time accessibility co-ordinator. It is estimated that Lunenburg’s share of this position will be \$7,000 in fiscal 2021/22. 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

A portion of the 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
 - Transportation Association
 - 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. Anticipated increased costs for potential crosswalk survey at Victoria Road and James Road.

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

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

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

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

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

Public Works Seminars	\$600
Safety Training	4,400
Asset Management (AIM WS)*	<u>5,000</u>
	<u>\$10,000</u>

*50% allocated to Water Utility for a total cost of \$10,000

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

These costs reflect the following rates for 2021:

- Workers Compensation ----- \$2.43/\$100
EI ----- 1.58%
CPP ----- 5.45%
Medical Plan ----- Rates effective January 2021.
Other Benefits ----- Includes Holiday Gifts, EAP fees and an accrual for retirement benefits per the Town’s Personnel Policy and CUPE contract.

10. #01-2-31-3040 – 3049 Repairs to Trucks and Sidewalk Plow

To cover cost of vehicle repairs for the trackless sidewalk plow, 2021 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.

Trackless budget increased as attachments are aging.

2009 International maintenance costs are very expensive, if possible replacement should be considered.

2008 Dodge ½ ton was refurbished for use during COVID but still requires a new box at \$2,500. Truck life has now been extended but should be re-evaluated before inspection next year.

2011 F250 ¾ ton requires body work and undercoating in addition to regular maintenance.

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 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 anticipated 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. Budget increased \$2,000 for anticipated purchase of an Arrow Board which is required for better traffic control during road maintenance. An Arrow Board is a flashy light that mounts on the back of a truck or on a support that tells drivers to go right or left, for local traffic control during road repairs.

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 and Navy League 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.

In 20-21 COVID budget cuts deferred the hires of vacant positions. The Town Engineer wishes for the vacant position of the seasonal labourer #2 be refilled for the upcoming summer.

Town Engineer is proposing that the vacant position of PW Operator be reallocated to a Water/Waste Water Resource Operator position. See note #11 in Environmental Health and note #12 in the Water Utility for additional details.

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

Have moved from contracting this service to completing in-house. Requires rental of Zoom Boom to carry out this work at a cost of approximately \$2,000/week, plus additional safety gear and tools.

24. #01-2-32-3280 Infrastructure Supplies

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

24.1 #01-2-32-3281 Safety Equipment

Hard hats, safety harnesses, hearing protection, general PPE, chain saw chaps, safety glasses, respirators, high visibility vests, etc. Public Works' management feel this separate account should be established.

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 previous winter storm experience. If there are unexpended budget monies in this account at year end a reserve transfer may be considered. There is currently a \$49,000 salt reserve on hand.

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

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

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

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

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

There are many Town streets that are in need of crack sealing. This will reduce the amount of asphalt patching required to extend the life of the existing pavement. In fiscal 20-21 this budget was reduced to zero due to the financial constraints of COVID-19.

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

	Interest
Temporary Borrowings	\$8,160
Hebb Street Paving	312
Chipseal Schwartz St, Green St shouldering, Blue Building Roof	720
Paving Creighton Street, Mason's Beach Road	4,850
Paving Victoria Road	913
Paving Wolff Ave/Starr Street	1,336
Pave Hebb & Hopson Street	858
Street upgrades 2016/17	3,703
Backhoe	1,498
Trackless Plow	<u>2,386</u>
Total	\$24,736

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

Estimate based on current rates and installations.

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

Estimate for painting lines, purchasing and 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 – current rates approved by Council in June 2019

<u>Revenue</u>	
Parking Meters	\$80,000
Parking Fines	<u>1,000</u>
	<u>81,000</u>
<u>Expenses</u>	
Public Works labour for coin collection	4,000
Administrative labour	4,300
Repairs, maintenance & supplies	15,000
Advertising	0
Interest on capital loan	<u>100</u>
	<u>23,400</u>
Net Revenue	<u><u>\$57,600</u></u>
By-law Enforcement costs	<u>\$10,000</u>
(See: Other Protective Services Budget)	

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

No amount included in the current budget for this item.

ENVIRONMENTAL HEALTH SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
SEWAGE COLLECTION AND DISPOSAL					
01-2-42-2010	2	ENGINEER & SUPERINTENDENT	\$ 41,400	\$ 38,900	\$ 44,162
01-2-42-2011	2.1	FACILITY SUPERINTENDENT (salary & benefits)	4,500	4,450	4,400
01-2-42-2020	3	LABOUR - PUBLIC WORKS	21,800	21,800	23,855
01-2-42-2023	4	COUNCIL HONORARIUMS	2,700	2,500	2,506
01-2-42-2025	5	FRINGE BENEFITS	10,400	10,000	8,532
01-2-42-2027	6	PW STAFF TRAINING AND TRAVEL	2,000	2,000	241
01-2-42-2030	7	MATERIALS AND SUPPLIES	20,000	16,000	18,137
01-2-42-2031	7.1	CATCH BASIN CLEANING	40,000	40,000	20,857
01-2-42-2035		COMPUTER MAINTENANCE	3,500	3,000	4,123
01-2-42-2040		LEGAL COSTS	25,000	50,000	36,643
		<u>SEWAGE LIFT STATION</u>			
01-2-42-3010	8	ELECTRICITY	49,200	49,200	42,246
01-2-42-3018	11	WRO LIFT STATION MAINTENANCE	12,200	-	-
01-2-42-3020	9	MAINTENANCE (MATERIALS & LABOUR)	30,000	25,000	10,042
01-2-42-3021	9.1	LIFT STATION CLEANING	25,000	25,000	21,320
01-2-42-3030		INSURANCE - PUMPING STATIONS	3,700	3,400	3,395
01-2-42-3031	9.2	REPAIRS/MAINTENANCE-2005 Chev 1/2 ton <i>(now being used by Water Utility)</i>	-	3,500	-
01-2-42-3032	9.2	REPAIRS - 2002 F150 1/2 TON	6,000	-	-
	10	<u>SEWAGE TREATMENT PLANT</u>			
01-2-42-4010	11	SALARY - TREATMENT PLANT	111,800	101,050	100,312
01-2-42-4025	11.1	PROCESS ENGINEERING SUPPORT FOR WWTP	30,000	30,000	-
01-2-42-4020	12	EMPLOYEE BENEFITS - TREATMENT PLANT	26,700	22,000	22,085
01-2-42-4035	13	TRAINING, TRAVEL AND MEMBERSHIPS	6,000	6,000	3,099
01-2-42-4040		OFFICE SUPPLIES	300	300	294
01-2-42-4050	15	CLOTHING	1,500	1,500	899
01-2-42-4060	16	JANITOR CONTRACT/SUPPLIES	2,000	2,000	1,546
01-2-42-4100	17	PUBLIC WORKS DEPT. - LABOR	2,000	2,000	1,751
01-2-42-4110	18	ELECTRICITY	228,000	222,000	219,580
01-2-42-4120		TELEPHONE/INTERNET/CELL PHONE/MODEM	4,500	4,500	4,549
01-2-42-4130	18.1	WATER	25,000	20,000	21,591
01-2-42-4150	18.2	BUILDING/YARD MAINTENANCE	20,000	6,800	7,925
01-2-42-4160		INSURANCE	14,400	15,100	15,079
01-2-42-4200	19	LABORATORY EQUIP, TESTING & SUPPLIES	15,000	15,000	12,628
01-2-42-4201		ENVIRONMENTAL ASSESSMENTS	-	5,000	-
01-2-42-4210	19.1	CHEMICALS	35,000	32,000	38,091
01-2-42-4220	20	SLUDGE DISPOSAL -TRUCKING FEES	27,000	25,000	22,323
01-2-42-4225	21	SLUDGE DISPOSAL - LAGOON/COMPOST FEES	62,000	60,000	59,074
01-2-42-4240	22	UV LAMP/PROBE REPLACEMENT	4,000	4,000	3,694
01-2-42-4250		SMALL TOOLS & EQUIPMENT <small>combined with Small Capital Equipment Account</small>	-	1,000	-
01-2-42-4260		EQUIPMENT MAINTENANCE	55,000	55,000	47,191
01-2-42-4300	23	SMALL CAPITAL EQUIPMENT	10,500	10,000	7,732
01-2-42-4261		EQUIPMENT MAINTENACE-DORIAN FLOOD	-	-	67,633
01-2-42-4302	23.1	BIOFILTER MEDIA RESERVE	11,500	11,500	-
		<u>INTEREST ON SEWER LOANS</u>			
01-2-42-4170	24	INTEREST ON CAPITAL LOAN	23,600	27,000	24,351
			1,013,200	973,500	921,886
GARBAGE & WASTE COLLECTION AND DISPOSAL					
		<u>ADMINISTRATION</u>			
01-2-43-1100	25	COUNCIL HONORARIUMS	1,400	1,200	1,078
01-2-43-1120	26	ADVERTISING/CALENDAR	1,000	1,000	844
01-2-43-1200		LEGAL SERVICES	5,000	1,600	12,823
		<u>GARBAGE AND WASTE COLLECTION</u>			
01-2-43-2010	27	CONTRACT	216,600	212,000	227,525
01-2-43-2020		LABOUR - PUBLIC WORKS	5,000	5,000	1,332
01-2-43-2025	28	GARBAGE COLLECTION SUPPLIES	2,000	1,500	917
01-2-43-2030	29	PUBLIC EDUCATION/OTHER	500	500	228
		<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	152,496
01-2-43-5025	32	LANDFILL SITE & WELL MONITORING	5,300	5,300	4,914
01-2-43-5030	33	REGION 6 MUNICIPAL CONTRIBUTION	2,000	2,000	1,858
			393,800	385,100	404,015
		DEPARTMENT TOTAL	\$ 1,407,000	\$ 1,358,600	\$ 1,325,901
		Budget Change	\$ 48,400		
			3.6%		

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

1. Sewer Annual Charges

APPROVED RATES FOR 2021/22 WITH RESERVE TRANSFER			
Classification	2021/22 Approved Rate	2020/21 Approved Rate	Yearly Increase
Dwelling Unit	\$496.10	\$494.60	0.30% or \$1.50 per dwelling unit
Commercial Rate	47.40¢/100 of Assessment	47.26¢/100 of Assessment	0.30%
Churches - quarterly	\$291.36	\$290.49	0.30%

Sewer Revenue Contribution Comparison			
	<u>2021/22</u>	<u>2020/21</u>	<u>2019/20</u>
Residential	56.6%	60.0%	57.0%
Commercial	42.8%	39.4%	42.4%
Churches	0.6%	0.6%	0.6%

High Liner sewer rates are set by a negotiated contract.

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

2021/22 Sewer Costs & Funding

Collection & Disposal Estimate	\$1,013,200
Debt Repayment – Principal (see: Fiscal Services)	83,300
Reserve Transfer (future Capital)	<u>63,000</u>
Total Costs	<u>\$1,159,500</u>

Funding (Based on 2021/22 rates and 2021 assessments)

Sewer Rates	<u>\$1,159,500</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 6% of the 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 Council Honorariums/Staff Meeting Pay

Staff meeting pay was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

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. Increase in this budget based on past experience.

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, Tannery Rd. and Starr Street.

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, Tannery Rd. and Starr Street.

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

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 (now being used by Water Utility)

#01-2-42-3032 Repairs/Maintenance-2002 F150 ½ Ton

Allocated for WWTP for operator maintenance activities associated with facility operations and Lift Station maintenance. Proposed capital replacement in fiscal 2021-22.

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

The Town Engineer is proposing that the Water Resource Operator complement of staff be increased from 1.5 FTE to 2.0 FTE for the Waste Water operations. A portion of these additional resources will be used to increase the time spent Lift Station preventative maintenance program, LS property maintenance, and waste water collection system by-law enforcement.

- 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, Travel and Memberships
- 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 anticipated consumption at current consumption rates.
- 18.1. #01-2-42-4130 Water
- Estimate based on anticipated consumption at current consumption rates.
- 18.2 #01-2-42-4150 Building/Yard Maintenance
- The increase in budget is necessary to keep up with necessary repairs and maintenance at the Waste Water Treatment Plant. It should be noted that equipment is very specialized and can be required to be explosion proof in certain locations in the plant, this type of equipment is very costly.
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.
- 19.1. #01-2-42-4210 Chemicals
- Based on annual average usage at projected pricing levels. Increased for anticipated inflation.
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. 2020/21 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. Budget increased for anticipated inflation.

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 (2020/21 rates), which may be subject to change. Budget increased for anticipated inflation.

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	
pH Probe	\$1,000
DO Probe Replacement Caps	600
Small Conductivity Probe	1,000
VT Scada upgrades	2,500
Probe for Conductivity in Headworks	2,000
New printer	500
Two new office chairs	1,400
Miscellaneous Small Tools & Equipment	1,500
Total	\$10,500

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 Council Honorariums/~~Staff Meeting Pay~~

Staff meeting pay was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

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.

	2017/18	2018/19	2019/20	2020/21	2021/22
Annual Cost excl. HST	\$213,518	\$218,856	\$218,856	\$203,287	\$207,653
Cost net of HST rebate	\$222,670	\$228,236	\$228,236	\$212,000	\$216,553

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

Includes purchase of garbage bags, aerated carts, and street collection containers. Budget increase based on recent experience.

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 (0.3% in 2020).

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

Waste Type	Chester 2021/22 Rates per Tonne	Chester 2019/20 Tonnage	Chester 2018/19 Tonnage	Chester 2017/18 Tonnage	Chester 2016/17 Tonnage	Chester 2015/16 Tonnage
Recyclables (Blue Bag)	\$262.82	101.62	96.17	105.38	109.07	111.13
Compost	\$176.33	327.70	346.73	347.65	362.41	390.93
Leaf & Yard Waste	\$39.40	4.21	3.46	2.56	3.21	4.08
Refuse (Black Bag)	\$79.05	287.61	313.36	310.92	282.20	283.70
Cardboard	\$262.82	112.34	108.71	120.97	130.20	137.55
Special(Clean-up/other)	\$94.11	106.94	91.31	93.03	90.97	94.49
Wood	\$36.45	6.55	0.96	7.51	10.87	6.43
TOTAL TONNES		946.97	960.70	988.02	988.93	1,028.31

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 \$7,900 at March 31, 2020.

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

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

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
PUBLIC HEALTH AND WELFARE SERVICES					
		<u>PUBLIC HEALTH</u>			
01-2-51-1000	1	TRANSFER TO CEMETERY	\$ 21,800	\$ 40,700	\$ 44,265
		<u>HOUSING</u>			
01-2-52-1000	2	REGIONAL HOUSING CORPORATION	29,300	22,000	15,710
<u>ENVIROMENTAL PLANNING & ZONING</u>					
01-2-61-1050	3	COUNCIL & COMMITTEE HONORARIUMS	9,500	9,300	8,918
01-2-61-1070	4	SALARY - PLANNING (Planner, CAO)	73,300	73,100	72,920
01-2-61-1080	4	BENEFITS - PLANNING (Planner, CAO)	14,600	17,000	10,529
01-2-61-1081	4	DEVELOPMENT OFFICER/PLANNING TECH/GIS TECH - SALARY	64,000	-	-
01-2-61-1082	4	DEVELOPMENT OFFICER/PLANNING TECH/GIS TECH - BENEFITS	12,800	-	-
01-2-61-1083	4	SUPPORT COSTS FOR DEV OFFICER/PLANNING TECH/GIS TECH, includes computer, software & supplies	6,400	-	-
01-2-61-1090	5	MEMBERSHIP FEES	900	900	755
01-2-61-1095	5	TRAINING	-	800	1,496
01-2-61-1120	5	TRAVEL	500	-	-
01-2-61-1100	6	ADVERTISING & MISC. EXPENSES	4,000	1,500	846
01-2-61-1130	6	STATIONARY & SUPPLIES	2,500	1,500	3,837
01-2-61-1135	6	COASTAL PROTECTION ACT	1,600	-	-
01-2-61-1145	6	HOUSING COMMUNICATION PROTCOL	200	-	-
01-2-61-1147	6	SKETCH UP PRO	400	-	-
01-2-61-1148	6	MAPPING INVENTORY	1,000	-	-
01-2-61-1160	6	CCP PRINTING	600	-	-
01-2-61-1165	6	IT	2,500	-	-
	7	GEOGRAPHIC INFORMATION SYSTEM (GIS)	-	-	-
01-2-61-1300	8	LEGAL COSTS - PLANNING	8,800	8,800	13,267
			203,600	112,900	112,568
		<i>OLD FIRE HALL, 40 DUKE STREET</i>			
01-2-62-9050	10	PROPERTY TAX	3,100	3,100	3,049
01-2-62-9100	11	FUEL	9,800	9,900	10,086
01-2-62-9200	12	INSURANCE	3,400	3,100	3,045
01-2-62-9300	13	ELECTRICITY	4,000	4,700	3,766
01-2-62-9400	14	WATER	600	600	625
01-2-62-9500	15	SEWER	2,200	2,100	1,936
01-2-62-9599		FACILITY SUPERINTENDENT (salary & benefits)	1,500	1,500	1,385
01-2-62-9600	16	REPAIRS TO BUILDING (previously included legal)	4,000	2,000	3,197
01-2-62-9601		INTEREST ON CAPITAL LOAN	1,100	1,400	1,564
01-2-62-9602		LEGAL FEES	2,400	2,400	3,389
			32,100	30,800	32,042
		<i>CN STATION, 18 DUFFERIN</i>			
01-2-62-9720	17	FUEL	2,500	2,500	1,944
01-2-62-9730	19	INSURANCE	2,700	2,100	2,123
01-2-62-9740	20	ELECTRICITY	2,600	2,500	2,508
01-2-62-9750	21	WATER	500	500	436
01-2-62-9760	22	SEWER	1,500	1,200	1,331
01-2-62-9765	22	PROPERTY TAXES	10,600	10,900	10,742
01-2-62-9769		FACILITY SUPERINTENDENT (salary & benefits)	1,500	1,500	1,385
01-2-62-9770	23	REPAIR AND MAINTENANCE	3,000	1,000	342
01-2-62-9771		LEGAL	400	400	189
			25,300	22,600	21,000
		<i>LUNENBURG ACADEMY, 97 KAULBACH STREET</i>			
01-2-62-9801	24	DEVELOPMENT COORDINATOR CONTRACT - Grant	15,000	15,000	30,000
01-2-62-9805	25	CUSTODIAL SERVICES CONTRACT	6,600	6,600	5,419
01-2-62-9807	25	WAGES & BENEFITS (PW LABOUR)	3,800	3,750	193
01-2-62-9820	26	CONSULTING FEES	-	2,000	-
01-2-62-9822	27	LEGAL FEES	12,000	12,000	24,643
01-2-62-9830	28	TELEPHONE/ALARM SYSTEM	2,000	3,000	1,990
01-2-62-9840	29	ADVERTISING	1,000	1,000	169
01-2-62-9850	30	FUEL	35,000	46,800	44,254
01-2-62-9855	31	INSURANCE	28,200	25,600	25,608
01-2-62-9860	32	ELECTRICITY	12,800	13,100	12,052
01-2-62-9865	33	WATER	2,500	3,000	2,194
01-2-62-9870	34	SEWER	6,600	6,200	6,330
01-2-62-9872	34	PROPERTY TAXES (previously 100% commercial exempt)	27,600	30,500	-
01-2-62-9879		FACILITY SUPERINTENDENT (salary & benefits)	19,000	18,850	16,989
01-2-62-9880	35	REPAIRS TO BUILDING	25,000	20,000	22,166
01-2-62-9881	36	JANITORIAL SUPPLIES	1,000	1,000	1,515
01-2-62-9882	37	ELEVATOR MAINTENANCE	3,000	3,000	3,141
01-2-62-9884	38	FURNACE REPAIRS	-	-	156
01-2-62-9895		INTEREST ON CAPITAL LOAN	12,300	13,400	12,009
			213,400	224,800	208,828

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
	39	ANNEX BUILDING - 17 TANNERY ROAD			
01-2-62-9950		REPAIRS TO BUILDING	1,000	-	-
01-2-62-9951		LEGAL FEES	1,000	-	3,336
01-2-62-9915	39	INSURANCE	1,100	1,200	1,123
			3,100	1,200	4,459
<u>ECONOMIC DEVELOPMENT & TOURISM</u>					
01-2-69-1020	40	TOURISM EXPENSES	3,500	2,000	2,372
01-2-69-2100	41	SUPPLIES	3,000	3,000	4,763
01-2-69-2200	42	TRAVEL	100	100	-
01-2-69-2300	43	ADVERTISING	1,000	1,000	1,189
01-2-69-2350	44	TOWN CRIER	2,700	200	110
01-2-69-2400	45	INTERNET COSTS	5,500	5,500	2,851
01-2-69-2600	47	COMMUNICATIONS	10,800	10,000	10,238
01-2-69-2601	48	ECONOMIC & MARKETING MANAGER - CONTRACT	58,000	-	-
01-2-69-2603	48	ECONOMIC & MARKETING MANAGER -SUPPORT COSTS Including computer, software & project supplies	5,000	-	-
			89,600	21,800	21,523
		VISITOR SERVICE CENTRE			
01-2-69-1101	49	PUBLIC WASHROOMS-CLEANING SERVICES/SUPPLIES	8,800	8,800	8,454
01-2-69-1102	49	PUBLIC WASHROOMS-REPAIRS & MAINTENANCE	5,000	2,000	1,683
01-2-69-1103	49	PUBLIC WASHROOMS-ELECTRIC	800	1,100	781
01-2-69-1104	49	PUBLIC WASHROOMS-WATER	1,200	1,500	1,336
01-2-69-1105	49	PUBLIC WASHROOMS-PHONE/SECURITY	800	800	739
01-2-69-1106	49	PUBLIC WASHROOMS-SEWER CHARGES	800	500	534
01-2-69-1107	49	PUBLIC WASHROOMS-INSURANCE	700	400	418
			18,100	15,100	13,945
		DEPARTMENT TOTAL	\$ 636,300	\$ 491,900	\$ 474,340
		Budget Change	\$ 144,400	\$ (38,200)	
			29.4%		

NOTES TO ENVIRONMENTAL DEVELOPMENT SERVICES BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

1. #01-2-51-1000 Cemetery

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

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

Deficit sharing at 12^{1/2}% for Cornwallis Apartments and Blockhouse Hill Apartments (Budget 2021/22 @ \$22,000). This includes cost sharing on operating expenditures only. The Town has not been advised that there are capital expenditures budgeted in 2021/22.

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

Staff meeting pay was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

Based on a portion of:

Council Honorariums	\$8,800
Appointed Members	700
Total	\$9,500

Staff are proposing to combine PAC & HAC into one joint committee. See Heritage Property Act, Heritage Property By-law 12(5). The by-law may provide that the PAC of the municipality shall be the HAC of the municipality. ACTION: Writing amendments and adverts - \$400. Depending upon size of joint PAC/HAC additional public members \$400, however this would be offset by amounts currently paid to HAC members of \$900.

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

This account includes estimated cost for the CAO (approx. 10%) to assist as committee clerk and facilitate development applications to the committee and Council.

Productivity, improve customer service & service delivery, efficiencies, role dedication to planning applications, special projects and development permits. Administrative support duties, building inspection clerk and admin support. Town is best served by role dedication to these functions. Currently filling the gap with negative impact on current duties and responsibilities.

#01-2-61-1081/1082/1083 Assistant Development Officer/Planning Tech/GIS Tech

Will require re-organization – estimate for cost is salary for new hire. Role dedicated to planning and development administration duties – application intake, minor inquires, building permit processing, initial review of applications for completeness. GIS/Mapping/Civic addressing components meeting needs across departments – zoning maps, maps for projects, PW infrastructure and asset mapping and tracking. Will improve efficiencies, customer service, use of technology, enhance long range planning efforts.

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

Membership in Canadian Institute of Planners (CIP) and professional insurance, required for professional designation of MCIP, LPP. MCIP, LPP membership required to maintain professional planning designations. Provides insurance. Development Officers training, list serve resources (MDOANS).

#01-2-61-10XX Training

Required for designation and continuous professional learning. During pandemic local planning association as well as related organizations are providing training webinars at no costs (e.g. Lunch & Learns webinars with LPPANS). In past \$800 was inadequate to attend conference, especially CIP.

#01-2-61-10XX Travel

In prior budgets was combined with training and was inadequate. Basic mileage expense when travelling to meetings. Inadequate budget prevented collaboration, networking and synergies that come from partnerships.

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. Cost related to CCP projects, new planning documents approval process. Additional advertising will be required for meetings and statutory adverts for all the new planning documents. Will also encompass advertising for special projects and any mail outs related to the CCP/planning documents.

#01-2-61-1130 Stationary & Supplies

To include contributions for mapping requirements (paper, ink, scanning).

#01-2-61-11xx Costal Protection Act

Depending on when regulations come into effect under Coastal Protection Act, changes to permitting and mapping will be needed. Townsuite programing, cost unknown. CCP Direction Environment and Sustainability – CCP Section 9.1 Sea Level Rise (c-f) – Regulate Buildings Near Shoreline. Coastal protection, climate change and sea level rise.

#01-2-61-11xx Sketch Up Pro

Sketch Up Pro to be used by technician – models planning, streetscape design. Cost of Sketch Up Professional – desktop and web. Used with 3D modelling, CCP. Scenarios of landscape, streetscape design.

Mapping Inventory

Mapping inventory of Town owned lands, suitability for public spaces. Consultant/tech to map and print. CCP Direction Urban Design – CCP Section 8.1 Streetscapes (a-r and z-gg) - Activate streetscapes through design and programming.

CCP Printing

Two colour copies of CCP. Four copies of HCD Plan and By-law for submission to province.

IT

Rental/usage compensation for personal technology. To compensate staff for use of personal technology while TOL is upgrading technology (e.g. personal programs – AutoCad, Adobe, scanners, high resolution printers, wireless technology). \$300

It is the intention of the IT shared service with Chester to move to Microsoft Office 365. \$360

Full Adobe capability on two laptops (combine documents etc) and desktops. Will correct inefficiencies related to not being able to combine docs, search docs. \$750

IT budget for this department including the above mentioned items, \$2,500.

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

Unknown budget. We have most of this through the shared services. Work to integrate PW asset management data, PW flood plain model – programming changes rather than adding a layer so it is interactive. Enhance technology and productivity, aid long range planning and carrying out projects.

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

Estimate based on fees for legal costs.

Facility Superintendent

A portion 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 to the Old Fire Hall and CN Station and to the Lunenburg Academy.

Old Fire Hall, 40 Duke Street

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, 40 Duke Street	
Est. Revenue	\$18,500
Expenditure Budget	\$32,100
Net Estimated Operating Cost	\$13,600

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

The taxable assessment for 2021 \$87,500 (AAN 04647327) at 2020/21 tax rates. 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 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 2020/21 rates. The 2020 assessment \$360,080 (AAN 04647327).

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

Includes an amount for miscellaneous repairs as required.

CN Station, 18 Dufferin Street

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, 18 Dufferin Street	
Est. Revenue	\$19,800
Expenditure Budget	\$25,300
Net Estimated Operating Cost	\$5,500

17. **#01-2-62-9720 Fuel**

Estimate based on average consumption and projected fuel costs.

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 2020/21 approved rate. The 2021 assessment is \$319,900 (AAN 05483913). Commercial property taxes are assessed on this property as there is a commercial lease to a non-government entity.

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

Estimated miscellaneous repair requirements are included in this budget. Current plans include de-commissioning old heat pump and thermostat upgrades and other miscellaneous building items.

Lunenburg Academy, 97 Kaulbach Street

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, 97 Kaulbach Street	
Est. Revenue	
Tenant leases	\$164,000
Library lease allocation	<u>\$36,000</u>
	\$200,000
Expenditure Budget	\$213,400
Net Estimated Operating Cost*	\$13,400

*Does not include debt financing payments

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

Lunenburg Academy Foundation operating support, requested \$30,000, approved \$15,000 due to fiscal constraints.

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

Estimate for year-round contracted custodial services and Public Works labour allocation for building maintenance.

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. No amount included in the fiscal 21-22 budget for this item.

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 2021 assessment \$1,394,800 at the 2020/21 rates (AAN 04646932). Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities, 2021 assessment \$830,900. The estimated cost is based on the 2020/21 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 \$225/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, 17 Tannery Road

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.

A small repairs and maintenance budget has been added to cover basic repairs not deemed to be the responsibility of the current tenant.

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

Economic Development Costs & Tourism

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

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

*Includes rental of one portable toilet next to Town Hall for six months of the year.

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 during the January 26, 2021 Council Meeting.

Budget includes annual honorarium of \$1,000

Membership dues for NS Guild of Town Criers \$20

One-time wardrobe and props of \$1,725

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 budgets.

48. #01-2-69-2601, 2602, 2603 Economic & Marketing Manager

This is a new position. CCP Direction - Economic Development, CCP Section - 6.1 General (a) – Based on a full-time salary of \$70,000 with a 10% contracting price premium for 9/12th of the year (July 1, 2021).

Visitor Service Centre

49. #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.

Repairs and maintenance budget increased is based on anticipated siding and window sill repairs required in the upcoming year.

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET					
ACCOUNT #		DESCRIPTION	2021/22	2020/21	2019/20
			BUDGET	BUDGET	ACTUAL
		RECREATION FACILITIES			
01-2-71-8002	1.1	ACCESSIBILITY PLAN DEVELOPMENT	\$ 2,400	\$ 2,000	\$ -
01-2-71-8001	1.11	FACILITY SUPERINTENDENT (salary & benefits)	19,000	18,700	16,989
01-2-71-8003	1.12	REPAIRS/MAINTENANCE - 2008 Van (Facilities & Rec)	3,500	-	-
			\$ 24,900	\$ 20,700	\$ 16,989
		<u>PARKS AND PLAYGROUNDS</u>			
01-2-71-8010	1	LABOUR - PARKS & PLAYGROUNDS	\$ 26,000	\$ 20,750	\$ 12,607
01-2-71-8020	2	MOWING CONTRACT	20,000	20,000	18,041
01-2-71-8030	3	LIGHTING - PARKS	3,000	3,000	2,685
01-2-71-8040	4	REPAIRS TO PARKS	3,000	3,000	1,452
01-2-71-8050	5	SUPPLIES	15,500	14,500	15,732
01-2-71-8060	6	LEGAL FEES	1,200	1,200	1,612
01-2-71-8070	7	INSURANCE	1,300	1,400	1,425
01-2-71-8080	7.1	BANDSTAND LIGHTING	500	-	-
01-2-71-8085	7.2	BANDSTAND REPAIRS	2,000	-	-
01-2-70-5100	8	INTEREST ON CAPITAL LOAN - LWMCC	2,600	3,300	1,434
01-2-70-5101	8	INTEREST ON CAPITAL LOAN - BOAT LAUNCH	6,800	7,600	7,979
			81,900	74,750	62,967
		ARENA & COMMUNITY CENTRE			
		<u>SALARIES</u>			
01-2-70-1010	9	SALARIES AND WAGES - ARENA	\$ 121,400	\$ 120,450	\$ 148,006
01-2-70-1015	9	SALARIES & WAGES - COMMUNITY CENTRE	90,900	88,700	54,868
01-2-70-1017	9	SALARIES & WAGES - FIELDS	17,500	17,350	18,553
01-2-70-1020	9	SALARIES - Corp. Services (Administration & Finance)	30,600	30,500	30,100
01-2-70-1050	10	HONORARIUMS & STAFF MEETING PAY	500	1,300	1,739
			260,900	258,300	253,266
		<u>FRINGE BENEFITS</u>			
01-2-70-2010	11	EI AND CPP	16,800	16,200	15,203
01-2-70-2015		TOWN PENSION	13,600	13,600	13,302
01-2-70-2020	12	GROUP INSURANCE	13,300	13,300	13,219
01-2-70-2025	13	WORKERS COMPENSATION	5,500	5,100	4,303
01-2-70-2030	14	CLOTHING	1,200	800	785
01-2-70-2040	15	MEMBERSHIP FEES	400	400	449
01-2-70-2050	16	OTHER BENEFITS	7,000	10,000	14,640
			57,800	59,400	61,901
		<u>TRAVEL/TRAINING</u>			
01-2-70-3010	17	REC DIRECTOR/STAFF -TRAVEL	600	600	704
01-2-70-3015		REC DIRECTOR - CONVENTION	-	-	-
01-2-70-3016	18	REC DIRECTOR - TRAINING	1,000	-	1,876
01-2-70-3020		STAFF TRAINING	700	700	664
			2,300	1,300	3,244
		<u>ADMINISTRATION</u>			
01-2-70-4010	19	OFFICE SUPPLIES & COMPUTER MTCE	4,500	1,500	1,362
01-2-70-4015	20	TELEPHONE	3,400	3,400	3,502
01-2-70-4025	21	SOCAN FEES/AMUSEMENT LICENSES	300	300	-
01-2-70-4030	22	AUDIT & LEGAL FEES	4,500	4,500	7,039
			12,700	9,700	11,903
		<u>ARENA - (FACILITY COSTS)</u>			
01-2-70-5015	23	JANITOR SUPPLIES	2,000	1,500	1,344
01-2-70-5020	24	REPAIRS & MAINT. - BUILDING	24,000	26,000	27,990
01-2-70-5025	25	REPAIRS & MAINT. - ICE MACHINE	3,500	3,500	4,526
01-2-70-5030	26	ELECTRICITY	66,000	65,000	60,487
01-2-70-5035	27	PROPANE	5,300	5,300	3,005
01-2-70-5040	28	WATER	7,500	7,500	5,732
01-2-70-5045	29	SEWER	2,500	2,600	2,193
01-2-70-5050	30	TELEPHONE + ALARM LINE + Wi-Fi	2,600	2,600	2,764
01-2-70-5055		INSURANCE	8,100	9,300	9,342
		<u>AUDITORIUM - (FACILITY COSTS)</u>			
01-2-70-5510	31	JANITOR SUPPLIES	2,000	2,200	1,344
01-2-70-5515	32	REPAIRS & MAINTENANCE	10,000	11,000	7,165
01-2-70-5520	33	ELECTRICITY	7,200	7,200	6,520
01-2-70-5525	34	FUEL OIL	9,000	12,100	11,475
01-2-70-5530	35	WATER	1,300	1,300	1,188
01-2-70-5535	36	SEWER	2,500	2,600	2,193
01-2-70-5540	37	INSURANCE	6,100	5,900	5,875
		<u>GROUNDS</u>			
01-2-70-5610	38	REPAIRS & MAINT. - MOWERS	1,500	1,500	1,539
01-2-70-5615	39	FIELD MAINTENANCE	2,000	2,000	1,931
01-2-70-5620	40	PARKING LOT MAINTENANCE	1,500	-	-
			164,600	169,100	156,613

RECREATION AND CULTURAL SERVICES EXPENDITURE BUDGET					
ACCOUNT #		DESCRIPTION	2021/22 BUDGET	2020/21 BUDGET	2019/20 ACTUAL
		<u>PROGRAMS</u>			
01-2-70-6010	41	INSTRUCTOR FEES	6,000	3,200	5,661
01-2-70-6015	42	SUPPLIES/ADVERTISING	2,000	2,000	4,250
01-2-70-6030	44	AFTER THE BELL (Prov. Grant)	-	-	6,446
01-2-70-6033	45	PRO KIDS	1,000	1,000	1,000
			9,000	6,200	17,357
		<u>SMALL FURNITURE & EQUIPMENT</u>			
01-2-70-7010	46	TABLES & CHAIRS/SMALL CAPITAL	-	-	1,543
			-	-	1,543
		TOTAL EXPENDITURES ARENA & LWMCC	\$ 507,300	\$ 504,000	\$ 505,827
		<u>CULTURAL BUILDINGS & FACILITIES</u>			
		<u>CAPTAIN ANGUS J. WALTERS HOUSE</u>			
01-2-72-4260		TELEPHONE/ALARM	-	600	520
01-2-72-4230		ELECTRICITY	-	900	-
01-2-72-4240		WATER	-	400	-
01-2-72-4250		SEWER	-	400	-
01-2-72-4270		INSURANCE	-	1,000	1,015
01-2-72-4275		LEGAL	-	400	873
01-2-72-4310		REPAIRS & MAINTENANCE	-	500	79
			-	4,200	2,487
		<u>LIBRARY</u>			
01-2-72-5010	47	JANITOR CONTRACT/SUPPLIES	3,000	3,000	2,695
01-2-72-5030	48	FURNACE FUEL	-	-	(451)
01-2-72-5040	49	ELECTRICITY	-	-	180
01-2-72-5050	50	WATER	-	-	187
01-2-72-5055		SEWER	-	-	662
01-2-72-5060		TELEPHONE	600	600	274
01-2-72-4100		INSURANCE	-	-	759
01-2-72-5080	51	RENT - LUNENBURG ACADEMY	36,000	36,000	36,000
01-2-72-5090	52	SUPPLIES & EXPENSES	2,000	2,000	887
01-2-72-5091		SUNDAY STAFF WAGES	-	-	6,000
			41,600	41,600	47,193
		<u>TRANSFER TO REGIONAL LIBRARY</u>			
01-2-72-5095	53	TRANSFER TO REGIONAL LIBRARY	18,600	18,600	14,796
		<u>HERITAGE PROPERTIES</u>			
01-2-72-4100	59	INSURANCE - BAILLY COLLECTION	300	300	-
01-2-72-7050	60	COUNCIL & COMMITTEE HONORARIUMS	2,300	2,200	1,764
01-2-72-7055	61	STAFF MEETING PAY	-	-	280
01-2-72-7300	62	SALARY - HERITAGE (Administration)	4,800	4,750	4,800
01-2-72-7380	62	BENEFITS - HERITAGE (Administration)	1,400	1,400	1,400
01-2-72-7381	63	HERITAGE MANAGER	81,000	80,900	78,201
01-2-72-7382	63	HERITAGE MANAGER BENEFITS	16,600	16,200	18,150
01-2-72-7390	64	HERITAGE BY-LAW REVIEW	5,500	3,000	861
01-2-72-7450	65	LEGAL FEES	2,000	2,000	1,901
01-2-72-7400	66	MATERIALS, SUPPLIES & ADVERTISING	3,000	4,000	2,038
01-2-72-7402	66	TRAINING & CONFERENCES	1,500	1,500	1,206
01-2-72-7401	67	HERITAGE FINANCIAL INCENTIVES PROGRAM	-	-	-
01-2-72-7404	68	UNESCO JOINT PROMOTION	1,000	1,000	109
			119,400	117,250	110,710
		<u>OTHER REC. & CULT. SERVICES</u>			
01-2-75-9100	69	PUBLIC CELEBRATION	5,000	7,200	6,427
		DEPARTMENT TOTAL BEFORE LWMCC & ARENA	\$ 291,400	\$ 284,300	\$ 261,569
		LWMCC & ARENA	507,300	504,000	505,827
		DEPARTMENT TOTAL	\$ 798,700	\$ 788,300	\$ 767,396
		Budget Change	\$ 10,400		
			1.3%		

NOTES TO RECREATION AND CULTURE SERVICES BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which developed an Accessibility Plan over the 2020/21 fiscal year. It is proposed that the five units will hire a full-time accessibility co-ordinator. It is estimated that Lunenburg's share of this position will be \$7,000 in fiscal 2021/22. 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

A portion of the 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)

This van has now been allocated to the Facilities Superintendent and Recreation staff for their use. This budget is for the operating cost for this vehicle.

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 Parks

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

5. #01-2-71-8050 Supplies

Includes:

- wood, grass seed, rakes, top soil, signs, Christmas trees
- installation of Boat Launch – crane rental
- purchase of plantings, etc.
- portable toilet at walking trail
- 50% cost-share of portable toilet at Tennis Court
- shrub replacement
- gravel for Back Harbour Trail, \$5,000 – gravel cost only. Public Works' staff will regravell Back Harbour Trail (labour included in Parks (01-2-71-8010). Approximately 1km of trail was regravell in fiscal 20-21, there is 2.3km left to complete.

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 #01-2-71-8085 Bandstand Repairs

Funds for repairs and maintenance for the year. There needs to be plans for a major rebuild/restoration within five years.

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%)	\$18,747	\$52,493	\$3,750	\$74,990
Recreation Seasonal (90%/10%)**	2,420	269		\$2,689
Recreation Staff (65%/25%/10%)	100,210	38,173	15,269	\$153,652
Trail Maintenance*			-1,500	-\$1,500
	\$121,377	\$90,935	\$17,519	\$229,831
Town Office (01-2-70-1020)				30,800
				\$260,631

*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 was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

Based on a portion of Council honorariums

Council Honorariums	\$600
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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

Winter jackets and safety boots as required.

While not included in the 21-22 budget the Recreation Director would like to start to provide Recreation Staff with an adequate quantity of clothing to wear for each shift (i.e. jackets, overalls, sweaters, t-shirts, etc). This would increase customer experience with easy staff identification. This could be achieved through a phased approach of staff receiving one piece of clothing per year (Year 1 new jackets. Year 2 overalls. Year 3 shirt, etc.)

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

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

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

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

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

Travel out of town to meetings, seminars, etc. Budget was reduced in fiscal 2020-21 due to COVID-19 travel restrictions. Many of these restrictions remain.

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

Budget for Recreation Director’s professional development.

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

Office supplies as well as computer maintenance costs. Additional budget added for debit machine rentals, poster software, office365 and new computer for Rec Director current one at end of life.

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	250
Sprinkler System Test & Mtce	1,500
First Aid and AED Supplies	250
Fire Alarm Maintenance & Monitoring	1,000
Small Tools	500
Refrigeration System Maintenance	3,000
Computer Maintenance	500
Air compressor	500
Ice Paint	1,000
Plumbing Repairs	500
Electrical Supplies	1,000
Interior/Exterior Paint & Supplies	500
Ice Resurfacer Room Maintenance	500
Garbage Dumpster	1,500
Pave ice resurfacer exit	5,000
In-ice logos vs painting by hand	1,000
Miscellaneous	2,500
	\$24,000

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 average consumption and current rates.

27. #01-2-70-5035 Propane

Estimate based on projected cost and usage.

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 2020/21 approved rates assessment and 2021 assessment based at 1/2 of \$1,069,200 (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 AUDITOURIUM - 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
Heating System Upgrades	\$1,500
Paint Gym Walls	\$1,000
Kitchen Food Establishment Permit	\$225
General Maintenance & Repairs of Facility *	\$4,075
Total	\$10,000

*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 average consumption and current rates.

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

Estimate based on average 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 2020/21 approved rates assessment and 2021 assessment based at 1/2 of \$1,069,200 (AAN 04646819).

37. #01-2-70-5540 Insurance

Based on estimated rates.

GROUND (FIELDS / PARKING LOT)

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

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

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

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

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

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

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 2021 of 0.3% to \$26.35 per hour.

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

Program supplies such as fitness equipment, basketballs, pickleballs, program advertising, 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 of 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 was \$1,000.

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

Estimate is for chairs and table replacements. *Staff don't feel these are necessary at this time.*

Captain Angus J. Walters House

This property is currently listed for sale.

Library

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

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

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

48. #01-2-72-5030 Fuel

Heating fuel is included in the rental rate for the library at the Lunenburg Academy location.

49. #01-2-72-5040 Electricity

Electricity is included in the rental rate for the library at the Lunenburg Academy location.

50. #01-2-72-5050 Water

Water is included in the rental rate for the library at the Lunenburg Academy location.

51. #01-2-72-5080 Rent – Lunenburg Academy

Rent based on other rentals to Community Organizations. This is an all-inclusive rent.

52. #01-2-72-5090 Supplies & Expenses- Library

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

53. #01-2-72-5095 South Shore Regional Library

Our share of the Regional Library operating based on funding formula.

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 pay was eliminated in fiscal 2020-21 due to the financial constraints of COVID-19. With the continuing pandemic fiscal constraints staff have not added this back to the budget for 2021-22. Across the organization this is a staff compensation reduction of \$6,700.

62. #01-2-72-7300/7380 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 Heritage By-Law Review

For Heritage Conservation District Plan & By-law

Advertising	\$1,200
Printing (mailing)	\$1,000
Meeting Supplies	\$300
Legal	<u>\$3,000</u>
Total	<u>\$5,500</u>

65. #01-2-72-7450 Legal Fees

To provide legal advice on interpretation of Heritage Conservation District & By-law and help cover costs associated with appeals.

66. #01-2-72-7400 Materials, Supplies & Advertising & Small Capital

Materials for Heritage supplies including the Heritage Recognition Awards and advertising as needed.

#01-2-72-7402 Training & Conferences

To provide training programs for Heritage Manager.

67. #01-2-72-7401 Heritage Financial Incentives Program – *deferred in fiscal 21-22 due to financial constraints*

Though Council has approved the Heritage Financial Incentives Program it has never been funded. Continues to be placed on annual budget proposals for Council's consideration.

68. #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.

In 2020/21 the three site cooperated in the development of digital screen shots to be use on Bay Ferry routes and other venues such as Visitor Information Centres (VICs). Bay Ferries accepted the screen shots and will introduce them on their screen for free as we qualify under their advertising program as an UNESCO Site. VICs unfortunately do charge an annual fee for advertisements on their screens. This funding will enable us to continue this cooperation as we explore ways and means to promote our sites.

Other Recreation & Culture

69. #01-2-75-9100 Public Celebrations

COVID-19 restrictions continue for the events included in this budget however staff hope to be able to hold some of the events in the traditional fashion or virtually.

	2021/22 Budget	2020/21 Budget
Canada Day, less \$750 approved grant	800	1,000
Fishers' Service	3,000	4,000
Lunenburg's Birthday	0	0
Town Levee	700	700
Volunteer Week	100	400
German Band Concert**	2,200	0
Tall Ships	-	-
National Day of Mourning	0	0
Flag Raising Events	200	500
Newcomers Reception	200	400
Miscellaneous Events	<u>0</u>	<u>200</u>
	<u>\$5,000</u>	\$7,200

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

FISCAL SERVICES EXPENDITURE BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
		PRINCIPAL INSTALLMENTS			
01-2-81-3100	1	DEBENTURE PRINCIPAL	\$ 352,100	\$ 326,700	\$ 314,432
01-2-81-3150	1	DEBENTURE PRINCIPAL - SEWER PROJECTS	83,300	81,300	79,777
			435,400	408,000	394,209
		FINANCING AND TRANSFERS			
01-2-82-2134		to (from) Community Centre Roof - Debt reduction	-	10,000	-
		OPERATING RESERVE FUND:			
01-2-82-2140	2	to (from) Elections	-	(9,000)	3,000
01-2-82-2130	2	to (from) Sewer	63,000	50,000	(2,590)
01-2-82-2215		to (from) Insurance Tender Savings	-	(20,000)	
		to (from) General Operating Rsv - Covid election	-	(20,000)	997
		to (from) General Operating Rsv - 20-21 Snow savings	(90,000)	-	
		to (from) General Operating Rsv - 21-22 General	26,000	-	
		to (from) COVID-19 Safe Restart	(115,000)	-	-
01-2-82-2220	2	CAPITAL RESERVE FUND:			
01-2-82-2230	3	to (from) Capital from Revenue	-	39,150	103,363
01-2-82-2146	2	to (from) Deed Transfer Tax	175,000	100,000	188,631
01-2-82-2147	2	to (from) Landfill Site Closure/Monitoring	-	(5,300)	(4,915)
01-2-82-2220	2	to (from) PW Equipment	20,000	-	20,000
01-2-82-2225		to (from) Arena - Ice Resurfacer	3,000	4,200	3,063
			82,000	149,050	311,549
		EDUCATION			
01-2-84-7700	4	DISTRICT SCHOOL BOARD PAYMENT	886,000	851,400	823,080
			886,000	851,400	823,080
		DEPARTMENT TOTAL	1,403,400	1,408,450	1,528,838
		SURPLUS (DEFICIT)	-	-	363
		TOTAL EXPENDITURES	\$ 7,539,900	\$ 7,113,300	\$ 7,089,385
		Fiscal Services Budget Change	\$ (5,050)		
			-0.4%		

NOTES TO FISCAL SERVICES BUDGET

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

DEBT CHARGES 2021/2022

Project	Payment	Principal	Interest	Total	Remaining Balance
Roller/Biofilter/Chipseal Kissing Bridge	(1 of 10)	\$15,400	\$3,742	\$19,142	\$138,600
PW Salt Truck	(1 of 15)	\$12,473	\$5,426	\$17,899	\$174,627
Fire Truck #2	(1 of 15)	\$21,837	\$9,499	\$31,336	\$305,713
Academy, Streets, Biofilter	(2 of 15)	\$42,710	\$14,795	\$57,505	\$555,235
Community Centre Roof	(2 of 10)	\$8,000	\$1,598	\$9,598	\$64,000
Parking Meters/Arena Siding	(3 of 5)	\$3,080	\$181	\$3,261	\$6,160
Boat Launch, Old Fire Hall Roof, Sewer Brook./Lincoln	(3 of 15)	\$77,730	\$24,368	\$102,098	\$676,990
Cat Backhoe	(4 of 10)	\$8,000	\$1,498	\$9,498	\$48,000
Lun Academy/Trackless/CC Furnace/Street paving	(4 of 10)	\$44,520	\$8,498	\$53,018	\$267,120
Lun Academy/Pave Hebb & Hopson	(4 of 10)	\$33,270	\$4,839	\$38,109	\$199,620
Library Design/Parking Meters	(5 of 5)	\$5,640	\$52	\$5,692	\$0
Aerial Ladder Fire Truck	(5 of 10)	\$44,889	\$6,300	\$51,189	\$224,442
Lun Academy/Paving Starr and Wolff	(6 of 10)	\$17,900	\$2,278	\$20,178	\$71,600
Victoria Road Paving	(8 of 10)	\$11,900	\$913	\$12,813	\$23,800
Fire Truck/Tannery Rd Swr/Streets	(9 of 10)	\$57,200	\$3,524	\$60,724	\$57,200
Accessibility/Hebb St/Arena	(10 of 10)	\$30,800	\$1,123	\$31,923	\$0
Est. Temporary Borrowing*					
TOTAL DEBT CHARGES		\$435,349	\$88,634	\$523,983	\$2,813,107

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

2. Transfers to/from Reserves

Next municipal elections to be held in October 2024. In the years between elections a transfer to the operating reserve is established to offset the financial impact of the municipal elections in the year they occur. No amount included in fiscal 21-22.

As part of the sewer rate structure an annual reserve transfer is included.

Deed Transfer Tax rate to be increased to 1.5%. Revenue to be allocated 1% to Capital Reserve and 0.5% to General Operations.

Site Monitoring reserve is now depleted and any costs will be included in the general tax rate.

No reserve transfer for the future capital costs for the Lunenburg Academy has been budgeted this year.

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

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

The following are the **projected** Capital Reserve Balances for the fiscal year ending March 31, 2021:

Solid Waste Closure	\$2,827
Other Equipment	436,820
Ice Resurfacer Reserve	2,085
Public Works Equipment	74,272
Fire Equipment	74,218
Federal/Provincial Gas Tax Funds	41,919
Provincial Capital Funds	25,795
Deed Transfer Tax	<u>407,673</u>
Total	\$1,065,609

The following are the **projected** Operating Reserve Balances for the fiscal year ending March 31, 2021:

Election Expenses	\$0
Salt Reserve	49,000
Fire Personal Protective Equipment	8,276
Sewer Reserves	162,995
Streets & Other	5,103
Recreation	56,468
LAFF	13,193
Pro Kids	22,768
Region 6 Diversion Special Projects	2,412
COVID-19 Safe Restart	115,000
Operating Surplus Reserve	<u>173,357</u>
Total	\$608,572

3. Capital Expenditures from Operating Revenue

This is an annual allocation budgeted from general revenues to fund capital asset purchases. **There is currently no amount included in the 2021/22 budget for this amount.**

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

The School Board rate is calculated based on 2021/22 rate of 30.48¢/\$100 of uniform assessment.

	2018/19	2019/20	2020/21	2021/22
Uniform Assessment	\$264,597,830	\$270,039,287	279,311,517	\$290,674,795
Rate on UA	30.48¢	30.48¢	30.48¢	30.48¢
Rate on Taxable Assessment	29.70¢	29.30¢	29.06¢	29.55¢
Total Cost	\$806,494	\$823,080	\$851,342	\$885,977

CEMETERY BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>OPERATING REVENUE</u>			
04-1-95-0010	1	SALE OF LOTS	\$ 3,700	\$ 1,600	\$ 2,955
04-1-95-0020	1	BURIALS	28,300	22,300	20,840
04-1-95-0030		BASES, ETC. - HEAD STONES	500	1,000	-
04-1-95-0040	2	INTEREST ON CEMETERY TRUSTS	6,000	6,000	7,007
04-1-95-0060	3	APPROPRIATION FROM TOWN	21,800	40,700	44,265
		TOTAL REVENUE	\$ 60,300	\$ 71,600	\$ 75,067
		<u>OPERATING EXPENDITURES</u>			
04-2-95-0020	4	LABOUR	20,000	20,000	29,246
04-2-95-0030	5	WORKERS COMPENSATION	500	500	679
04-2-95-0040	6	EMPLOYMENT BENEFITS/EAP	4,000	4,000	6,434
04-2-95-0045	7	CLOTHING	-	-	283
04-2-95-0050	7	OTHER BENEFITS (HOLIDAY, LONG SERVICE, RETIREMENT	-	-	2,707
04-2-95-0055	8	MOWING CONTRACT	12,000	30,300	20,857
04-2-95-0060		TRAINING COURSES	-	-	121
04-2-95-0080	9	WATER	400	400	365
04-2-95-0090		ELECTRICITY	1,000	900	871
04-2-95-0100		INSURANCE	1,000	900	909
04-2-95-0110	10	SUPPLIES	5,000	4,500	3,101
04-2-95-0115		AUDIT FEES	900	1,100	1,183
04-2-95-0120	11	EQUIPMENT/BUILDING-MAINT. & REPAIRS	4,500	3,000	4,573
04-2-95-0130	12	FLOWERS AND TREES	1,000	-	-
04-2-95-0145	13	MONUMENT MAINTENANCE (LABOUR & SUPPLIES)	4,000	4,000	3,738
04-2-95-0155	14	ROAD MAINTENANCE (GRAVEL & DRAINAGE)	6,000	2,000	-
04-2-95-0165		PROVISION - UNCOLLECTIBLE ACCOUNTS	-	-	-
		TOTAL EXPENDITURES	\$ 60,300	\$ 71,600	\$ 75,067
		Budget Change	\$ (11,300)		
			-15.8%		

NOTES TO CEMETERY BUDGET

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

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

The Cemetery rates for 2019/20 were adjusted based on a province wide rate comparison and as approved by Council on June 25, 2019. Since then the rates have been adjusted annually by the previous year's NS-CPI. The 2021-22 rates have been adjusted to incorporate more of the Cemetery's operating costs. The new rates will be effective July 1, 2021.

	2021/22 Rates		
Sale of Lots	Lot Price	Perpetual Care Charge	Total Cost of Lot
1 Cremation Lot	\$272	\$376	\$648
1 Grave Lot	\$544	\$672	\$1,216
2 Grave Lot	\$1,032	\$1,336	\$2,368
Mausoleum	\$832	\$1,080	\$1,912

Burials	2021/22 Rates
Ashes (Cremation) – Resident*	\$592
Ashes (Cremation) – Non-resident	\$1,176
Infant or Child	\$592
Traditional – Resident*	\$1,312
Traditional - Non-resident	\$2,608

* 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, 2021 the Perpetual Care Reserve had a balance of \$232,600. Which includes an inter-departmental capital loan balance of \$178,580.

Town General (Capital Funding)	\$4,200
Interest earned on Bank balances (estimate)	<u>1,800</u>
Total Interest Earned	<u>\$6,000</u>

Analysis of Perpetual Care Fund

	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Budget 200/21</u>	<u>Budget 2021/22</u>
Perpetual Care Fund	\$211,338	\$216,088	\$226,415	\$228,025	\$227,985	\$232,600
Interest Earned	\$4,500	\$5,200	\$7,424	\$7,007	\$6,000	\$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

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

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

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

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

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

7. #04-2-95-0045 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 gravel	500
Chains, lifting straps, gas cans, rakes, shovels, etc.	500
	<u>\$5,000</u>

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

Miscellaneous Parts/Repairs	\$3,000
Gasoline/Fuel for Equipment	500
Building Maintenance	<u>1,000</u>
	<u>\$4,500</u>

Increase in budget required for maintenance due to age of equipment.

12. #04-2-95-0130 Flowers and Trees

Four (4) trees were recently lost at the cemetery, this budget is to purchase replacement plantings.

13. #04-2-95-0145 Monument Maintenance

This budget item began in 2010/11 for the maintenance of monuments that fall over during the winter months.

14. #04-2-95-0155 Road Maintenance

To refurbish the roads to ensure that they continue to be passable for vehicular traffic. This requires more effort and financial resources. Work was not carried out in 2020/21 due to COVID and other anticipated cemetery repairs.

WATER UTILITY OPERATING BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
REVENUE					
	OPERATING REVENUES				
05-1-12-0100	1	METERED COMMERCIAL SALES	\$ 535,000	\$ 534,000	\$ 526,591
05-1-21-0100	1	FLAT RATE SALES - RESIDENTIAL	665,100	661,500	658,509
05-1-31-0100	2	PUBLIC FIRE PROTECTION	331,000	340,800	325,360
05-1-33-0100		PRIVATE FIRE PROTECTION	1,000	1,000	1,000
05-1-40-0100		SPRINKLER ACCOUNTS	6,800	6,600	6,600
05-1-60-0100	3	CONSUMER INTEREST CHARGES	3,500	3,500	5,354
05-1-71-0100		CONNECTION CHARGES	5,500	5,400	4,800
05-1-72-0100	4	ARMOURIES RENT	1,200	1,200	1,200
		TOTAL OPERATING REVENUES	1,549,100	1,554,000	1,529,414
	NON-OPERATING REVENUES				
05-1-81-0100		JOBGING AND CONTRACT	500	500	100
05-1-82-1000		INTEREST EARNED	2,500	5,000	7,120
05-1-85-0100	5	GRANTS FOR THE PROV - HST OFFSET	9,000	7,000	10,251
05-1-89-0100		OTHER TRANSFERS FROM RESERVES	80,000	80,000	-
		TOTAL NON-OPERATING REVENUES	92,000	92,500	17,471
		TOTAL REVENUES	\$ 1,641,100	\$ 1,646,500	\$ 1,546,885
EXPENDITURES					
	SOURCE OF SUPPLY				
		<u>SUPERVISION AND ENGINEERING</u>			
05-2-11-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,200	\$ 14,150	\$ 12,500
05-2-11-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,400	2,300	2,200
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	80,000	-
		<u>OPERATION LABOUR</u>			
05-2-12-0200	18	PUBLIC WORKS LABOUR	500	1,100	-
05-2-12-0201	12	WRO LABOUR	13,600	3,350	2,028
		<u>MAINTENANCE OF PLANT - INTAKES (PUMP HOUSE)</u>			
05-2-14-2100		DIVER - INTAKE	3,000	4,000	3,671
05-2-14-2200	7.2	REPAIRS TO INTAKE SCREENS/BUILDING	4,000	4,000	3,686
		DEPARTMENT TOTAL	\$ 118,700	\$ 109,900	\$ 25,031
	PUMPING				
		<u>SUPERVISION AND ENGINEERING</u>			
05-2-21-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,200	\$ 14,150	\$ 12,500
05-2-21-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,400	2,300	2,200
		<u>OPERATION LABOUR</u>			
05-2-22-0200	18	PUBLIC WORKS DEPARTMENT	500	1,100	-
05-2-22-0201	12	WRO LABOUR	11,400	3,750	3,031
		<u>POWER PURCHASED</u>			
05-2-24-0100	8	POWER PURCHASED - NSPI	25,000	25,000	23,929
		<u>MAINTENANCE OF PLANT</u>			
05-2-25-1200		TELEPHONE - PUMPHOUSE	300	300	220
05-2-25-1300	8.2	MATERIALS/REPAIRS TO BUILDING	2,000	5,500	805
		<u>MAINTENANCE OF PUMPING EQUIPMENT</u>			
05-2-25-2100	9	REPAIRS TO PUMPS	4,000	4,000	327
		DEPARTMENT TOTAL	\$ 59,800	\$ 56,100	\$ 43,012
	WATER TREATMENT				
		<u>SUPERVISION AND ENGINEERING</u>			
05-2-31-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 14,200	\$ 14,150	\$ 12,500
05-2-31-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	2,400	2,300	2,200
05-2-31-0400	10	TRAINING - SUPER./WRO	5,500	5,500	2,524
05-2-31-0410	11	CLOTHING - WRO	1,500	1,000	396
		<u>OPERATION LABOUR</u>			
05-2-32-0100	18	PUBLIC WORKS DEPARTMENT	500	1,000	646
05-2-32-0200	12	WATER RESOURCE OPERATORS LABOUR	70,000	68,200	64,015
05-2-32-0210	12	WATER RESOURCE OPERATORS BENEFITS	22,600	17,000	13,992
		<u>OPERATION SUPPLIES AND EXPENSE</u>			
		<u>CHEMICALS AND ADDITIVES</u>			
05-2-33-1500	13	WTP - CHEMICALS	60,000	55,000	52,229

WATER UTILITY OPERATING BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>SUPPLIES & EXPENSES</u>			
05-2-33-9100	14	SUPPLIES AND SMALL TOOLS	12,000	5,000	3,810
05-2-33-9200	15	WATER TESTING	16,000	16,000	11,951
05-2-33-9300	15.1	WATER TESTING - WRO LABOUR	25,000	24,900	23,755
05-2-33-9500	16	WTP - SPARE/REPLACEMENT PARTS	5,500	11,500	10,719
05-2-33-9520		WTP - LABORATORY MATERIALS	2,000	2,000	918
05-2-34-0600		NSPI - TREATMENT PLANT	65,000	59,000	59,165
05-2-34-0700		TELEPHONE LINE/SCADA SYSTEM /SECURITY	10,800	6,800	4,809
		<u>MAINTENANCE OF PLANT</u>			
05-2-34-0500	17	WTP - REPAIRS & MAINTENANCE	24,000	24,000	19,461
		DEPARTMENT TOTAL	\$ 337,000	\$ 313,350	\$ 283,090
		TRANSMISSION AND DISTRIBUTION			
		<u>SUPERVISION AND ENGINEERING</u>			
05-2-41-0100	6	PORTION OF ENGINEER & SUPER. SALARY	\$ 52,000	\$ 51,400	\$ 46,263
05-2-41-0105	6.1	FACILITY SUPERINTENDENT (salary & benefits)	8,600	8,200	8,100
05-2-41-0200		DRAFTING/FILING LABOUR	2,300	2,300	455
		OPERATION LABOUR			
		<u>OPERATION LABOUR - MAINS</u>			
05-2-43-1100	18	PUBLIC WORKS DEPT. - LABOUR	12,000	11,100	5,261
		MAINTENANCE OF PLANT			
		<u>MAINT. OF PLANT RESERVOIRS</u>			
05-2-44-1100	19	STANDPIPE (GARDEN LOTS)	3,000	3,000	1,980
05-2-44-1300		ELECTRICITY/SCADA/STANDPIPE	1,800	1,700	1,673
05-2-44-1350	19	WTP PLANT STANDPIPE (NORTHWEST)	19,800	10,000	11,310
05-2-44-1400	20	TELEPHONE LINE/SCADA SYSTEM	1,500	1,500	1,063
		<u>MAINT. OF PLANT - MAINS</u>			
05-2-44-3100	21	MATERIALS - MAINS	11,000	11,000	7,007
05-2-44-3200	21	EQUIP RENTAL (TOWN) - MAINS & SERVICES	25,000	25,000	17,362
05-2-44-3295	21.1	WATER LEAK STUDY	6,000	7,200	-
05-2-44-3300	21.2	FIRE FLOW TESTING (COMPLETED IN 2016/17)	5,500	-	-
		<u>MAINT. SERV./METERS/HYDRANTS</u>			
05-2-44-9100		MATERIALS	15,000	15,000	10,507
05-2-44-9300	18	P.W. LABOUR	15,500	15,350	12,558
05-2-44-9400		ADVERTISING - NOTICES, ETC.	2,000	2,000	169
		<u>STORES (STOCK) EXPENSES</u>			
05-2-46-0100		FUEL - HEAT	8,600	9,500	6,880
05-2-46-0200		ELECTRICITY - LIGHTS	5,100	5,100	4,685
05-2-46-0225		WATER	600	600	494
05-2-46-0250	22	SEWER CHARGE	900	700	717
05-2-46-0300		SUPPLIES, REPAIRS & JANITORIAL	-	-	-
05-2-46-0301		REPAIRS & SUPPLIES	10,000	10,000	11,985
05-2-46-0302		JANITORIAL	3,500	3,500	3,245
05-2-46-0303		SECURITY	700	700	300
05-2-46-0400		IN HOUSE LABOUR/ARMOURIES	15,000	15,050	14,719
05-2-46-0500		TELEPHONE/CELL PHONES/INTERNET	3,500	3,500	3,169
		<u>TRANSPORTATION - VEHICLES</u>			
05-2-47-0100		GAS - VEHICLES	5,000	5,000	3,547
05-2-47-0200		REPAIRS/MAINTENANCE - 2008 Van (reallocated to recreation and facilities)	-	3,500	1,239
05-2-47-0201		REPAIRS/MAINTENANCE-2005 Chev 1/2 ton	3,500	-	8,295
05-2-47-0202		REPAIRS/MAINTENANCE - 2013 GMC	2,000	2,000	-
05-2-47-0350		CAR ALLOWANCE - ENG/SUPERINTENDENT	600	900	600
05-2-47-0400		RADIO LICENSE/REPAIRS	600	600	586
		DEPARTMENT TOTAL	\$ 240,600	\$ 225,400	\$ 184,169
		ADMINISTRATION AND GENERAL			
	23	<u>ACCOUNTING AND COLLECTING</u>			
		<u>ACCOUNTING SUPERVISION</u>			
05-2-51-1100		PORTION OF FINANCE DIRECTOR	\$ 37,300	\$ 38,700	\$ 38,935
		<u>ACCOUNTING METER READINGS</u>			
05-2-51-2100		METER READING SALARY/EXPENSES	2,500	2,500	1,930

WATER UTILITY OPERATING BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUAL
		<u>ACCOUNTING BILLING</u>			
05-2-51-3100		PORTION BOOKKEEPING SALARIES	27,800	28,400	28,464
05-2-51-3200		SUPPLIES - BILLING & COLLECTION	2,700	2,700	1,378
05-2-51-3210		COMPUTER MAINTENANCE	15,000	8,500	6,000
		<u>ACCOUNTING COLLECTION</u>			
05-2-51-4100		PORTION OF CASHIER SALARIES	13,500	13,950	14,029
		<u>ACCOUNTING - UNCOLLECTIBLE ACCTS.</u>			
05-2-51-5100		PROVISION - UNCOLLECTIBLE ACCTS.	5,000	5,000	8,168
		<u>SALARIES</u>			
		<u>SALARIES - OFFICERS & EXECUTIVES</u>			
05-2-52-1100		PORTION STAFF MEETING PAY	-	-	973
05-2-52-1200		PORTION COUNCIL HONORARIUMS	27,100	27,000	25,290
05-2-52-1300		PORTION STAFF SALARIES	61,400	63,000	62,439
		<u>SALARIES - OTHER</u>			
05-2-52-9100		PORTION OFFICE STAFF SALARIES	64,300	60,400	55,810
05-2-52-9200		EMPLOYMENT BENEFITS	77,500	77,300	87,563
		<u>GENERAL OFFICE EXPENSE</u>			
		<u>GENERAL OFFICERS EXPENSE</u>			
05-2-53-1200	24	TRAINING, CONFERENCES & MEMBERSHIPS	20,000	15,000	6,946
05-2-53-1201	24	COUNCIL TRAINING & CONFERENCES	5,700	8,000	2,644
05-2-53-1400		BANK CHARGES	1,800	1,800	1,800
		<u>GENERAL OFFICE EXPENSE</u>			
05-2-53-3100		MISC. SUPPLIES - OFFICE	5,000	5,000	6,205
05-2-53-3150	25	FURNITURE & EQUIPMENT	15,000	11,500	12,927
		<u>PROFESSIONAL FEES</u>			
05-2-54-1100		AUDITORS FEES	6,000	6,000	6,023
05-2-54-1200		CONSULTANT FEES - WATER RATE STUDY	15,000	-	
05-2-54-1250		ENGINEER CONSULTING SERVICES	7,500	7,500	9,956
05-2-54-2100		LEGAL FEES	15,000	15,000	7,332
05-2-54-2150	25.1	COMMUNICATIONS	5,400	5,000	5,083
05-2-54-2200		PAYROLL ADMINISTRATION	1,300	1,300	1,200
		<u>REGULATORY EXPENSES</u>			
05-2-55-0100	26	NSURB FEE	1,600	1,600	1,645
		<u>INSURANCE</u>			
05-2-56-0100	27	FIRE & AUTO LIABILITY	28,000	26,000	25,795
		<u>RENT OF GENERAL PROPERTY</u>			
05-2-57-0100		RENT - TOWN OFFICE USE	2,100	2,100	2,100
05-2-57-0200	28	RENT - VICTORIA ROAD BUILDING	2,200	2,200	2,200
		DEPARTMENT TOTAL	\$ 465,700	\$ 435,450	\$ 422,835
		<u>DEPRECIATION</u>			
05-2-60-0100	29	DEPRECIATION EXPENSE	\$ 287,400	\$ 287,400	\$ 295,809
		DEPARTMENT TOTAL	\$ 287,400	\$ 287,400	\$ 295,809
		<u>TAXES</u>			
05-2-70-0200	30	PROPERTY TAXES	\$ 43,500	\$ 43,500	\$ 43,479
		DEPARTMENT TOTAL	\$ 43,500	\$ 43,500	\$ 43,479
		<u>NON-OPERATING EXPENSES</u>			
05-2-90-0200		INTEREST ON CUSTOMER DEPOSITS	\$ -	\$ -	
		<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	17,650	18,650	19,855
	32	<u>CAPITAL EXPENDITURE FROM REVENUE</u>			
05-2-99-0050	33	CAPITAL RESERVES - FUTURE CAPITAL	-	20,000	107,000
		<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
05-2-99-0060		DIVIDEND	25,000	65,000	50,000
05-2-99-0100		SURPLUS (DEFICIT)	-	-	-
		DEPARTMENT TOTAL	\$ 88,400	\$ 175,400	\$ 248,605
		TOTAL EXPENDITURES	\$ 1,641,100	\$ 1,646,500	\$ 1,546,030
		Budget Change	\$ (5,400)		
			-0.4%		

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 2021/22</i>	<i>Estimated 2020/21</i>	<i>Actual 2020/21</i>
Residential Connections	1,160	1,153	1160
Metered Commercial Accounts	191	191	191

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).

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

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 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 #05-2-11-0400 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

This amount is for general repairs and maintenance of building.

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 Operators Salary and Benefits

The Town Engineer is proposing that the Water Resource Operator complement of staff be increased from 1.5 FTE to 2.0 FTE for the Water Utility. A portion of these additional resources in the Water Utility to be used to increase the time spent on Dares Lake source and watershed lands protection, commercial water meter reading and maintenance (and future residential water meter reading and maintenance), increased water testing and sampling and water system by-law enforcement.

13. #05-2-33-1500 Chemicals

Chemical costs are estimated based on the operational requirements of the Water Treatment Plant. Budget increase due to increased cost for chemicals.

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

Estimate for required items for plant operations.

Budget increased \$7,000 to include the development of Standard Operating Procedures for the Water Treatment Plant.

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.

Items anticipated in the upcoming year:

Spare on Line Rosemount PH probe

Spare Chemline Flow Pressure Regulators with gauge Insulators

Spare Wilden Chemical Feed Pump for PALL System Cleaning

Replacement flock tank mixer electric motor

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.
Replacement of 12 anodes inside the WTP water storage tank (as per report)

A. 12 Anodes cost \$7,750

B. Designated potable water tank dive team needed for one day to install the 12 anodes cost \$8,350

Installation of 12"inch dia. gate valve on the filtrate line to the water storage tank located at 524 Northwest road beside the plant. The job is to use (Public Works Equipment and Labour) and designated potable water dive team will be needed for one day to plug and monitor the line inside the storage tank while the 12"dia.gate valve is being installed Cost \$3,700.

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.

21.2#05-2-44-3300 Fire Flow Testing

To be completed every four years, to be carried out in 2021/22. Budget based on estimated costing from vendor.

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 \$185,500. The sewer charge is budgeted at 2020/21 rates. (AAN 04647114).

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

A portion of the current level of Town Office administration and finance staff salaries are charged out to the Water Utility based on the estimated staff time spent on the Water Utility.

A portion of Town Council honorariums is charged to the Water Utility based on the estimated time Council spends on Water Utility issues.

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
Asset Management Training TE	5,000
Various staff training, seminars & conferences, as required	12,400
Professional Membership Allocations	<u>1,600</u>
	<u>\$20,000</u>

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

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

Total budget \$15,000

N.B. - \$11,300 will be allocated to the Electric and Water Utility budgets, approximately 75%.

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 Assistant Municipal Clerk's salary for communications.

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 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 projected depreciation reserve as at March 31, 2021 is \$1,484,000.

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

The assessment on the Town distribution system has remained the same at \$1,294,800. 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)	10 of 20	\$40,750	\$17,635	\$58,385	\$407,500

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).

34. The projected balance in the Water Utility Capital Reserve, not including the depreciation reserve, at March 31, 2021 is as follows:

Future Land Purchases	\$0
WTP Membrane Replacement	310,000
Future Capital	<u>435,295</u>
	<u>\$745,300</u>

ELECTRIC UTILITY OPERATING BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
	REVENUE				
		OPERATING REVENUE			
07-1-51-1000	2	DOMESTIC SERVICE	\$ 2,859,100	\$ 2,783,900	\$ 2,673,127
07-1-51-2000	3	GENERAL SERVICE - SMALL	167,400	186,000	160,101
07-1-51-2500	3	GENERAL SERVICE - DEMAND	2,167,400	2,266,000	2,180,024
07-1-51-3000	4	GENERAL SERVICE (IND)	1,298,600	1,340,000	1,333,459
07-1-51-4000	5	STREET LIGHTING	128,000	128,000	124,664
07-1-51-5000		MISC. ELECTRIC LIGHT	7,000	7,000	10,489
07-1-51-6000	6	LATE PAYMENT INTEREST	25,000	19,000	37,628
07-1-51-7000	7	POLE ATTACHMENT FEES	27,600	27,600	27,620
07-1-51-8000	8	69 KV LINE LEASE	54,000	54,000	53,112
		TOTAL OPERATING REVENUE	6,734,100	6,811,500	6,600,224
		NON-OPERATING REVENUE			
07-1-51-9000		EXPIRED LINE EXTENSION DEPOSITS	-	-	1,511
07-1-52-1000	9	SALE OF SERVICE - PERMITS	20,000	15,000	17,260
07-1-52-1010	9	SALE OF SERVICE - JOBBING & CONTRACT	5,000	5,000	4,461
07-1-52-3000		INTEREST REVENUE	5,000	9,000	12,218
		TOTAL NON-OPERATING REVENUE	30,000	29,000	35,450
		TOTAL REVENUE	\$ 6,764,100	\$ 6,840,500	\$ 6,635,674
	EXPENDITURES				
		POWER PURCHASES			
07-2-61-1000	10	POWER COST - NSPI	\$ 5,248,700	\$ 5,352,300	\$ 5,212,593
		SUBSTATIONS			
		SUBSTATIONS (3)			
07-2-62-1100	11	LABOUR-UTILITY	23,800	23,300	22,230
07-2-62-1200	12	REPAIRS & MAINTENANCE	20,000	20,000	5,546
07-2-62-1300	13	TRANSFORMER TESTING	15,000	25,000	-
07-2-62-1500		SUBSTATION INSURANCE	10,500	10,100	10,139
			69,300	78,400	37,915
		OPERATION & MAINTENANCE			
		SUPERINTENDENCE			
07-2-63-1100	11	MANAGER/PORION OF SUPER. SALARY	109,500	107,400	102,748
07-2-63-1200	14	TELEPHONE/ CELLULAR/ INTERNET	5,000	5,000	3,609
07-2-63-1400		RADIO REPAIRS/LICENSE	200	200	180
		OVERHEAD			
07-2-63-2100	11	LABOUR - UTILITY	69,700	68,300	94,221
07-2-63-2200		SUPPLIES	5,500	5,500	5,393
07-2-63-2310	15	VEGETATION MGMT-CONTRACTOR	100,000	100,000	33,850
07-2-63-2600		CONTRACTED REPAIRS/FLAGMEN	5,000	5,000	-
		POLES & FIXTURES			
07-2-63-3100	11	LABOUR - UTILITY	11,000	10,800	14,721
07-2-63-3200		SUPPLIES	3,000	3,000	3,823
		SERVICES			
07-2-63-4100	11	LABOUR - UTILITY	25,800	25,300	36,716
07-2-63-4200		SUPPLIES	6,000	6,000	7,180
		STREETS & HIGHWAY LIGHTING			
07-2-63-5100	11	LABOUR - UTILITY	23,200	22,700	22,692
07-2-63-5200		SUPPLIES	1,000	1,000	202
		MAINTENANCE OF BUILDING			
07-2-63-6200		FUEL	4,000	6,000	2,898
07-2-63-6300		ELECTRIC	1,000	2,200	870
07-2-63-6310		WATER	500	500	417
07-2-63-6320		SEWER	700	700	525
07-2-63-6400	16	REPAIRS & MAINTENANCE	5,000	5,000	2,407
07-2-63-6600	17	RENTAL - VICTORIA ROAD BUILDING	5,000	5,000	5,000
		CUSTOMER PREMISES EXPENSES			
07-2-63-7100		ELECTRICAL INSPECTIONS	20,000	15,000	18,974
			401,100	394,600	356,426
		TRANSFORMERS			
		SETTING AND REMOVING			
07-2-64-1100	11	LABOUR - UTILITY	2,700	2,600	2,481
07-2-64-1200		SUPPLIES	500	500	-
		MAINTENANCE OF TRANSFORMERS			
07-2-64-2100	18	LABOUR - UTILITY	3,200	3,100	3,062
07-2-64-2150	18	CONTRACTED REPAIRS	40,000	40,000	50,053
07-2-64-2200	18	SUPPLIES	2,500	2,500	100
			48,900	48,700	55,696

ELECTRIC UTILITY OPERATING BUDGET					
ACCOUNT #		DESCRIPTION	2021/22	2020/21	2019/20
			BUDGET	BUDGET	ACTUALS
		<u>METERS</u>			
		<u>SETTING AND REMOVING METER</u>			
07-2-65-1100	11	LABOUR - UTILITY	6,800	6,700	6,351
		<u>TESTING METERS (EXPENSES)</u>			
07-2-65-2100	11	LABOUR - UTILITY	10,600	10,400	9,924
		<u>MAINTENANCE OF METERS</u>			
07-2-65-4200		SUPPLIES	1,000	1,000	230
			18,400	18,100	16,505
		<u>GENERAL OVERHEAD</u>			
		<u>SUPERVISION</u>			
07-2-66-1100	20	PORTION FD SALARY	5,900	5,850	5,660
		<u>CONTRACTS</u>			
07-2-66-2100	20	PORTION OF TOWN OFFICE SALARIES	18,500	18,600	18,294
			24,400	24,450	23,954
		<u>ACCOUNTING</u>			
		<u>ACCOUNTING SUPERVISION</u>			
07-2-67-1100	20	PORTION FD SALARY	7,600	7,600	7,580
		<u>REVENUE ACCOUNTING</u>			
07-2-67-2100	20	PORTION OF TOWN OFFICE SALARIES	59,400	57,900	57,817
		<u>PLANT ACCOUNTING</u>			
07-2-67-3100	20	PORTION OF TOWN OFFICE SALARIES	43,200	40,400	34,971
		<u>BILLING</u>			
07-2-67-4100	20	PORTION OF TOWN OFFICE SALARIES	47,800	49,500	42,855
07-2-67-4200		SUPPLIES	8,000	8,000	7,395
		<u>AUDITING</u>			
07-2-67-5100		AUDIT FEES	6,500	6,500	6,500
		<u>COLLECTING</u>			
07-2-67-6050	21	ELECTRONIC BANKING SERVICES	4,000	3,000	3,463
07-2-67-6100	20	PORTION OF TOWN OFFICE SALARIES	14,600	14,800	13,763
07-2-67-6200		POSTAGE	13,500	13,500	12,387
07-2-67-6300		COLLECTION COSTS (SMALL CLAIM FEES)	1,000	1,000	-
		<u>METER READING</u>			
07-2-67-7100	11	LABOUR - UTILITY	31,800	31,200	31,047
			237,400	233,400	217,778
		<u>GENERAL</u>			
		<u>SUPERVISION</u>			
07-2-68-1100	22	PORTION CLERK & DEPUTY'S SALARIES	77,000	76,550	73,379
07-2-68-1200	23	COUNCIL HONORARIUMS	48,200	50,300	43,185
07-2-68-1300		MEETING PAY	-	-	973
07-2-68-1400	24	COUNCIL CONVENTIONS/TRAINING	5,700	8,000	2,536
		<u>PROFESSIONAL SERVICES</u>			
07-2-68-2100	25	ENGINEERING	20,000	20,000	-
07-2-68-2200		LEGAL FEES	20,000	20,000	10,927
07-2-68-2210	25.1	COMMUNICATIONS	5,200	5,000	5,054
07-2-68-2300		PAYROLL ADMINISTRATION	1,500	1,500	1,500
		<u>ADVERTISING</u>			
07-2-68-3100	26	POWER INTERRUPTIONS & PROMOTIONS	5,000	5,000	1,098
		<u>UNCOLLECTIBLE BILLS</u>			
07-2-68-4100	27	PROVISION - UNCOLLECTIBLE ACCTS.	15,000	15,000	17,316
		<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	16,648
07-2-68-5300		POSTAGE	13,500	13,500	12,407
07-2-68-5600	28	MAINT & CONTRACT - COMPUTER	35,000	20,000	18,678
07-2-68-5700		LEASE - POSTAGE METER	1,500	1,500	1,619
07-2-68-5800		SERVICE CHARGES - PHOTOCOPIER	4,000	4,000	3,051
		<u>GENERAL INSURANCE</u>			
07-2-68-6600	29	INSURANCE	11,300	11,000	12,177
		DEDUCTIBLE/CLAIMS	-	-	-
		<u>EMPLOYEE WELFARE</u>			
07-2-68-9200	30	EMPLOYMENT BENEFITS	52,100	51,500	67,278
07-2-68-9300		CLOTHING/SAFETY	1,000	500	-
07-2-68-9400		OTHER EMPLOYEE BENEFITS	1,000	1,000	644
07-2-68-9450		MEETING - TRAVEL/EXPENSE	1,500	1,500	696
07-2-68-9500	31	TRAINING AND MEMBERSHIPS	10,000	10,000	7,498
07-2-68-9600		MEETING SUPPLIES	3,000	3,000	2,717
			356,700	344,050	309,581

ELECTRIC UTILITY OPERATING BUDGET					
			2021/22	2020/21	2019/20
ACCOUNT #		DESCRIPTION	BUDGET	BUDGET	ACTUALS
		<u>OFFICE SUPPLIES/EXPENSES</u>			
07-2-69-1100		TELEPHONE - TOWN HALL	2,000	3,200	1,956
07-2-69-1200		FAX MACHINE	700	700	562
07-2-69-1350	33	SMALL CAPITAL - OFFICE EQUIPMENT	15,000	12,500	14,488
		<u>REGULATORY COMM. EXPENSE</u>			
07-2-69-3100	34	BD. OF PUBLIC UTILITIES	9,000	8,000	8,702
07-2-69-3200	35	CONSULTANT FEES	20,000	5,000	121
			46,700	29,400	25,829
		DEPARTMENT TOTAL	\$ 6,451,600	\$ 6,523,400	\$ 6,256,277
		<u>DEPRECIATION</u>			
07-2-70-2100	36	DEPRECIATION EXPENSE	184,500	184,500	199,030
		<u>INTEREST ON CONSUMER DEPOSITS</u>			
07-2-70-3100		ACCRUED INTEREST EXPENSE	500	500	1,210
		<u>INTEREST ON LONG-TERM DEBT</u>			
07-2-70-4100	37	BORROWING INTEREST	27,500	32,100	34,674
		<u>DEBT REPAYMENT</u>			
07-2-70-5100	37	LONG-TERM DEBT PRINCIPAL	100,000	100,000	100,000
		DEPARTMENT TOTAL	\$ 312,500	\$ 317,100	\$ 334,914
		<u>TRANSFERS TO OTHER FUNDS</u>			
07-2-80-1000		<u>CAPITAL RESERVES</u>			
07-2-80-1200	38	TRF. TO (FROM) CAPITAL RESERVE	-	-	44,000
		DEPARTMENT TOTAL	\$ -	\$ -	\$ 44,000
07-2-90-0100		SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
		SECTION TOTAL			
TOTAL EXPENDITURES			\$ 6,764,100	\$ 6,840,500	\$ 6,635,191
		Budget Change	\$ 76,400		
			1.1%		

NOTES TO ELECTRIC UTILITY BUDGET

1. Effective January 1, 2021 the Utility's kWh consumption rate for power purchases is \$0.09171. The Utility's current peak ratchet monthly demand cost for kVa is \$111,101. 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).

	2021/22 Budget	2020/21 Budget	2019/20 Actual	2018/19 Actual
Purchases (kWh)	42,170,740	44,621,219	44,109,534	44,377,687
Sales (kWh)	40,483,910	42,905,018	42,649,017	41,647,212
Purchases as % Sales	104%	104%	103%	107%
Billed Demand (kVa) monthly	9,163	9,842	9,842	9,338
Annual Demand Cost	\$1,333,217	\$1,432,008	\$1,426,919	\$1,372,853
Substation credit				
Monthly	\$2,932	\$3,149	\$3,149	\$2,988
Annually	\$35,184	\$37,788	\$37,788	\$35,857

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
February 21, 2020	8:15 am	9,632
February 2021		9,163

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. There are 7 customers billed under the Self Generation Offset (SGO) 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 180 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 2020.

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.

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.

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

All salaries and wages for all departments have been adjusted in fiscal 2021/22 by 0.3%, NS-CPI for 2020. This increase will be effective November 1, 2021. In fiscal 2020/21 the staff wage 1.6% NS-CPI adjustment was removed due to the fiscal constraints of the COVID-19 pandemic.

Salaries for all Corporate Services Administration and Finance Staff are shared with other departments based on actual time spent working for them. These allocations are reviewed annually to ensure their continued relevance and accuracy. Allocations include General Government Services, Planning & Heritage, Parking Meters, Community Centre, Water and Electric Utilities.

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

This cost is for a portion of the lease of two debit machines 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

Salaries for all Corporate Services Administration and Finance Staff are shared with other departments based on actual time spent working for them. These allocations are reviewed annually to ensure their continued relevance and accuracy. Allocations include General Government Services, Planning & Heritage, Parking Meters, Community Centre, Water and Electric Utilities.

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

Conferences, training and professional development for the Mayor and Councillors.
Total budget \$15,000
N.B. - \$11,300 will be allocated to the Electric and Water Utility budgets, approximately 75%.

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 and Network Server	\$27,000
Accounting Software License	<u>8,000</u>
	<u>\$35,000</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.

For fiscal 21-22 the Town plans to enter into a Joint Service agreement with Chester for IT services. This will provide more IT resources to the Town with a Municipal Government focus. Other departments pay the Electric Utility for a portion of the annual IT costs.

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

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

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

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

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

Includes the following items:

Various staff training, seminars & conferences, as required	\$7,000
CPA, NSBS Fees	<u>3,000</u>
	<u>\$10,000</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).

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

Budgeted at 2019/20 actual.

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

This is for work by consultants in regard to general Electric Utility consulting. This budget also includes an amount for a rate study.

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 required re-financing in fiscal 21-22 for the remaining five years.

Payment	Beg. Balance	Principal	Interest	End Balance
15 of 20	\$1,000,000	\$100,000	\$27,540	\$500,000

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

Capital Reserve Fund – March 31, 2021 Estimated	
Substation Upgrades	\$60,285
Reclosurer Replacement	1,610
Transformer Testing	6,440
Surplus equipment proceeds	136,810
Depreciation funds reserve*	595,640
Total Capital Reserve Fund	\$800,785

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

2021/22 budgeted at \$0, if there is surplus funds at year end a reserve transfer may be considered.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - TOWN GENERAL											
	Priority										
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
<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.											
Deep energy retrofit study all Town buildings			\$50,000								
TOWN HALL											
Elevator/Accessibility Renovations						\$700,000					
Tender Package Town Hall Exterior Restoration		\$50,000									
Exterior Restoration			\$500,000	\$500,000							
Tender Package Town Hall Interior Restoration					\$50,000						
Interior Restoration						\$500,000	\$500,000				
Security System Upgrade		\$10,000									
Retaining Wall		\$10,000	\$100,000								
Council Chamber Air/Heat Pump				\$20,000							
LUNENBURG ACADEMY											
South Side Handrail		\$15,000	Will only proceed if 100% funding support is rec'd from Lun. Academy Foundation								
Foundation/Drain Tile Inspection & Tender documents		\$40,000	Will only proceed if 100% funding support is rec'd from Lun. Academy Foundation								
Foundation, Brick & Drain Tile Repairs			\$200,000								
Lot Development Plan				\$1,000,000							
School Bell Restoration				\$30,000							
Modified Roof Repairs					\$300,000						
ANNEX - 17 TANNERY ROAD											
Roof		\$26,000									
PUBLIC WASHROOM											
Replace Windows			\$20,000								
CN STATION											
Painting & Window Replacement			\$20,000								
BAND STAND											
Restoration			\$7,500	\$75,000							
		\$151,000	\$897,500	\$1,625,000	\$350,000	\$1,200,000	\$500,000	\$0	\$0	\$0	\$0
<u>OTHER</u>											
BEAUTIFICATION											
Covid-19 Pandemic Tree Planting - Resilient Roots			\$10,000								
Downtown Beautification - Montague Street Design Works Competition			\$30,000								
ENVIRONMENTAL DEVELOPMENT											
Comprehensive Community Plan		Balance of unexpended approved budget at end of fiscal 20-21 will be carried forward to fiscal 21-22 to finalize planning & heritage documents									
CCP Capital Project - King Street Parklet			\$20,000								
Waterfront Development			\$25,000								
Blockhouse Hill		\$40,000	\$50,000								
HERITAGE PROPERTIES											
Google Arts & Culture Program			\$10,000								
Anti-Racism Committee Project			\$20,000								
		\$40,000	\$165,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$191,000	\$1,062,500	\$1,625,000	\$350,000	\$1,200,000	\$500,000	\$0	\$0	\$0	\$0

TOWN GENERAL CAPITAL BUDGET DESCRIPTIONS

BUILDING & STRUCTURES

Town Hall

Brick work and Roof Repair (External Restorations)

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 and the remainder of the building needs to be completed. In addition the roof currently leaks in many locations and requires full repair and replacement. In fiscal 21-22 the tender package for this work will be carried out, budget \$50,000.

Security System Upgrade

The current security system for Town Hall requires upgrades. The upgrade will include additional door and motion sensors and the addition of new panels on the 1st and 2nd floor.

Retaining Wall

The retaining wall on the Townsend street side of Town Hall is failing and needs to be reinforced. This project will require engineered drawing and scope of work.

Lunenburg Academy

South Side Handrail – *will only proceed if 100% funding is received from the foundation*

To provide a metal handrail to the south side entrance way of the Academy. This will improve accessibility to the building.

Foundation/Drain Tile Inspection & Tender documents – *will only proceed if 100% funding is received from the foundation*

Before the Town proceeds with the Lunenburg Academy Lot Development Plan it is recommended that we investigate the Academy's foundation, drain tile, down spouts and sewer and water laterals for any deficiencies and undertake tender documents to correct and/or repair any deficiencies. This would be Phase I – the investigation and tender documents. Phase II would be to undertake the corrections and/or repairs at a future date.

Annex

Roof

Fiscal 2020-21 roof work by NSCC cancelled because of COVID pandemic. Town to tender this work. NSCC contribution \$5,000.

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). *Balance of unexpended budget at end of fiscal 20-21 will be carried forward to fiscal 21-22 to finalize planning & heritage documents, overall budget \$229,300 + heritage change order*

Blockhouse Hill

Desk top archaeology \$10,000

Surveying \$7,000 (with topo)

Subdivision \$113.35

Migration \$2,500 (2 lots)

Advice on impact

Work with LBOT – mapping, agreements, etc.

Initiate feasibility study to explore conditions of sale, municipal land bank or community land trust as preferred model to ensure inclusion of affordable housing - Budget \$20,000

Total Budget \$40,000

Archaeology – preventative should artifacts be found later, could be a sensitive site which may impact design. Work with housing stakeholders. Legal work and surveying – estimates. Relocation of campground.

Fiscal 22-23

Budget \$50,000 to commence Blockhouse Hill master planning study.

FUTURE (2021/22 +) CAPITAL CONSIDERATIONS

On January 26, 2021 Council approved the following motion:

For staff to plan and provide a budget number in the 2022/23 fiscal year budget for a Town wide building deep energy retrofit study.

Lunenburg Academy

Modified Roof Repairs

It is anticipated that the modified roof will require repairs within the next five years. This project will strengthen the asset's condition and prolong the life of the Academy's roof. It will also prevent interior decay by preventing water leaks from entering the interior of the building.

Beautification

Covid-19 Pandemic Tree Planting - Resilient Roots

This project is intended to celebrate our community's resiliency in the face of the pandemic and our future beyond. It supports CCP Action #28 – Urban Design - Policies and Programs for Street Trees and Urban Forest. The project would be cost shared with the community - the Town contributing \$10,000 and residents matching those funds in a community tree planting and maintenance initiative.

Downtown Beautification - Montague Street Design Works Competition

This project is intended to beautify Montague Street with plantings, furniture and public art with a Town sponsored design competition. With Council's approval staff will seek provincial Beautification Grant to support 50% of the funding for this project. This project would support CCP Action #19 - Urban Design - Activate Streetscapes through Design and Programming. It is intended that a different downtown street would be the focus of a similar project each year as part of an ongoing annual urban design project to create new and evolving downtown attractions each year for residents and visitors to enjoy.

Environmental Development

CCP Project

Reinstate King Street Parklet, construct benches, tables, umbrella to be made accessible. CCP Direction Urban Design, CCP Section 8.1 Streetscapes (a-r and z-gg).

Waterfront Development

Partnership proposal to develop waterfront for enhanced streetscape and access to water. CCP Action #24 – Waterfront Access and #19 – Activate Streetscapes. Collaborative project proposal. Partnership, hire consultants for design, first phase implementation.

Heritage Properties

Google Arts and Cultural Program

Promotion of our UNESCO designation through the UNESCO Google Arts & Culture Program. In conjunction with Google and the World Heritage Centre a new digitized presentation of World Heritage is being offer. The Google Arts and Culture platform which includes a multilingual website and an app for mobile, is designed to allow sites to showcase multiple stories about their World Heritage site and its contribution to cultural development. For \$6,200US Publishing for Development will provide a single page content marketing in World Heritage Review as well as editing, curating and upload of materials to Google Arts & Culture. Examples of the World Heritage Review magazine may be reviewed at <http://whc.unesco.org/en/review/>

Anti-Racism Committee Project

\$20,000 for the development, design, manufacturing and installation of two new interpretive panels. One panel for Sylvia and the other for Lydia Jackson.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
<u>BUILDINGS & STRUCTURES</u>											
Victoria Road Bldg. - Overhead Door			\$4,800								
Victoria Road Bldg. - Re-Siding				\$100,000							
		\$0	\$4,800	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>RECREATIONAL INFRASTRUCTURE</u>											
Splash Pad			\$200,000								
		\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>RENEWALS-SIDEWALKS/CURBS</u>											
Duke - York to Lawrence (W)			\$15,000								
Pelham - Ship Yard Hill to Town Limits (S)			\$90,000								
Townsend - Cornwallis to Kaulbach (S)									\$20,000		
Seawall between Fisherman's Wharf and Boat Launch					\$200,000						
		\$0	\$105,000	\$0	\$200,000	\$0	\$0	\$0	\$20,000	\$0	\$0
<u>NEW SIDEWALKS/CURBING</u>											
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		\$55,000	\$145,000								
Stairs - Kaulbach St - Pelham to Montague				\$50,000							
Victoria Road - Centennial to James (N/S)						\$50,000					
Bluenose Drive to Hopson			\$17,300								
		\$55,000	\$393,300	\$137,000	\$131,000	\$181,000	\$25,000	\$275,000	\$0	\$91,000	\$0

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
STREET RECONSTRUCTION											
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
CHIPSEALING											
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
NEW STREETS/ROADS											
Cemetery Roads			\$25,000	\$25,000							
		\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSPORTATION SERVICES											
Parking Meters			\$15,000								
Parking Ticketer			\$15,000								
Outside Parking Improvements			\$75,000								
		\$0	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WASTE MANAGEMENT											
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS											
	Priority										
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
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											
Mains - Broad-Falkland to McDonald									\$525,000		
Mains - Cumberland-Kempt to Blockhouse Hill					\$225,000						
Mains - Kempt-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								
Bluenose Drive - Sewer Line		\$15,000	\$285,000								
Catch Basin Repair - West Nova Parking Lot		\$20,000									
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						
CSK-05, Green St., Knickle Rd., Tannery Rd. (Storm Diversion)		\$60,000									
New Sewer Main on Archibald Street (pre-approved by Council)		\$50,000									
Upgrade Communication Systems to Pumping Stations		\$40,000	\$84,000								
WWTP - Generator	TBD										
WWTP - Outfall Extension			\$3,000,000	Pending results of pre-design							
WWTP - Improve Treatment Process - Pre-design		Carry over to 2021-22									
Waste Water -Voltage Reading Monitor at Pumping Station		\$7,000	\$7,000								
Lift Stations Capital Pump spares - pre-approved		\$45,000									
Salt Water Intrusion - Check Valve Installation		\$105,000									
Lift Station Pressure Gauges		\$20,000									
Blower Replacements at WWTP (3)		\$280,000									
Lift Station Overflow Meter		\$10,000									
Flowmeter install at each pump station			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Sanitary and Storm Master Plan			\$200,000								
WWTP Headworks Screen			\$600,000								
Chemical feed pumps (2)		\$40,000									
WWTP - Compressor Overhaul		\$5,000									
WWTP - Roof Top Air Conditioner		\$15,000									
Flood Control Auto Check Valve			\$10,000								
		\$712,000	\$5,221,000	\$590,000	\$350,000	\$432,500	\$807,500	\$620,000	\$545,000	\$20,000	\$20,000
TOTAL		\$767,000	\$6,791,100	\$1,266,000	\$1,201,000	\$613,500	\$1,152,500	\$895,000	\$565,000	\$111,000	\$20,000
There is a separate schedule for PW Vehicles and Equipment											

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS VEHICLES AND EQUIPMENT										
	Priority									
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
<u>EQUIPMENT</u>										
International Truck (2021) Salt + Plow										
<i>New in fiscal 2020/21. Staff recommend replacement of plow trucks every 15 years. Anticipated replaced in 2035/36.</i>										
Chev Truck (02) - Salt + Plow		\$175,000								
<i>Repair new parts are not easy to source due to age of vehicle. PW is recommending replacement in fiscal 2021/22 because of age. The plow currently used on the 2002 truck is still in good shape and doesn't require replacement at this time. PW management recommend that the Town adopt a policy that all plow trucks should be replaced every 15 years.</i>										
International Truck (09) Salt + Plow			\$175,000							
<i>This truck is becoming costly to maintain. Replacement should be considered. The plow currently used on this truck is still in good shape and doesn't require replacement at this time. PW management recommend that the Town adopt a policy that all plow trucks should be replaced every 15 years.</i>										
<i>Small Vehicle Fleet recommendation :</i> <i>That a practice be adopted regarding the small vehicle fleet replacements. Consideration should be given to replacements with used vehicles with a capped mileage at time of purchase.</i>										
2002 F150 1/2 Ton		\$35,000								
<i>Currently needs a new box and is the oldest truck in the small vehicle fleet. Due to its age and condition recommending replacement in fiscal 21/22. This vehicle is currently being used in Waste Water operations. Requirements of replacement vehicle are 4-wheel drive with lift gate, an extended cab is not required. Budget price for replacement anticipates purchasing a used vehicle.</i>										
2011 F250 3/4 Ton										
<i>Condition: Purchased by Water Utility in fiscal 16/17. PW management anticipated replacing in five years time. Requirements of replacement vehicle include extended cab, 8-foot box with lift gate, 4-wheel drive and 3/4 ton.</i>						\$70,000				

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS VEHICLES AND EQUIPMENT										
	Priority									
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
2013 GMC 1/2 ton										
<i>Condition: Purchased by Water Utility in fiscal 2020/21. Currently being used by PW Superintendent.</i>										
2008 Van - Water Utility										
<i>Current inspection expires (June 2022) Previously used by the Water Utility. 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. This vehicle is assigned as a shared vehicle with the Facilities Superintendent. Disposal may need to be considered at next inspection point.</i>										
2005 Chev 1/2 Ton - Water Utility										
<i>This vehicle is now being used by the Water Treatment Plant operator and PW management anticipate replacement should not be required for five move years. Replacement requirements are 4-wheel, lift gate, extended cab is not required.</i>						\$40,000				
2009 Dodge 1/2 Ton - previously Electric Utility										
<i>On June 1, 2018 became surplus in Electric Utility and was repurposed to PW. Requires a new box which has been included in the repairs and maintenance budget. PW management anticipate that it should then last another five years. Requirements for replacement include extended cab, 4-wheel, 8-foot box preferred, should have a lift gate.</i>						\$50,000				
Dresser Loader (86)			\$150,000							
<i>Used any time it snows. PW recommends replacement as it is very hard to find replacement parts due to age. Estimated surplus value \$12,000-\$15,000. PW recommends purchasing a used (2-3 year old) Wheel Loader and/or taking advantage of awarded provincial tender already in place with Cat to save cost. Used is estimated to cost \$150,000</i>										

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS VEHICLES AND EQUIPMENT										
	Priority									
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
CAT Backhoe (17)								\$150,000		
<i>Purchased in 17-18 at cost of \$146,800, estimated life 10 years</i>										
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		\$55,000								
<i>Poor. Necessary piece of equipment for cemetery operations. On average there are 35 burials per year. A used replacement option could be considered at approximately \$30,000. Uses for Kubota Tractor:• Gardening• Digging graves• Clean up of catch basins and fire hydrants in winter• Loading salt• Cold patch work</i>										
John Deere Tractor (05) - Cemetery							\$25,000			
<i>With the change to contracting the cemetery mowing this isn't used as much and useful life is anticipated to be extended out a few more years.</i>										
Leaf Loader (94)					\$25,000					
<i>Good condition</i>										
Trackless Sidewalk Plow							\$130,000			
<i>Purchased in 16-17 at cost of \$125,900, estimated end of life 9 years left. When the 16-17 purchase was made the trackless attachments were not replaced at that time. PW management feel consideration should be given to purchase a second unit. It currently takes five hours to do whole town.</i>										
Trackless Flail Mower/Wheels										
<i>Add on for the trackless machine For ditches, steep inclines, embankments, etc. Must include extra tires for balance. This could also be used for back harbour trail trimming vs contracting out that service.</i>			\$16,000							

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS VEHICLES AND EQUIPMENT										
	Priority									
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Trackless Plow blade (90)		\$10,000								
<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.</i>										
Salt Spreader Trackless (90)		\$10,000								
<i>In poor condition, requires frequent maintenance, currently at end of life and should be replaced.</i>										
Trackless Snow Blower (sidewalks)				\$20,000						
<i>New gearbox installed, should be good for some time.</i>										
Diesel Plate Tamper										
<i>Purchased in 18-19 at cost of \$15,600, estimated life 20 years.</i>										
Asphalt Roller (ride-on)										
<i>Purchased new in 19/20 at cost of \$40,300, estimated life 20 years.</i>										
Power Concrete Screed		\$3,200								
<i>Required for any concrete work, sidewalks and slabs</i>										
Rods for the Rod Turning Machine (89)		\$3,000								
<i>Note:</i>										
Concrete Forms		\$5,000								
<i>For any concrete work, sidewalks and slabs</i>										
Speed Radar Sign #2		\$3,500								
<i>This item is required for traffic control/speed issues and concerns identified throughout the Town. We have one sign in our fleet of equipment that has experienced reliability issues recently that are currently being resolved. This new one can also serve as a backup to our old one if issues continue.</i>										

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - PUBLIC WORKS VEHICLES AND EQUIPMENT										
	Priority									
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Solar-Powered Rectangular Rapid Flashing Beacon Crosswalk Signs (3)			\$24,500							
<i>Proposed purchase of three solar powered rectangular flashing beacons to be located at key downtown and school crosswalks. Additional lights could be purchased in future years if determined to be helpful traffic safety measures.</i>										
Sewer Camera										
<i>Purchased new in 19/20 at cost of \$9,700, current estimated useful life span, unknown</i>										
Wood Chipper								\$25,000		
<i>Note:</i>										
		\$299,700	\$379,300	\$20,000	\$25,000	\$160,000	\$155,000	\$150,000	\$0	\$0
<u>Please Note Recreation Equipment</u>										
Lawn Tractor (07)										
<i>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 as noted on the recreation capital budget.</i>										
Ride-On-Mower (21)										
<i>Condition: New. Replaced in Capital Budget of 2020/21. 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.</i>										

PUBLIC WORKS DEPARTMENT CAPITAL BUDGET DESCRIPTIONS

Renewals-Sidewalks/Curbs

All sidewalk renewal work to be deferred by one year. Town Engineer will develop an official plan for sidewalk renewals in spring 2021.

New Sidewalks/Curbing

Tannery Road - Knickle to 97 Tannery Road (E)

At the November 24, 2020 meeting Council approved the following motion:

To proceed with Phase 1 Pre-Construction of the project to secure the land agreements. Once the land is secured to issue a Design-build RFP for the design and construction of a new sidewalk along the north side of Tannery Road for construction in 2022 depending on budget capacity.

All other new sidewalk work to be deferred by one year. Town Engineer will develop an official plan for new sidewalks in spring 2021.

Street Reconstruction and Chipsealing

All street reconstruction and chipsealing work to be deferred by one year. Town Engineer will develop an official plan for street reconstructions and chipsealing in spring 2021.

Sewer/Pollution Control

The majority of sewer mains have been deferred by one year. Town Engineer will develop an official plan for sewer main replacements/upgrades in spring 2021.

Bluenose Drive - Sewer Line 21-22 and 22-23

Part of Salt Water Intrusion Study. Bluenose Drive sewer line feeding into the lift station. 900mm pipe over approx. 150m. Options are total replacement at a cost est. of \$605,000 or a Cure in Place Pipe liner (i.e. do not dig up the whole pipe) at a cost est. of \$300,000. To get the best pricing for tendering it should be tendered in early 2022 so the engineering has been budgeted to be done in 21/22. The \$285,000 will be for engineering construction support (under the same contract as the design but expended in the following fiscal year) and construction contract.

Catch Basin Repair - West Nova Parking Lot

Ground around Catch Basin is caving in and is in need of repair (replacement of catch basin and ground work).

CSK-05, Green St., Knickle Rd., Tannery Rd. (Storm Diversion)

Work to continue as per Brook Street Drainage Improvement Project. Execute work from drawing CSK-05 (highest priority). Others to be completed in subsequent years.

New Sewer Main on Archibald Street (pre-approved by Council)

At the July 28, 2020 meeting Council approved the following motion:

That the Town pre-approve the 2021/22 Capital budget for the requested Archibald Street sewer main extension from the intersection of Brook and Archibald Streets to 66 Archibald Street to service this property and 58 Archibald Street and staff will do this work in Spring/Summer 2021 when the frost comes out of the ground.

Upgrade Communication Systems to Pumping Stations

It is required to create a wireless network to connect the WWTP to eight remote Lift Stations in the Town. This will enable proper and reliable data and control communications to effectively monitor and troubleshoot the operation of the lift station pumps.

WWTP – Generator

This will be included as part of the WWTP Upgrade Project scope of work. Pre-Design Engineering to evaluate scope and cost estimate by July 2021.

Waste Water -Voltage Reading Monitor at Pumping Station

Needed for monitoring of pump motor performance. Ongoing work, only two pump stations remaining to be installed (Starr St and Tannery Rd), one per year in 2021/22 and 2022/23.

Lift Stations Capital Pump Repairs – pre-approved 21/22

At the December 10, 2019 meeting Council approved the following motion:

Pre-approve in the 2021/22 budget year \$45,000 including net HST for the purchase of 5 rotating assembly spares, one for each pump type, to be funded from Gas Tax.

Salt Water Intrusion - Check Valve Installation

Fisherman's Wharf lift station overflow check valve in a 450mm pipe. Cost estimate of \$20,000 with a contractor.

Back Harbour lift station overflow check valve in a 600mm pipe. Cost estimate of \$28,750 with a contractor.

Bluenose Drive lift station overflow check valve in a 900mm pipe. Cost estimate of \$56,000 with a contractor.

Lift Station Pressure Gauges

Pressure Gauges are necessity for proper monitoring and troubleshooting of the lift station pumps.

None are currently working. Worst case scenario is that they all have to be replaced at about \$1,000 per pump (2 x 8 x \$1,000 = \$16,000). However, working with Sansom to determine if some can be repaired or unplugged prior to deciding full replacement.

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.

Lift Station Overflow Meter

Current project is to create a software simulation and signal back to control system that is an indication of potential lift station overflow from the sump to the harbor. First step is to create simulation at Fisherman's Wharf lift station and see how effective it is and do others if simulation is deemed successful. Testing of simulation will also determine if physical overflow meters are required if simulation does not work.

Chemical feed pumps (2)

Pumps are at end of life (17 years) and require replacement. Similar as the raw sludge pumps but ½ size. Estimate at \$20,000 each.

WWTP - Compressor Overhaul

Compressors supply critical air to the DAFs and have never been overhauled in 17 years in operation. Require overhaul for future reliable operation.

WWTP - Roof Top Air Conditioner

Air conditioner is old and is not reliable. Will be part of the Building Condition Assessment of the Pre-Design Engineering work for the WWTP Upgrade project. Expect recommendation for scope and cost by July 2021.

Future Capital (2021/22+) Requirements

Building & Structures

Overhead Door and Re-Siding – 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. Building needs re-siding.

Recreational Infrastructure

Splash Pad (Construction pending funding from the Lunenburg Community Development Group)

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.

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 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.

New Streets/Roads

Cemetery Roads

Two new cemetery roads are required to be constructed for access to the new expansion area north towards Starr St.

Transportation Services – Parking

Outside Parking Improvements

Engineering study to determine scope of changes/upgrades needed. CCP Action #29 – Parking outside of Old Town.

Sewer/Pollution Control

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 are deferred to 22-23.

Flowmeter install at each pump station

CBCCL recommended that flow meters be added to the lift stations in the 2019 Collection System Infiltration and Inflow (I&I) Study. The Town currently has no flow metering on the output of any of the lift stations, so it is not possible for operators to remotely verify the flows being pumped. Required for proper monitoring and troubleshooting of Lift Stations.

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.

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.

TOWN OF LUNENBURG 10 + YEAR CAPITAL BUDGET - FIRE DEPARTMENT															
DESCRIPTION	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	35/36
FIRE FLEET															
Aerial Ladder Truck (15) #1														\$2,078,900	
Pierce Pumper/Tanker (2020) #2															replacement year 2040, est. \$1.36M
Pierce Pumper (10) #3									\$1,197,200						
Freightliner Rescue (02) #4 - March 23, 2021 Council pre-approved for order in 21/22 with delivery in 22/23		\$694,600													
GMC Tanker (02) #6 ** moved from 24/25 to 26/27 due to funding						\$638,200									
Ford Utility (99) #7 ***			\$110,300												
Rescue Boat & Trailer (12) #8							\$193,900								
Antique - Dodge Hose (33)															
Antique - LaFrance Pumper (29)															
TOTAL FIRE FLEET	\$0	\$694,600	\$110,300	\$0	\$0	\$638,200	\$193,900	\$0	\$1,197,200	\$0	\$0	\$0	\$0	\$2,078,900	\$0
OTHER FIRE															
Turn Out Gear									\$150,000						
21 Breathing Packs			\$170,200												
Turnout Gear Dryer***	\$9,700														
Auditorium/Clubroom/Office Floor Replacement			\$53,200												
Apparatus Bay Floor Replacement					\$90,100										
Concrete Apron Replacement (area in front of bay doors at Fire Hall)	\$55,000														
Energy Retro Fit/Solar		TBD													
Roof - Reseal & Repainted		\$80,000													
Vehicle Exhaust Extraction System		\$60,000													
TOTAL OTHER FIRE	\$64,700	\$140,000	\$223,400	\$0	\$90,100	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FIRE CAPITAL BUDGET	\$64,700	\$834,600	\$333,700	\$0	\$90,100	\$638,200	\$193,900	\$0	\$1,347,200	\$0	\$0	\$0	\$0	\$2,078,900	\$0
**Council motion Oct.13, 2020 funding share to be 50/50 basis on the understanding that District 1&2 had agreed to cost share the aerial ladder truck on a 40District/60Town basis.															
***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 replaced in 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, Council pre-approved 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 was expected to be replaced in 2024/25, however it has been moved out to fiscal 26/27 to due to anticipated funding restrictions.

#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

Concrete Apron Replacement

For the area in front of the bay doors at the Fire Hall. The concrete apron is crumbling apart in the middle and this extends across all 4 bay door entrances. The concrete apron is also rapidly deteriorating at the end of 3 of the 4 bay entrances, with small chunks of concrete coming out on a daily basis. This area has to be replaced with a new concrete apron in order to support the weight of existing and future fire apparatus. An asphalt apron would deteriorate quickly due to the weight of fire apparatus constantly travelling in the same areas to enter and exit the truck bays. Also; in the event of a fuel spill (gas for small engines or diesel), this could erode asphalt. The current apron was trimmed back a few feet already and paved with asphalt from previous deterioration of the concrete apron.

Turnout Gear Dryer (Fire Dept. Funded)

The purchase of the dryer will be made by the Fire Department to allow for on-site drying of the Turn Out Gear.

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.

Energy Retro Fit/Solar

On January 26, 2021 Council approved a motion for staff to plan and provide a budget number in the 2022/23 fiscal year budget for a Town wide buildings deep energy retrofit study. This study is expected to also consider solar installations.

Vehicle Exhaust Extraction System

Cancer among fire fighters is a growing concern. The department has taken many steps to ensure the safety of their fire fighters. Diesel vehicle exhaust contains a large number of carcinogens which can be very harmful to a fire fighter. When the trucks are started in the station, a large plume of exhaust is

expelled into the open air, exposing fire fighters to the hazards of breathing these exhausts in. This system will also allow the trucks to be run while inside during the winter months, so fire fighters can do their vehicle inspections.

A Vehicle Exhaust Extraction System has been pushed back in the budget for a number of years, but it is now time to have it installed. Some research found these systems to be well over \$100 000, however, there may be a less expensive option, but not reducing the purpose of the system.

Town of Lunenburg					
Fire Truck Debt and Reserve Projections					
As of March 2, 2021					
		19/20	20/21	21/22	22/23
\$175,000 10 yr. loan + Int \$25,223.04 = \$200,223.04	PRINCIPAL	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
#3 Pumper Fire Truck	INTEREST	\$ 2,037.02	\$ 1,573.26	\$ 1,078.00	\$ 553.00
		\$ 19,537.02	\$ 19,073.26	\$ 18,578.00	\$ 18,053.00
\$448,887 10 yr. loan + Int 59,306.10 = \$508,193.10	PRINCIPAL	\$ 44,889.00	\$ 44,889.00	\$ 44,889.00	\$ 44,889.00
Aerial Ladder Truck	INTEREST	\$ 7,920.81	\$ 7,155.90	\$ 6,300.09	\$ 5,352.48
		\$ 52,809.81	\$ 52,044.90	\$ 51,189.09	\$ 50,241.48
Fiscal 2020/21 Finance \$327,550 for 15 years	PRINCIPAL			\$ 21,837.00	\$ 21,837.00
Replacement of #2 & #5	INTEREST			\$ 8,188.75	\$ 7,642.83
		\$ -	\$ -	\$ 30,025.75	\$ 29,479.83
Amount of Tax Rate to Finance Fire Dept. Debt and Reserve		\$ 0.0258	\$ 0.0243	\$ 0.0302	\$ 0.0301
Accumulated Reserve			\$ 15,000.00	\$ 100,000.00	\$ 143,000.00

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - RECREATION DEPARTMENT										
	Priority									
DESCRIPTION		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 (Main & Dressing Rooms)		\$10,000	\$70,000							
Siding - Arena					\$75,000					
Middle Roof Exhaust Replacement			\$11,000							
COMMUNITY CENTRE										
Window Replacement/Repair				\$35,000						
Siding - CC				\$100,000						
Gym Floor Refinish - was deferred in 19/20 due to Arena brine repairs, deferred to 21/22 due to COVID-19, deferred in 21/22 due to financial capacity			\$30,000							
		\$10,000	\$111,000	\$135,000	\$75,000	\$0	\$0	\$0	\$0	\$0
GROUND/FIELDS										
Cricket modifications to baseball field			\$25,000							
Skate Park - funding application	1	\$60,000								
		\$60,000	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKING LOT										
Parking Lot Improvements			\$100,000							
		\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>FURNITURE AND EQUIPMENT</u>										
Floor Scrubber		\$7,500								
Compressor Overhaul - Arena (every 5 years)				\$15,000						
Ice Resurfacer (21)		Ordered in fiscal 21-22 scheduled delivery in 21-22 before 21-22 arena season								
Lawn Tractor (07)			\$18,000							
Ride-on Mower (21)										
		\$7,500	\$18,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>PARKS /PLAYGROUNDS</u>										
Back Harbour Trail - Kinley Drive Access			\$18,000							
		\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$77,500	\$272,000	\$150,000	\$75,000	\$0	\$0	\$0	\$0	\$0
Please note - Blue Route Bike Report has not been incorporated into the capital budget										

RECREATION CAPITAL EXPENDITURES DESCRIPTIONS

Building & Structures

Arena

Bathroom Renovations (2021/22) and (2022/23)

To update the bathrooms. The budget has been completed assuming contractors would be engaged to complete the work and our staff would serve as overall project managers. Accessibility standards will be part of these renovations. Year 1 will include accessibility assessment and work plan/tender preparation. Year 2 will include the restoration which will be scheduled for outside of ice season.

Grounds/Fields

Skate Park

Update the Half Pipe at the skate park. Also crack fill over concrete pieces of park. Will increase usage of park and potential programming. A funding application has been submitted to the Province for \$20,000 cost contribution.

Equipment

Floor scrubber

A floor scrubber is an essential piece of equipment for the Recreation Department. It is used weekly by staff to clean the Community Centre auditorium floor, lobby and hallway. It is also used at the Arena for the main lobby and dressing rooms. The Department's current floor scrubber is no longer in working order and staff are using an older machine that does not hold enough capacity to do the required cleaning.

Future Capital Considerations

Arena

Siding

The siding is in poor condition and requires replacement

Middle Roof Exhaust Fan

For the replacement of the middle roof top exhaust fan at the arena.

Community Centre

Gym Floor Refinish (2021/22)

The gymnasium floor was last refinished 16 years ago in 2005, it was buffered, repainted and recoated. The floor needs to be refinished again. Will increase quality of the floor for sports and activities. Would also improve overall appearance of Community Centre and could increase rentals.

Window Replacement/Repair

The Community Centre windows are in need of replacement. This work will be required in the second floor Fitness Studio/Meeting Room, and the first floor kitchen, office and weight room. The work will be undertaken at the same time as the siding replacement to ensure a seamless installation.

Siding

The siding is in poor condition and requires replacement.

Grounds/Fields

Cricket modifications to baseball field

The modifications range from \$8,000 (an "instant cricket pitch" that can be rolled up and stored after a game) to \$25,000 (concrete pitch). Provincial grant could cover 1/3 cost.

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

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											
	Priority										
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
LAND PURCHASE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL											
New Services		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Replacement Hydrants		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Replacement Meters		\$43,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
		\$63,000	\$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)		\$62,500									
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					
		\$62,500	\$305,000	\$400,000	\$180,000	\$330,000	\$630,000	\$480,000	\$420,000	\$0	\$0
BUILDING IMPROVEMENTS											
Chlorinator		\$10,000	\$60,000								
Dam Safety Inspection								\$12,000			
Design of Dam and downstream channel rehabilitation		\$30,000									
Repair Spillway Dares Lake		\$275,000									
Replacement of Raw Water Inlet to Pumphouse		\$15,000									
Raw Water Pumphouse Waterproof Foundation			\$10,000								
Electric Net Metering Assessment		\$5,000									
Armouries - Interior Renovations		\$10,000									
Armouries - Yard Improvements		\$7,500									
Armouries - New Roof			\$30,000								
		\$352,500	\$100,000	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0
FURNITURE AND EQUIPMENT											
Chlorine Detectors			\$6,000								
Membrane Replacement		\$155,000	\$155,000								
Spare Raw Water Supply Pump		\$9,500									
Spare Siemens Free Chlorine on Line Probe		\$3,100									
Spare HACH on Line Turbidimeter with Controller		\$6,000									
Spare Gas Chlorinator Maintenance Kits and Spare Parts		\$6,000									
Replacement of Industrial hot water heater for mixing up Corrosion Inhibitor		\$5,000									
One Spare Effluent Pump		\$5,400									
Pneumatic Cleaning System on Intake Screen			\$35,000								
		\$190,000	\$196,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$668,000	\$631,000	\$430,000	\$210,000	\$360,000	\$660,000	\$522,000	\$450,000	\$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 new installations are 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. The budget amount has been increased this year to allow for purchases for the upgrade of commercial water meters.

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. FCM Funding has been received for this project which will span both fiscal 20-21 and 21-22.

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. This project was approved for fiscal 2020-21 however PW work load did not allow for it to be carried out. The revised plan is to complete engineering work package in 21-22 and execute in 22-23. Lower priority, low risk as is.

Replacement of Raw Water Inlet to Pumphouse

The raw water inlet to the Pumphouse shows significant corrosion on the outside of the pipe and erosion is expected on the inside. Pipe exposure (digging up) and metal thickness testing must be completed to determine the extent of the damage and then replace as necessary.

Dam and Spillway

Design of Dam and downstream channel rehabilitation

\$30,000 was approved in fiscal 20-21. The pre-work was completed but not the Detailed Design work. On hold now awaiting response from NSE regarding a request to define any regulatory constraints so that any requirements can be incorporated in the new design.

Repairs to Dam and Spillway - \$250,000

Plus Construction Administration - \$25,000

Engineered design of Dam and spillway and construction to be completed in 2021-22.

Project timeline:

Time Frame	Activity	Status
June to July 2020	Consult with NSE to confirm requirements for future water withdrawal permit, construction permit, and flora and fauna assessments	Awaiting response
January to March 2021	Modelling and document preparation for water withdrawal permit	Ongoing
March to May 2021	Detailed design for spillway, dam, downstream channel, site grading at pumphouse, tender documentation preparation with Class A estimate. June to July 2021 – Issue for tender, review submissions, make recommendation	
July 2021	Award construction project, execute contract with contractor	
August to December 2021	site preparation, contract mobilization, materials stockpile, complete in channel works, complete dam	

	works, downstream channel improvements	
June to December 2021	complete water withdrawal documentation, consolidate, submit application, obtain permit	
January 2022	Town receives dam, operates and monitors	

Electric Net Metering Assessment

At the January 26, 2021 Council meeting a motion was approved to include \$5,000 in the 2021/22 budget for net metering less than 100KW analyses solar project at the Water treatment plant and for staff to apply for funding through FCM for a green energy feasibility study for the less than 100KW net metering analysis.

Armouries - Interior Renovations

Renovations required for long-ignored repairs to the office area bathroom, two superintendents offices and foyer floor, etc.

Armouries - Yard Improvements

Improvements required to make yard more effective and organized by adding storage shed space, outdoor storage racks for barricades and signs as well as parking on Cumberland St side.

Furniture and Equipment

Membrane Replacement

This item was intended to be for the four (4) skids in the WTP, replace two (2) in one year and the other two (2) in the next. The textbook anticipated life span of these units are about 10 years and they have been in service for 10-11 years now. However, our assessment of the skids membrane condition is that they are still in quite good shape and we do not anticipate replacement in the immediate future. However, they will have to be replaced maybe after 15 years??... we will see deterioration in the IT testing as an indication of the membrane failing (but we haven't seen that yet). Apparently if deterioration occurs it may occur rather fast and we will have to react to replace accordingly. Therefore we have put the money in our budget for a contingency to replace IF needed.

Spare Raw Water Supply Pump

Critical raw water supply pump in case a pump is out of service for an extended period of time.

Plant spare required as identified by operator:

- Spare Siemens Free Chlorine on Line Probe
- Spare HACH on Line Turbidimeter with Controller
- Spare Gas Chlorinator Maintenance Kits and Spare Parts
- Replacement of Industrial hot water heater for mixing up Corrosion Inhibitor
- One Spare Effluent Pump

Future Capital

All Distribution Mains have been moved out by 1 year. Detailed plan to be developed and documented in 2021.

Building/Infrastructure Improvements

Raw Water Pumphouse Waterproof Foundation

This project is to stop water ingress into the RW Pumphouse. Water ingress historically corrodes steel structure and damages the floor.
This is planned to be executed in 22-23 after we address the RW inlet line damage.

TOWN OF LUNENBURG 10 YEAR CAPITAL BUDGET - ELECTRIC UTILITY										
DESCRIPTION		21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
<u>UTILITY LINE WORK</u>										
Meters		\$10,000								
Overhead Conductors		\$187,500	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Poles & Fixtures		\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Services		\$37,500	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Transformers - Line		\$105,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Street Lighting		\$30,000								
LED Street Lighting Assessment		\$15,000								
Distribution system review		\$50,000								
		\$510,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000
<u>BUILDING & STRUCTURES</u>										
Solar Assessment Study		\$16,800								
Substation Recloser		\$47,000								
		\$63,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>FURNITURE AND EQUIPMENT</u>										
Phone System					\$14,000					
		\$0	\$0	\$0	\$14,000	\$0	\$0	\$0	\$0	\$0
TOTALS		\$573,800	\$270,000	\$270,000	\$284,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000

ELECTRIC UTILITY CAPITAL BUDGET DESCRIPTIONS

Utility Line Work

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 2021/22 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).

Transformers – Line/Installation

The Utility continually monitors the inventory of transformers on hand, as delivery requires months of lead time.

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. Which is why staff have included a budget for a LED Street Light Assessment. Staff are proposing that a lighting consultant review the entire Town's Street Lighting on a comprehensive level.

Distribution System Review

A full distribution system review by an outside consultant to plan for future capital improvements.

Building & Structures

Solar Assessment Study

Per Council motion from January 26, 2021 include \$16,800 in the 2021/2022 budget for a Green Energy feasibility study on the land behind the Waste Water Treatment Plant as per the staff report.

Substation Recloser

A recloser is an automatic, high-voltage electric switch. Like a circuit breaker on household electric lines, it shuts off electric power when trouble occurs, such as a short circuit. NSPI inspects the Town's substation reclosers as part of an annual maintenance cycle. Regular maintenance of the substation reclosers is a key component of NSPI's ability to work on the electrical system under live conditions. The Town has five reclosers at the substation. Budget has been included for replacement of one unit should we have a failure during regular maintenance testing.

Capital Funding 2021/22						
TOWN	Project		Budget Cost		Funding	Source
<u>Buildings & Structures</u>						
01-2-82-2314	Annex Roof	\$26,000		\$26,000	Deed Transfer Taxes \$21,000 & \$5,000 NSCC	
	<i>Town Hall</i>					
01-2-82-2389	Tender Package Town Hall Exterior Restoration	\$50,000		\$50,000	Deed Transfer Taxes	
01-2-82-2393	Security System Upgrade	\$10,000		\$10,000	Deed Transfer Taxes	
01-2-82-2395	Retaining Wall	\$10,000		\$10,000	Deed Transfer Taxes	
	<i>Lunenburg Academy</i>					
01-2-82-2401	South Side Handrail	\$15,000		\$15,000	Will only proceed if 100% funding support is rec'd from Lun. Academy Foundation	
01-2-82-2405	Foundation/Drain Tile Inspection & Tender documents	\$40,000		\$40,000	Will only proceed if 100% funding support is rec'd from Lun. Academy Foundation	
	<i>Environmental Development</i>					
01-2-82-2399	Blockhouse Hill	\$40,000		\$40,000	General Capital Reserves	
<u>Equipment</u>						
<u>Public Works Infrastructure</u>						
<u>Wastewater</u>						
01-2-82-3821	Bluenose Drive - Sewer Line	\$15,000		\$15,000	Sewer Reserves	
01-2-82-3822	Catch Basin Repair - West Nova Parking Lot	\$20,000		\$20,000	Deed Transfer Taxes	
01-2-82-3823	CSK-05, Green St., Knickle Rd., Tannery Rd. (Storm Diversion)	\$60,000		\$60,000	Gas Tax	
01-2-82-3824	New Sewer Main on Archibald Street (pre-approved by Council)	\$50,000		\$50,000	Deed Transfer Taxes	
01-2-82-3825	Upgrade Communication Systems to Pumping Stations	\$40,000		\$40,000	Gas Tax	
01-2-82-3826	Waste Water -Voltage Reading Monitor at Pumping Station	\$7,000		\$7,000	Sewer Reserves	
01-2-82-3827	Lift Stations Capital Pump spares - pre-approved	\$45,000		\$45,000	Gas Tax	
01-2-82-3828	Salt Water Intrusion - Check Valve Installation	\$105,000		\$105,000	Deed Transfer Taxes	
01-2-82-3829	Lift Station Pressure Gauges	\$20,000		\$20,000	Gas Tax	
01-2-82-3830	Blower Replacements at WWTP (3)	\$280,000		\$280,000	Capital Borrowing \$270K, Deed Transfer Taxes \$10K	
01-2-82-3831	Lift Station Overflow Meter	\$10,000		\$10,000	Gas Tax	
01-2-82-3832	Chemical feed pumps (2)	\$40,000		\$40,000	Gas Tax	
01-2-82-3833	WWTP - Compressor Overhaul	\$5,000		\$5,000	General Capital Reserves	
01-2-82-3834	WWTP - Roof Top Air Conditioner	\$15,000		\$15,000	Deed Transfer Taxes	
<u>New Sidewalks/Curbing</u>						
01-2-82-3126	Tannery Road-Knickle to 97 Tannery Road (East)	\$55,000		\$55,000	Deed Transfer Tax	
<u>PW Equipment</u>						
01-2-82-3915	Replacement for Chev 02 Salt Truck	\$175,000		\$175,000	Capital Borrowing	
01-2-82-3906	Replacement for 2002 F150 1/2 ton	\$35,000		\$35,000	General Capital Reserves	
01-2-82-3907	Replacement for Cemetery Backhoe	\$55,000		\$55,000	Cemetery PC Borrowing	
01-2-82-3908	Trackless Plow blade (90)	\$10,000		\$10,000	PW Equipment Reserve	
01-2-82-3909	Salt Spreader Trackless (90)	\$10,000		\$10,000	PW Equipment Reserve	
01-2-82-3911	Power Concrete Screed	\$3,200		\$3,200	PW Equipment Reserve	
01-2-82-3912	Rods for the Rod Turning Machine (89)	\$3,000		\$3,000	PW Equipment Reserve	
01-2-82-3913	Concrete Forms	\$5,000		\$5,000	PW Equipment Reserve	
01-2-82-3914	Speed Radar Sign #2	\$3,500		\$3,500	PW Equipment Reserve	
<u>Fire Department</u>						
01-2-82-2624	Turnout Gear Dryer	\$9,700		\$9,700	Fire Dept. - 100% Funding	
01-2-82-2640	Concrete Apron Replacement (area in front of bay doors at Fire Hall)	\$55,000		\$55,000	Deed Transfer Taxes	
<u>Community Centre/Arena</u>						
01-2-82-2791	Arena Bathroom Renovations (plan/tender)	\$10,000		\$10,000	Deed Transfer Taxes	
01-2-82-2792	Skate Park - funding application	\$60,000		\$60,000	Grant \$20K and Recreation Reserve \$40K	
01-2-82-2793	Floor Scrubber (pre-approved Apr.27/21)	\$7,500		\$7,500	General Capital Reserves	
		\$1,399,900		\$1,399,900		
	Town Capital Funding Summary 2021/22			Total		
	Operating Revenue			\$0		
	Gas Tax			\$215,000		
	Deed Transfer Tax			\$411,000		
	Public Works Equipment Reserve			\$34,700		
	Sewer Reserves			\$22,000		
	Recreation Reserve			\$40,000		
	Town General Capital Reserves			\$87,500		
	Water Dividend			\$0		
	Fire District & Department			\$9,700		
	Grants & Donations Estimate			\$80,000		
	PC Borrowing			\$55,000		
	Borrowing Estimate			\$445,000		
				\$1,399,900		

Capital Funding 2021/22						
WATER UTILITY		Project	Budget Cost		Funding	Source
General						
05-2-94-4600		New Services	\$10,000		\$10,000	Depreciation Funds
05-2-94-4700		Replacement Hydrants	\$10,000		\$10,000	Depreciation Funds
05-2-94-4800		Replacement Meters	\$43,000		\$43,000	Depreciation Funds
Distribution Mains						
		<i>This project will span fiscal 20-21 and 21-22</i>				
05-2-94-2901		Water and Wastewater System Survey & GIS Development (includes all underground infrastructure)	\$62,500		\$62,500	FCM Grant \$50K, depreciation funds \$12.5K
Building Improvements & Construction						
05-2-94-3017		Chlorinator	\$10,000		\$10,000	Depreciation Funds
05-2-94-4535		Design of Dam and downstream channel rehabilitation	\$30,000		\$30,000	Depreciation Funds
05-2-94-4591		Repair Spillway Dares Lake	\$275,000		\$275,000	Depreciation Funds
05-2-94-4529		Replacement of Raw Water Inlet to Pumphouse	\$15,000		\$15,000	Depreciation Funds
05-2-94-1075		Electric Net Metering Assessment	\$5,000		\$5,000	Depreciation Funds
05-2-94-4517		Armouries - Interior Renovations	\$10,000		\$10,000	Depreciation Funds
05-2-94-4518		Armouries - Yard Improvements	\$7,500		\$7,500	Depreciation Funds
Furniture and Equipment						
05-2-94-4570		Membrane Replacement	\$155,000		\$155,000	Membrane Reserve
05-2-94-4571		Spare Raw Water Supply Pump	\$9,500		\$9,500	Depreciation Funds
05-2-94-4572		Spare Siemens Free Chlorine on Line Probe	\$3,100		\$3,100	Depreciation Funds
05-2-94-4573		Spare HACH on Line Turbidimeter with Controller	\$6,000		\$6,000	Depreciation Funds
05-2-94-4574		Spare Gas Chlorinator Maintenance Kits and Spare Parts	\$6,000		\$6,000	Depreciation Funds
05-2-94-4575		Replacement of Industrial hot water heater for mixing up Corrosion Inhibitor	\$5,000		\$5,000	Depreciation Funds
05-2-94-4576		One Spare Effluent Pump	\$5,400		\$5,400	Depreciation Funds
			\$668,000		\$668,000	
		Water Utility Capital Funding Summary				
05-2-93-2051		FCM Grant	\$50,000			
05-2-93-1200		Membrane Reserve	\$155,000			
05-2-93-1000		Depreciation Funds	\$463,000			
			\$668,000			

Capital Funding 2021/22						
ELECTRIC UTILITY		Project	Budget Cost		Funding	Source
UTILITY LINE WORK						
07-2-75-1680		Meters	\$10,000		\$10,000	Depreciation Funds
07-2-75-1630		Overhead Conductors	\$187,500		\$187,500	Depreciation Funds
07-2-75-1640		Poles & Fixtures	\$75,000		\$75,000	Depreciation Funds
07-2-75-1670		Services	\$37,500		\$37,500	Depreciation Funds
07-2-75-1660		Transformers - Line	\$105,000		\$105,000	Depreciation Funds
07-2-75-1650		Street Lighting	\$30,000		\$30,000	Depreciation Funds
07-2-75-1655		LED Street Lighting Assessment	\$15,000		\$15,000	Depreciation Funds
07-2-75-1656		Distribution system review	\$50,000		\$50,000	Depreciation Funds
			\$510,000		\$510,000	
BUILDING & STRUCTURES						
07-2-75-1686		Solar Assessment Study	\$16,800		\$16,800	Grant or Depreciation Funds
07-2-75-1716		Substation Recloser	\$47,000		\$47,000	Depreciation Funds
			\$63,800		\$63,800	
		TOTAL	\$573,800		\$573,800	
		Electric Utility Capital Funding Summary				
		Depreciation Funds	\$573,800			