



Town of Lunenburg 2024/25 DRAFT OPERATING BUDGET

No Property Tax Rate Increases

- Residential Tax Rate **unchanged** @ \$1.376
- Commercial Tax Rate **unchanged** @ \$3.358

Sewer Rates Adjusted by 4% CPI

- Residential @ \$718.85
- Commercial @ \$0.6869/\$100 of assessment

Work continues on plans for the Wastewater Treatment Plant Upgrade.

Low Income Property Tax Relief
Income Brackets increased to
reflect 4% CPI:

| GROSS HOUSEHOLD INCOME | EXEMPTION |
|------------------------|-----------|
| \$33,540 OR LESS | \$1,000 |
| \$33,541 TO \$39,130 | \$500 |
| \$39,131 TO \$44,720 | \$250 |
| OVER \$44,720 | NIL |

TOWN OF LUNENBURG
2024/25 OPERATING BUDGET

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**Town of Lunenburg
2024/25 Budget Summary**

| | Budget 2024/25 | Approved Budget 2023/24 | Difference % |
|---|---------------------------|--|-------------------------|
| <i>Expenditures</i> | | | |
| General Government Services | \$ 1,072,800 | \$ 1,019,700 | 5.2% |
| Other Protective Services | 1,231,600 | 1,121,900 | 9.8% |
| Fire Services | 785,300 | 742,700 | 5.7% |
| Transportation Services | 1,504,100 | 1,392,100 | 8.0% |
| Environmental Health Services | 1,609,400 | 1,523,500 | 5.6% |
| Environmental Development Services | 1,016,400 | 1,076,400 | -5.6% |
| Recreation & Cultural Services | 1,021,200 | 969,500 | 5.3% |
| Fiscal Services | 2,584,200 | 2,056,820 | 25.6% |
| | \$ 10,825,000 | \$ 9,902,620 | 9.3% |
| <i>Revenue</i> | | | |
| Property Tax Revenue, including Sewer | \$ 9,406,000 | \$ 8,676,520 | 8.4% |
| <i>Non-tax Revenue</i> | | | |
| Sales of Services | 218,200 | 218,500 | -0.1% |
| Arena & Community Centre | 323,800 | 299,900 | 8.0% |
| Other Revenue - Own Sources | 452,800 | 431,000 | 5.1% |
| Unconditional Transfers | 50,100 | 50,100 | 0.0% |
| Conditional Transfers | 374,100 | 226,600 | 65.1% |
| | \$ 10,825,000 | \$ 9,902,620 | 9.3% |
| <i>Unfunded Operating Expenditures</i> | \$ - | \$ - | |

2024/25 BUDGET SUMMARY AND TAX RATES

| | Approved Tax Rate | Increase (decrease) over prior year | % Change over prior year |
|---------------------------|----------------------|---|-----------------------------|
| Residential Tax Rate | \$1.376 | \$0.000 | 0.0% |
| Commercial Tax Rate | \$3.358 | \$0.000 | 0.0% |
| Seasonal Tourist Tax Rate | \$2.519 | \$0.000 | 0.0% |

Tax Contribution Comparison

| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Residential | 65.6% | 64.5% | 66.3% | 67.0% | 67.0% | 67.1% |
| Commercial | 32.8% | 33.7% | 31.8% | 31.4% | 31.4% | 32.2% |
| Seasonal Tourist | 1.6% | 1.8% | 2.0% | 1.7% | 1.6% | 0.7% |
| | <u>34.4%</u> | <u>35.5%</u> | <u>33.8%</u> | <u>33.1%</u> | <u>33.0%</u> | <u>32.9%</u> |

2024/25 Budget Summary

Operating

Town General Operations \$ 10,825,000

Capital

Town Capital Projects \$2,986,000

\$13,811,000

| | Value as Shown on Roll | For Losses On Appeals** | Subtotal | Grants in Lieu | Net Taxable Assessment |
|---------------------------|---------------------------|----------------------------|-----------------------|---------------------|---------------------------|
| RESIDENTIAL | | | | | |
| Residential Property | \$ 339,946,100 | \$ (350,000) | \$ 339,596,100 | \$ 45,000 | \$ 339,641,100 |
| Resource Property | 864,300 | - | 864,300 | | 864,300 |
| Total Residential | <u>340,810,400</u> | <u>(350,000)</u> | <u>340,460,400</u> | <u>45,000</u> | <u>340,505,400</u> |
| COMMERCIAL | | | | | |
| Commercial Property | 58,814,400 | (350,000) | 58,464,400 | 8,544,100 | 67,008,500 |
| Seasonal Tourist Business | 1,928,600 | | 1,928,600 | - | 1,928,600 |
| Business Occupancy | - | - | - | - | - |
| Total Commercial | <u>60,743,000</u> | <u>(350,000)</u> | <u>60,393,000</u> | <u>8,544,100</u> | <u>68,937,100</u> |
| Total Assessment | <u>\$ 401,553,400</u> | <u>\$ (700,000)</u> | <u>\$ 400,853,400</u> | <u>\$ 8,589,100</u> | <u>\$ 409,442,500</u> |

** Appeals allowance is based previous appeals history.

Tax Levy

| | |
|--------------------------------------|------------------|
| Expenditures | \$ 10,825,000 |
| Less: Revenue Other than Tax Revenue | <u>3,838,500</u> |
| Tax Levy | <u>6,986,500</u> |

Calculation of Tax Rates

| | |
|------------------------------|--------------------|
| Total Net Taxable Assessment | 409,442,500 |
| General Tax Rate | <u>1.71</u> |

TAX RATE CALCULATION

| | |
|---|-----------------|
| Tax Levy | \$ 6,986,500 |
| Residential Assessment | 340,505,400 |
| Residential Tax Rate | \$ 1.376 |
| Residential Tax Levy | 4,685,400 |
| Commercial Tax Levy | 2,301,100 |
| Commercial Assessment | 67,008,500 |
| Seasonal Tourist Assessment | 1,928,600 |
| Commercial Tax Rate | \$ 3.358 |
| Seasonal Tourist Business Tax Rate | \$ 2.519 |

Historical Tax Rates

| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Change |
|------------------|---------|---------|---------|---------|--------|
| Residential | \$1.376 | \$1.376 | \$1.376 | \$1.376 | 0.00% |
| Commercial | \$3.318 | \$3.318 | \$3.358 | \$3.358 | 0.00% |
| Seasonal Tourist | \$2.489 | \$2.489 | \$2.519 | \$2.519 | 0.00% |

Properties Subject to Special Tax Agreements or Legislation

| | Assessment | Taxes per Rate | Prov Grant |
|---|---------------|----------------|------------|
| N.S. Dept. of Education (Fisheries Museum)* | \$ 3,672,100 | \$ - | \$ 5,019 |
| N.S. Dept. of Education (Bluenose Academy) | \$ 23,140,500 | \$ - | \$ - |

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

Properties Whose Grant in Lieu of Taxes Varies With Tax Rate

Provincially Assessed Properties

| | Assessment | Taxes per Rate | Actual GIL |
|--|--------------|----------------|------------|
| His Majesty the King (Dufferin Street/DNR) | \$ 8,507,800 | \$ 285,692 | \$ 285,692 |
| His Majesty the King (Green Street/DNR) | 13,800 | \$ 463 | \$ 463 |
| N.S. Trans. & Public Works (Mahone Bay Road) | 5,300 | \$ 178 | \$ 178 |
| N.S. Trans. & Public Works (Green Street) | 13,000 | \$ 437 | \$ 437 |
| N.S. Trans. & Public Works (Linden Avenue) | 4,200 | \$ 141 | \$ 141 |
| Total Commercial Exempt | \$ 8,544,100 | \$ 286,911 | \$ 286,911 |
| Residential Exempt: | | | |
| His Majesty the King (Green Street/DNR) | \$ 45,000 | \$ 619 | \$ 619 |

| | Assessment | Sewer per Rate | Actual GIL |
|--|--------------|----------------|------------|
| His Majesty the King (Dufferin Street/DNR) | \$ 8,507,800 | \$ 58,400 | \$ 58,400 |

Federally Assessed Properties (nil)

Comparative Property Assessments & Tax Rates

| | 2024 # of Taxable Accounts | 2023 # of Taxable Accounts | 2024 Taxable Assessment* | 2023 Taxable Assessment* | Difference |
|------------------|----------------------------------|----------------------------------|--------------------------------|--------------------------------|------------|
| Residential | 1212 | 1206 | \$ 340,505,400 | \$ 311,836,900 | 9.19% |
| Commercial | 186 | 185 | 67,008,500 | 59,932,700 | 11.81% |
| Seasonal Tourist | 5 | 9 | 1,928,600 | 4,111,000 | -53.09% |
| | | | \$ 409,442,500 | \$ 375,880,600 | 8.93% |

There are 1,212 Residential property accounts in the Town; 887 or 73% are capped.
 * Taxable Assessment is based on an appeals allowance.

Tax Revenue

| | Rates | Taxes | | |
|------------------|---------|---------------------|----------------------|-----------|
| Residential | \$1.376 | \$ 4,685,400 | 1% Tax Revenue = | \$ 69,865 |
| Commercial | 3.358 | 2,252,500 | \$0.01 Additional = | 40,944 |
| Seasonal Tourist | 2.519 | 48,600 | \$0.01 Residential = | 34,051 |
| | | | \$0.01 Commercial = | 6,894 |
| | | <u>\$ 6,986,500</u> | | |

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 5 properties that qualify for this special assessment.

| | |
|-----------------------------------|---------------------|
| 2024 Seasonal Tourist Assessments | <u>\$ 1,928,600</u> |
|-----------------------------------|---------------------|

2024/25 Operating Budget
 Budgeted Staffing Summary

| | FTE | Salaries & Benefits* |
|---|-------------|-------------------------|
| Corporate Services & Utilities | 12.8 | \$ 1,236,200 |
| Community Development & Bylaw | 5.0 | \$ 566,300 |
| Recreation | 6.0 | \$ 458,200 |
| Public Works | 15.5 | \$ 1,461,900 |
| | <u>39.3</u> | <u>\$ 3,722,600</u> |

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

Budgeted Cost-of-Living Adjustment for 2024/25 is 4% (2023 NS-CPI).

| Town General - Operating Revenue | | | | | | |
|----------------------------------|--------------|--|-------------------|-------------------|------------------------|-------------------|
| | ACCOUNT # | DESCRIPTION | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| | | Taxes | | | | |
| | | Assessable Property | | | | |
| 395,600 | 01-1-11-0000 | | | | | |
| | 01-1-11-1100 | 1 Residential Taxable Assessment | \$ 4,675,200 | \$ 4,279,600 | \$ 4,293,500 | \$ 3,771,485 |
| | | Commercial | | | | |
| 219,400 | 01-1-11-2100 | 1 Comm Taxable Assessment | 1,963,200 | 1,743,800 | 1,711,400 | 1,501,078 |
| (55,000) | 01-1-11-2200 | 1 Seasonal Tourist Business | 48,600 | 103,600 | 103,500 | 94,923 |
| | | Resource | | | | |
| 1,000 | 01-1-11-5100 | 1 Resource Taxable Assessment | 11,900 | 10,900 | 10,800 | 7,912 |
| 561,000 | | | 6,698,900 | 6,137,900 | 6,119,200 | 5,375,398 |
| | | Special Assessments | | | | |
| | | Frontage Rates | | | | |
| 151,060 | 01-1-12-9100 | 2 Sewer Annual Charges | 1,795,700 | 1,644,640 | 1,644,620 | 1,529,016 |
| | | Other Taxes | | | | |
| - | 01-1-19-1100 | 3 Deed Transfer Tax-Capital Reserve Fund | 350,000 | 350,000 | 350,000 | 428,530 |
| - | 01-1-19-1101 | 3 Deed Transfer Tax-Operating Fund | 175,000 | 175,000 | 175,000 | 140,000 |
| | | | 2,320,700 | 2,169,640 | 2,169,620 | 2,097,546 |
| | | Business Property | | | | |
| (600) | 01-1-14-2100 | 4 Based on Revenue - Bell Aliant | 16,400 | 17,000 | 16,400 | 16,863 |
| (5,000) | 01-1-62-8800 | 5 HST Offset Grant | 19,000 | 24,000 | 18,700 | 23,365 |
| | | | 35,400 | 41,000 | 35,100 | 40,228 |
| | | Department Total | \$ 9,055,000 | \$ 8,348,540 | \$ 8,323,920 | \$ 7,513,172 |
| | | Grants in Lieu of Taxes | | | | |
| | | Provincial Government | | | | |
| - | 01-1-23-0000 | | | | | |
| - | 01-1-23-1200 | 6 Dept. of Transportation | \$ 900 | \$ 900 | \$ 900 | \$ 1,664 |
| 17,400 | 01-1-23-1300 | 6 His Majesty the King | 286,700 | 269,300 | 269,300 | 237,182 |
| 5,620 | 01-1-23-1400 | 6 Sewer (previously included in general sewer revenue) | 58,400 | 52,780 | 52,780 | 43,396 |
| - | 01-1-23-3100 | 6 Fire Protection - Museum/School | 5,000 | 5,000 | 5,000 | 5,019 |
| | | Department Total | \$ 351,000 | \$ 327,980 | \$ 327,980 | \$ 287,261 |
| | | Sales of Services | | | | |
| | | General Gov't Services | | | | |
| - | 01-1-41-0200 | 7 Tax Certificates Fees | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 5,944 |
| (300) | 01-1-41-0210 | 7 Mortgage Company Service Charge | 3,200 | 3,500 | 3,200 | 3,350 |
| | | | 9,200 | 9,500 | 9,200 | 9,294 |
| | | Environmental Health Services | | | | |
| - | 01-1-44-0115 | 7 Region 6 Diversion/Map | 15,000 | 15,000 | 15,000 | 15,717 |
| - | 01-1-44-0110 | Sale of Compostainers | 100 | 100 | - | - |
| | | | 15,100 | 15,100 | 15,000 | 15,717 |
| | | Environmental Develop. Services | | | | |
| - | 01-1-46-0100 | 7 Zoning Permits & Certificates | 3,500 | 3,500 | 3,500 | 2,120 |
| | | Recreation & Cultural Services | | | | |
| - | 01-1-47-0100 | Library Photocopy Revenue | 300 | 300 | 300 | 270 |
| | | Protective services | | | | |
| - | 01-1-42-0200 | 7 Fire Services (Rental Revenue) | 100 | 100 | - | - |
| | | Transportation Services | | | | |
| - | 01-1-43-0100 | 7 PW - Labour/Equipment (Charge Out) | 50,000 | 50,000 | 50,000 | 62,507 |
| - | 01-1-43-0200 | 7 Parking Meter Revenue | 140,000 | 140,000 | 130,000 | 129,421 |
| | | | 190,000 | 190,000 | 180,000 | 191,928 |
| | | | \$ 218,200 | \$ 218,500 | \$ 208,000 | \$ 219,329 |
| | | Lunenburg War Memorial Community Centre & Arena | | | | |
| | | Admissions | | | | |
| | | Arena | | | | |
| 1,000 | 01-1-47-1030 | 8 Public Skating | \$ 10,000 | \$ 9,000 | \$ 12,000 | \$ 10,437 |
| | | Community Centre | | | | |
| - | 01-1-47-1110 | 9 Program Fees | | | | |
| 2,500 | 01-1-47-1110 | Drop-in Sport Programs | 8,000 | 5,500 | 10,000 | 7,471 |
| - | 01-1-47-1120 | Weight Room Fees | 3,500 | 3,500 | 2,000 | 4,138 |
| - | 01-1-47-1130 | Fitness Classes | 7,000 | 7,000 | 7,000 | 7,366 |
| | | | 28,500 | 25,000 | 31,000 | 29,412 |
| | | Rentals | | | | |
| | | Arena | | | | |
| - | 01-1-47-2020 | 10 Skate Sharpening | 500 | 500 | 500 | 626 |
| 3,000 | 01-1-47-2040 | 11 Minor Hockey | 77,000 | 74,000 | 74,000 | 74,929 |
| 2,000 | 01-1-47-2050 | 12 Hockey, Other & Practices | 57,000 | 55,000 | 55,000 | 62,573 |
| 300 | 01-1-47-2070 | 13 School Skating | 7,300 | 7,000 | 7,000 | 7,651 |
| 200 | 01-1-47-2080 | 14 Other Skating | 4,700 | 4,500 | 4,500 | 4,318 |
| 300 | 01-1-47-2090 | 15 Summer Rentals | 7,300 | 7,000 | 7,200 | 10,958 |
| 400 | 01-1-47-2091 | 16 Farmer's Market (Spring/Summer) | 5,400 | 5,000 | 5,400 | 4,733 |
| 300 | 01-1-47-2095 | 17 Sign Rentals | 8,300 | 8,000 | 8,000 | 7,640 |

| Town General - Operating Revenue | | | | | | | |
|----------------------------------|--------------|----|--|----------------------|---------------------|------------------------|---------------------|
| | ACCOUNT # | | DESCRIPTION | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| | | | <u>Community Centre</u> | | | | |
| 1,000 | 01-1-47-3020 | 18 | Rentals | 23,000 | 22,000 | 22,000 | 25,021 |
| 500 | 01-1-47-3021 | 19 | Farmer's Market (Fall/Winter) | 10,500 | 10,000 | 10,000 | 10,072 |
| 200 | 01-1-47-3030 | 20 | Meeting Room/Fitness Studio Rentals | 5,200 | 5,000 | 5,000 | 5,692 |
| 700 | 01-1-47-3040 | 21 | Grounds Rental | 2,200 | 1,500 | 2,200 | 1,463 |
| | | | | 208,400 | 199,500 | 200,800 | 215,676 |
| | | | Rental - District School Board | | | | |
| 1,400 | 01-1-47-4010 | 22 | School Bd. Rental of Auditorium/Grounds | 36,400 | 35,000 | 35,000 | 32,559 |
| | | | <u>Grants - Municipalities</u> | | | | |
| 10,000 | 01-1-47-5050 | 23 | Operating Grant - MODL | 50,000 | 40,000 | 40,000 | 40,000 |
| | | | Miscellaneous Revenue | | | | |
| 100 | 01-1-47-8010 | | Miscellaneous | 500 | 400 | 1,000 | 458 |
| | | | Total Revenue - LWMCC & Arena | \$ 323,800 | \$ 299,900 | \$ 307,800 | \$ 318,105 |
| | | 24 | <u>Other Revenue/Own Sources</u> | | | | |
| | | | <u>Licenses and Permits</u> | | | | |
| - | 01-1-51-4100 | | Taxi Licenses | \$ 100 | \$ 100 | \$ 100 | \$ 116 |
| - | 01-1-51-6100 | | Dog Licenses | 1,000 | 1,000 | 1,000 | 993 |
| (2,000) | 01-1-51-7100 | | Building Permits | 10,000 | 12,000 | 10,000 | 10,246 |
| 800 | 01-1-51-9100 | | Other Licenses & Permits | 3,500 | 2,700 | 3,500 | 2,750 |
| | | | | 14,600 | 15,800 | 14,600 | 14,105 |
| | | | <u>Fines</u> | | | | |
| - | 01-1-52-0100 | | Fines-Parking Meter | 6,500 | 6,500 | 5,500 | 5,462 |
| (1,000) | 01-1-52-0200 | | Fines-Court Fines | 2,500 | 3,500 | 2,500 | 1,995 |
| | | | | 9,000 | 10,000 | 8,000 | 7,457 |
| | | 25 | <u>Rentals</u> | | | | |
| - | 01-1-53-0050 | | Rentals - Band Stand | 1,000 | 1,000 | 600 | 635 |
| - | 01-1-53-0100 | | Rentals and Leases | 40,000 | 40,000 | 40,000 | 53,461 |
| 14,000 | 01-1-53-0110 | | Rental and Leases - Lun Academy | 275,000 | 261,000 | 261,000 | 263,977 |
| | | | | 316,000 | 302,000 | 301,600 | 318,073 |
| | | | <u>Return on Investments</u> | | | | |
| 10,000 | 01-1-55-9100 | 26 | Bank Interest | 50,000 | 40,000 | 50,000 | 48,581 |
| | | | <u>Penalties & Interest on Taxes</u> | | | | |
| - | 01-1-56-2100 | 27 | Interest on Taxes | 60,000 | 60,000 | 66,000 | 47,559 |
| | | | <u>Miscellaneous</u> | | | | |
| - | 01-1-59-0050 | | Pin & Flag Sales/Etc. | 1,000 | 1,000 | 1,800 | 2,408 |
| - | | | Insurance Settlements | | | | - |
| - | 01-1-59-0100 | 28 | Donations | 2,200 | 2,200 | - | 2,865 |
| | | | | 3,200 | 3,200 | 1,800 | 5,273 |
| | | | | \$ 452,800 | \$ 431,000 | \$ 442,000 | \$ 441,048 |
| | | | <u>Department of Municipal Affairs</u> | | | | |
| - | 01-1-62-8100 | 29 | Foundation Grant | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| - | 01-1-62-8600 | | Farm Property Acreage | 100 | 100 | 100 | 115 |
| | | | | \$ 50,100 | \$ 50,100 | \$ 50,100 | \$ 50,115 |
| | | | <u>Conditional Transfers/Fed. Or Prov. Gov'ts</u> | | | | |
| | | | Federal Government | | | | |
| - | 01-1-71-7500 | | Canada Day Grant | \$ 800 | \$ 800 | \$ 3,400 | \$ 790 |
| | | | ACOA Non-repayable Contribution | 137,000 | | | |
| | | | | \$ 137,800 | \$ 800 | \$ 3,400 | \$ 790 |
| | | | Provincial Government | | | | |
| | | | <u>Recreation & Cultural Services</u> | | | | |
| - | | | African Heritage Day Grant | - | - | - | 500 |
| (10,000) | | | Planning Assistance Grant - Rec Facilities | - | 10,000 | - | - |
| | | | <u>Protective Services</u> | | | | |
| - | 01-1-75-2500 | | Civic Addressing Prov Grant | 1,000 | 1,000 | 1,000 | 1,000 |
| | | | | \$ 138,000 | \$ 11,000 | \$ 1,000 | \$ 1,500 |
| | | | <u>Conditional Transfers/Other Local Gov't</u> | | | | |
| - | | | Transfer From Reserves-LAFF/Surplus | \$ - | \$ - | \$ - | \$ 30,525 |
| 20,500 | 01-1-89-9900 | 30 | Districts 1 & 2 Fire Commission | 235,300 | 214,800 | 218,220 | 204,169 |
| | | | | \$ 235,300 | \$ 214,800 | \$ 218,220 | \$ 234,694 |
| | | | Total Revenue | \$ 10,825,000 | \$ 9,902,620 | \$ 9,882,420 | \$ 9,066,014 |
| | | | Non Property Tax Revenue | \$ 3,838,500 | \$ 3,494,520 | \$ 3,493,020 | \$ 3,451,770 |
| | | | Change in Non Property Tax Revenue | 9.8% | | | |

NOTES TO TOWN REVENUE ESTIMATES

1. 2024/25 Tax Revenues

2024/25 Tax Rates:

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

Historical Tax Rate Information

| | Residential | Commercial |
|---------|-------------|------------|
| 2023/24 | \$1.376 | \$3.358 |
| 2022/23 | \$1.376 | \$3.358 |
| 2021/22 | \$1.376 | \$3.318 |
| 2020/21 | \$1.346 | \$3.318 |
| 2019/20 | \$1.351 | \$3.358 |
| 2018/19 | \$1.344 | \$3.320 |
| 2017/18 | \$1.333 | \$3.286 |
| 2016/17 | \$1.314 | \$3.276 |
| 2015/16 | \$1.314 | \$3.276 |
| 2014/15 | \$1.279 | \$3.260 |
| 2013/14 | \$1.279 | \$3.260 |

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

| RATES FOR 2024/25 WITH RESERVE TRANSFERS | | | |
|---|--------------------------|--------------------------|-----------------------------------|
| Classification | 2024/25 Rate | 2023/24 Rate | Yearly Change |
| Dwelling Unit | \$718.85 | \$691.20 | 4.0% or \$27.65 per dwelling unit |
| Commercial Rate | 68.69¢/100 of Assessment | 66.05¢/100 of Assessment | 4.0% |
| Churches - quarterly | \$422.20 | \$405.96 | 4.0% |

| Sewer Revenue Contribution Comparison | | | | |
|--|----------------|----------------|----------------|----------------|
| | <u>2024/25</u> | <u>2023/24</u> | <u>2022/23</u> | <u>2021/22</u> |
| Residential | 54.3% | 56.5% | 56.4% | 56.6% |
| Commercial | 45.2% | 42.9% | 43.0% | 42.8% |
| Churches | 0.5% | 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.

Sewer Costs & Funding

| | |
|---|---------------------------|
| Collection & Disposal Estimate | \$1,162,800 |
| Debt Repayment – Principal (see: Fiscal Services) | 55,300 |
| Reserve Transfer (General) | 350,000 |
| Reserve Transfer (Plant Upgrade) | <u>286,000</u> |
| Total Costs | <u>\$1,854,100</u> |

Funding (Based on 2024 assessments)

| | |
|-------------|--------------------|
| Sewer Rates | <u>\$1,854,100</u> |
|-------------|--------------------|

3. Deed Transfer Tax

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

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

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

5. #01-1-62-8800 HST Offset Grant

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

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

Federal Government

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

Provincial Government

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

Provincial Building on Green/Dufferin Street

Land on Green Street

Land on Mahone Bay Road

Land on Linden Avenue

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

7. Sale of Services

#01-1-41-0200 Tax Certificate Fees

Administration fee for preparation of tax certificates.

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

This revenue source was introduced in 2009/10 based on administration charges for providing additional tax bills and listings to mortgage companies. Mortgage companies require detailed listings in specific formats. This fee is being increased to \$15 per account listing in 2024/25. This fee should continue to be adjusted by \$5 every five years, next increase will be in fiscal 2028/29.

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

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

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

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

#01-1-42-0200 Fire Services

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

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

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

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

Approximately 240 meters.

Current Parking Rates as approved on June 25, 2019

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

| | <u>2024/25</u> <u>Budget</u> |
|---|---------------------------------|
| <u>Revenue</u> | |
| Parking Meters | \$ 140,000 |
| Parking Fines | 6,500 |
| | <u>\$ 146,500</u> |
| <u>Expenses</u> | |
| Public Works labour for coin collection | 4,000 |
| Administrative labour | - |
| Repairs, maintenance & supplies | 15,000 |
| Interest on capital loan | - |
| | <u>\$ 19,000</u> |
| Net revenue before enforcement costs | <u><u>\$ 127,500</u></u> |
| By-Law Enforcement costs (See: Other Protective Services Budget) | <u><u>\$ 85,000</u></u> |

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

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

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

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

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

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

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

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

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

Estimate based on projections.

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

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

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

Estimate for skating rentals by local schools.

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

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

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

Rent received from various festivals and events.

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

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

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

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

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

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

19. #01-1-47-3021 Farmer's Market Rental (Fall/Winter)

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

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

These rooms are often rented for karate and other classes.

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

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

22. #01-1-47-4010 School Board Rental

The SSRCE leases from the Town, for the Bluenose Academy, soccer field, track and field, softball field and 50 parking spaces. Lease period July 1 to June 30 with annual CPI adjustments.

23. #01-1-47-5050 Operating Grant - Municipality

Each year the Municipality of the District of Lunenburg provides a grant to help offset operating deficits of the Arena. We requested \$50,000 for this fiscal year.

24. Revenue from Own Sources

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

#01-1-51-6100 Dog Licenses

Dog license revenue is estimated based on approved fees.

#01-1-51-7100 Building Permits

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

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

Fines reflect projected actuals.

25. #01-1-53-0100 & 01-1-53-0110 Rentals and Leases – Town Buildings including the Lunenburg Academy

Rentals and Leases includes rent paid by the Electric and Water Utilities for use of the Town Hall and Blue Building, rental of old Fire Hall, 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.

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

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

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

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

28. #01-1-59-0100 Donations

Miscellaneous donations to the Town.

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

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

30. #01-1-89-9900 District 1&2 Fire Commission

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA FEE SCHEDULE

2024/25 Rates

Community Centre

| | | |
|---|-----|--------|
| Meeting/Fitness rooms | /hr | 31.00 |
| Auditorium only - full day* | | 378.00 |
| New Year's Eve* | | 789.00 |
| Recreational Use - auditorium only | /hr | 40.00 |
| Recreational Use - auditorium & kitchen | /hr | 50.00 |
| Kitchen - full day | | 193.00 |

Arena Ice Time

| | | | Resurfacers Surcharge | Base Rate |
|---|-----|--------|--------------------------|-----------|
| Prime | /hr | 197.00 | 4.00 | 193.00 |
| Non Prime | /hr | 166.00 | 4.00 | 162.00 |
| Youth & Schools | /hr | 166.00 | 4.00 | 162.00 |
| Mornings - not including March Break (8:00am to 12:00pm M-F) | /hr | 130.00 | 4.00 | 126.00 |

Arena Summer Rentals

| | |
|----------|--------|
| Per Hour | 80.00 |
| Per Day | 776.00 |

Arena Sign Rentals

| | |
|----------------------------------|--------|
| Display Signs (4'x8') | 294.00 |
| Ice Resurfacers Signs (per side) | 882.00 |
| In Ice Ads | 313.00 |

Public Skating

| | | |
|----------------------|--------|----|
| Youth | 3.00 | NC |
| Youth Season Pass | 98.00 | |
| Adult | 4.00 | NC |
| Adult Season Pass | 125.00 | |
| Family Season Pass | 168.00 | |
| Pop-up Public Skates | 2.00 | NC |
| Skate Sharpening | 5.00 | NC |

Vehicle Parking

| | | |
|-----------------------------|------|-------|
| With electrical hook-up | /day | 31.00 |
| Without hook-up | /day | 26.00 |
| Commercial hook-ups | /day | 40.00 |
| Commercial without hook-ups | /day | 33.00 |

Field Rentals

| | |
|-------------------------------|--------|
| <i>Softball Field</i> | |
| Per season (per team) | 242.00 |
| Per game | 16.00 |
| Per season - Youth (per team) | 114.00 |

| | |
|-------------------------------|--------|
| <i>Soccer Field</i> | |
| Per Game | 38.00 |
| Per Season (per team) | 329.00 |
| Per Season - Youth (per team) | 203.00 |

| | |
|--------------|--------|
| <i>Track</i> | |
| Full Day | 208.00 |

| | | | |
|--|---------------------|--------|----|
| Fitness Program | /mo | 50.00 | |
| Weight Room | /mo | 50.00 | |
| Weight Room - purchased in 4 month block | | 177.00 | |
| Weight Room - youth rate | /mo | 12.00 | |
| Weight Room Key Deposit | | 40.00 | |
| Sr. Fitness | /session (15 weeks) | 88.00 | |
| Drop in fee - badminton | | 5.00 | NC |
| Drop in fee - pickleball | | 4.00 | |

Bandstand

| | |
|----------|-------|
| Per hour | 23.00 |
|----------|-------|

N.B.- Rates as noted were adjusted by 2023 NS-CPI of 4.0%

*Plus Socan Fees if applicable including HST

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

| General Government Services Expenditure Budget (Administration & Finance) | | | | | | |
|---|-----------------|--|-----------|-----------|-------------|----------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | Description | Budget | Budget | Projections | Actual |
| | | General Gov't Services | | | | |
| | | Legislative | | | | |
| | 01-2-11-1100 1 | Mayor - Honorarium | \$ 34,600 | \$ 32,600 | \$ 29,000 | \$ 9,623 |
| | | Less: Allocation to Utilities | (17,300) | (16,300) | (14,500) | - |
| 1,000 | | | 17,300 | 16,300 | 14,500 | 9,623 |
| | 01-2-11-3100 1 | Councillors - Honorarium | 113,600 | 107,000 | 107,000 | 31,018 |
| | | Less: Allocation to Utilities | (56,800) | (53,500) | (53,500) | - |
| 3,300 | | | 56,800 | 53,500 | 53,500 | 31,018 |
| | 01-2-11-9300 2 | Council Conferences & Training | 15,000 | 14,200 | 14,200 | 3,745 |
| | | Less: Allocation to Utilities | (7,500) | (7,100) | (7,100) | - |
| 400 | | | 7,500 | 7,100 | 7,100 | 3,745 |
| - | 01-2-11-3200 | Mayor & Councillors Meeting Travel | 1,000 | 1,000 | 1,000 | 534 |
| - | 01-2-11-9100 3 | Other Legislative Expense | 4,500 | 4,500 | 4,500 | 2,891 |
| - | 01-2-11-9210 4 | Anti-Racism Special Committee | 25,000 | 25,000 | 15,000 | 24,986 |
| | | | 112,100 | 107,400 | 95,600 | 72,797 |
| | | General Administrative | | | | |
| | | Office Building | | | | |
| 3,000 | 01-2-12-1410 5 | Janitorial Contract | 21,000 | 18,000 | 18,000 | 16,201 |
| - | 01-2-12-1420 | Fuel | 26,000 | 26,000 | 24,000 | 24,145 |
| - | 01-2-12-1430 | Electricity | 9,400 | 9,400 | 8,900 | 8,712 |
| - | 01-2-12-1440 | Water | 1,100 | 1,100 | 1,000 | 991 |
| 600 | 01-2-12-1445 6 | Sewer | 4,100 | 3,500 | 3,400 | 2,304 |
| 300 | 01-2-12-1450 | Insurance (Town Hall) | 14,200 | 13,900 | 12,400 | 11,717 |
| - | 01-2-12-1460 7 | Janitor Supplies | 1,200 | 1,200 | 1,000 | 1,361 |
| 40,000 | 01-2-12-1470 8 | Maintenance & Repairs | 70,000 | 30,000 | 25,000 | 13,232 |
| | | | 147,000 | 103,100 | 93,700 | 78,663 |
| | | Financial Management | | | | |
| | 01-2-12-2200 9 | Accounting Salaries | 231,000 | 207,000 | 207,000 | 30,900 |
| - | | Less: Allocation to Utilities | (184,700) | (165,800) | (165,800) | - |
| 5,100 | | | 46,300 | 41,200 | 41,200 | 30,900 |
| - | 01-2-12-2700 | Payroll Admin Charges | 1,400 | 1,400 | 1,400 | 1,597 |
| - | 01-2-12-2800 10 | Banking Charges | 1,800 | 1,800 | 1,800 | 949 |
| | | | 49,500 | 44,400 | 44,400 | 33,446 |
| | | Legal and Other Professional Fees | | | | |
| 15,000 | 01-2-12-1500 11 | Solicitors | 75,000 | 60,000 | 80,000 | 63,553 |
| - | 01-2-12-1505 | Wastewater Legal Allocation | (10,000) | (10,000) | (10,000) | - |
| | | | 65,000 | 50,000 | 70,000 | 63,553 |
| - | 01-2-12-2500 | Audit Fees | 10,000 | 10,000 | 8,400 | 8,030 |
| 5,000 | 01-2-12-2505 | HR Consultant Supports | 25,000 | 20,000 | 20,000 | 14,125 |
| - | 01-2-12-2501 | Organizational Review | - | - | - | 5,972 |
| (20,000) | 01-2-12-2502 | Policy and Bylaw Review | - | 20,000 | - | - |
| (15,000) | 01-2-12-2503 | Performance Indicators | - | 15,000 | - | 11,892 |
| | | | 100,000 | 115,000 | 98,400 | 103,572 |
| | | Taxation | | | | |
| - | 01-2-12-4300 13 | Tax Exemptions - Individuals | 40,000 | 40,000 | 36,300 | 34,500 |
| 3,200 | 01-2-12-4350 14 | Tax Exemptions (Section 71) | 43,400 | 40,200 | 40,200 | 37,021 |
| | | | 83,400 | 80,200 | 76,500 | 71,521 |
| | | Common Services | | | | |
| 1,500 | 01-2-12-6000 15 | Assessment Costs | 49,500 | 48,000 | 48,000 | 47,243 |
| | | Valuations and Allowances | | | | |
| - | 01-2-82-1100 | Uncollectible Taxes & Sundries | - | - | - | - |
| | | Other General Admin. Services | | | | |
| 4,000 | 01-2-12-9009 16 | Accessibility Plan Development | 8,000 | 4,000 | 4,000 | 2,025 |
| - | 01-2-12-9010 | Advertising | 2,000 | 2,000 | 2,000 | 2,208 |
| - | 01-2-12-9020 | Stationery & Supplies | 2,500 | 2,500 | 2,200 | 1,771 |
| 200 | 01-2-12-9030 | Postage | 2,400 | 2,200 | 3,000 | 2,374 |
| - | 01-2-12-9040 | Telephone | 2,400 | 2,400 | 2,400 | 1,988 |
| 2,000 | 01-2-12-9050 | Computer Maintenance | 12,000 | 10,000 | 10,000 | 6,829 |
| | | | 29,300 | 23,100 | 23,600 | 17,195 |
| | | Salaries and Benefits | | | | |
| | 01-2-12-1100 17 | Salaries - Corporate Services Staff | 718,000 | 724,000 | 724,000 | 166,318 |
| | | Less: Allocation to Utilities or Other Depts | (397,700) | (382,100) | (382,100) | - |
| (21,600) | | | 320,300 | 341,900 | 341,900 | 166,318 |

| General Government Services Expenditure Budget (Administration & Finance) | | | | | | |
|---|-----------------|---|---------------------|---------------------|-------------------|-------------------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | Description | Budget | Budget | Projections | Actual |
| - | 01-2-12-1102 18 | Staff Training & Professional Development | 14,000 | 14,000 | 10,000 | - |
| 700 | 01-2-19-9010 | Workers Compensation | 7,800 | 7,100 | 7,100 | 6,200 |
| 7,900 | 01-2-19-9030 | Employment Benefits: CPP/EI | 31,700 | 23,800 | 23,800 | 16,400 |
| 1,500 | 01-2-19-9050 | Town Pension/RRSP | 20,000 | 18,500 | 18,500 | 12,700 |
| 500 | 01-2-19-9060 | Medical Plan | 25,400 | 24,900 | 24,900 | 17,000 |
| - | 01-2-19-9070 | Holiday and Long Service Awards | 500 | 500 | 500 | 834 |
| 1,800 | 01-2-19-9090 19 | Other Employment Benefits | 8,800 | 7,000 | 7,000 | 33,815 |
| | | | 428,500 | 437,700 | 433,700 | 253,267 |
| | | Other General Gov't Services | | | | |
| | | Elections | | | | |
| 12,000 | 01-2-19-1100 20 | Elections, Plebiscites, etc. | 22,000 | 10,000 | 7,500 | - |
| | | General Accident & Damage Liability Claims | | | | |
| 700 | 01-2-19-3100 | Liability Insurance & Claims | 11,500 | 10,800 | 10,000 | 8,999 |
| | | Grants | | | | |
| - | 01-2-19-5100 21 | Grants to Organizations | 32,000 | 32,000 | 30,000 | 19,356 |
| | | Other General Services | | | | |
| - | 01-2-19-9080 22 | Subscriptions & Memberships | 8,000 | 8,000 | 6,000 | 7,390 |
| | | Department Total | \$ 1,072,800 | \$ 1,019,700 | \$ 967,400 | \$ 713,449 |
| | | Budget Change | \$ 53,100 | | | |
| | | | 5.2% | | | |

NOTES TO GENERAL GOVERNMENT SERVICES BUDGET

1. Annual Council honorariums:

| | Effective Nov. 1, 2023 | Effective Nov. 1, 2024 |
|--------------|---------------------------|---------------------------|
| Mayor | \$34,032 | \$35,393 |
| Deputy Mayor | \$27,223 | \$28,312 |
| Councillors | \$16,888 | \$17,564 |

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

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

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

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

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

3. #01-2-11-9100 Other Legislative Expenses

Included in this item is 1/3 telephone for Corporate Services (1/3 to Other General Admin Telephone and 1/3 to Electric Utility) and advertising ads associated directly with Town Council. Also included are memorial donations/flowers, Remembrance Day Wreaths and Council Printing/Office Supplies.

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

Support costs for anti-racism initiatives.

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

Contract costs for the Town Hall.

6. #01-2-12-1445 Sewer

Sewer rates have been budgeted at the 2023/24 approved rates. The assessment for the Town Hall for 2024 is \$621,300. (AAN 04647327)

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

Estimate based on anticipated need.

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

| | |
|-------------------------------|-----------------|
| Operating maintenance* | \$5,000 |
| General Building Repairs | \$25,000 |
| Building Condition Assessment | \$40,000 |
| Total Budget | \$70,000 |

*Includes, Test Fire Extinguishers, Monitor Fire Alarm & Burglar Alarm, Sprinkler System (test), Furnace Maintenance (cleaning) and Clean & Repair Rain Gutters.

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

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

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

11. #01-2-12-1500 Solicitors

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

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

Budget is based on exemption criteria and exemption levels shown below. Adjustment for NS-CPI for 2023 of 4.0%.

| <u>Gross Household Income</u> | <u>Exemption</u> |
|-------------------------------|------------------|
| \$33,540 or less | \$1,000 |
| \$33,541 to \$39,130 | \$500 |
| \$39,131 to \$44,720 | \$250 |
| Over \$44,720 | NIL |

14. #01-2-12-4350 Tax Exemptions (Section 71)

Re: Municipal Government Act Section 71. These are the estimated grants under the Town’s Tax Exemption By-law #43 for the exemption of taxation for the Lunenburg Swimming Pool, and Tourist Bureau. A partial exemption of the difference between Commercial and Residential rates for the Lunenburg Heritage Society Knaut Rhuland House, Lunenburg Curling Club and the Lunenburg Day Care. Based on 2024 assessments and approved 2023/24 tax rates of \$1.376 residential and \$3.358 commercial.

| | |
|----------------------------|-----------------|
| Lunenburg Swimming Pool | \$4,177 |
| Tourist Bureau | \$18,906 |
| Lunenburg Heritage Society | \$6,093 |
| Lunenburg Curling Club | \$6,416 |
| Lunenburg Day Care | \$7,831 |
| Total Budget | \$43,423 |

15. #01-2-12-6000 Assessment Services – PVSC

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

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which developed an Accessibility Plan over the 2020/21 fiscal year. This cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The total of \$24,000 is allocated to General Government, Transportation and Recreation and Cultural Services.

17. #01-2-12-1100 Salaries – Corporate Services Staff

Salaries for all Corporate Services Administration and Finance Staff are shared with other department and the utilities. These allocations are reviewed annually to ensure their continued relevance and accuracy.

18. #01-2-12-1102 Staff Training & Professional Development

Budget for staff training and development, cost shared with utilities.

19. #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.

20. #01-2-19-1100 Municipal Election

Next Municipal Election to be held in fall 2024.

Budget includes \$10,000 for estimated cost for election and \$12,000 for technology for new Council.

21. #01-2-19-5100 Requests/Grants

Application deadline is March 31, 2024.

The listing of the approved 2024/25 Grants will be posted to the Town's website when approved by Council. <https://www.explorelunenburg.ca/finances-and-tax-rates.html>

22. #01-2-19-9080 Subscriptions and Memberships

Budget for subscriptions and memberships include Federation of Canada Municipalities, Nova Scotia Federation of Municipalities, Association of NS Administrators, Lunenburg Board of Trade, Fisheries Museum of the Atlantic and Nova Scotia Town Caucus.

| Other Protective Services Expenditure Budget | | | | | | | |
|--|--------------|---|--|---------------------|---------------------|---------------------|---------------------|
| | | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | | <i>Police Protection</i> | | | | |
| 65,500 | 01-2-21-1000 | 1 | RCMP | \$ 1,073,000 | \$ 1,007,500 | \$ 1,007,500 | \$ 950,076 |
| 200 | 01-2-21-1100 | 2 | DNA Casework Analysis (RCMP) | 2,800 | 2,600 | 2,800 | 2,551 |
| | | | Section Total | 1,075,800 | 1,010,100 | 1,010,300 | 952,627 |
| - | | | <i>By-Law Enforcement</i> | | | | |
| - | | | <i>Legal</i> | | | | |
| - | 01-2-22-6010 | 3 | Prosecuting Attorney | 2,000 | 2,000 | 500 | 405 |
| - | | | <i>Salaries & Benefits</i> | | | | |
| 70,000 | 01-2-22-9010 | 4 | By-Law Enforcement Officer | 80,000 | 10,000 | 5,000 | 5,267 |
| 5,000 | | 4 | By-Law Officer - Support Costs | 5,000 | - | - | - |
| | | | <i>Transfer to Correction Services</i> | | | | |
| (42,000) | 01-2-22-9200 | 5 | Provincial Corrections Facilities | - | 42,000 | 42,000 | 41,550 |
| | | | Section Total | 87,000 | 54,000 | 47,500 | 47,222 |
| - | | | <i>Emergency Measures</i> | | | | |
| 12,700 | 01-2-25-1100 | 6 | Emergency Management Planning | 25,000 | 12,300 | 12,300 | 10,315 |
| | | | Section Total | 25,000 | 12,300 | 12,300 | 10,315 |
| - | | | <i>Protective Inspections</i> | | | | |
| - | | | <i>Building Inspection</i> | | | | |
| - | 01-2-29-2010 | | Building Inspector - Contract | 18,000 | 18,000 | 18,000 | 28,729 |
| (2,100) | 01-2-29-2040 | | Supplies | 2,500 | 4,600 | 2,000 | 1,985 |
| 200 | 01-2-29-2045 | | Liability Insurance | 700 | 500 | 600 | 501 |
| - | 01-2-29-2050 | | Legal Services - legal consolidated under General Govt | - | - | - | - |
| - | 01-2-29-2080 | | Advertising | 100 | 100 | - | - |
| | | | | 21,300 | 23,200 | 20,600 | 31,215 |
| - | | | <i>Fire Inspection</i> | | | | |
| - | 01-2-29-2110 | | Fire Inspector - Contract | 18,000 | 18,000 | 18,000 | 27,262 |
| - | 01-2-29-2140 | | Supplies | 500 | 500 | 500 | - |
| 200 | 01-2-29-2145 | | Liability Insurance | 700 | 500 | 600 | 501 |
| - | 01-2-29-2150 | | Legal Services - legal consolidated under General Govt | - | - | - | - |
| - | 01-2-29-2180 | | Advertising | 100 | 100 | - | - |
| | | | | 19,300 | 19,100 | 19,100 | 27,763 |
| - | | | <i>Animal and Pest Control</i> | | | | |
| - | 01-2-29-3100 | | Stray Animals | 1,000 | 1,000 | 500 | - |
| - | | | <i>Other</i> | | | | |
| - | | | Lunenburg County Senior's Safety Funding | 2,200 | 2,200 | 2,200 | - |
| - | 01-2-29-9100 | | Unightly/Dangerous Buildings | - | - | - | - |
| - | | | Section Total | 3,200 | 3,200 | 2,700 | - |
| | | | Department Total | \$ 1,231,600 | \$ 1,121,900 | \$ 1,112,500 | \$ 1,069,142 |
| | | | | | | | |
| | | | Budget Change | \$ 109,700 | | | |
| | | | | 9.8% | | | |

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.

An estimated increase of 6.5% has been used in calculating this budget.

Previous Year Actuals

| | |
|--------------------------|-------------|
| 2019/20 (1.0% increase) | \$ 794,700 |
| 2020/21 (2.6% increase) | \$ 815,500 |
| 2021/22 (4.93% increase) | \$ 855,700 |
| 2022/23 (11% increase) | \$ 950,076 |
| 2023/24 (6.04% increase) | \$1,007,500 |

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

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

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

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

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

Budget includes 1 FTE staff member salary, benefits and contractor training.

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

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

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

Prior historical summary

| Municipal Costs | | |
|------------------------|----------|--------|
| 2018/19 | \$41,052 | |
| 2019/20 | \$41,077 | |
| 2020/21 | \$41,236 | |
| 2021/22 | \$41,566 | |
| 2022/23 | \$41,552 | |
| 2023/24 | \$42,000 | Budget |

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

| | |
|---|-----------------|
| Equipment, Supplies, Training, Conferences and Travel | \$1,500 |
| TMR Airtime Package | 400 |
| Cell phones | 200 |
| EMO Coordinator honorarium | 1,300 |
| Regional Emergency Management Organization | 21,600 |
| | \$25,000 |

7. **Revenue Sources**

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

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

| Fire Protection Expenditure Budget | | | | | | |
|------------------------------------|--------------|--|-------------------|-------------------|-------------------|-------------------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | <u>Administration</u> | | | | |
| - | 01-2-24-1100 | 1 Fire Prevention & Advertising | \$ 1,700 | \$ 1,700 | \$ 1,000 | \$ 957 |
| - | 01-2-24-1200 | 2 Council Honorariums & Staff Meeting Pay | - | - | - | 4,709 |
| 1,200 | 01-2-24-1300 | 3 Liability Insurance | 12,200 | 11,000 | 10,200 | 9,189 |
| - | 01-2-24-1510 | 4 Association Dues - Chief & Deputy Chiefs | 800 | 800 | 500 | 280 |
| - | 01-2-24-1520 | 5 Conventions - Chief | 1,800 | 1,800 | 1,800 | 1,298 |
| 3,200 | 01-2-24-1620 | Employment Benefits | 8,900 | 5,700 | 5,700 | 13,325 |
| - | 01-2-24-1650 | Medical Plan | 1,400 | 1,400 | 1,400 | 1,450 |
| - | 01-2-24-1700 | 6 Office Supplies & IT Services | 3,200 | 3,200 | 3,200 | 3,284 |
| | | <u>Fire Fighting Force</u> | | | | |
| 100 | 01-2-24-1400 | 7 Workers Comp. (Super, Substitutes & Standby) | 1,800 | 1,700 | 1,700 | 1,697 |
| 900 | 01-2-24-1420 | 7 Workers Comp. - Firefighters | 10,900 | 10,000 | 8,000 | 7,519 |
| 2,000 | 01-2-24-1201 | 8 Firefighters - EAP | 2,000 | - | - | - |
| 2,100 | 01-2-24-2010 | 9 Superintendent | 65,300 | 63,200 | 63,200 | 62,458 |
| - | 01-2-24-2015 | Car Allowance - Superintendent | 1,200 | 1,200 | 1,200 | 969 |
| - | 01-2-24-2020 | 10 Storm Stand-By | 2,200 | 2,200 | 2,200 | 1,260 |
| 2,200 | 01-2-24-2030 | 11 Honorariums - Firefighters | 56,300 | 54,100 | 54,100 | 52,662 |
| - | | <u>Water Supply and Hydrants</u> | | | | |
| - | 01-2-24-5100 | 12 Fire Protection Rates * | 328,900 | 328,900 | 328,900 | 330,336 |
| | | <u>Training</u> | | | | |
| - | 01-2-24-6020 | 13 Training | 20,000 | 20,000 | 20,000 | 10,425 |
| | | <u>Fire Stations & Buildings</u> | | | | |
| - | 01-2-24-3010 | 14 Telephone Line Rental - Alarm | 1,900 | 1,900 | 1,900 | 1,106 |
| 200 | 01-2-24-7010 | 15 Answering Service | 10,300 | 10,100 | 10,300 | 10,275 |
| 1,800 | 01-2-24-7020 | 16 Telephone | 8,500 | 6,700 | 8,000 | 7,984 |
| - | 01-2-24-7025 | 17 Data Information Systems | 4,900 | 4,900 | 2,000 | 2,277 |
| - | 01-2-24-7030 | 18 Heating Fuel | 25,500 | 25,500 | 23,000 | 23,364 |
| 800 | 01-2-24-7040 | 19 Insurance - Building | 9,500 | 8,700 | 8,000 | 7,266 |
| 1,500 | 01-2-24-7050 | 20 Electricity | 16,900 | 15,400 | 15,400 | 15,354 |
| 300 | 01-2-24-7060 | 21 Water | 3,100 | 2,800 | 2,800 | 2,633 |
| 900 | 01-2-24-7065 | 22 Sewer | 13,800 | 12,900 | 11,700 | 13,376 |
| - | 01-2-24-7070 | 23 Janitor Supplies | 2,500 | 2,500 | 1,000 | 156 |
| - | 01-2-24-7080 | 24 Repairs to Building | 16,500 | 16,500 | 10,000 | 10,985 |
| | | <u>Fire Fighting Equipment</u> | | | | |
| 4,200 | 01-2-24-7090 | 25 Interest on Capital Loan * | 14,600 | 10,400 | 10,400 | 11,277 |
| - | 01-2-24-8010 | 26 Vehicle/Equip. Maint. Contract | 13,600 | 13,600 | 13,600 | 8,641 |
| 1,000 | 01-2-24-8020 | 27 Gas and Supplies | 12,000 | 11,000 | 11,000 | 11,239 |
| - | 01-2-24-8031 | 28 Repairs #1 2015 | 5,000 | 5,000 | 25,000 | 22,744 |
| - | 01-2-24-8032 | 28 Repairs #2 2020 Engine | 4,000 | 4,000 | 4,000 | 3,466 |
| 1,000 | 01-2-24-8033 | 28 Repairs #3 '10 Engine | 6,000 | 5,000 | 7,000 | 5,600 |
| - | 01-2-24-8034 | 28 Repairs #4 '22 Heavy Rescue | 1,500 | 1,500 | 1,500 | 2,216 |
| - | 01-2-24-8036 | 28 Repairs #6 '02 Tanker | 4,000 | 4,000 | 14,000 | 1,415 |
| - | 01-2-24-8037 | 28 Repairs #7 New in 23-24 | 2,000 | 2,000 | 1,000 | 1,062 |
| 6,000 | 01-2-24-8038 | 28 Repairs #8 Boat & Trailer | 9,000 | 3,000 | 1,000 | 5,313 |
| 1,200 | 01-2-24-8040 | 29 Insurance on Trucks/Equipment | 22,300 | 21,100 | 18,600 | 17,576 |
| - | 01-2-24-8050 | 30 Hose, Clothing and Equipment | 16,700 | 16,700 | 16,700 | 16,617 |
| 12,000 | 01-2-24-8051 | 31 PPE - PERSONAL PROTECTIVE EQUIPMENT | 24,000 | 12,000 | 12,000 | 12,000 |
| - | 01-2-24-8060 | 32 General Equipment Repair | 7,000 | 7,000 | 5,000 | 6,172 |
| - | 01-2-24-8080 | 33 Repairs - Recharging Equipment | 5,000 | 5,000 | 3,000 | 2,961 |
| - | 01-2-24-8090 | 34 Radio and Paging Repairs | 2,000 | 2,000 | 3,500 | 1,815 |
| | | <u>Other</u> | | | | |
| - | 01-2-24-9040 | 35 Medical Expenses | 1,500 | 1,500 | 1,500 | 1,435 |
| - | 01-2-24-9045 | 36 Fire Fighter Recognition Dinner | 2,500 | 2,500 | 2,500 | 996 |
| - | 01-2-24-9050 | 37 Rental - Blue Storage Building | 600 | 600 | 600 | 600 |
| | | Department Total | \$ 785,300 | \$ 742,700 | \$ 749,100 | \$ 729,739 |
| | | *Non-shareable expense | | | | |
| | | Budget Revenue | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | | Dist 1&2 Cost Sharing | | | | |
| | | Dept Total | \$ 785,300 | \$ 742,700 | \$ 749,100 | \$ 729,739 |
| | | Less: Honorariums & Meeting Pay | - | - | - | (4,709) |
| | | Legal | - | - | - | - |
| | | Fire Protection Rates | (328,900) | (328,900) | (328,900) | (330,336) |
| | | Interest | (14,600) | (10,400) | (10,400) | (11,277) |
| | | | 441,800 | 403,400 | 409,800 | 383,417 |
| | | Dist Share @ 50% | 220,900 | 201,700 | 204,900 | 191,709 |
| | | Add: 6.5% Administration | 14,359 | 13,111 | 13,319 | 12,461 |
| | | | \$ 235,260 | \$ 214,810 | \$ 218,220 | \$ 204,170 |
| | | Budget Change | \$ 42,600 | | | |
| | | | 5.7% | | | |

NOTES TO FIRE PROTECTION BUDGET

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

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

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

Planned advertising includes:

| | |
|--|-------|
| Burning permits, by-laws, etc. | |
| Fire Prevention hand out materials for schools, day-care & nursery schools | \$560 |
| Fire Prevention radio advertisements | \$500 |
| Sign advertisement in the bowling alley | \$180 |
| Sign advertisement in the curling rink | \$220 |
| Sign advertisement in the arena | \$240 |

The Fire Department will reimburse any costs over \$1,700.

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

Staff meeting pay has been eliminated.

The Town's portion of Council Honorariums are now allocated 100% under General Government Budget. Council Honorariums are not cost shareable with Districts #1 & #2 Fire Commission.

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

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

4. #01-2-24-1510 Association Dues – Chief & Deputy Chiefs

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

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

5. #01-2-24-1520 Conventions – Chief

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.

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

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

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

| | |
|--|--------------|
| 2023 Workers Compensation rates: | |
| Superintendent, Substitutes & Stand-by | \$2.55/\$100 |
| Volunteer Fire Fighters | \$0.87/\$100 |

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

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

The Fire Chief has requested that the volunteer members have access to the Town EAP program, this new budget item includes the anticipated annual cost for 50 members.

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

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

Substitutes are to be paid at the following rates:

\$15.20/hour (minimum wage as of April 1, 2024)

- 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 \$15.20 per hour, effective April 1, 2024.

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

The total amount for honorariums paid out to the department is \$62,057 which includes the applicable HST. The budget expense is less the Municipal HST Rebate and amounts to \$56,275.

The Honorariums for 2024/25 have been increase by the 2023 NS-CPI.

| | | |
|------------------|-----------------|-----------------------------|
| Fire Department: | \$50,991 | (\$48,896 + HST = \$56,230) |
| Fire Chief: | 5,284 | (\$5,067 + HST = \$5,827) |
| | <u>\$56,275</u> | |

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

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

Per the water rate as approved by the NSURB effective April 1, 2024. This item is not cost shareable with Municipal Districts #1 and #2 Fire Commission as per the written agreement we have with them.

13. #01-2-24-6020 Training

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

Courses may include the following:

| | |
|--|----------|
| Level I Fire Fighter Course (per member) | \$ 2,500 |
| Officer Training Tactics | 1,000 |
| FDIC (per member) | 400 |
| D/C Chief Conference* | 1,400 |
| Thermal Imaging Camera | 1,000 |
| Rapid Intervention Team | 1,000 |
| Medical First Responders (per member) | 300 |
| Vehicle Extrication | 1,000 |

| | |
|--|-------|
| Ice Rescue | 1,000 |
| First Aid/CPR (per member) | 50 |
| Aerial Operations | 1,000 |
| EHS Symposium (per member) | 100 |
| Safety Officer | 1,000 |
| South Shore Mutual Aid (per member) | 20 |
| Books/Videos | 500 |
| Mobile Burn Unit (per member) | 300 |
| Fall Arrest (per member) | 50 |
| Sim-U-Share Program | 600 |
| Class 3/Air Brake (per member) | 100 |
| Small Vessel Operator Proficiency (per member) | 1,000 |
| Miscellaneous (new courses) | 2,000 |

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

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

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

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

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

16. #01-2-24-7020 Telephone

Includes:

| |
|---------------------------------------|
| Office, 634-8343 |
| Fax, 634-4145 |
| Club Room, 634-4112 |
| Internet Services for Hall |
| TMR radio |
| Cell Phones/Services: |
| Superintendent |
| Fire Chief |
| Deputy Chief <i>*new fiscal 24-25</i> |
| For trucks x 3 |
| iPads in trucks x 6 |

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

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

18. #01-2-24-7030 Fuel

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

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

Budget based on estimated rates.

20. #01-2-24-7050 Electricity

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

21. #01-2-24-7060 Water

Estimate based on current water consumption and approved rates.

22. #01-2-24-7065 Sewer

Budgeted using 2023/24 approved rates at current assessment (AAN 08204233) of \$2,097,200.

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

Covers the cost for cleaning products and supplies.

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

| | |
|---|-----------------|
| Building system tests and inspections | \$2,000 |
| Building system repair and maintenance | 3,000 |
| Vehicle exhaust system maintenance | 1,500 |
| Miscellaneous repairs and maintenance * | 10,000 |
| | <u>\$16,500</u> |

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

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

Interest estimates on capital loans are as follows:

| Project | Year | Original Loan Amount | 2024/25 Interest |
|----------------------|---------|----------------------|------------------|
| Aerial Ladder Truck | 2015/16 | \$448,887 | \$4,307 |
| Pierce Pumper/Tanker | 2020/21 | \$327,550 | \$5,909 |
| #4 Rescue | 2024/25 | \$175,531 | \$4,400 |

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

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

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

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

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

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

Includes in-house labour when working on vehicles at \$18.00/\$20.00 per hour.

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

Budget based on estimated rates.

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

As required by the Fire Department.

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

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

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

The next replacement is scheduled for 2029/30 at an anticipated cost of \$316,000. The reserve balance is estimated to be \$50,000 at March 31, 2024.

Anticipated Reserve Transfers

| | |
|--|-----------|
| Balance at March 31, 2024 | \$50,000 |
| 2024/25 | \$24,000 |
| 2025/26 | \$36,000 |
| 2026/27 | \$42,000 |
| 2027/28 | \$42,000 |
| 2028/29 | \$42,000 |
| 2029/30 | \$42,000 |
| ESPF Grant | \$20,000 |
| Estimated interest | \$18,000 |
| Projected Balance at March 31, 2030 to fund purchase of gear | \$316,000 |

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 | | | | | | |
|--|-----------------|---|-----------|-----------|-------------|----------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | Common Services | | | | |
| | | <u>Administration</u> | | | | |
| 4,000 | 01-2-31-1002 1 | Accessibility Plan Development | \$ 8,000 | \$ 4,000 | \$ 4,000 | \$ 2,025 |
| | 01-2-31-1010 2 | Salaries Engineers & Admin Support Staff | 266,300 | 231,100 | 231,100 | 68,305 |
| | | Less: Allocation to Wastewater/Water | (164,700) | (143,900) | (143,900) | - |
| 14,400 | | | 101,600 | 87,200 | 87,200 | 68,305 |
| - | 01-2-31-1015 | Car Allowance - Engineers | 1,200 | 1,200 | 1,200 | 1,083 |
| 1,500 | 01-2-31-1020 3 | Telephone & Internet | 5,500 | 4,000 | 5,500 | 5,202 |
| - | 01-2-31-1030 4 | Supplies & Computer - Engineer | 2,500 | 2,500 | 2,500 | 2,234 |
| (1,000) | 01-2-31-1040 | Advertising | - | 1,000 | - | - |
| (2,500) | 01-2-31-1050 5 | Survey/Appraisals | 2,500 | 5,000 | - | - |
| (400) | 01-2-31-1300 6 | Liability Insurance | 6,300 | 6,700 | 5,500 | 5,626 |
| - | 01-2-31-1520 7 | Travel/Seminars - Engineers/Work Force | 10,000 | 10,000 | 10,000 | 11,181 |
| 1,000 | 01-2-31-1400 8 | Workers Compensation | 13,500 | 12,500 | 12,500 | 15,195 |
| 700 | 01-2-31-1620 8 | Employment Benefits: CPP/EI | 42,100 | 41,400 | 41,400 | 36,700 |
| (2,800) | 01-2-31-1640 8 | Town Pension/RRSP | 26,400 | 29,200 | 29,200 | 28,000 |
| 3,900 | 01-2-31-1650 8 | Medical Plan | 40,600 | 36,700 | 36,700 | 34,228 |
| (800) | 01-2-31-1660 8 | Other Benefits | 11,200 | 12,000 | 12,000 | 35,148 |
| | | | 271,400 | 253,400 | 247,700 | 244,927 |
| | | <u>General Equipment</u> | | | | |
| - | 01-2-31-3030 | Repair to Miscellaneous Equipment | 4,000 | 4,000 | 4,000 | 5,096 |
| - | 01-2-31-3001 9 | PW Labour - Maint. of Vehicles & Equipment | 15,000 | 15,000 | 15,000 | - |
| - | 01-2-31-3040 9 | Repairs - Trackless | 7,000 | 7,000 | 7,000 | 7,066 |
| - | 01-2-31-3047 9 | Repairs - 2021 International | 6,000 | 6,000 | 6,000 | 9,803 |
| - | 01-2-31-3048 9 | Repairs - 2024 International | 6,000 | 6,000 | - | - |
| - | 01-2-31-3042 9 | Repairs - 2002 GMC Topkick | 6,000 | 6,000 | 8,000 | 8,112 |
| - | 01-2-31-3043 9 | Repairs - 2009 International | 20,000 | 20,000 | 20,000 | 25,014 |
| - | 01-2-31-3049 9 | Repairs - 2008 Dodge 1/2 Ton (formerly Electric Utility) - sold | - | - | - | 1,784 |
| - | 01-2-31-3046 9 | Repairs - 2011 F250 3/4 Ton | 4,000 | 4,000 | 4,000 | 4,163 |
| - | 01-2-31-3031 9 | Repairs - 2015 Chev 1/2 Ton | 4,000 | 4,000 | 2,000 | - |
| - | 01-2-31-3050 10 | Repairs - Hough/Payloader | 10,000 | 10,000 | 3,000 | 3,475 |
| 10,000 | 01-2-31-3060 11 | Repairs - Backhoe | 20,000 | 10,000 | 35,000 | 13,364 |
| (500) | 01-2-31-3061 12 | Repairs -2019 Asphalt Roller | - | 500 | 500 | 46 |
| 3,800 | 01-2-31-3070 13 | Insurance on Equipment | 20,800 | 17,000 | 18,100 | 14,177 |
| - | 01-2-31-3080 14 | Tires, Chains, etc. | 6,000 | 6,000 | 6,000 | 9,499 |
| 5,000 | 01-2-31-3090 15 | Gas, Oil, Antifreeze, etc. | 65,000 | 60,000 | 60,000 | 55,619 |
| | | | 193,800 | 175,500 | 188,600 | 157,218 |
| | | <u>Small Tools and Equipment</u> | | | | |
| - | 01-2-31-4100 16 | Two-way Radio System | 500 | 500 | 500 | 1,488 |
| - | 01-2-31-4110 17 | Small Tools & Equipment | 5,000 | 5,000 | 5,000 | 7,055 |
| | | | 5,500 | 5,500 | 5,500 | 8,543 |
| | | <u>Workshops, Yards & Other Bldgs.</u> | | | | |
| - | 01-2-31-5010 | Rental of Armouries | 1,200 | 1,200 | 1,200 | 1,200 |
| 17,000 | 01-2-32-3123 20 | PW Labour - Facilities | 42,000 | 25,000 | 38,000 | - |
| | 01-2-31-5030 | Victoria Road Building (VRB) | | | | - |
| - | 01-2-31-5031 18 | VRB - Repairs & Maintenance | 3,000 | 3,000 | 1,500 | 1,817 |
| 800 | 01-2-31-5033 18 | VRB - Insurance | 5,400 | 4,600 | 4,700 | 3,896 |
| 100 | 01-2-31-5034 18 | VRB - Sewer | 900 | 800 | 900 | 905 |
| - | 01-2-31-5035 18 | VRB - Electric | 2,400 | 2,400 | 2,400 | 1,328 |
| - | 01-2-31-5036 18 | VRB - Water | 600 | 600 | 600 | 522 |
| - | 01-2-31-5037 18 | VRB - Security/Phone | 1,500 | 1,500 | 1,200 | 933 |
| | | | 57,000 | 39,100 | 50,500 | 10,601 |
| | | <u>Roads and Streets</u> | | | | |
| | 01-2-32-3110 19 | Salary - Superintendent | - | 75,000 | | - |
| | | Less: Allocation to Water/Wastewater | - | (45,000) | | - |
| (30,000) | | | - | 30,000 | - | - |
| 80,000 | 01-2-32-3120 20 | Labour - Public Works | 375,000 | 295,000 | 295,000 | 313,206 |
| 1,000 | 01-2-32-3210 21 | Gravel & Stone | 6,000 | 5,000 | 5,000 | 7,840 |
| - | 01-2-32-3220 | Colas (Asphalt Tack Coat) | 1,500 | 1,500 | 1,500 | 1,136 |
| - | 01-2-32-3250 22 | Tree Maintenance | 10,000 | 10,000 | 10,000 | 8,311 |
| - | 01-2-32-3270 | Clothing | 3,500 | 3,500 | 3,000 | 3,770 |
| - | 01-2-32-3280 23 | Infrastructure Supplies | 15,000 | 15,000 | 15,000 | 13,044 |
| 1,000 | 01-2-32-3281 24 | Safety Equipment | 6,000 | 5,000 | 8,000 | 4,951 |
| - | 01-2-32-3610 | Labour - Street Cleaning and Leaves | - | - | - | 18,600 |
| - | 01-2-32-3620 | Supplies - Street Cleaning | - | - | - | 272 |
| - | 01-2-32-3700 25 | Labour - Snow & Ice Control | 65,000 | 65,000 | 65,000 | 30,115 |
| - | 01-2-32-3710 26 | Equip Rental/Contracted Snow Removal | 500 | 500 | 500 | 242 |
| - | 01-2-32-3720 27 | Salt (Inc Transportation)/Sand | 85,000 | 85,000 | 85,000 | 48,583 |
| - | 01-2-32-3240 28 | Asphalt for Patching | 80,000 | 80,000 | 55,000 | 82,493 |
| (10,000) | 01-2-32-3300 29 | Sidewalk Repairs (Materials only) | 40,000 | 50,000 | 27,000 | 19,148 |
| - | 01-2-32-3950 30 | Crack Sealing Streets | 10,000 | 10,000 | 9,100 | 8,547 |
| | | | 697,500 | 655,500 | 579,100 | 560,258 |

| Transportation Services Expenditure Budget | | | | | | |
|--|-----------------|---|---------------------|---------------------|---------------------|---------------------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | <u>Interest on Loans</u> | | | | |
| 3,400 | 01-2-32-3970 31 | Interest on Capital Loan - Roads/Streets | 21,200 | 17,800 | 17,800 | 19,627 |
| (100) | 01-2-32-7050 | Interest on Capital Loan-Parking Meters | - | 100 | 100 | 56 |
| | | | 21,200 | 17,900 | 17,900 | 19,683 |
| | | <u>Street & Highway Lighting</u> | | | | |
| 10,000 | 01-2-32-5100 32 | Street Lighting | 145,000 | 135,000 | 135,000 | 123,759 |
| | | <u>Traffic Services</u> | | | | |
| - | 01-2-32-6030 33 | Paint Street Lines (Contractor) | 8,000 | 8,000 | 7,500 | 7,465 |
| - | 01-2-32-6035 33 | Line Painting (Materials only) | 4,000 | 4,000 | 3,500 | 6,800 |
| 2,500 | 01-2-32-6060 33 | Traffic Signs & Posts | 6,000 | 3,500 | 4,500 | 2,819 |
| | | | 18,000 | 15,500 | 15,500 | 17,084 |
| | | <u>Parking</u> | | | | |
| - | 01-2-32-7012 34 | Parking & Traffic Study | 75,000 | 75,000 | - | - |
| - | 01-2-32-7011 35 | Labour - Maintenance & Collection | 4,000 | 4,000 | 4,000 | 2,127 |
| - | 01-2-32-7016 | Labour - Admin/Coin Rolling | - | - | - | 4,500 |
| - | 01-2-32-7020 36 | Parking Meter Supplies (Incl Repair Parts) | 15,000 | 15,000 | 10,000 | 4,374 |
| - | 01-2-32-7030 | Parking Lot Light | 700 | 700 | 700 | 550 |
| | | | 94,700 | 94,700 | 14,700 | 11,551 |
| | | Department Total | \$ 1,504,100 | \$ 1,392,100 | \$ 1,254,500 | \$ 1,153,624 |
| | | Budget Change | \$ 112,000 | | | |
| | | | 8.0% | | | |

NOTES TO TRANSPORTATION SERVICES BUDGET

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which developed an Accessibility Plan over the 2020/21 fiscal year. This cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The total of \$24,000 is allocated to General Government, Transportation and Recreation and Cultural Services.

2. #01-2-31-1010 Salaries Engineers & Support Staff

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

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

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

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

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

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

Includes miscellaneous street surveys and appraisal fees for easements.

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

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

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

Required safety and other training.

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

These costs reflect the rates for 2024. Other Benefits includes Holiday Gifts, EAP fees and an accrual for retirement benefits per the Town's Personnel Policy and CUPE contract.

9. #01-2-31-3040 – 3049 Repairs to Trucks and Sidewalk Plow

To cover cost of vehicle repairs and maintenance for the trackless sidewalk plow, 2021 International, 2024 International, 2002 GMC truck, 2009 International, 2011 Ford ¾ ton and 2015 Chev ½ ton.

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

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

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

Backhoe purchased in 2017. Estimate for required maintenance.

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

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

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

Insurance costs are budgeted at estimated rates.

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

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

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

Budget estimate at anticipated consumption plus estimated fuel pricing.

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

Budget for repairs and maintenance costs.

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

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

18. #01-2-31-5031 -#01-2-31-5037 Victoria Road Building-Repairs and Maintenance

This building is used by the Town for a carpentry shop and storage. Costs include insurance, electricity, security line and maintenance.

Rent is charged to the Water Utility, Electric Utility, Fire Department and Navy League for use of this building.

19. #01-2-32-3110 Salary - Superintendent

This position has been eliminated.

20. #01-2-32-3120 Labour

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

Budget includes:

2 FTE Heavy Equipment Operators

3 FTE Operators

3 FTE Labourers

1 FTE Facilities Labourer

1 Seasonal Labourer (26 weeks)

21. #01-2-32-3210 Gravel & Stone

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

22. #01-2-32-3250 Tree Maintenance

Budget estimate related to Town tree maintenance annually.

23. #01-2-32-3280 Infrastructure Supplies

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

24. #01-2-32-3281 Safety Equipment

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

25. #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.

26. #01-2-32-3710 Equipment Rental/Contracted Snow Removal

Estimate for equipment rentals and contracted snow removal when required.

27. #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.

28. #01-2-32-3240 Asphalt for Patching

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

29. #01-2-32-3300 Renewal of Sidewalks

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

30. #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.

31. #01-2-32-3970 Interest on Capital Loans

| | Interest |
|---|----------|
| Kubota Tractor | \$1,080 |
| Paving Creighton Street, Mason's Beach Road | 3,956 |
| Paving Wolff Ave/Starr Street | 593 |
| Pave Hebb & Hopson Street | 512 |
| Street upgrades 2016/17 | 2,272 |
| Backhoe | 806 |
| Trackless Plow | 1,464 |
| Dump Truck | 3,293 |
| Paving-Kissing Bridge Road | 949 |
| Roller | 524 |
| Loader | 5,700 |
| Total | \$21,449 |

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

Estimate based on current rates and current number of installations.

33. #01-2-32-6030 – 6060 Paint Street Lines, Traffic Signs and Posts

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

34. #01-2-32-7012 Parking & Traffic Study

Updated Parking & Traffic Study incorporating review of Active Transportation Plan and review of the Comprehensive Community Plan.

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

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

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.

| Environmental Health Services Expenditure Budget (Wastewater Treatment & Garbage) | | | | | | | |
|---|--------------|----|---|---------------------|---------------------|------------------------|---------------------|
| | ACCOUNT # | | DESCRIPTION | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| | | | Sewage Collection and Disposal | | | | |
| (1,900) | 01-2-42-2010 | 2 | Salaries (Engineers) | \$ 51,700 | \$ 53,600 | \$ 45,000 | \$ 38,952 |
| - | 01-2-42-2020 | 3 | Labour - Public Works | 25,000 | 25,000 | 20,000 | 19,497 |
| - | 01-2-42-2023 | | Council Honorariums | - | - | - | 2,699 |
| (3,500) | 01-2-42-2025 | 4 | Fringe Benefits | 15,900 | 19,400 | 17,000 | 12,100 |
| 1,000 | 01-2-42-2027 | | PW Staff Training and Travel | 1,000 | - | - | 1,832 |
| (10,000) | 01-2-42-2030 | 5 | Materials and Supplies | 25,000 | 35,000 | 20,000 | 29,453 |
| 10,000 | 01-2-42-2031 | 6 | Catch Basin Cleaning | 50,000 | 40,000 | 51,000 | 40,732 |
| - | 01-2-42-2035 | | Computer Maintenance | 3,500 | 3,500 | 3,500 | 3,531 |
| - | 01-2-42-2040 | | Legal Costs - legal consolidated under General Govt | 10,000 | 10,000 | 10,000 | 10,000 |
| | | | Sewage Lift Station | | | | |
| 1,100 | 01-2-42-3010 | 7 | Electricity | 52,800 | 51,700 | 51,700 | 49,842 |
| - | 01-2-42-3020 | 8 | Maintenance (Materials only) | 60,000 | 60,000 | 30,000 | 81,771 |
| (5,000) | 01-2-42-3021 | 9 | Lift Station Cleaning | 25,000 | 30,000 | 20,000 | 41,872 |
| 700 | 01-2-42-3030 | | Insurance - Pumping Stations | 4,400 | 3,700 | 3,700 | 3,105 |
| - | 01-2-42-3033 | 10 | Repairs - 2016 Ford F150 - purchased in 22-23 | 3,000 | 3,000 | 1,500 | 1,514 |
| | | 11 | Sewage Treatment Plant | | | | |
| 1,400 | 01-2-42-4010 | 12 | Salary - Treatment Plant | 157,500 | 156,100 | 156,100 | 144,590 |
| - | 01-2-42-4025 | 13 | Process Engineering Support for WWTP | 25,000 | 25,000 | 15,000 | 13,683 |
| 9,100 | 01-2-42-4020 | 14 | Employee Benefits - Treatment Plant | 39,100 | 30,000 | 30,000 | 28,445 |
| - | 01-2-42-4035 | 15 | Training, Travel and Memberships | 8,000 | 8,000 | 3,000 | 147 |
| - | 01-2-42-4040 | | Office Supplies | 500 | 500 | 500 | 172 |
| - | 01-2-42-4050 | 16 | Clothing | 2,500 | 2,500 | 2,500 | 2,009 |
| 700 | 01-2-42-4060 | 17 | Janitor Contract/Supplies | 3,500 | 2,800 | 3,500 | 3,921 |
| - | 01-2-42-4100 | | Public Works Dept. - Labor | - | - | - | 208 |
| 3,300 | 01-2-42-4110 | 18 | Electricity | 234,300 | 231,000 | 231,000 | 208,947 |
| - | 01-2-42-4120 | | Telephone/Internet/Cell Phone/Modem | 4,500 | 4,500 | 4,500 | 3,718 |
| 1,000 | 01-2-42-4130 | 19 | Water | 27,000 | 26,000 | 26,000 | 25,422 |
| (5,000) | 01-2-42-4150 | 20 | Building/Yard Maintenance | 15,000 | 20,000 | 15,000 | 12,430 |
| 7,600 | 01-2-42-4160 | | Insurance | 29,400 | 21,800 | 24,500 | 18,196 |
| 1,500 | 01-2-42-4200 | 21 | Laboratory Equip, Testing & Supplies | 18,000 | 16,500 | 16,500 | 18,747 |
| - | 01-2-42-4210 | 22 | Chemicals | 48,000 | 48,000 | 40,000 | 34,363 |
| 4,000 | 01-2-42-4220 | 23 | Sludge Disposal -Trucking Fees | 36,000 | 32,000 | 48,000 | 33,640 |
| 5,000 | 01-2-42-4225 | 24 | Sludge Disposal - Lagoon/Compost Fees | 75,000 | 70,000 | 94,000 | 66,863 |
| - | 01-2-42-4240 | 25 | UV Lamp/Probe Replacement | 4,000 | 4,000 | 4,000 | 3,295 |
| - | 01-2-42-4260 | | Equipment Maintenance | 55,000 | 55,000 | 40,000 | 49,616 |
| - | 01-2-42-4300 | 26 | Small Capital Equipment | 6,000 | 6,000 | 6,000 | 10,434 |
| 13,500 | 01-2-42-4302 | 27 | Biofilter Media Reserve | 25,000 | 11,500 | 11,500 | 11,500 |
| | | | Interest on Sewer Loans | | | | |
| 3,500 | 01-2-42-4170 | 28 | Interest on Capital Loan | 22,200 | 18,700 | 18,700 | 20,041 |
| | | | | 1,162,800 | 1,124,800 | 1,063,700 | 1,047,287 |
| | | | Garbage & Waste Collection and Disposal | | | | |
| | | | Administration | | | | |
| - | 01-2-43-1100 | | Council Honorariums | - | - | - | 1,349 |
| - | 01-2-43-1120 | 29 | Advertising/Calendar | 1,000 | 1,000 | 900 | 875 |
| | | | Garbage and Waste Collection | | | | |
| 41,400 | 01-2-43-2010 | 30 | Contract | 267,900 | 226,500 | 226,500 | 221,426 |
| - | 01-2-43-2020 | | Labour - Public Works | - | - | - | 5,300 |
| - | 01-2-43-2025 | 31 | Garbage Collection Supplies | 2,000 | 2,000 | 2,000 | 3,989 |
| - | 01-2-43-2030 | 32 | Public Education/Other | 500 | 500 | - | - |
| | | | Recycling and Other Garbage Disposal Costs | | | | |
| 6,000 | 01-2-43-5010 | 33 | Recycling, Compost and Waste Disposal | 166,000 | 160,000 | 160,000 | 151,436 |
| - | 01-2-43-5025 | 34 | Landfill Site & Well Monitoring | 5,300 | 5,300 | 5,300 | 2,632 |
| 500 | 01-2-43-5030 | 35 | Region 6 Municipal Contribution | 3,900 | 3,400 | 3,400 | 3,380 |
| | | | | 446,600 | 398,700 | 398,100 | 390,387 |
| | | | Department Total | \$ 1,609,400 | \$ 1,523,500 | \$ 1,461,800 | \$ 1,437,674 |
| | | | Budget Change | \$ 85,900 | | | |
| | | | | 5.6% | | | |

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

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

| RATES FOR 2024/25 WITH RESERVE TRANSFERS | | | |
|---|--------------------------|--------------------------|-----------------------------------|
| Classification | 2024/25 Rate | 2023/24 Rate | Yearly Change |
| Dwelling Unit | \$718.85 | \$691.20 | 4.0% or \$27.65 per dwelling unit |
| Commercial Rate | 68.69¢/100 of Assessment | 66.05¢/100 of Assessment | 4.0% |
| Churches - quarterly | \$422.20 | \$405.96 | 4.0% |

| Sewer Revenue Contribution Comparison | | | | |
|--|----------------|----------------|----------------|----------------|
| | <u>2024/25</u> | <u>2023/24</u> | <u>2022/23</u> | <u>2021/22</u> |
| Residential | 54.3% | 56.5% | 56.4% | 56.6% |
| Commercial | 45.2% | 42.9% | 43.0% | 42.8% |
| Churches | 0.5% | 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.

Sewer Costs & Funding

| | |
|---|--------------------|
| Collection & Disposal Estimate | \$1,162,800 |
| Debt Repayment – Principal (see: Fiscal Services) | 55,300 |
| Reserve Transfer (General) | 350,000 |
| Reserve Transfer (Plant Upgrade) | <u>286,000</u> |
| Total Costs | \$1,854,100 |

Funding (Based on 2024 assessments)

| | |
|-------------|--------------------|
| Sewer Rates | <u>\$1,854,100</u> |
|-------------|--------------------|

2. #01-2-42-2010 Engineers

This represents a portion of the Town and Municipal Engineer’s salary based on estimated allocation of time.

3. #01-2-42-2020 Labour

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

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

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

5. #01-2-42-2030 Materials and Supplies

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

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

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

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

7. #01-2-42-3010 Sewage Pumping Stations-Electricity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Includes estimated process engineering support for WWTP.

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

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

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

Training and travel for WROs for wastewater certification courses.

16. #01-2-42-4050 Clothing

Estimate for clothing as per union contract.

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

Includes janitorial contract and cleaning supplies.

18. #01-2-42-4110 Electricity

Estimate based on anticipated consumption at current consumption rates.

19. #01-2-42-4130 Water

Estimate based on anticipated consumption at current consumption rates. Planned 23-24 Capital Budget to install a drilled well was found not to be the right application once further investigation was performed. The WWTP shall remain on town water supply for the meantime.

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

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

21. #01-2-42-4200 Laboratory Equipment Testing & Supplies

The estimate for testing required by Environment Canada. Under the Waste Water and Effluent regulations, the waste water has to be tested in an accredited lab for CBOD, total suspended solids, ammonia, PH and acute lethality.

22. #01-2-42-4210 Chemicals

Based on annual average usage at projected pricing levels.

23. #01-2-42-4220 Sludge Disposal Trucking Fees

Trucking estimates are for weekly dumping of the sludge bin, and necessary loads of watered sludge to sewage lagoons. Watered sludge should only be created when the de-watering press is down for maintenance or the desired polymer reaction cannot be created because we have limited storage for wet sludge. These loads will be sent to the Lunenburg Regional Community Recycling Centre in Whynott’s Settlement operated by the Municipal Joint Services Board. The budget also includes sludge disposal from annual cleaning of channel aeration building and bi-annual cleaning of process room channel. Other disposal options will be considered as they become available.

24. #01-2-42-4225 Sludge Disposal Tipping Fees

All sludge (de-watered and watered) will be disposed of at the Lunenburg Regional Community Recycling Centre in Whynott’s Settlement. De-watered sludge must be composted.

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

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

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

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

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

The media requires replacement approximately every 6 years at an estimated cost of \$100,000. An annual reserve was established to provide for this expenditure when needed. The Biofilter was commissioned in November 2018, media replacement is now anticipated for fiscal 25/26.

| | |
|---|------------------|
| Anticipated Reserve balance at March 31, 2024 | \$47,000 |
| Reserve transfer 2024/25 | \$25,000 |
| Reserve transfer 2025/26 | \$25,000 |
| Estimated interest earned | \$3,000 |
| Balance to fund 2025/26 expense | \$100,000 |

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

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

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

Based on estimated costs.

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

Estimated collection contract for the upcoming fiscal year.

| | | |
|------------------------|-----------|------------------|
| | 2023/24 | 2024/25 |
| Annual Cost excl. HST | \$217,165 | \$256,900 |
| Cost net of HST rebate | \$226,500 | \$267,900 |

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

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

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

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

33. #01-2-43-5010 – Recycling, Composting and Waste Disposal

Estimate based on contract with the Municipality of the District of Chester for tipping fees at Kaizer Meadow. Annual tipping fees increase by the lesser of 2.5% or NS CPI in the previous calendar year (4.0% in 2023).

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

| | Chester | Chester | Chester | Chester | Chester | Chester |
|-------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | 2024/25 | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 |
| | Rates per | Tonnage | Tonnage | Tonnage | Tonnage | Tonnage |
| Waste Type | Tonne | | | | | |
| Recyclables (Blue Bag) | \$283.03 | 102.64 | 101.55 | 103.20 | 101.62 | 96.17 |
| Compost | \$189.89 | 367.59 | 395.51 | 375.53 | 327.70 | 346.73 |
| Leaf & Yard Waste | \$42.43 | 0.35 | - | 0.64 | 4.21 | 3.46 |
| Refuse (Black Bag) | \$85.13 | 366.54 | 369.63 | 323.81 | 287.61 | 313.36 |
| Cardboard | \$283.03 | 102.41 | 111.66 | 99.09 | 112.34 | 108.71 |
| Special(Clean-up/other) | \$101.35 | - | - | 25.88 | 106.94 | 91.31 |
| Wood | \$39.25 | 1.20 | 3.00 | 2.95 | 6.55 | 0.96 |
| TOTAL TONNES | | 940.73 | 981.35 | 931.10 | 946.97 | 960.70 |

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

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

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

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

Community Development Services Expenditure Budget

| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
|-----------|--------------|---|----------------|----------------|----------------|----------------|
| | ACCOUNT # | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | Public Health and Welfare Services | | | | |
| | | <i>Public Health</i> | | | | |
| 4,600 | 01-2-51-1000 | 1 Transfer to Cemetery | \$ 25,000 | \$ 20,400 | \$ 6,900 | \$ 2,474 |
| | | <i>Housing</i> | | | | |
| (31,000) | 01-2-52-1000 | 2 Regional Housing Corporation | - | 31,000 | 31,000 | 25,162 |
| | | <i>Community Development (Planning)</i> | | | | |
| (167,000) | 01-2-61-1010 | 3 Blockhouse Hill Planning | 8,000 | 175,000 | 155,000 | 24,285 |
| - | 01-2-61-1050 | 4 Committee Honorariums | 700 | 700 | 500 | 9,228 |
| 130,600 | 01-2-61-1070 | 5 Salaries | 407,600 | 277,000 | 247,000 | 136,513 |
| 21,500 | 01-2-61-1080 | 5 Benefits (WCB, CPP, EI, Pension, Medical) | 73,500 | 52,000 | 46,000 | 44,966 |
| 2,800 | 01-2-61-1087 | 5 Other Employment Benefits | 5,200 | 2,400 | 2,400 | - |
| (96,300) | | Allocation to Heritage | (96,300) | - | - | - |
| (72,100) | | Allocation to Economic Development | (72,100) | - | - | - |
| | | | 317,900 | | | |
| - | 01-2-61-1090 | 6 Membership Fees | 2,000 | 2,000 | 2,000 | 1,371 |
| - | 01-2-61-1095 | 7 Training & Conferences | 4,000 | 4,000 | 2,000 | 875 |
| 1,200 | 01-2-61-1120 | 8 Travel | 4,800 | 3,600 | 2,500 | 1,103 |
| - | 01-2-61-1100 | 9 Advertising | 4,000 | 4,000 | 5,000 | 3,064 |
| - | 01-2-61-1130 | 9 Stationary & Supplies | 3,100 | 3,100 | 2,000 | 2,439 |
| (2,000) | 01-2-61-1147 | 9 Software & Computer Supplies | 3,000 | 5,000 | 5,000 | 14,072 |
| (10,000) | 01-2-61-1149 | 9 Office Redesign | - | 10,000 | 5,000 | - |
| 8,000 | 01-2-62-4300 | 9 Land Development-Upper King | 8,000 | - | - | 52,567 |
| | | | 355,500 | 538,800 | 474,400 | 290,483 |
| | | <i>Old Fire Hall, 40 Duke Street</i> | | | | |
| 800 | 01-2-62-9050 | 10 Property Tax | 3,800 | 3,000 | 3,400 | 3,012 |
| - | 01-2-62-9100 | 11 Fuel | 10,000 | 10,000 | 10,000 | 9,547 |
| 900 | 01-2-62-9200 | 12 Insurance | 5,800 | 4,900 | 4,900 | 4,076 |
| - | 01-2-62-9300 | 13 Electricity | 3,000 | 3,000 | 3,000 | 1,930 |
| 100 | 01-2-62-9400 | 14 Water | 500 | 400 | 500 | 522 |
| 200 | 01-2-62-9500 | 15 Sewer | 3,600 | 3,400 | 2,600 | 3,946 |
| 39,500 | 01-2-62-9600 | 16 Repairs to Building (previously included legal) | 40,000 | 500 | 500 | 74 |
| (700) | 01-2-62-9601 | Interest on Capital Loan | - | 700 | 700 | 582 |
| | | | 66,700 | 25,900 | 25,600 | 23,689 |
| | | <i>CN Station, 18 Dufferin</i> | | | | |
| - | 01-2-62-9720 | 17 Fuel | 3,200 | 3,200 | 3,200 | 2,412 |
| 700 | 01-2-62-9730 | 19 Insurance | 4,500 | 3,800 | 3,800 | 3,150 |
| - | 01-2-62-9740 | 20 Electricity | 2,900 | 2,900 | 2,900 | 2,336 |
| - | 01-2-62-9750 | 21 Water | 600 | 600 | 500 | 370 |
| 500 | 01-2-62-9760 | 22 Sewer | 2,200 | 1,700 | 1,800 | 2,040 |
| 700 | 01-2-62-9765 | 22 Property Taxes | 11,400 | 10,700 | 10,700 | 10,742 |
| (10,000) | 01-2-62-9770 | 23 Repair and Maintenance | 3,000 | 13,000 | 10,000 | 1,837 |
| | | | 27,800 | 35,900 | 32,900 | 22,887 |
| | | <i>Lunenburg Academy, 97 Kaulbach Street</i> | | | | |
| - | 01-2-62-9805 | 24 Custodial Services Contract | 12,000 | 12,000 | 12,000 | 11,960 |
| - | 01-2-62-9807 | Wages & Benefits (PW Labour) | - | - | - | 7,800 |
| - | 01-2-62-9822 | 25 Legal Fees - legal consolidated under General Govt | - | - | - | - |
| - | 01-2-62-9830 | 26 Telephone/Alarm System | 2,000 | 2,000 | 2,000 | 1,919 |
| - | 01-2-62-9840 | 27 Advertising | 500 | 500 | - | - |
| - | 01-2-62-9850 | 28 Fuel | 80,000 | 80,000 | 80,000 | 69,468 |
| (4,400) | 01-2-62-9855 | 29 Insurance | 35,000 | 39,400 | 30,400 | 32,861 |
| 1,300 | 01-2-62-9860 | 30 Electricity | 14,700 | 13,400 | 13,400 | 12,717 |
| 300 | 01-2-62-9865 | 31 Water | 3,100 | 2,800 | 2,800 | 5,124 |
| 3,200 | 01-2-62-9870 | 32 Sewer | 10,600 | 7,400 | 8,100 | 8,862 |
| 4,700 | 01-2-62-9872 | 32 Property Taxes (previously 100% commercial exempt) | 32,300 | 27,600 | 29,900 | 27,586 |
| 1,900 | 01-2-62-9879 | Municipal Engineer | 11,500 | 9,600 | 9,600 | 9,506 |
| - | 01-2-62-9880 | 33 Repairs to Building | 30,000 | 30,000 | 30,000 | 51,308 |
| - | 01-2-62-9881 | 34 Janitorial Supplies | 2,000 | 2,000 | 2,000 | 2,170 |
| - | 01-2-62-9882 | 35 Elevator Maintenance | 3,000 | 3,000 | 3,000 | 2,816 |
| (1,900) | 01-2-62-9895 | Interest on Capital Loan | 8,400 | 10,300 | 10,300 | 10,581 |
| | | | 245,100 | 240,000 | 233,500 | 254,678 |

| Community Development Services Expenditure Budget | | | | | | |
|---|--------------|---|---------------------|---------------------|-------------------|-------------------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | 36 Annex Building - 17 Tannery Road | | | | |
| - | 01-2-62-9950 | Repairs to Building | - | - | - | 8,688 |
| - | 01-2-62-9915 | Insurance | - | - | - | 1,215 |
| - | | | - | - | - | 9,903 |
| | | Economic Development & Tourism | | | | |
| - | 01-2-69-10XX | 37 Harbourfront Trail, Accessibility Trail & Wayfinding Signage | - | - | - | - |
| - | 01-2-69-1020 | 38 Tourism Expenses | 3,500 | 3,500 | 3,500 | 4,983 |
| - | 01-2-69-2100 | 39 Supplies | 3,000 | 3,000 | 3,000 | 2,920 |
| (1,000) | 01-2-69-2200 | 40 Travel | 1,000 | 2,000 | 1,000 | 190 |
| - | 01-2-69-2300 | 41 Advertising | 2,000 | 2,000 | 500 | 322 |
| - | 01-2-69-2350 | 42 Town Crier | 1,100 | 1,100 | 1,100 | 1,100 |
| - | 01-2-69-2400 | 43 Internet Costs | 6,000 | 6,000 | 6,000 | 4,637 |
| - | 01-2-69-2600 | 44 Communications | - | - | - | 11,329 |
| 137,000 | 01-2-69-2605 | 45 Economic Impact Study | 187,000 | 50,000 | - | - |
| (14,900) | 01-2-69-2601 | 46 Economic Development Salaries & Benefits | 72,100 | 87,000 | 35,800 | 80,518 |
| (3,000) | 01-2-69-2603 | 46 Economic Development -Support Costs | - | 3,000 | 200 | 346 |
| | | | 275,700 | 157,600 | 51,100 | 106,345 |
| | | Visitor Service Centre | | | | |
| 1,000 | 01-2-69-1101 | 47 Public Washrooms-Cleaning Services/Supplies | 10,000 | 9,000 | 9,300 | 8,962 |
| (8,000) | 01-2-69-1102 | 47 Public Washrooms-Repairs & Maintenance | 5,000 | 13,000 | 5,000 | 938 |
| 200 | 01-2-69-1103 | 47 Public Washrooms-Electric | 1,000 | 800 | 800 | 1,154 |
| 100 | 01-2-69-1104 | 47 Public Washrooms-Water | 1,500 | 1,400 | 1,400 | 1,476 |
| - | 01-2-69-1105 | 47 Public Washrooms-Phone/Security | 800 | 800 | 800 | 656 |
| 300 | 01-2-69-1106 | 47 Public Washrooms-Sewer Charges | 1,200 | 900 | 1,000 | 1,121 |
| 200 | 01-2-69-1107 | 47 Public Washrooms-Insurance | 1,100 | 900 | 900 | 795 |
| | | | 20,600 | 26,800 | 19,200 | 15,102 |
| | | Department Total | \$ 1,016,400 | \$ 1,076,400 | \$ 874,600 | \$ 750,723 |
| | | Budget Change | \$ (60,000) | | | |
| | | | -5.6% | | | |

NOTES TO COMMUNITY DEVELOPMENT SERVICES BUDGET

1. #01-2-51-1000 Cemetery

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

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

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

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

For continued research into proposals regarding the development of lands at Blockhouse, including an appraisal as necessary.

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

Budget for annual honorariums for committee members.

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

Budget for Director, Planning & Heritage Manager, Development Officer, Planner and a portion of administration support staff salaries and benefits.

6. #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).

7. #01-2-61-1095 Training

Required for designation and continuous professional learning.

8. #01-2-61-1120 Travel

Basic mileage expense when travelling to meetings.

9. #01-2-61-1100 Advertising

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

#01-2-61-1130 Stationary & Supplies

Budget for departmental stationary and supplies.

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

Budget for departmental software and computer maintenance supplies.

#01-2-61-1300 Legal Costs – Planning

All legal for the Town have been consolidated under the General Govt. budget.

#01-2-62-4300 Land Development – Upper King

This budget is for an appraisal of and other administrative costs and land use planning costs for the Upper King Street lands.

Old Fire Hall, 40 Duke Street

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

| | |
|--------------------------------------|-----------------|
| Old Fire Hall, 40 Duke Street | |
| Est. Revenue | \$6,100 |
| Expenditure Budget | \$66,700 |
| Net Estimated Operating Cost | \$60,600 |

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

The taxable assessment for 2024 \$109,300 (AAN 04647327) at 2023/24 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 projected consumption and projected fuel costs.

12. #01-2-62-9200 Insurance

Based on estimated rates.

13. #01-2-62-9300 Electricity

Estimate based on projected consumption and 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 2023/24 rates. The 2024 assessment \$546,000 (AAN 04647327).

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

The 2024/25 budget includes a building condition assessment.

CN Station, 18 Dufferin Street

Expenses for the CN station are shown as Community 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 | \$27,300 |
| Expenditure Budget | \$27,800 |
| Net Estimated Operating Cost | \$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 2023/24 approved rate. The 2024 assessment is \$341,200 (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.

Lunenburg Academy, 97 Kaulbach Street

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

| | |
|--|-------------------|
| Lunenburg Academy, 97 Kaulbach Street | |
| Est. Revenue | |
| Tenant leases | \$239,000 |
| Library lease allocation | <u>\$36,000</u> |
| | \$275,000 |
| Expenditure Budget | \$245,100 |
| Net Estimated Operating Cost* | \$(29,900) |

*Does not include debt financing payments

24. #01-2-62-9805 Custodian Contract

Budget estimate for daily building janitor services.

25. #01-2-62-9822 Legal Fees

All legal for the Town have been consolidated under the General Govt. budget.

26. #01-2-62-9830 Telephone/Alarm System

Estimate for telephone line and alarm monitoring.

27. #01-2-62-9840 Advertising

Estimate for advertising costs.

28. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

29. #01-2-62-9855 Insurance

Based on estimated rates.

30. #01-2-62-9860 Electricity

Estimate based on expected occupancy and current rates.

31. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

32. #01-2-62-9870/9872 Sewer and Property Taxes

Estimate based on 2024 assessment \$1,611,500 at the 2023/24 rates (AAN 04646932). Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities, 2024 assessment \$960,900. The estimated cost is based on the 2023/24 rate.

33. #01-2-62-9880 Building Repairs

Estimate for building repairs.

34. #01-2-62-9881 Janitorial Supplies

Estimate for cleaning supplies based on expected occupancy.

35. #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.

Annex Building, 17 Tannery Road

36. Sold.

Economic Development Costs & Tourism

37. #01-2-69-10XX Harbourfront Trail, Accessibility Trail & Wayfinding Signage

This project has been deferred in fiscal 2024/25 due to budget constraints and pending the results of an economic impact study.

Hire consultants to develop way-finding signage for Town trails and design works and feasibility for creating a harbour-front trail system and an accessibility trail system through Old Town. Estimated cost \$50,000.

38. #01-2-69-1020 Tourism Expenses

Budget for items such as Welcome Packages, Town Pins/Flags, Books/Supplies and Portable Toilet Rental next to Town Hall for six months of the year.

39. #01-2-69-2100 Supplies

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

40. #01-2-69-2200 Travel

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

41. #01-2-69-2300 Advertising

Costs of economic development advertising such as "Shop Lunenburg" ads.

42. #01-2-69-2350 Town Crier

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

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

43. #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.

44. #01-2-69-2600 Communications

This amount is allocated under the general government section of the budget for 2024/25.

45. #01-2-69-2605 Economic Impact Study

The Town has been awarded a non-repayable contribution from ACOA to support the engagement of expertise to lead the Town and key industry stakeholders through Tourism Atlantic's Strategic

Tourism Expansion Program (STEP) planning process, which will result in the creation and implementation of a sustainable tourism plan for the community.

This is a two-year project which is anticipated to be completed by March 31, 2026 (Amounts included below will cover the entire project).

Project costs:

| | |
|-------------------------------|------------------|
| Professional fees/Consultants | \$105,000 |
| Salaries | \$40,000 |
| Travel | \$10,000 |
| Other Operating Expenses | \$32,000 |
| Total | \$187,000 |

Funding:

| | |
|-------------------------------------|------------------|
| ACOA (<i>see revenue section</i>) | \$137,000 |
| Town of Lunenburg | \$50,000 |
| Total | \$187,000 |

46. #01-2-69-2601 Economic Development Salaries

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

Visitor Service Centre

47. #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 increase is based on anticipated painting and window replacements required in the upcoming year.

| Recreation and Cultural Services Expenditures Budget | | | | | | | |
|--|--------------|----|--|-------------------|-------------------|------------------------|-------------------|
| | ACCOUNT # | | DESCRIPTION | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| | | | <i>Recreation Facilities</i> | | | | |
| 4,000 | 01-2-71-8002 | 1 | Accessibility Plan Development | \$ 8,000 | \$ 4,000 | \$ 4,000 | \$ 2,025 |
| 1,900 | 01-2-71-8001 | 2 | Municipal Engineer | 11,500 | 9,600 | 9,600 | 9,506 |
| - | 01-2-71-8003 | 3 | Repairs/Maintenance - 2008 Van (Facilities & Rec) | 3,500 | 3,500 | 1,000 | 1,620 |
| | | | | 23,000 | 17,100 | 14,600 | 13,151 |
| | | | <i>Parks and Playgrounds</i> | | | | |
| - | 01-2-71-8010 | 4 | Labour - Parks & Playgrounds | \$ 20,000 | \$ 20,000 | \$ 10,000 | \$ 22,174 |
| - | 01-2-71-8020 | 5 | Mowing Contract | 20,000 | 20,000 | 19,700 | 19,003 |
| - | 01-2-71-8030 | 6 | Lighting - Parks | 3,000 | 3,000 | 3,000 | 2,692 |
| - | 01-2-71-8040 | 7 | Repairs to Parks | 3,000 | 3,000 | 6,800 | 1,726 |
| - | 01-2-71-8050 | 8 | Supplies | 15,500 | 15,500 | 12,500 | 8,453 |
| 400 | 01-2-71-8070 | 9 | Insurance | 2,400 | 2,000 | 2,000 | 1,679 |
| - | 01-2-71-8080 | | Bandstand Lighting | 600 | 600 | 600 | 501 |
| - | 01-2-71-8085 | 10 | Bandstand Repairs | 5,500 | 5,500 | 1,000 | 1,929 |
| (300) | 01-2-70-5100 | 11 | Interest on Capital Loan - LWMCC | 1,500 | 1,800 | 1,800 | 2,032 |
| (900) | 01-2-70-5101 | 11 | Interest on Capital Loan - Boat Launch | 4,400 | 5,300 | 5,300 | 5,757 |
| | | | | 75,900 | 76,700 | 62,700 | 65,946 |
| | | | <i>Arena & Community Centre</i> | | | | |
| | | | <i>Salaries</i> | | | | |
| 43,300 | 01-2-70-1010 | 12 | Salaries and Wages - Arena | \$ 208,900 | \$ 165,600 | \$ 165,600 | \$ 126,453 |
| 20,400 | 01-2-70-1015 | 12 | Salaries & Wages - Community Centre | 129,700 | 109,300 | 109,300 | 95,098 |
| 5,400 | 01-2-70-1017 | 12 | Salaries & Wages - Fields | 31,100 | 25,700 | 25,700 | 18,402 |
| - | 01-2-70-1020 | | Salaries - Corp. Services (Administration & Finance) | - | - | - | 32,500 |
| - | 01-2-70-1050 | 13 | Honorariums & Staff Meeting Pay | - | - | - | 686 |
| | | | | 369,700 | 300,600 | 300,600 | 273,139 |
| - | | | <i>Fringe Benefits</i> | | | | |
| 5,800 | 01-2-70-2010 | 14 | EI and CPP | 30,100 | 24,300 | 24,300 | 17,325 |
| 4,000 | 01-2-70-2015 | | Town Pension | 20,400 | 16,400 | 16,400 | 14,237 |
| 7,000 | 01-2-70-2020 | 15 | Group Insurance | 23,600 | 16,600 | 16,600 | 12,825 |
| 2,400 | 01-2-70-2025 | 16 | Workers Compensation | 9,400 | 7,000 | 7,000 | 6,505 |
| 800 | 01-2-70-2030 | 17 | Clothing | 2,000 | 1,200 | 1,200 | 993 |
| - | 01-2-70-2040 | 18 | Membership Fees | 800 | 800 | 800 | 876 |
| - | 01-2-70-2050 | 19 | Other Benefits | 5,000 | 5,000 | 5,000 | 9,096 |
| | | | | 91,300 | 71,300 | 71,300 | 61,857 |
| - | | | <i>Travel/Training</i> | | | | |
| - | 01-2-70-3010 | 20 | Rec Manager/Staff -Travel | 1,500 | 1,500 | 15,000 | 1,088 |
| - | 01-2-70-3016 | 21 | Rec Manager - Training | 4,000 | 4,000 | 1,000 | 1,327 |
| - | 01-2-70-3020 | | Staff Training | 1,000 | 1,000 | 1,500 | 325 |
| | | | | 6,500 | 6,500 | 17,500 | 2,740 |
| - | | | <i>Administration</i> | | | | |
| (50,000) | 01-2-70-4005 | 22 | Recreation Master & Complex Master Plan | - | 50,000 | - | - |
| - | 01-2-70-4010 | 23 | Office Supplies & Computer Maint. | 4,000 | 4,000 | 4,000 | 5,618 |
| - | 01-2-70-4015 | 24 | Telephone | 4,500 | 4,500 | 4,500 | 3,986 |
| - | 01-2-70-4025 | 25 | SOCAN Fees/Amusement Licenses | 300 | 300 | 300 | 180 |
| | | | | 8,800 | 58,800 | 8,800 | 9,784 |
| - | | | <i>Arena - (Facility Costs)</i> | | | | |
| - | 01-2-70-5015 | 26 | Janitor Supplies | 2,500 | 2,500 | 2,000 | 2,334 |
| - | 01-2-70-5020 | 27 | Repairs & Maint. - Building | 32,000 | 32,000 | 20,000 | 31,868 |
| - | 01-2-70-5025 | 28 | Repairs & Maint. - Ice Machine | 3,500 | 3,500 | 3,500 | 1,680 |
| - | 01-2-70-5030 | 29 | Electricity | 74,400 | 74,400 | 74,400 | 70,848 |
| 2,900 | 01-2-70-5035 | 30 | Propane | 9,000 | 6,100 | 6,100 | 9,135 |
| 1,000 | 01-2-70-5040 | 31 | Water | 13,000 | 12,000 | 12,000 | 10,808 |
| 2,400 | 01-2-70-5045 | 32 | Sewer | 5,200 | 2,800 | 3,800 | 3,488 |
| 700 | 01-2-70-5050 | 33 | Telephone + Alarm Line + Wi-Fi | 3,500 | 2,800 | 3,500 | 3,652 |
| 5,400 | 01-2-70-5055 | | Insurance | 17,400 | 12,000 | 15,100 | 9,978 |
| - | | | <i>Community Centre - (Facility Costs)</i> | | | | |
| - | 01-2-70-5510 | 34 | Janitor Supplies | 2,500 | 2,500 | 2,000 | 2,496 |
| - | 01-2-70-5515 | 35 | Repairs & Maintenance | 14,800 | 14,800 | 24,000 | 8,143 |
| - | 01-2-70-5520 | 36 | Electricity | 7,200 | 7,200 | 7,200 | 5,932 |
| - | 01-2-70-5525 | 37 | Fuel Oil | 20,700 | 20,700 | 20,700 | 17,147 |
| 100 | 01-2-70-5530 | 38 | Water | 1,500 | 1,400 | 1,400 | 1,021 |
| 2,400 | 01-2-70-5535 | 39 | Sewer | 5,200 | 2,800 | 3,800 | 3,488 |
| 6,700 | 01-2-70-5540 | 40 | Insurance | 14,800 | 8,100 | 12,800 | 6,765 |
| - | | | <i>Grounds</i> | | | | |
| - | 01-2-70-5610 | 41 | Repairs & Maint. - Mowers | 2,500 | 2,500 | 2,300 | 1,280 |
| - | 01-2-70-5615 | 42 | Field Maintenance | 2,800 | 2,800 | 3,500 | 1,445 |
| - | 01-2-70-5620 | 43 | Parking Lot Maintenance | 3,000 | 3,000 | - | 3,002 |
| | | | | 235,500 | 213,900 | 218,100 | 194,510 |

| Recreation and Cultural Services Expenditures Budget | | | | | | | |
|--|--------------|----|---|---------------------|-------------------|------------------------|-------------------|
| | ACCOUNT # | | DESCRIPTION | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| - | | | <u>Programs</u> | | | | |
| - | 01-2-70-6010 | 44 | Instructor Fees | 8,000 | 8,000 | 5,000 | 4,440 |
| - | 01-2-70-6015 | 45 | Supplies/Advertising | 5,000 | 5,000 | 5,000 | 5,221 |
| - | 01-2-70-6033 | 46 | PRO Kids | 1,000 | 1,000 | 1,000 | 1,000 |
| | | | | 14,000 | 14,000 | 11,000 | 10,661 |
| - | | | <u>Small Furniture & Equipment</u> | | | | |
| - | 01-2-70-7010 | 47 | Tables & Chairs/Small Capital | - | - | - | - |
| - | | | | - | - | - | - |
| | | | Total Expenditures Arena & LWMCC | \$ 725,800 | \$ 665,100 | \$ 627,300 | \$ 552,691 |
| - | | | <u>Cultural Buildings & Facilities</u> | | | | |
| - | | | <u>Library</u> | | | | |
| 700 | 01-2-72-5010 | 48 | Janitor Contract/Supplies | 18,400 | 17,700 | 17,700 | 13,264 |
| (100) | 01-2-72-5060 | | Telephone | 500 | 600 | 300 | 289 |
| - | 01-2-72-5080 | 49 | Rent - Lunenburg Academy | 36,000 | 36,000 | 36,000 | 36,000 |
| - | 01-2-72-5090 | 50 | Supplies & Expenses | 3,000 | 3,000 | 1,000 | 1,265 |
| | | | | 57,900 | 57,300 | 55,000 | 50,818 |
| - | | | <u>Transfer to Regional Library</u> | | | | |
| - | 01-2-72-5095 | 51 | Transfer to Regional Library | 18,600 | 18,600 | 18,600 | 18,600 |
| - | | | | | | | |
| - | | | <u>Heritage Properties</u> | | | | |
| - | 01-2-72-4100 | 52 | Insurance - Bailly Collection | 300 | 300 | 300 | - |
| - | 01-2-72-7050 | 53 | Council & Committee Honorariums | 900 | 900 | 500 | 1,794 |
| (11,700) | 01-2-72-7381 | 54 | Salaries & Benefits - Allocated from Planning | 96,300 | 108,000 | 108,000 | 106,679 |
| - | 01-2-72-7390 | 55 | Heritage By-Law Review | 5,000 | 5,000 | 5,000 | 36,478 |
| - | 01-2-72-7400 | 56 | Materials, Supplies & Advertising | 3,000 | 3,000 | 1,000 | 2,227 |
| (2,000) | 01-2-72-7402 | | Training & Conferences | - | 2,000 | 500 | 95 |
| (1,000) | 01-2-72-7404 | | UNESCO Joint Promotion | - | 1,000 | - | - |
| | | | | 105,500 | 120,200 | 115,300 | 147,273 |
| - | | | <u>Other Rec. & Cult. Services</u> | | | | |
| - | 01-2-75-9100 | 57 | Public Celebration | 14,500 | 14,500 | 12,000 | 9,401 |
| | | | Department total before LWMCC & Arena | \$ 295,400 | \$ 304,400 | \$ 278,200 | \$ 305,189 |
| | | | LWMCC & Arena | 725,800 | 665,100 | 627,300 | 552,691 |
| | | | Department Total | \$ 1,021,200 | \$ 969,500 | \$ 905,500 | \$ 857,880 |
| | | | Budget Change | \$ 51,700 | | | |
| | | | | 5.3% | | | |

NOTES TO RECREATION AND CULTURE SERVICES BUDGET

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee which developed an Accessibility Plan over the 2020/21 fiscal year. This cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The total of \$24,000 is allocated to General Government, Transportation and Recreation and Cultural Services.

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

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

3. **#01-2-71-8003 Repairs & Maintenance-2008 Van (Facilities & Recreation)**

This van has now been allocated to Public Works 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:

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

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

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

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

Mowing contract awarded in fiscal 19/20. Contract extensions exercised the last ending in 2024/25.

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

The cost associated with lighting Town parks.

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

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

8. **#01-2-71-8050 Supplies**

Includes:

- wood, grass seed, rakes, top soil, signs, Christmas trees
- installation of Boat Launch – crane rental
- purchase of plantings, etc.
- portable toilet at walking trail
- portable toilet at Victoria Street Park
- shrub replacement
- Sand for playground surfaces
- Sand for track surface

9. #01-2-71-8070 Insurance

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

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

Funds for repairs and maintenance that may be required during for the year.

11. #01-2-70-5100, #01-2-70-5101 Interest on Capital Loans

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

12. Staff Salaries

Budget includes 6 full-time positions (Recreation Manager and 5 facility employees).

13. #01-2-70-1050 – Honorariums & Staff Meeting Pay

Staff meeting pay has been eliminated. Council honorariums for Town are now charged only under the General Government section of the budget.

14. #01-2-70-2010 EI/ CPP

Employer costs as required by statute.

15. #01-2-70-2020 Group Insurance

Based on current rates.

16. #01-2-70-2025 Workers' Compensation

Based on current rates.

17. #01-2-70-2030 Clothing

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

18. #01-2-70-2040 Membership Fees

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

19. #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.

20. #01-2-70-3010 Recreation Manager/Staff - Travel

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

21. #01-2-70-3016 Recreation Manager – Training

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

22. #01-2-70-4005 Recreation Master & Complex Master Plan

This project has been deferred in fiscal 2024/25.

Hire consultants to develop Recreational Complex Master Plan as well as a Community wide Recreation Master Plan. Complex Master Plan will provide details on types of uses, building infrastructure, life cycle costs, operational costs, potential # of users, revenue streams, c/w projected Class C estimates and Priority Implementation Plan c/w list of funding agencies.

Recreation Master Plan will provide an inventory of existing facilities and programs, undertake a regional approach to understanding existing, proposed and missing recreational programs and prioritize. Implementation with Class C estimates of upgrades and new facilities programs and services and implementation with accessibility and aging populations in mind.

23. #01-2-70-4010 Office Supplies/Computer Maintenance

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

24. #01-2-70-4015 Telephone

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

25. #01-2-70-4025 SOCAN Fees/Amusement License

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

ARENA - FACILITY COSTS

26. #01-2-70-5015 Janitor Supplies

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

27. #01-2-70-5020 Repairs and Maintenance – Building

Estimate for regular maintenance and costs such as ice preparations.

28. #01-2-70-5025 Repairs and Maintenance - Ice Machine

Estimate for regular maintenance and propane costs.

29. #01-2-70-5030 Electricity

Estimate based on average consumption and current rates.

30. #01-2-70-5035 Propane

Estimate based on projected cost and usage.

31. #01-2-70-5040 Water

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

32. #01-2-70-5045 Sewer

Budgeted at 2023/24 approved rates assessment and 2024 assessment based at 1/2 of \$1,708,200 (AAN 04646819).

33. #01-2-70-5050 Telephone, Alarm and Wi-Fi

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

COMMUNITY CENTRE - FACILITY COSTS

34. #01-2-70-5510 Janitor Supplies
Covers sanitary cleaning products, paper towel, etc.
35. #01-2-70-5515 Repairs and Maintenance
Estimate for regular maintenance of facility. This includes items such as paint, lumber, small tools, and electrical and plumbing suppliers.
36. #01-2-70-5520 Electricity
Estimate based on average consumption and current rates.
37. #01-2-70-5525 Fuel Oil
Estimate based on average consumption and projected pricing. Furnace replacements were completed in fiscal 2016/17.
38. #01-2-70-5530 Water
Estimate based on approved NSUARB rates and average consumption.
39. #01-2-70-5535 Sewer
Budgeted at 2023/24 approved rates assessment and 2024 assessment based at 1/2 of \$1,708,200 (AAN 04646819).
40. #01-2-70-5540 Insurance
Based on estimated rates.

GROUNDS (FIELDS / PARKING LOT)

41. #01-2-70-5610 Repair and Maintenance - Mowers
Oil, gas, repairs, etc. for ride-on mower and small tractor used for grounds maintenance. Also includes two rear tires for John Deere Tractor, fuel and oil for whipper snippers and insurance on mowing equipment.
42. #01-2-70-5615 Field Maintenance
Estimate includes fertilizing, seeding, aerating and top dressing of the soccer field. The cost of 2/3 of the portable toilet summer rental at the soccer field is included in this account.
43. #01-2-70-5620 Parking Lot Maintenance
Includes parking lot upkeep and re-application of painted lines when required.

PROGRAMS

44. #01-2-70-6010 Honorariums and Instructor's Fees
Pay for various instructors who lead our recreation activities offered through our fall, winter, and spring programs.
45. #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 (4 per year) in the South Shore Recreation Guide and cost-sharing of distribution with other municipalities.

46. #01-2-70-6033 Pro Kids Program

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

47. #01-2-70-7010 Furniture and Equipment

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

Library

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

48. #01-2-72-5010 Janitors Contract/Supplies

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

49. #01-2-72-5080 Rent – Lunenburg Academy

Rent based on other rentals to Community Organizations. This is an all-inclusive rent for heating, electricity and water.

50. #01-2-72-5090 Supplies & Expenses- Library

Estimate for supplies which is partially offset by copier revenue.

51. #01-2-72-5095 South Shore Regional Library

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

Heritage Properties

52. #01-2-72-4100 Art Galleries - Insurance

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

53. #01-2-72-7050 Council & Committee Honorariums

Council Honorariums for Town are now all included in General Government budget section. Committee Honorarium budget four (4) appointed members (\$900 - \$225 per member).

54. #01-2-72-7381 Salary & Benefits

This is an allocation from the Community Development Salaries and Benefits based on an estimate of time spent on Heritage related items.

55. #01-2-72-7390 Heritage By-Law Review

Costs associated with updating the Heritage Conservation District Plan and By-law, including legal fees, printing and advertising costs.

56. #01-2-72-7400 Materials, Supplies & Advertising & Small Capital

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

Other Recreation & Culture

57. #01-2-75-9100 Public Celebrations

Funding for Town events and equipment, such as but not limited to flag raisings, Canada Day, and the Fishers' Memorial Service. Event funding is offset by grants whenever possible.

| Fiscal Services Expenditure Budget | | | | | | |
|------------------------------------|-----------------|--|----------------------|---------------------|---------------------|---------------------|
| | | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | DESCRIPTION | Budget | Budget | Projections | Actual |
| | | Principal Installments | | | | |
| (27,000) | 01-2-81-3100 1 | Debenture Principal | \$ 264,100 | \$ 291,100 | \$ 291,100 | \$ 320,306 |
| - | 01-2-81-3150 1 | Debenture Principal - Sewer Projects | 55,300 | 55,300 | 55,300 | 83,295 |
| | | | 319,400 | 346,400 | 346,400 | 403,601 |
| | | Financing and Transfers | | | | |
| | | Operating Reserve Fund: | | | | |
| (12,000) | 01-2-82-2140 2 | to (from) Elections | (22,000) | (10,000) | - | - |
| 118,680 | 01-2-82-2130 3 | to (from) Sewer | 350,000 | 231,320 | 292,400 | 155,830 |
| - | 012-82-2130 3 | to (from) Sewer Plant Upgrade | 286,000 | 286,000 | 286,000 | 286,000 |
| (75,000) | | 4 to (from) Parking Study | (75,000) | - | 75,000 | - |
| (50,000) | | 5 to (from) Economic Impact Study | (50,000) | - | 50,000 | - |
| 175,000 | 01-2-82-2130 | to (from) General Operating Rsv | - | (175,000) | (175,000) | 44,630 |
| | | Capital Reserve Fund: | | | | |
| - | 01-2-82-2230 | to (from) Capital from Revenue | - | - | 304,120 | 99,827 |
| - | 01-2-82-2146 6 | to (from) Deed Transfer Tax | 350,000 | 350,000 | 350,000 | 428,530 |
| 175,000 | | 7 to (from) General Capital Reserve | 175,000 | - | - | - |
| 31,000 | | 8 to (from) General Capital Rsv (Service Exchange Housing) | 31,000 | - | - | - |
| 42,000 | | 9 to (from) General Capital Rsv (Service Exchange Corrections) | 42,000 | - | - | - |
| 10,000 | 01-2-82-2220 10 | to (from) PW Equipment | 30,000 | 20,000 | 20,000 | 20,000 |
| - | 01-2-82-2225 11 | to (from) Arena - Ice Resurfacers | 3,000 | 3,000 | 3,000 | 3,557 |
| | | | 1,120,000 | 705,320 | 1,205,520 | 1,038,374 |
| | | Education | | | | |
| 139,700 | 01-2-84-7700 12 | Education Payment | 1,144,800 | 1,005,100 | 1,005,100 | 909,426 |
| | | | 1,144,800 | 1,005,100 | 1,005,100 | 909,426 |
| | | Department Total | 2,584,200 | 2,056,820 | 2,557,020 | 2,351,401 |
| - | | Surplus (Deficit) | - | - | - | 2,382 |
| | | Total Expenditures | \$ 10,825,000 | \$ 9,902,620 | \$ 9,882,420 | \$ 9,066,014 |
| | | | | | | |
| | | Fiscal Services Budget Change | \$ 527,380 | | | |
| | | | 20.6% | | | |

NOTES TO FISCAL SERVICES BUDGET

1. Principal Payments on Capital Loans

| Debt Charges | | | | | |
|--------------------------------|----------------|-------------------|-----------------|------------------|-----------------------------|
| Project | Payment | Prinicipal | Interest | Total | Balance at Fiscal YE |
| Kubota Tractor | (3 of 10) | \$4,692 | \$1,080 | \$5,772 | \$32,844 |
| Roller/Biofilter/Chipseal | | | | | |
| Kissing Bridge | (3 of 10) | \$15,400 | \$2,016 | \$17,416 | \$107,800 |
| PW Salt Truck | (3 of 15) | \$12,473 | \$3,293 | \$15,766 | \$149,676 |
| Fire Truck #2 | (3 of 15) | \$21,837 | \$5,764 | \$27,601 | \$262,044 |
| Academy, Streets, Biofilter | (5 of 15) | \$42,710 | \$12,069 | \$54,779 | \$427,100 |
| Community Centre Roof | (5 of 10) | \$8,000 | \$1,034 | \$9,034 | \$40,000 |
| Boat Launch | (6 of 10) | \$27,144 | \$4,441 | \$31,585 | \$108,576 |
| Lincoln/Brook Street Sewer | (6 of 15) | \$38,581 | \$13,055 | \$51,636 | \$347,229 |
| Cat Backhoe | (7 of 10) | \$8,000 | \$806 | \$8,806 | \$24,000 |
| Lun Academy/Trackless/CC | | | | | |
| Furnace/Street paving | (7 of 10) | \$44,520 | \$5,213 | \$49,733 | \$133,560 |
| Lun Academy/Pave Hebb & Hopson | (7 of 10) | \$33,270 | \$2,888 | \$36,158 | \$99,810 |
| Ladder Fire Truck #1 | (8 of 10) | \$44,889 | \$3,164 | \$48,053 | \$89,778 |
| Lun Academy/Paving Starr&Wolff | (9 of 10) | \$17,900 | \$1,010 | \$18,910 | \$17,900 |
| Est. Temporary Borrowing* | | | \$15,100 | \$15,100 | \$603,917 |
| Total Debt Charges | | \$319,416 | \$70,933 | \$390,349 | \$2,444,234 |

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

The 2024/25 Town’s Debt Servicing is 5.0%.

Transfers to/from Reserves

2. Elections

The next municipal election will be held in October 2024.

The projected balance of this reserve at March 31, 2024 is \$22,000 when has been taken brought into to offset the election costs in 2024/25.

3. Sewer

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

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

4. Parking Study

The Parking Study was originally approved in fiscal 2023/24, to carry this item forward to fiscal 2024/25 the funds will be put into the operating reserve at the 2023/24 year end and then brought into 2024/25 to offset the expense in that fiscal year.

5. Economic Impact Study

The Economic Impact Study was originally approved in fiscal 2023/24, to carry this item forward to fiscal 2024/25 the funds will be put into the operating reserve at the 2023/24 year end and then brought into 2024/25 to offset the expense in that fiscal year.

6. Deed Transfer Tax

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

7. General Capital Reserve

Staff are recommending that there be an annual capital reserve contribution of a minimum of \$100,000. For fiscal 2024/25 the additional \$75,000 can be used to offset the capital borrowing for the Lunenburg Academy 2024/25 capital roof project.

8. General Capital Reserve

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

9. General Capital Reserve

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

10. PW Equipment Reserve

The amount contributed to the Public Works Equipment reserve has not changed from the annual \$20,000 contribution for over 10 years and isn't keeping pace with current equipment needs the annual contribution has been moderately increased. Additional increases will need to be considered in future budget years.

11. Ice Resurfacer Reserve

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, 2024.

| | |
|-------------------------|--------------------|
| Other Equipment | \$700,000 |
| Ice Resurfacer Reserve | 13,000 |
| Public Works Equipment | 20,000 |
| Fire Equipment | 130,000 |
| CCBF (formally Gas Tax) | 500,000 |
| Deed Transfer Tax | 500,000 |
| Total | \$1,863,000 |

The following are the **projected** Operating Reserve Balances for the fiscal year ending March 31, 2024.

| | |
|------------------------------------|--------------------|
| Election Expenses | \$22,000 |
| Salt Reserve | 50,000 |
| Fire Personal Protective Equipment | 48,000 |
| Sewer Reserves - General | 335,000 |
| Sewer Reserves – Plant Upgrade | 572,000 |
| Sewer Reserves – Biofilter Media | 47,000 |
| Recreation | 54,000 |
| Pro Kids | 25,000 |
| Operating Reserve - General | 200,000 |
| Operating Surplus Reserve* | <u>185,000</u> |
| Total | \$1,538,000 |

Historical Summary of Operating Surplus Reserve

| | |
|----------------|-----------|
| March 31, 2023 | \$184,120 |
| March 31, 2022 | \$176,219 |
| March 31, 2021 | \$174,077 |
| March 31, 2020 | \$172,358 |

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

The Education rate is calculated based on 2023/24 rate of 30.48¢/\$100 of uniform assessment.

| | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|--------------------|----------------|----------------|----------------|----------------|
| Uniform Assessment | \$290,674,795 | \$297,358,538 | \$329,745,875 | \$375,580,597 |
| Rate on UA | 30.48¢ | 30.48¢ | 30.48¢ | 30.48¢ |
| Total Cost | \$885,977 | \$906,349 | \$1,005,065 | \$1,144,770 |

| Cemetery Budget | | | | | | | |
|-----------------|--------------|----|--------------------------------------|-------------------|-------------------|------------------------|-------------------|
| | ACCOUNT # | | DESCRIPTION | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| | | | <u>Operating Revenue</u> | | | | |
| - | 04-1-95-0010 | 1 | Sale of Lots | \$ 3,900 | \$ 3,900 | \$ 3,900 | \$ 3,784 |
| - | 04-1-95-0020 | 1 | Burials | 29,500 | 29,500 | 29,500 | 35,295 |
| - | 04-1-95-0030 | | Bases, etc. - Head Stones | 500 | 500 | 500 | - |
| - | 04-1-95-0040 | 2 | Interest on Cemetery Trusts | 6,000 | 6,000 | 6,500 | 11,363 |
| - | 04-1-95-0060 | 3 | Appropriation from Town | 25,000 | 25,000 | 6,900 | 2,474 |
| | | | Total Revenue | \$ 64,900 | \$ 64,900 | 47,300 | \$ 52,916 |
| - | | | | | | | |
| - | | | <u>Operating Expenditures</u> | | | | |
| (2,000) | 04-2-95-0020 | 4 | Labour | 20,000 | 22,000 | 12,000 | 17,495 |
| - | 04-2-95-0030 | 5 | Workers Compensation | 600 | 600 | 400 | 474 |
| - | 04-2-95-0040 | 6 | Employment Benefits/EAP | 4,100 | 4,100 | 2,100 | 2,782 |
| 2,000 | 04-2-95-0055 | 7 | Mowing Contract | 28,000 | 26,000 | 26,000 | 21,796 |
| - | 04-2-95-0080 | 8 | Water | 400 | 400 | 400 | 364 |
| - | 04-2-95-0090 | | Electricity | 1,000 | 1,000 | 1,000 | 898 |
| - | 04-2-95-0100 | | Insurance | 1,400 | 1,400 | 1,200 | 1,174 |
| - | 04-2-95-0110 | 9 | Supplies | 4,500 | 4,500 | 2,000 | 5,500 |
| - | 04-2-95-0115 | | Audit Fees | 900 | 900 | 900 | 939 |
| - | 04-2-95-0120 | 10 | Equipment/Building-Maint. & Repairs | 4,000 | 4,000 | 2,000 | 1,494 |
| | | | Total Expenditures | \$ 64,900 | \$ 64,900 | \$ 48,000 | \$ 52,916 |
| | | | | | | | |
| | | | Budget Change | \$ - | | | |
| | | | | 0.0% | | | |

NOTES TO CEMETERY BUDGET

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

In 2021-22 rates were adjusted to incorporate more of the Cemetery’s operating costs. **Rates are adjusted annually by the previous year’s NS-CPI. The NS-CPI for 2023 was 4.0% and the rates have been adjusted by this amount.**

| Sale of Lots | 2024/25 Rates | | |
|-----------------|---------------|-----------------------|-------------------|
| | Lot Price | Perpetual Care Charge | Total Cost of Lot |
| 1 Cremation Lot | \$316 | \$437 | \$753 |
| 1 Grave Lot | \$632 | \$874 | \$1,506 |
| 2 Grave Lot | \$1,201 | \$1,661 | \$2,862 |
| Mausoleum | \$961 | \$1,328 | \$2,289 |

| Burials | 2024/25 Rates |
|----------------------------------|---------------|
| Ashes (Cremation) – Resident* | \$688 |
| Ashes (Cremation) – Non-resident | \$1,376 |
| Infant or Child | \$688 |
| Traditional – Resident* | \$1,514 |
| Traditional - Non-resident | \$3,028 |

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

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

As of March 31, 2023 the Perpetual Care Reserve had a balance of \$239,892. Which includes an inter-departmental capital loan balances of \$153,209.

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

Analysis of Perpetual Care Fund

| | <u>2018/19</u> | <u>2019/20</u> | <u>2020/21</u> | <u>2021/22</u> | <u>2022/23</u> | Budget <u>2023/24</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Perpetual Care Fund | \$226,415 | \$228,025 | \$235,580 | \$234,930 | \$239,892 | \$240,000 |
| Interest Earned | \$7,424 | \$7,007 | \$6,186 | \$6,023 | \$6,289 | \$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. #04-2-95-0055 Mowing Contract

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

8. #04-2-95-0080 Water

Estimate based on approved rates.

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

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

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

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

**TOWN OF LUNENBURG WATER UTILITY
2024/25 BUDGET**

INDEX

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| Water Utility Operating Budget | | | | | | | |
|--------------------------------|--------------|-------|---|--------------|--------------|--------------|--------------|
| | | Notes | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | | Description | Budget | Budget | Projections | Actual |
| | | | Revenue | | | | |
| | | | <u>Operating Revenues</u> | | | | |
| 8,100 | 05-1-12-0100 | 1 | Metered Commercial Sales | \$ 636,500 | \$ 628,400 | \$ 615,000 | \$ 538,643 |
| 34,600 | 05-1-21-0100 | 1 | Flat Rate Sales - Residential | 754,600 | 720,000 | 739,600 | 687,527 |
| (100) | 05-1-31-0100 | 2 | Public Fire Protection | 328,900 | 329,000 | 328,900 | 330,336 |
| - | 05-1-33-0100 | | Private Fire Protection | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | 05-1-40-0100 | | Sprinkler Accounts | 7,400 | 7,000 | 7,400 | 7,000 |
| - | 05-1-60-0100 | 3 | Consumer Interest Charges | 4,500 | 4,500 | 5,500 | 4,340 |
| - | 05-1-71-0100 | | Connection Charges | 6,000 | 6,000 | 5,900 | 5,280 |
| - | 05-1-72-0100 | 4 | Armouries Rent | 1,200 | 1,200 | 1,200 | 1,200 |
| | | | Total Operating Revenues | 1,740,100 | 1,697,100 | 1,704,500 | 1,575,326 |
| | | | <u>Non-Operating Revenues</u> | | | | |
| - | 05-1-81-0100 | | Jobbing and Contract | 500 | 500 | - | - |
| - | 05-1-82-1000 | | Interest Earned | 10,000 | 10,000 | 10,300 | 14,539 |
| (2,000) | 05-1-85-0100 | 5 | Grants For The Prov - HST Offset | 8,500 | 10,500 | 8,200 | 10,546 |
| - | 05-1-89-0100 | | Other Transfers from Reserves | - | - | - | - |
| | | | Total Non-Operating Revenues | 19,000 | 21,000 | 18,500 | 25,085 |
| | | | Total Revenues | \$ 1,759,100 | \$ 1,718,100 | \$ 1,723,000 | \$ 1,600,411 |
| | | | Expenditures | | | | |
| | | | <u>Source of Supply</u> | | | | |
| | | | <u>Supervision and Engineering</u> | | | | |
| (4,400) | 05-2-11-0100 | 6 | Portion of Engineers Salary | \$ 13,500 | \$ 17,900 | \$ 15,000 | \$ 10,002 |
| - | 05-2-11-0300 | 7 | Department of Environment - License | 1,000 | 1,000 | 1,000 | 946 |
| - | 05-2-11-0400 | 8 | Water Withdrawal Study (EVERY 10 YEARS, last May 2022) | - | - | - | 46,490 |
| | | | <u>Operation Labour</u> | | | | |
| (5,300) | 05-2-12-0201 | 11 | WRO Labour | 11,000 | 16,300 | 10,000 | 11,350 |
| | | | <u>Maintenance of Plant - Intakes (Pump House)</u> | | | | |
| - | 05-2-14-2100 | | Diver - Intake | 4,000 | 4,000 | 3,300 | 3,316 |
| - | 05-2-14-2200 | | Repairs to Intake Screens/Building | 4,000 | 4,000 | 2,000 | 3,313 |
| | | | Department Total | \$ 33,500 | \$ 43,200 | \$ 31,300 | \$ 75,417 |
| | | | <u>Pumping</u> | | | | |
| | | | <u>Supervision and Engineering</u> | | | | |
| (4,400) | 05-2-21-0100 | 6 | Portion of Engineers Salary | \$ 13,500 | \$ 17,900 | \$ 15,000 | \$ 10,002 |
| | | | <u>Operation Labour</u> | | | | |
| (10,800) | 05-2-22-0201 | 11 | WRO Labour | 3,200 | 14,000 | 1,200 | 2,539 |
| | | | <u>Power Purchased</u> | | | | |
| 3,000 | 05-2-24-0100 | | Power Purchased - NSPI | 30,000 | 27,000 | 28,800 | 29,381 |
| | | | <u>Maintenance of Plant</u> | | | | |
| - | 05-2-25-1200 | | Security phone line - Pumphouse | 300 | 300 | 300 | 222 |
| (3,000) | 05-2-25-1300 | | Materials/Repairs to Building - Pumphouse | 5,000 | 8,000 | 4,000 | 40,211 |
| | | | <u>Maintenance of Pumping Equipment</u> | | | | |
| - | 05-2-25-2100 | | Repairs to Pumps | 4,000 | 4,000 | 2,000 | 2,110 |
| | | | Department Total | \$ 56,000 | \$ 71,200 | \$ 51,300 | \$ 84,465 |
| | | | <u>Water Treatment</u> | | | | |
| | | | <u>Supervision and Engineering</u> | | | | |
| (4,400) | 05-2-31-0100 | 6 | Portion of Engineers Salary | \$ 13,500 | \$ 17,900 | \$ 15,000 | \$ 10,002 |
| - | 05-2-31-0400 | 9 | Training - Supervisors & WROs | 5,500 | 5,500 | 3,000 | 1,785 |
| - | 05-2-31-0410 | 10 | Clothing - WRO | 1,500 | 1,500 | 1,500 | 288 |
| | | | <u>Operation Labour</u> | | | | |
| 24,900 | 05-2-32-0200 | 11 | Water Resource Operators Labour | 114,200 | 89,300 | 85,400 | 90,414 |
| 3,900 | 05-2-32-0210 | 11 | Water Resource Operators Benefits | 30,000 | 26,100 | 16,400 | 24,802 |
| | | | <u>Operation Supplies and Expense</u> | | | | |
| | | | <u>Chemical and Additives</u> | | | | |
| 25,000 | 05-2-33-1500 | 12 | WTP - Chemicals | 110,000 | 85,000 | 92,000 | 68,242 |
| | | | <u>Supplies & Expenses</u> | | | | |
| - | 05-2-33-9100 | | Supplies and Small Tools | 6,500 | 6,500 | 6,500 | 4,353 |
| - | 05-2-33-9200 | 13 | Water Testing | 16,000 | 16,000 | 16,000 | 18,438 |
| (7,500) | 05-2-33-9300 | 14 | Water Testing - WRO Labour | 23,600 | 31,100 | 22,000 | 18,408 |
| 1,000 | 05-2-33-9500 | 15 | WTP - Spare/Replacement Parts | 11,000 | 10,000 | 10,000 | 13,120 |
| - | 05-2-33-9520 | | WTP - Laboratory Materials | 2,000 | 2,000 | 2,000 | 881 |
| 2,000 | 05-2-34-0600 | | NSPI - Treatment Plant | 67,000 | 65,000 | 65,000 | 57,536 |
| - | 05-2-34-0700 | | Telephone Line/SCADA System/Security | 5,400 | 5,400 | 5,400 | 5,257 |
| | | | <u>Maintenance of Plant</u> | | | | |
| - | 05-2-34-0500 | | WTP - Repairs & Maintenance | 25,000 | 25,000 | 25,000 | 22,122 |
| | | | Department Total | \$ 431,200 | \$ 386,300 | \$ 365,200 | \$ 335,648 |
| | | | <u>Transmission and Distribution</u> | | | | |
| | | | <u>Supervision and Engineering</u> | | | | |
| (16,100) | 05-2-41-0100 | 6 | Portion of Engineers Salary | \$ 49,500 | \$ 65,600 | \$ 20,000 | \$ 40,368 |
| (300) | 05-2-41-0200 | | Drafting/Filing Labour | 2,000 | 2,300 | 1,000 | 860 |
| | | | <u>Operation Labour</u> | | | | |
| | | | <u>Operation Labour - Mains</u> | | | | |
| - | 05-2-43-1100 | 16 | Public Works Dept. - Labour | 15,000 | 15,000 | 15,000 | 13,529 |
| | | | <u>Maintenance of Plant</u> | | | | |
| | | | <u>Maint. of Plant Reservoirs</u> | | | | |
| - | 05-2-44-1100 | 17 | Standpipe (Garden Lots) | 3,000 | 3,000 | 3,000 | 8,240 |
| - | 05-2-44-1300 | | Electricity/SCADA/Standpipe | 1,900 | 1,900 | 1,000 | 1,320 |
| - | 05-2-44-1350 | 17 | WTP Plant Standpipe (Northwest) | 3,000 | 3,000 | 1,000 | - |
| - | 05-2-44-1400 | 18 | Telephone Line/SCADA System | 1,000 | 1,000 | 1,000 | 852 |

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| Water Utility Operating Budget | | | | | | |
|--------------------------------|-------|--|-------------------|-------------------|------------------------|-------------------|
| ACCOUNT # | Notes | Description | 2024/25 Budget | 2023/24 Budget | 2023/24 Projections | 2022/23 Actual |
| - | | <u>Maint. of Plant - Mains</u> | | | | |
| 05-2-44-3100 | | Materials - Mains | 7,000 | 7,000 | 4,000 | 6,379 |
| 05-2-44-3200 | 19 | Equip Rental (Town) - Mains & Services | 25,000 | 25,000 | 20,000 | 26,057 |
| 05-2-44-3295 | 20 | Water Leak Investigations | 3,000 | 3,000 | 1,500 | - |
| (3,500) 05-2-44-3300 | 21 | Fire Flow Testing (COMPLETED IN 2016/17) | 2,000 | 5,500 | 1,000 | - |
| - | | <u>Maint. Services/Meters/Hydants</u> | | | | |
| 05-2-44-9100 | | Materials | 20,700 | 20,700 | 10,000 | 21,824 |
| 05-2-44-9300 | 16 | P.W. Labour | 20,000 | 20,000 | 10,000 | 11,352 |
| 05-2-44-9400 | | Advertising - Notices, etc. | 1,000 | 1,000 | 1,000 | 817 |
| - | | <u>STORES (STOCK) EXPENSES</u> | | | | |
| 2,400 05-2-46-0100 | | Fuel - Heat | 18,000 | 15,600 | 15,000 | 16,615 |
| 200 05-2-46-0200 | | Electricity - Lights | 5,800 | 5,600 | 5,600 | 5,133 |
| 05-2-46-0225 | | Water | 600 | 600 | 500 | 451 |
| 100 05-2-46-0250 | 22 | Sewer Charge | 1,600 | 1,500 | 1,300 | 1,353 |
| 4,800 05-2-46-0301 | 23 | Repairs & Supplies | 15,000 | 10,200 | 11,000 | 34,922 |
| 05-2-46-0302 | | Janitorial | 3,700 | 3,700 | 3,700 | 3,510 |
| 200 05-2-46-0303 | | Security | 500 | 300 | 500 | 164 |
| 05-2-46-0400 | | In House Labour/Armouries | 15,000 | 15,000 | 12,000 | 15,000 |
| 05-2-46-0500 | | Telephone/Cell Phones/Internet | 6,000 | 6,000 | 6,000 | 5,803 |
| - | | <u>TRANSPORTATION - VEHICLES</u> | | | | |
| 05-2-47-0100 | | Gas- Vehicles | 5,000 | 5,000 | 3,000 | 3,562 |
| 05-2-47-0203 | | Repairs/Maintenance - 2017 GMC | 3,000 | 3,000 | 3,000 | 7,604 |
| 05-2-47-0202 | | Repairs/Maintenance - 2013 GMC | 3,000 | 3,000 | 1,000 | 3,775 |
| 05-2-47-0350 | | Car Allowance - Engineers | 1,200 | 1,200 | 1,200 | 1,084 |
| 05-2-47-0400 | | Radio License/Repairs | 600 | 600 | 600 | 634 |
| | | DEPARTMENT TOTAL | \$ 233,100 | \$ 245,300 | \$ 153,900 | \$ 231,208 |
| - | | <u>ADMINISTRATION AND GENERAL</u> | | | | |
| - | 24 | <u>ACCOUNTING AND COLLECTING</u> | | | | |
| - | | <u>ACCOUNTING SUPERVISION</u> | | | | |
| 1,300 05-2-51-1100 | | Portion of Finance Director | \$ 23,800 | \$ 22,500 | \$ 22,500 | \$ 38,400 |
| - | | <u>ACCOUNTING METER READINGS</u> | | | | |
| 800 05-2-51-2100 | | Meter Reading Salary/Expenses | 5,500 | 4,700 | 4,700 | 5,260 |
| - | | <u>ACCOUNTING BILLING</u> | | | | |
| 10,300 05-2-51-3100 | | Portion Bookkeeping Salaries | 67,300 | 57,000 | 57,000 | 28,900 |
| 1,000 05-2-51-3200 | | Supplies - Billing & Collection | 4,000 | 3,000 | 4,000 | 1,839 |
| 3,000 05-2-51-3210 | | Computer Maintenance | 18,000 | 15,000 | 18,000 | 17,701 |
| - | | <u>ACCOUNTING COLLECTION</u> | | | | |
| 1,000 05-2-51-4100 | | Portion of Cashier Salaries | 14,200 | 13,200 | 13,200 | 14,000 |
| - | | <u>ACCOUNTING - UNCOLLECTIBLE ACCTS.</u> | | | | |
| 05-2-51-5100 | | Provision - Uncollectible Accts. | 3,000 | 3,000 | 1,000 | (1,161) |
| - | | <u>SALARIES - OFFICERS & EXECUTIVES</u> | | | | |
| 2,200 05-2-52-1200 | | Portion Council Honorariums | 37,100 | 34,900 | 32,000 | 26,988 |
| 5,100 05-2-52-1300 | | Portion Staff Salaries | 57,300 | 52,200 | 52,200 | 65,400 |
| - | | <u>SALARIES - OTHER</u> | | | | |
| (6,815) 05-2-52-9100 | | Portion Office Staff Salaries | 86,600 | 93,415 | 93,400 | 58,101 |
| (4,500) 05-2-52-9200 | | Employment Benefits | 83,600 | 88,100 | 88,100 | 71,067 |
| - | | <u>GENERAL OFFICE EXPENSE</u> | | | | |
| - | | <u>GENERAL OFFICERS EXPENSE</u> | | | | |
| (5,000) 05-2-53-1200 | 25 | Training, Conferences & Memberships | 5,000 | 10,000 | 5,000 | 5,593 |
| (1,900) 05-2-53-1201 | 26 | Council Training & Conferences | 3,800 | 5,700 | 3,000 | 2,291 |
| 05-2-53-1400 | | Bank Charges | 2,000 | 2,000 | 2,000 | 1,150 |
| - | | <u>GENERAL OFFICE EXPENSE</u> | | | | |
| 05-2-53-3100 | | Misc. Supplies - Office | 5,000 | 5,000 | 5,000 | 5,136 |
| 05-2-53-3150 | 27 | Furniture & Equipment | 15,000 | 15,000 | 10,000 | 3,199 |
| - | | <u>PROFESSIONAL FEES</u> | | | | |
| 05-2-54-1100 | | Auditor Fees | 6,300 | 6,300 | 6,300 | 6,255 |
| 10,000 05-2-54-1200 | 28 | Consultant Fees - Water Rate Study | 10,000 | - | - | 9,951 |
| 05-2-54-1250 | | Engineer Consulting Services | 7,500 | 7,500 | 7,500 | 5,964 |
| 05-2-54-2100 | | Legal Fees | 7,500 | 7,500 | 5,000 | 5,498 |
| (185) 05-2-54-2150 | | Communications | 7,800 | 7,985 | 8,000 | 5,661 |
| 05-2-54-2200 | | Payroll Administration | 1,300 | 1,300 | 1,300 | 1,300 |
| - | | <u>REGULATORY EXPENSES</u> | | | | |
| 05-2-55-0100 | 29 | NSURB Fee | 1,800 | 1,800 | 1,800 | 1,690 |
| - | | <u>INSURANCE</u> | | | | |
| 2,500 05-2-56-0100 | | Fire & Auto Liability | 41,000 | 38,500 | 34,200 | 32,080 |
| - | | <u>RENT OF GENERAL PROPERTY</u> | | | | |
| 05-2-57-0100 | | Rent - Town Office Use | 2,100 | 2,100 | 2,100 | 2,100 |
| 05-2-57-0200 | 30 | Rent - Victoria Road Building | 2,200 | 2,200 | 2,200 | 2,200 |
| | | DEPARTMENT TOTAL | \$ 518,700 | \$ 499,900 | \$ 479,500 | \$ 416,563 |
| - | | <u>DEPRECIATION</u> | | | | |
| 15,000 05-2-60-0100 | 31 | Depreciation Expense | \$ 308,300 | \$ 293,300 | \$ 293,300 | \$ 293,195 |
| | | DEPARTMENT TOTAL | \$ 308,300 | \$ 293,300 | \$ 293,300 | \$ 293,195 |
| - | | <u>TAXES</u> | | | | |
| 05-2-70-0200 | 32 | Property Taxes | \$ 43,500 | \$ 43,500 | \$ 43,500 | \$ 43,479 |
| | | DEPARTMENT TOTAL | \$ 43,500 | \$ 43,500 | \$ 43,500 | \$ 43,479 |
| - | | <u>NON-OPERATING EXPENSES</u> | | | | |
| 05-2-90-0200 | | Interest on Customer Deposits | - | - | - | 30 |
| - | | <u>REDEMPTION LONG-TERM DEBT</u> | | | | |
| 05-2-91-0100 | 33 | Principal Installments | 40,750 | 40,750 | 40,750 | 40,750 |

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| Water Utility Operating Budget | | | | | | | |
|--------------------------------|--------------|-------|--|---------------------|---------------------|---------------------|---------------------|
| | | Notes | | 2024/25 | 2023/24 | 2023/24 | 2022/23 |
| | ACCOUNT # | | Description | Budget | Budget | Projections | Actual |
| - | | | <u>INTEREST ON LONG-TERM DEBT</u> | | | | |
| (1,600) | 05-2-92-0100 | 32 | Interest | 13,050 | 14,650 | 14,650 | 15,547 |
| - | | | <u>CAPITAL EXPENDITURE FROM REVENUE</u> | | | | |
| - | 05-2-99-0050 | | Capital Reserves - Future Capital | - | - | - | - |
| - | | | <u>OTHER NON-OPERATING EXPENSES</u> | | | | |
| - | 05-2-99-0020 | 34 | Transfer to Capital Reserve - Land | 5,000 | 5,000 | 5,000 | 38,500 |
| 1,000 | 05-2-99-0010 | 34 | WTP - Membrane Replacement Reserve | 26,000 | 25,000 | 25,000 | - |
| - | 05-2-99-0060 | | Dividend | 50,000 | 50,000 | 50,000 | 25,000 |
| - | 05-2-99-0100 | | Surplus (Deficit) | - | - | 169,600 | 609 |
| | | | DEPARTMENT TOTAL | \$ 134,800 | \$ 135,400 | \$ 305,000 | \$ 120,436 |
| - | | | | | | | |
| 41,000 | | | TOTAL EXPENDITURES | \$ 1,759,100 | \$ 1,718,100 | \$ 1,723,000 | \$ 1,600,411 |
| - | | | | | | | |
| | | | Budget Change | \$ 41,000 | | | |
| | | | | 2.4% | | | |

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 2022 the first increase was January 1, 2023, the second increase was April 1, 2023, and the third increase will happen on April 1, 2024. The budget has been prepared using the April 1, 2024 rates.

Water Statistics:

| | <i>Budget 2024/25</i> | <i>Budget 2023/24</i> |
|-----------------------------|---------------------------|---------------------------|
| Residential Connections | 1,211 | 1,211 |
| Metered Commercial Accounts | 197 | 197 |

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.

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

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

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

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

Expenditures

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

6. #05-2-11-0100; #05-2-21-0100; #05-2-31-0100; #05-2-41-0100 Engineer's Salary

A portion of the Town's Engineering staff salaries are charged out to the Water Utility based on estimate of actual time spent. The estimates are reviewed annually.

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

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

8. #05-2-11-0400 Water Withdrawal Study

As part of the water withdrawal licensing permit process, a water withdrawal study was undertaken in fiscal 21-22 and will not be required to be undertaken again until 2032.

9. #05-2-31-0400 Training

Water Certification training for Water Resource Operators and supervisors.

10. #05-2-31-0410 Clothing

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

11. Water Resource Operators Salary and Benefits

The Water Resource Operator complement of staff is 2.0 FTE for the Water Utility.

12. #05-2-33-1500 Chemicals

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

13. #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.

14. #05-2-33-9300 Water Testing – WRO Labour

WRO labour required for taking daily samples for analysis.

15. #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.

16. #05-2-43-1100 & 05-2-44-9300 Public Works Labour

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

17. #05-2-44-1100/1350 Materials (Standpipes)

The water utility had a video inspection of both water storage tanks completed in 2016 and Cathodic Protection System testing and service on the Garden lots water storage tank is carried out every 2 years.

18. #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 | \$ 350 |
| Monitoring Fee | 650 |
| | \$1,000 |

19. #05-2-44-3200 Equipment Rental Mains & Services

Any Town vehicles used on water jobs are charged out to the Water Utility on charge out rates approved each year.

20. #05-2-44-3295 Water Leak Investigation

When a suspected line leak requires investigation, these funds will be used to hire the services of a company that specializes in underground water line leak detection.

21. #05-2-44-3300 Fire Flow Testing

Estimate in the event that Fire Flow testing is required.

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 \$241,900. The sewer charge is budgeted at 2023/24 rates. (AAN 04647114).

23. #05-2-46-0301 Armouries Repairs & Supplies

This expense includes the installation of a new NO2/CO2 detector in the workshop.

24. #05-2-51-0000 Administration and General

A portion of the 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.

25. #05-2-53-1200 Training, Conferences, & Memberships

| | |
|---|---------|
| AWWA Conference & Membership | \$1,000 |
| Various staff training, seminars & conferences, as required | \$2,500 |
| Professional Membership Allocations | \$1,500 |
| | \$5,000 |

26. #05-2-53-1201 Council Training & Conferences

25% allocation of conferences, training and professional development for the Mayor and Councillors.

27. #05-2-53-3150 Furniture & Equipment

Estimate for small capital office equipment.

28. #05-2-54-1200 Water Rate Studies

The last water rate study was submitted to the NSUARB in April 2022. A study should be undertaken in fiscal 24-25.

29. #05-2-55-0100 Nova Scotia Utility Review Board

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

30. #05-2-57-0200 Rent Victoria Road Building

The Victoria Road building is used for Water Utility for storage needs. The Water Utility is charged rent in proportion to space required (30%).

31. #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 depreciation reserve balance at March 31, 2023 was \$1,661,300.

32. #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).

33. #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) | 13 of 20 | \$40,750 | \$13,050 | \$53,800 | \$285,250 |

34. #05-2-99-0050/20/10 Transfers to Capital Reserve

Transfers to reserve in this budget includes \$5,000 for future land purchases (watershed).

The balance in the Water Utility Capital Reserve, not including the depreciation reserve, at March 31, 2023 was as follows:

| | |
|--------------------------|-----------|
| Future Land Purchases | \$152,963 |
| WTP Membrane Replacement | 347,723 |
| Future Capital | 439,020 |
| | \$939,706 |