

TOWN OF LUNENBURG
COMMITTEE OF THE WHOLE MEETING AGENDA

May 2, 2023 | 6 pm

Lunenburg Town Hall – Council Chamber



Notice: Council meetings are held in person at Town Hall. Members of the public can attend meetings in person, view meetings through the Zoom livestream, or view meeting recordings on YouTube at any time. To live-stream this meeting starting at 6 pm, use this Zoom link:

<https://us06web.zoom.us/j/88956545878>

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

Acknowledgement of Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq People.

3. APPROVAL OF AGENDA

Draft motion: Moved and seconded that the Committee approve the agenda for the May 2, 2023 meeting as presented.

4. APPROVAL OF MINUTES

Draft motion: Moved and seconded that the Committee approve the minutes of the November 29, 2022 meeting as presented.

5. BUSINESS ARISING FROM THE MINUTES/UNFINISHED BUSINESS

6. COMMITTEE MEETING MINUTES, RECOMMENDATIONS, REPORTS & NOTICES OF MOTION

7. NEW BUSINESS

7.1 Draft 2023/24 Operating Budget

Draft motion: Moved and seconded that the Committee recommend that Council approve the 2023/24 operating budget as presented in the amount of \$9,902,620.

7.2 2023/24 Water Utility Operating Budget

Draft motion: Moved and seconded that the Committee recommend that Council approve the 2023/24 Water Utility operating budget as presented in the amount of \$1,718,100.

8. ADJOURNMENT

**COMMITTEE OF THE WHOLE MEETING MINUTES
TOWN OF LUNENBURG**

Tuesday, November 29, 2022 at 6 p.m.

Council Chamber, 120 Townsend St. and Zoom Webinar/YouTube Live



Present	Mayor Matt Risser, Deputy Mayor Peter Mosher, Councillors Jenni Birtles, Melissa Duggan, Stephen Ernst, Susan Sanford, and Ed Halverson
Also present	Lisa Dagley, Director of Finance Jamie Doyle, Chief Administrative Officer Tyson Joyce, Town Engineer Arthur MacDonald, Director of Community Development Heather McCallum, Public Engagement Specialist Lisa Kendall, Municipal Engineer/Project Manager Kelly Cunningham, Director of Recreation Kathleen Rafuse, Town Accountant Devin Casario, Economic Development and Funding Manager Kayla Byrne, Municipal Clerk
Call to Order	The Mayor called the meeting to order at 6 p.m.
Land acknowledgment	The Mayor recognized Lunenburg's location on the unceded territory of the Mi'kmaq people.
Approval of Agenda	Moved and seconded to approve the agenda for the November 29, 2022 Committee of the Whole meeting as presented. Motion carried
Approval of Minutes	Moved and seconded to approve the minutes of the June 7, 2022 Committee of the Whole meeting as presented. Motion carried
Public Hearings, Presentations and Questions	None.
Business Arising from the Minutes/Unfinished Business	None.

Review of Draft
2023/24 Capital
Budget for Town
General Fund and
Water Utility

Staff reviewed the Draft 2023/24 Capital Budget for Town General Fund and Water Utility.

Councillors asked some clarifying questions and voted on the following motion:

Moved and seconded that Committee of the Whole recommend that Council approve the 2023/24 Capital Budget for the Town General Fund and Water Utility as presented in agenda item 7.1, totalling \$2,340,000 for the Town General Fund and \$1,595,000 for the Water Utility 2023/24 Capital Budget.

Motion carried

Adjournment

There being no further business, the November 29, 2022 Committee of the Whole meeting adjourned at 6:47 p.m.

TOWN OF LUNENBURG
2023/24 DRAFT OPERATING BUDGET

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**Town of Lunenburg
2023/24 Budget Summary**

	Budget 2023/24	Approved Budget 2022/23	Difference %
<i>Expenditures</i>			
General Government Services	\$ 1,019,700	\$ 774,000	31.7%
Other Protective Services	1,121,900	1,132,500	-0.9%
Fire Services	742,700	714,800	3.9%
Transportation Services	1,392,100	1,168,300	19.2%
Environmental Health Services	1,523,500	1,523,500	0.0%
Environmental Development Services	1,076,400	666,300	61.5%
Recreation & Cultural Services	969,500	854,600	13.4%
Fiscal Services	2,056,820	1,863,500	10.4%
	<u>\$ 9,902,620</u>	<u>\$ 8,697,500</u>	<u>13.9%</u>
<i>Revenue</i>			
Property Tax Revenue, including Sewer	\$ 8,676,520	\$ 7,602,900	14.1%
<i>Non-tax Revenue</i>			
Sales of Services	218,500	191,000	14.4%
Arena & Community Centre	299,900	263,600	13.8%
Other Revenue - Own Sources	431,000	392,700	9.8%
Unconditional Transfers	50,100	50,100	0.0%
Conditional Transfers	226,600	197,200	14.9%
	<u>\$ 9,902,620</u>	<u>\$ 8,697,500</u>	<u>13.9%</u>
<i>Unfunded Operating Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	

2023/24 BUDGET SUMMARY AND TAX RATES

	Draft 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

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Residential	64.5%	65.6%	64.5%	66.3%	67.0%	67.0%
Commercial	34.3%	32.8%	33.7%	31.8%	31.4%	31.4%
Seasonal Tourist	1.2%	1.6%	1.8%	2.0%	1.7%	1.6%
	<u>35.5%</u>	<u>34.4%</u>	<u>35.5%</u>	<u>33.8%</u>	<u>33.1%</u>	<u>33.0%</u>

2023/24 Budget Summary

Operating

Town General Operations	\$ 9,902,620
Water Utility Operations	TBD
Electric Utility Operations	TBD
	<u>9,902,620</u>

Capital

Town Capital Projects	TBD
Water Utility Capital Projects	TBD
Electric Utility Capital Projects	TBD
	<u>-</u>
	<u>\$ 9,902,620</u>

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	(Grants in Lieu)	Net Taxable Assessment
RESIDENTIAL					
Residential Property	\$ 311,410,700	\$ (400,000)	\$ 311,010,700	\$ 40,000	\$ 311,050,700
Resource Property	786,200	-	786,200		786,200
Total Residential	<u>312,196,900</u>	<u>(400,000)</u>	<u>311,796,900</u>	<u>40,000</u>	<u>311,836,900</u>
COMMERCIAL					
Commercial Property	52,324,900	(420,000)	51,904,900	8,027,800	59,932,700
Seasonal Tourist Business	4,111,000		4,111,000	-	4,111,000
Business Occupancy	-	-	-	-	-
Total Commercial	<u>56,435,900</u>	<u>(420,000)</u>	<u>56,015,900</u>	<u>8,027,800</u>	<u>64,043,700</u>
Total Assessment	<u>\$ 368,632,800</u>	<u>\$ (820,000)</u>	<u>\$ 367,812,800</u>	<u>\$ 8,067,800</u>	<u>\$ 375,880,600</u>

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

Tax Levy

Expenditures	\$ 9,902,620
Less: Revenue Other than Tax Revenue	3,091,740
Tax Levy	<u>6,810,880</u>

Calculation of Tax Rates

Total Net Taxable Assessment	375,880,600
General Tax Rate	<u>1.81</u>

TAX RATE CALCULATION

Tax Levy	\$ 6,810,880
Residential Assessment	311,836,900
Residential Tax Rate	\$ 1.376
Residential Tax Levy	4,290,900
Commercial Tax Levy	2,519,900
Commercial Assessment	59,932,700
Seasonal Tourist Assessment	4,111,000
Commercial Tax Rate	\$ 3.358
Seasonal Tourist Business Tax Rate	\$ 2.519

Historical Tax Rates

	2020/21	2021/22	2022/23	Draft 2023/24	Change
Residential	\$1.346	\$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)	\$ 19,625,400	\$ -	\$ -

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

Properties Whose Grant in Lieu of Taxes Varies With Tax Rate

Provincially Assessed Properties

	Assessment	Taxes per Rate	Actual GIL
Her Majesty the Queen (Dufferin Street/DNR)	\$ 7,991,500	\$ 268,355	\$ 268,355
Her Majesty the Queen (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	\$ 8,027,800	\$ 269,574	\$ 269,574
Residential Exempt:			
Her Majesty the Queen (Green Street/DNR)	\$ 40,000	\$ 550	\$ 550

	Assessment	Sewer per Rate	Actual GIL
Her Majesty the Queen (Dufferin Street/DNR)	\$ 7,991,500	\$ 52,782	\$ 52,782

Federally Assessed Properties (nil)

Comparative Property Assessments & Tax Rates

	2023 # of Taxable Accounts	2022 # of Taxable Accounts	2023 Taxable Assessment*	2022 Taxable Assessment*	Difference
Residential	1206	1202	\$ 311,836,900	\$ 274,285,300	13.69%
Commercial	185	176	59,932,700	52,615,400	13.91%
Seasonal Tourist	9	10	4,111,000	3,768,300	9.09%
			\$ 375,880,600	\$ 330,669,000	13.67%

There are 1,206 Residential property accounts in the Town; 868 or 71.9% are capped.

* Taxable Assessment is based on an appeals allowance of 10% of actual appeals plus estimated future appeals.

Tax Revenue

	Rates	Taxes		
Residential	\$1.376	\$ 4,290,900	1% Tax Revenue =	\$ 68,109
Commercial	3.358	2,416,300	\$0.01 Additional =	37,588
Seasonal Tourist	2.519	103,600	\$0.01 Residential =	31,184
			\$0.01 Commercial =	6,404
		\$ 6,810,800		

Seasonal Tourist Businesses

The Seasonal Tourist Business assessment class allows for qualifying businesses to be taxed at 75% of the commercial tax rate. There are currently 10 properties that qualify for this special assessment.

2023 Seasonal Tourist Assessments	\$ 4,111,000
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Town General - Operating Revenue						
	ACCOUNT #	DESCRIPTION	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual
		Taxes				
		Assessable Property				
513,700	01-1-11-0000					
	01-1-11-1100	1 Residential Taxable Assessment	\$ 4,279,600	\$ 3,765,900	\$ 3,774,500	\$ 3,377,983
-		Commercial				
215,200	01-1-11-2100	1 Comm Taxable Assessment	1,743,800	1,528,600	1,523,000	1,418,384
8,600	01-1-11-2200	1 Seasonal Tourist Business	103,600	95,000	94,900	100,566
		Resource				
2,900	01-1-11-5100	1 Resource Taxable Assessment	10,900	8,000	7,900	10,352
740,400			6,137,900	5,397,500	5,400,300	4,907,285
		Special Assessments				
		Frontage Rates				
151,240	01-1-12-9100	2 Sewer Annual Charges	1,644,640	1,493,400	1,493,400	1,118,455
		Other Taxes				
100,000	01-1-19-1100	3 Deed Transfer Tax-Capital Reserve Fund	350,000	250,000	350,000	485,750
35,000	01-1-19-1101	3 Deed Transfer Tax-Operating Fund	175,000	140,000	175,000	80,000
			2,169,640	1,883,400	2,018,400	1,684,205
		Business Property				
(500)	01-1-14-2100	4 Based on Revenue - Bell Aliant	17,000	17,500	16,900	17,511
4,000	01-1-62-8800	4.1 HST Offset Grant	24,000	20,000	23,400	19,957
			41,000	37,500	40,300	37,468
		Department Total	\$ 8,348,540	\$ 7,318,400	\$ 7,459,000	\$ 6,628,958
		Grants in Lieu of Taxes				
		Provincial Government				
-	01-1-23-0000					
	01-1-23-1200	5 Dept. of Transportation	\$ 900	\$ 900	\$ 1,700	\$ 637
34,100	01-1-23-1300	5 Her Majesty the Queen	269,300	235,200	237,200	230,125
9,380	01-1-23-1400	5 SEWER (previously included in general sewer revenue)	52,780	43,400	43,400	33,497
-	01-1-23-3100	5 Fire Protection - Museum/School	5,000	5,000	5,000	5,019
		Department Total	\$ 327,980	\$ 284,500	\$ 287,300	\$ 269,278
		Sales of Services				
		General Gov't Services				
1,000	01-1-41-0000					
	01-1-41-0200	6 Tax Certificates Fees	\$ 6,000	\$ 5,000	\$ 6,000	\$ 6,782
(500)	01-1-41-0210	6 Mortgage Company Service Charge	3,500	4,000	3,400	3,700
			9,500	9,000	9,400	10,482
		Environmental Health Services				
7,000	01-1-44-0115	7 Region 6 Diversion/Map	15,000	8,000	13,000	19,143
-	01-1-44-0110	Sale of Compostainers	100	100	100	-
			15,100	8,100	13,100	19,143
		Environmental Develop. Services				
-	01-1-46-0100	6 Zoning Permits & Certificates	3,500	3,500	2,500	2,122
		Recreation & Cultural Services				
-	01-1-47-0100	Library Photocopy Revenue	300	300	300	115
		Protective services				
-	01-1-42-0200	6 Fire Services (Rental Revenue)	100	100	100	32,357
		Transportation Services				
20,000	01-1-43-0100	6 PW - Labour/Equipment (Charge Out)	50,000	30,000	50,000	43,127
-	01-1-43-0200	6 Parking Meter Revenue	140,000	140,000	140,000	93,084
			190,000	170,000	190,000	136,211
			\$ 218,500	\$ 191,000	\$ 215,400	\$ 200,430
		Lunenburg War Memorial Community Centre & Arena				
		Admissions				
		Arena				
1,500	01-1-47-1030	8 Public Skating	\$ 9,000	\$ 7,500	\$ 9,200	\$ 8,766
		Community Centre				
-	01-1-47-1110	9 Program Fees				
2,500	01-1-47-1110	Drop-in Sport Programs	5,500	3,000	5,400	4,501
(500)	01-1-47-1120	Weight Room Fees	3,500	4,000	3,400	4,658
2,000	01-1-47-1130	Fitness Classes	7,000	5,000	7,100	5,605
			25,000	19,500	25,100	23,530
		Rentals				
		Arena				
-	01-1-47-2020	10 Skate Sharpening	500	500	500	470
-	01-1-47-2030	11 Canteen Concession	-	-	-	-
7,800	01-1-47-2040	12 Minor Hockey	74,000	66,200	74,000	63,715
7,200	01-1-47-2050	13 Hockey, Other & Practices	55,000	47,800	55,000	45,639
700	01-1-47-2070	15 School Skating	7,000	6,300	6,300	3,126
2,000	01-1-47-2080	16 Other Skating	4,500	2,500	4,500	2,319
2,500	01-1-47-2090	17 Summer Rentals	7,000	4,500	11,000	4,538
(1,100)	01-1-47-2091	17b Farmer's Market (Spring/Summer)	5,000	6,100	5,000	5,459
1,000	01-1-47-2095	18 Sign Rentals	8,000	7,000	8,000	6,463
(100)	01-1-47-3060	19 Vending Machine Gumball	-	100	-	-

Town General - Operating Revenue							
	ACCOUNT #		DESCRIPTION	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual
			<u>Community Centre</u>				
5,000	01-1-47-3020	20	Rentals	22,000	17,000	22,610	18,417
-	01-1-47-3021	20b	Farmer's Market (Fall/Winter)	10,000	10,000	10,000	9,303
3,500	01-1-47-3030	21	Meeting Room/Fitness Studio Rentals	5,000	1,500	5,000	1,268
(100)	01-1-47-3040	22	Grounds Rental	1,500	1,600	1,500	1,423
				199,500	171,100	203,410	162,140
			<u>Rental - District School Board</u>				
2,400	01-1-47-4010	24	School Bd. Rental of Auditorium/Grounds	35,000	32,600	32,600	31,556
			<u>Grants - Municipalities</u>				
-	01-1-47-5050	26	Operating Grant - MODL	40,000	40,000	40,000	40,000
			<u>Miscellaneous Revenue</u>				
-	01-1-47-8010		Miscellaneous	400	400	400	4,969
			Total Revenue - LWMCC & Arena	\$ 299,900	\$ 263,600	\$ 301,510	\$ 262,195
			<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	31	Dog Licenses	1,000	1,000	1,000	1,058
(2,500)	01-1-51-7100	31	Building Permits	12,000	14,500	12,000	16,095
400	01-1-51-9100		Other Licenses & Permits	2,700	2,300	2,700	3,124
				15,800	17,900	15,800	20,393
			<u>Fines</u>				
-	01-1-52-0100	6	Fines-Parking Meter	6,500	6,500	6,000	1,433
-	01-1-52-0200	31	Fines-Court Fines	3,500	3,500	3,500	1,347
				10,000	10,000	9,500	2,780
			<u>Rentals</u>				
-	01-1-53-0050		Rentals - Band Stand	1,000	1,000	1,000	908
2,000	01-1-53-0100	31	Rentals and Leases	40,000	38,000	40,000	65,436
8,000	01-1-53-0110	31	Rental and Leases - Lun Academy	261,000	253,000	253,000	240,894
				302,000	292,000	294,000	307,238
			<u>Return on Investments</u>				
28,000	01-1-55-9100	31	Bank Interest	40,000	12,000	40,000	14,917
			<u>Penalties & Interest on Taxes</u>				
-	01-1-56-2100	31	Interest on Taxes	60,000	60,000	60,000	51,408
			<u>Miscellaneous</u>				
500	01-1-59-0050		Pin & Flag Sales/Etc.	1,000	500	1,000	886
-			Insurance Settlements	-	-	-	-
1,900	01-1-59-0100	31	Donations	2,200	300	2,900	1,274
				3,200	800	3,900	2,160
				\$ 431,000	\$ 392,700	\$ 423,200	\$ 398,896
			<u>Department of Municipal Affairs</u>				
-	01-1-62-8100	32	Foundation Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000
	01-1-62-8200		Covid Saferestart Agreement		\$ -		\$ -
-	01-1-62-8600		Farm Property Acreage	100	100	100	110
				\$ 50,100	\$ 50,100	\$ 50,100	\$ 100,110
			<u>Conditional Transfers/Fed. Or Prov. Gov'ts</u>				
			<u>Federal Government</u>				
-	01-1-71-7500		Canada Day Grant	\$ 800	\$ 800	\$ 800	\$ 750
-	01-1-71-7501		Mentorship Program	-	-	-	14,000
			<u>Provincial Government</u>				
			<u>Recreation & Cultural Services</u>				
-	01-1-71-7301		Back Harbour Trail Funding	-	-	-	1,500
			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
				\$ 11,000	\$ 1,000	\$ 1,000	\$ 16,500
			<u>Conditional Transfers/OotherLocal Gov't</u>				
-			Transfer From Reserves-LAFF/Surplus	\$ -		\$ -	\$ 221,961
19,400	01-1-89-9900	33	Districts 1 & 2 Fire Commission	214,800	195,400	199,890	164,209
				\$ 214,800	\$ 195,400	\$ 199,890	\$ 386,170
			Total Revenue	\$ 9,902,620	\$ 8,697,500	\$ 8,938,200	\$ 8,263,287
			Non Property Tax Revenue	\$ 3,091,740	\$ 2,770,500	\$ 2,905,600	\$ 2,605,993
			Change in Non Property Tax Revenue	11.6%			

1. 2023-2024 Tax Revenues

2023-2024 Tax Rates:

- \$TBD/\$100 Residential
- \$TBD/\$100 Commercial
- \$TBD/\$100 Seasonal Tourist Business

Historical Tax Rate Information

	Residential	Commercial
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

PROPOSED RATES FOR 2023/24 WITH RESERVE TRANSFER			
Classification	2023/24 Proposed Rate	2022/23 Approved Rate	Yearly Increase
Dwelling Unit	\$691.20	\$642.98	7.5% or \$48.22 per dwelling unit
Commercial Rate	66.05¢/100 of Assessment	61.44¢/100 of Assessment	7.5%
Churches - quarterly	\$405.96	\$377.64	7.5%

Sewer Revenue Contribution Comparison			
	<u>2023/24</u>	<u>2022/23</u>	<u>2021/22</u>
Residential	56.5%	56.4%	56.6%
Commercial	42.9%	43.0%	42.8%
Churches	0.6%	0.6%	0.6%

High Liner sewer rates are set by a negotiated contract.

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

2023/24 Sewer Costs & Funding

Collection & Disposal Estimate	\$1,124,800
Debt Repayment – Principal (see: Fiscal Services)	55,300
Reserve Transfer (General)	231,320
Reserve Transfer (Plant Upgrade)	286,000
Total Costs	\$1,697,420

Funding (Based on 2023/24 approved rates and 2023 assessments)

Sewer Rates	\$1,697,420
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3. #01-1-19-1100 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.

4.1 #01-1-62-8800 HST Offset Grant

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

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

Federal Government

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

Provincial Government

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

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

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

6. Sale of Services

#01-1-41-0200 Tax Certificate Fees

Administration fee for preparation of tax certificates.

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

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

#01-1-42-0200 Fire Services

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

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

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

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

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

<u>Revenue</u>	
Parking Meters	\$140,000
Parking Fines	<u>6,500</u>
	<u>146,500</u>
<u>Expenses</u>	
Public Works labour for coin collection	4,000
Repairs, maintenance & supplies	15,000
Interest on capital loan	<u>700</u>
	<u>19,700</u>
Net Revenue	<u>\$126,800</u>
By-law Enforcement costs	<u>\$10,000</u>
(See: Other Protective Services Budget)	

(See: Other Protective Services Budget)

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

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

Planning Application Fees \$750 plus \$700 advertising deposit (partially refunded at end if surplus). Rate change took place in 21-22 to better reflect the actual cost of processing an application (time, legal input, public engagement, mapping, etc.).

Zoning Confirmation Letter fees also fall under this account.

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

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

After cost comparisons with other local facilities and to encourage physical activity the Recreation Manager is not recommending an increase in the Community Centre and Arena rental rates exclusively for 23-24. 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. #01-1-47-2030 Canteen Concession

Currently not rented.

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

Estimate based on 2022/23 projections.

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

Revenues from various gentlemen hockey leagues and teams. Estimate based on 2022/23 approved rates.

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

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

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

Estimate for skating rentals by local schools.

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

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

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

Rent received from various festivals and events.

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

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

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

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

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

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

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

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

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

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

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

These rooms are often rented for karate and other classes.

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

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

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

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

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

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

25. Town Grant

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

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

Year	Amount	
2019/20	\$253,344	
2020/21	\$203,511	
2021/22	\$247,802	
2022/23	\$247,700	Projected
2023/24	\$367,700	Budget

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

Each year the Municipality of the District of Lunenburg provides a grant to help offset operating deficits of the Arena. We requested \$40,000 for this fiscal year.

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

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

29. All rates charged at the Community Centre and Arena are subject to HST with the exception of children’s programs which are non-taxable if operated by the Town itself.

30. The Lunenburg War Memorial Community Centre and Arena Fee Schedule is found at the end of this note section.

31. Revenue from Own Sources

N.B. - all Town fees (licenses and permits) will be adjusted by 7.5% NS-CPI.

#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.

#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.

#01-1-55-9100 Bank Interest

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

#01-1-56-2100 Interest on Taxes

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

#01-1-59-0100 Donations

Miscellaneous donations to the Town.

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

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

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

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

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA FEE SCHEDULE

**2023/24
Proposed Rates**

Community Centre

Meeting/Fitness rooms	/hr	30.00	NC
Auditorium only - full day*		363.00	NC
New Year's Eve*		759.00	
Recreational Use - auditorium only	/hr	38.00	NC
Recreational Use - auditorium & kitchen	/hr	48.00	NC
Kitchen - full day		186.00	NC

Arena Ice Time

			Resurfacers Surcharge	Base Rate
Prime	/hr	190.00	4.00	186.00
Non Prime	/hr	160.00	4.00	156.00
Youth & Schools	/hr	160.00	4.00	156.00
Mornings - not including March Break (8:00am to 12:00pm M-F)	/hr	125.00	4.00	121.00

Arena Summer Rentals

Per Hour	77.00
Per Day	746.00

Arena Sign Rentals

Display Signs (4'x8')	283.00
Ice Resurfacers Signs (per side)	848.00
In Ice Ads	301.00

Public Skating

Youth	3.00	NC
Youth Season Pass	94.00	
Adult	4.00	NC
Adult Season Pass	120.00	
Family Season Pass	162.00	
Pop-up Public Skates	2.00	NC
Skate Sharpening	5.00	NC

Vehicle Parking

With electrical hook-up	/day	30.00
Without hook-up	/day	25.00
Commercial hook-ups	/day	38.00
Commercial without hook-ups	/day	32.00

Field Rentals

<i>Softball Field</i>	
Per season (per team)	233.00
Per game	15.00
Per season - Youth (per team)	110.00

<i>Soccer Field</i>	
Per Game	37.00
Per Season (per team)	316.00
Per Season - Youth (per team)	195.00

<i>Track</i>	
Full Day	200.00

Fitness Program	/mo	48.00	
Weight Room	/mo	48.00	
Weight Room - purchased in 4 month block		170.00	
Weight Room - youth rate per month		11.00	
Weight Room Key Deposit		40.00	
Sr. Fitness	/session (15 weeks)	85.00	
Drop in fee - badminton		5.00	NC
Drop in fee - pickle ball		3.00	NC

Bandstand

Per hour	22.00
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N.B. - Rates adjusted by 2022 NS-CPI of 7.5%
*Plus Socan Fees if applicable including HST = \$73.01

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

General Government Services Expenditure Budget (Administration & Finance)						
			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	Description	Budget	Budget	Projections	Actual
		General Gov't Services				
		Legislative				
6,600	01-2-11-1100 1	Mayor - Honorarium	\$ 32,600	\$ 9,700	\$ 9,700	\$ 9,107
		Less: Allocation to Utilities	(16,300)			
			16,300			
21,800	01-2-11-3100 1	Councillors - Honorarium	107,000	31,700	31,700	29,666
		Less: Allocation to Utilities	(53,500)			
			53,500			
4,300	01-2-11-9300 2	Council Conferences & Training	14,200	2,800	2,800	1,068
		Less: Allocation to Utilities	(7,100)			
			7,100			
-	01-2-11-3200	Mayor & Councillors Meeting Travel	1,000	1,000	1,000	-
500	01-2-11-9100 3	Other Legislative Expense	4,500	4,000	4,200	4,235
(1,500)	01-2-11-9200 4	Meeting Pay Staff	-	1,500	-	-
-	01-2-11-9210 5	Anti-Racism Special Committee	25,000	25,000	25,000	9,545
			107,400	75,700	74,400	53,621
-		General Administrative				
-		Office Building				
12,000	01-2-12-1410 6	Janitorial Contract	18,000	6,000	16,000	4,885
9,000	01-2-12-1420	Fuel	26,000	17,000	23,700	17,267
900	01-2-12-1430	Electricity	9,400	8,500	8,500	7,853
-	01-2-12-1440	Water	1,100	1,100	1,100	949
1,400	01-2-12-1445 7	Sewer	3,500	2,100	2,500	2,383
2,800	01-2-12-1450	Insurance (Town Hall)	13,900	11,100	11,600	10,068
-	01-2-12-1460 8	Janitor Supplies	1,200	1,200	1,500	259
10,000	01-2-12-1470 9	Maintenance & Repairs	30,000	20,000	20,000	23,198
-		Financial Management				
10,300	01-2-12-2200 10	Accounting Salaries	207,000	30,900	30,900	29,476
-		Less: Allocation to Utilities	(165,800)			
-			41,200			
-	01-2-12-2700	Payroll Admin Charges	1,400	1,400	1,400	1,346
-	01-2-12-2800 11	Banking Charges	1,800	1,800	1,800	1,695
-		Interest on Capital Loan				
-	01-2-12-2850 12	Interest on Capital Loan	-	-	-	378
-		Legal and Other Professional Fees				
-	01-2-12-1500 13	Solicitors	60,000	60,000	60,000	20,301
-	01-2-12-1505	Wastewater Legal Allocation	(10,000)	(25,000)	(10,000)	-
15,000			50,000	35,000	50,000	
1,500	01-2-12-2500	Audit Fees	10,000	8,500	8,100	6,466
-	01-2-12-2505	HR Consultant Supports	20,000	20,000	20,000	-
(11,200)	01-2-12-2501	Organizational Review	-	11,200	11,200	24,998
(300)	01-2-12-2502 14	Policy and Bylaw Review	20,000	20,300	20,300	-
(29,700)	01-2-12-2503 15	Performance Indicators	15,000	44,700	44,700	2,454
-		Taxation				
-	01-2-12-4300 16	Tax Exemptions - Individuals	40,000	40,000	33,500	3,000
2,000	01-2-12-4350 17	Tax Exemptions (Section 71)	40,200	38,200	37,100	34,643
-		Common Services				
-	01-2-12-6000 18	Assessment Costs	48,000	48,000	48,000	47,826
-		Valuations and Allowances				
-	01-2-82-1100	Uncollectible Taxes & Sundries	-	-	-	-
-		Other General Admin. Services				
500	01-2-12-9009 19	Accessibility Plan Development	4,000	3,500	3,500	1,315
500	01-2-12-9010	Advertising	2,000	1,500	2,000	1,433
-	01-2-12-9020	Stationery & Supplies	2,500	2,500	2,500	2,626
-	01-2-12-9030	Postage	2,200	2,200	2,200	2,190
-	01-2-12-9040	Telephone	2,400	2,400	2,400	1,944
4,500	01-2-12-9050	Computer Maintenance	10,000	5,500	6,000	5,134
			413,800	384,600	410,500	254,087
-		Salaries and Benefits				
219,400	01-2-12-1100 20	Salaries - Corporate Services Staff	724,000	122,500	122,500	107,588
(95,000)	01-2-12-1101	Potential New Staff Positions _(RE-ORG)	-	95,000	95,000	-
-		Less: Allocation to Utilities or Other Depts	(382,100)	-	-	-
-			341,900	217,500	217,500	107,588
14,000	01-2-12-1102 21	Staff Training & Professional Development	14,000	-	-	-
900	01-2-19-9010 22	Workers Compensation	7,100	6,200	6,200	5,554
7,400	01-2-19-9030 23	Employment Benefits: CPP/EI	23,800	16,400	16,400	12,737
5,800	01-2-19-9050	Town Pension/RRSP	18,500	12,700	12,700	11,332
7,900	01-2-19-9060 24	Medical Plan	24,900	17,000	17,000	16,058
-	01-2-19-9070	Holiday and Long Service Awards	500	500	500	886
500	01-2-19-9090 25	Other Employment Benefits	7,000	6,500	6,500	47,385
			437,700	276,800	276,800	201,540

General Government Services Expenditure Budget (Administration & Finance)						
			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	Description	Budget	Budget	Projections	Actual
-		<i>Other General Gov't Services</i>				
-		<i>Elections</i>				
10,000	01-2-19-1100 26	Elections, Plebiscites, etc.	10,000	-	-	-
-		<i>General Accident & Damage Liability Claims</i>				
1,900	01-2-19-3100	Liability Insurance & Claims	10,800	8,900	9,000	8,070
-		<i>Grants</i>				
12,000	01-2-19-5100 27	Grants to Organizations	32,000	20,000	19,000	19,750
-		<i>Other General Services</i>				
-	01-2-19-9080 28	Subscriptions & Memberships	8,000	8,000	8,000	5,920
		Department Total	\$ 1,019,700	\$ 774,000	\$ 797,700	\$ 542,988
		Budget Change	\$ 245,700			
			31.7%			

NOTES TO GENERAL GOVERNMENT SERVICES BUDGET

1. Annual Council honorariums:

	Effective Nov. 1, 2022	Effective Nov. 1, 2023
Mayor	\$31,658	\$34,032
Deputy Mayor	\$25,324	\$27,223
Councillors	\$15,710	\$16,888

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. #01-2-11-9200 Meeting Pay

Staff meeting pay has been eliminated.

5. #01-2-11-9210 Anti-Racism Special Committee

Support costs for anti-racism initiatives.

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

Contract costs for the Town Hall.

7. #01-2-12-1445 Sewer

Sewer rates have been budgeted at the 2022/23 approved rates. The assessment for the Town Hall for 2023 is \$573,400. (AAN 04647327)

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

Estimate based on anticipated need.

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

Operating maintenance*	\$ 5,000
General Building Repairs	<u>\$25,000</u>
	<u>\$30,000</u>

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

10. #01-2-12-2200 Accounting Salaries

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

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

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

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

Currently there are no capital loans related to Town Hall capital projects.

13. #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.

14. #01-2-12-2502 Policy and Bylaw Review

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

15. #01-2-12-2503 Performance Indicators

CCP Direction - Governance, CCP Section 11.1 Internal Operations (e). Identify performance indicators and appropriate measurements to annually evaluate activities of the municipality. MC Advisory Group Inc. have been engaged to undertake this project.

16. #01-2-12-4300 Tax Exemptions – Individuals

Budget is based on exemption criteria and exemption levels shown below. Adjustment for NS-CPI for 2022 of 7.5%.

<u>Gross Household Income</u>	<u>Exemption</u>
\$32,250 or less	\$1,000
\$32,251 to \$37,625	\$500
\$37,626 to \$43,000	\$250
Over \$43,000	NIL

17. #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 2023 assessments and approved 2022/23 tax rates of \$1.376 residential and \$3.358 commercial.

Lunenburg Swimming Pool	\$ 3,704
Tourist Bureau	18,670
Lunenburg Curling Club	5,068
Lunenburg Heritage Society	5,526
Lunenburg Day Care	<u>7,250</u>
	<u>\$ 40,218</u>

18. #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.

19. #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 budgeted estimate includes \$4,000 for accessibility training for Town Staff. The total of \$12,000 is allocated to General Government, Transportation and Recreation and Cultural Services.

20. #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.

21. #01-2-12-1102 Staff Training & Professional Development

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

22. #01-2-19-9010 Workers Compensation

The Town's 2023 rate is \$2.32/\$100.

23. #01-2-19-9030 Employment Benefits EI and CPP

EI rates for 2023 are 1.63% of insurable earnings. The maximum contribution level is \$61,500. CPP rates is 5.95% of pensionable earnings, the maximum earnings are \$66,600 in 2023.

24. #01-2-19-9060 Medical Plan

Based on current rates.

25. #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.

26. #01-2-19-1100 Municipal Election

Next Municipal Election to be held in 2024.

27. #01-2-19-5100 Requests/Grants

Application deadline is March 31, 2023.

The listing of the approved 2023/24 Grants will be posted to the Town's website when approved by Council. <https://www.explorelunenburg.ca/finances-and-tax-rates.html>

28. #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							
	ACCOUNT #		DESCRIPTION	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual
			Police Protection				
(19,300)	01-2-21-1000	1	RCMP	\$ 1,007,500	\$ 1,026,800	\$ 950,000	\$ 855,650
-	01-2-21-1100	2	DNA Casework Analysis (RCMP)	2,600	2,600	2,600	2,561
-			Section Total	1,010,100	1,029,400	952,600	858,211
			By-Law Enforcement				
			<u>Legal</u>				
-	01-2-22-6010	3	Prosecuting Attorney	2,000	2,000	1,000	300
-	01-2-22-6020		Town of Lunenburg By-Laws - legal consolidated under General Govt	-	-	-	2,446
			<u>Salaries & Benefits</u>				
-	01-2-22-9010	4	By-Law Enforcement Officer	10,000	10,000	5,000	2,764
			<u>Transfer to Correction Services</u>				
-	01-2-22-9200	5	Provincial Corrections Facilities	42,000	42,000	42,000	41,554
-			Section Total	54,000	54,000	48,000	47,064
			Emergency Measures				
500	01-2-25-1100	6	Emergency Management Planning	12,300	11,800	11,800	9,318
-			Section Total	12,300	11,800	11,800	9,318
			Protective Inspections				
			<u>Building Inspection</u>				
-	01-2-29-2010		Building Inspector - Contract	18,000	18,000	18,000	16,178
-	01-2-29-2040		Supplies	4,600	4,600	4,600	766
-	01-2-29-2045		Liability Insurance	500	500	500	436
-	01-2-29-2050		Legal Services - legal consolidated under General Govt	-	-	-	-
-	01-2-29-2080		Advertising	100	100	100	-
-				23,200	23,200	23,200	17,380
			<u>Fire Inspection</u>				
6,000	01-2-29-2110		Fire Inspector - Contract	18,000	12,000	18,000	6,953
-	01-2-29-2130		Worker's Compensation		-		-
-	01-2-29-2140		Supplies	500	500	500	1,032
-	01-2-29-2145		Liability Insurance	500	500	500	436
-	01-2-29-2150		Legal Services - legal consolidated under General Govt		-		1,767
-	01-2-29-2170		Training & Memberships		-		-
-	01-2-29-2180		Advertising	100	100	100	-
-				19,100	13,100	19,100	10,188
			Animal and Pest Control				
-	01-2-29-3100		Stray Animals	1,000	1,000	1,000	92
			Other				
2,200			Lunenburg County Senior's Safety Funding	2,200	-	-	-
-	01-2-29-9100		Unightly/Dangerous Buildings	-	-	-	-
			Section Total	3,200	1,000	1,000	92
			Department Total	\$ 1,121,900	\$ 1,132,500	\$ 1,055,700	\$ 942,253
			Budget Change	\$ (10,600)			
				-0.9%			

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. The current percentage increase for budget purposes has been confirmed by the Province, and a 6.04% increase has been added for budgetary purposes and this increase equates to \$171,100.

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**

Amount for parking enforcement.

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

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

Municipal Costs		
2018/19	\$41,052	
2019/20	\$41,077	
2020/21	\$41,236	
2021/22	\$41,566	
2022/23	\$41,552	
2023/23	\$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	8,900
	\$12,300

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						
			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	DESCRIPTION	Budget	Budget	Projections	Actual
		<u>Administration</u>				
-	01-2-24-1100	1 Fire Prevention & Advertising	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,462
(4,900)	01-2-24-1200	2 Council Honorariums & Staff Meeting Pay	-	4,900	4,900	4,695
2,500	01-2-24-1300	3 Liability Insurance	11,000	8,500	9,200	7,639
-	01-2-24-1350	4 Legal Services * - legal consolidated under General Govt	-	-	-	587
-	01-2-24-1510	5 Association Dues - Chief & Deputy Chiefs	800	800	-	670
-	01-2-24-1520	6 Conventions - Chief	1,800	1,800	1,300	-
200	01-2-24-1620	Employment Benefits	5,700	5,500	5,500	8,173
200	01-2-24-1650	Medical Plan	1,400	1,200	1,200	1,257
1,200	01-2-24-1700	7 Office Supplies & IT Services	3,200	2,000	3,000	321
		<u>Fire Fighting Force</u>				
-	01-2-24-1400	8 Workers Comp. (Super, Substitutes & Standby)	1,700	1,700	1,500	1,490
1,100	01-2-24-1420	8 Workers Comp. - Firefighters	10,000	8,900	8,900	6,257
3,400	01-2-24-2010	9 Superintendent	63,200	59,800	59,800	54,850
600	01-2-24-2015	Car Allowance - Superintendent	1,200	600	1,000	600
-	01-2-24-2020	10 Storm Stand-By	2,200	2,200	2,200	2,267
1,400	01-2-24-2030	11 Honorariums - Firefighters	54,100	52,700	52,700	51,100
-		<u>Water Supply and Hydrants</u>				
(2,100)	01-2-24-5100	12 Fire Protection Rates *	328,900	331,000	331,000	330,815
		<u>Training</u>				
-	01-2-24-6020	13 Training	20,000	20,000	20,000	11,941
		<u>Fire Stations & Buildings</u>				
-	01-2-24-3010	14 Telephone Line Rental - Alarm	1,900	1,900	1,900	1,528
-	01-2-24-7010	15 Answering Service	10,100	10,100	10,100	10,023
-	01-2-24-7020	16 Telephone	6,700	6,700	6,700	5,416
-	01-2-24-7025	17 Data Information Systems	4,900	4,900	4,900	3,139
11,000	01-2-24-7030	18 Heating Fuel	25,500	14,500	23,200	15,407
1,200	01-2-24-7040	19 Insurance - Building	8,700	7,500	7,300	6,786
400	01-2-24-7050	20 Electricity	15,400	15,000	14,000	14,470
300	01-2-24-7060	21 Water	2,800	2,500	2,500	2,467
3,000	01-2-24-7065	22 Sewer	12,900	9,900	11,200	9,945
-	01-2-24-7070	23 Janitor Supplies	2,500	2,500	1,500	770
1,500	01-2-24-7080	24 Repairs to Building	16,500	15,000	15,000	3,622
		<u>Fire Fighting Equipment</u>				
(1,500)	01-2-24-7090	25 Interest on Capital Loan *	10,400	11,900	11,900	14,297
-	01-2-24-8010	26 Vehicle/Equip. Maint. Contract	13,600	13,600	13,600	8,246
4,300	01-2-24-8020	27 Gas and Supplies	11,000	6,700	10,000	7,660
-	01-2-24-8031	28 Repairs #1 2015	5,000	5,000	5,000	1,840
-	01-2-24-8032	28 Repairs #2 2020 Engine	4,000	4,000	2,000	1,698
-	01-2-24-8033	28 Repairs #3 '10 Engine	5,000	5,000	5,000	2,916
-	01-2-24-8034	28 Repairs #4 '22 Heavy Rescue	1,500	1,500	2,000	4,657
-	01-2-24-8035	28 Repairs #5 '00 Tanker	-	-	-	2,594
-	01-2-24-8036	28 Repairs #6 '02 Tanker	4,000	4,000	500	1,954
-	01-2-24-8037	28 Repairs #7 '99 Utility sold (delivery of '23 Chev anticipated March/April	2,000	2,000	2,000	-
-	01-2-24-8038	28 Repairs #8 Boat & Trailer	3,000	3,000	4,000	172
4,100	01-2-24-8040	29 Insurance on Trucks/Equipment	21,100	17,000	17,600	15,423
-	01-2-24-8050	30 Hose, Clothing and Equipment	16,700	16,700	16,700	17,505
-	01-2-24-8051	31 PPE - PERSONAL PROTECTIVE EQUIPMENT	12,000	12,000	12,000	12,000
-	01-2-24-8060	32 General Equipment Repair	7,000	7,000	7,000	4,444
-	01-2-24-8080	33 Repairs - Recharging Equipment	5,000	5,000	5,000	2,399
-	01-2-24-8090	34 Radio and Paging Repairs	2,000	2,000	2,000	951
		<u>Other</u>				
-	01-2-24-9040	35 Medical Expenses	1,500	1,500	1,500	549
-	01-2-24-9045	36 Fire Fighter Recognition Dinner	2,500	2,500	2,500	373
-	01-2-24-9050	37 Rental - Blue Storage Building	600	600	600	600
		Department Total	\$ 742,700	\$ 714,800	\$ 723,100	\$ 657,975
		*Non-shareable expense				
		Budget Revenue	2023/24	2022/23	2022/23	2021/22
		Dist 1&2 Cost Sharing				
		Dept Total	\$ 742,700	\$ 714,800	\$ 723,100	\$ 657,975
		Less: Honorariums & Meeting Pay	-	(4,900)	(4,900)	(4,695)
		Legal	-	-	-	(587)
		Fire Protection Rates	(328,900)	(331,000)	(331,000)	(330,815)
		Interest	(10,400)	(11,900)	(11,900)	(14,297)
			403,400	367,000	375,300	307,581
		Dist Share @ 50%	201,700	183,500	187,650	153,791
		Add: 6.5% Administration	13,111	11,928	12,197	9,996
			\$ 214,810	\$ 195,430	\$ 199,850	\$ 163,790
		Budget Change	\$ 27,900			
			3.9%			

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. #01-2-24-1350 Legal Services

Legal costs have been consolidated under the General Government budget.

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

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

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

6. #01-2-24-1520 Conventions – Chief

The Town has a \$1,200 limit per individual for convention expenditures annually. In fiscal 2017/18 Council agreed to increase the chief's convention expenditures to \$1,800 to offset his attendance at two conferences and noted that any expenditures over the \$1,800 will need to be covered by the Fire Department.

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

This account includes copy paper and office supplies. This account also includes costs related to IT maintenance. For fiscal 2023/24 the budget has been increased to facilitate improvements to the buildings Wi-Fi.

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

2023 Workers Compensation rates:	
Superintendent, Substitutes & Stand-by	\$2.32/\$100
Volunteer Fire Fighters	\$0.80/\$100

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

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

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

Substitutes are to be paid at the following rates:

\$14.50/hour (minimum wage as of April 1, 2023)

- 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 \$14.50 per hour, effective April 1, 2023.

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

The total amount for honorariums paid out to the department is \$59,670 which includes the applicable HST. The budget expense is less the Municipal HST Rebate and amounts to \$54,111.

The Honorariums for 2023/24 have been increase by 2.75% the same percentage increase that will be paid to all Town staff in this upcoming fiscal year.

Fire Department:	\$49,030	(\$47,015 + HST = \$54,067) increase 2.75%
Fire Chief:	5,081	(\$4,872 + HST = \$5,603) increase 2.75%
	<u>\$54,111</u>	

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

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

The water rate as approved by the NSURB effective January 1, 2023. 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

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

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

Courses may include the following:

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

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

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

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

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

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

16. #01-2-24-7020 Telephone

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

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

Radio & Repeater License	\$2,200
Computer Maintenance	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. Increase is due to market prices for fuel.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annual banquet meal for Firefighters.

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

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

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

Transportation Services Expenditure Budget

			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	DESCRIPTION	Budget	Budget	Projections	Actual
		Common Services				
		<u>Administration</u>				
500	01-2-31-1002	1 Accessibility Plan Development	\$ 4,000	\$ 3,500	\$ 3,500	\$ 1,459
-		1 Accessibility Standards for Parking & Sidewalks	-	-	-	-
(900)	01-2-31-1005	Meeting Pay - Transportation Services	-	900	-	-
20,800	01-2-31-1010	2 Salaries Engineers & Admin Support Staff	231,100	66,400	66,400	40,354
		Less: Allocation to Wastewater/Water	(143,900)			
			87,200			
-	01-2-31-1015	Car Allowance - Engineers	1,200	1,200	1,200	600
-	01-2-31-1020	3 Telephone & Internet	4,000	4,000	4,000	3,663
-	01-2-31-1030	4 Supplies & Computer - Engineer	2,500	2,500	2,500	1,775
-	01-2-31-1040	5 Advertising	1,000	1,000	1,000	-
-	01-2-31-1050	6 Survey/Appraisals	5,000	5,000	5,000	2,615
2,000	01-2-31-1300	7 Liability Insurance	6,700	4,700	5,600	5,364
-	01-2-31-1350	8 Legal Services - legal consolidated under General Govt	-	-	-	23,139
(15,000)	01-2-31-1351	Safety Consultant	-	15,000	1,000	-
-	01-2-31-1520	9 Travel/Seminars - Engineers/Work Force	10,000	10,000	10,000	7,714
(1,900)	01-2-31-1400	10 Workers Compensation	12,500	14,400	14,400	13,811
4,700	01-2-31-1620	10 Employment Benefits: CPP/EI	41,400	36,700	36,700	31,216
1,200	01-2-31-1640	Town Pension/RRSP	29,200	28,000	28,000	24,818
1,800	01-2-31-1650	10 Medical Plan	36,700	34,900	34,900	31,197
6,000	01-2-31-1660	10 Other Benefits	12,000	6,000	6,000	1,507
-		<u>General Equipment</u>				
-	01-2-31-3030	Repair to Miscellaneous Equipment	4,000	4,000	4,000	4,181
15,000	01-2-31-3001	11 PW Labour - Maint. of Vehicles & Equipment	15,000		14,000	
-	01-2-31-3040	11 Repairs - Trackless	7,000	7,000	7,000	10,093
-	01-2-31-3047	11 Repairs - 2021 International	6,000	6,000	6,000	6,277
6,000	01-2-31-3048	11 Repairs - 2024 International	6,000	-	-	-
(6,000)	01-2-31-3042	11 Repairs - 2002 GMC Topkick	6,000	12,000	12,000	15,213
-	01-2-31-3043	11 Repairs - 2009 International	20,000	20,000	20,000	23,519
(6,000)	01-2-31-3049	11 Repairs - 2008 Dodge 1/2 Ton (formerly Electric Utility)	-	6,000	6,000	2,016
-	01-2-31-3046	11 Repairs - 2011 F250 3/4 Ton	4,000	4,000	4,000	4,315
4,000	01-2-31-3031	11 Repairs - 2015 Chev 1/2 Ton	4,000	-	-	-
-	01-2-31-3050	12 Repairs - Hough/Payloader	10,000	10,000	10,000	9,343
3,000	01-2-31-3060	13 Repairs - Backhoe	10,000	7,000	7,000	13,332
-	01-2-31-3061	14 Repairs -2019 Asphalt Roller	500	500	500	200
5,000	01-2-31-3070	15 Insurance on Equipment	17,000	12,000	14,200	10,871
-	01-2-31-3080	16 Tires, Chains, etc.	6,000	6,000	8,000	2,944
15,000	01-2-31-3090	17 Gas, Oil, Antifreeze, etc.	60,000	45,000	54,000	41,533
-		<u>Small Tools and Equipment</u>				
(500)	01-2-31-4100	18 Two-way Radio System	500	1,000	500	-
-	01-2-31-4110	19 Small Tools & Equipment	5,000	5,000	6,000	5,460
-		<u>Workshops, Yards & Other Bldgs.</u>				
-	01-2-31-5010	Rental of Armouries	1,200	1,200	1,200	1,200
25,000	01-2-31-3123	PW Labour - Facilities	25,000	-	-	-
-	01-2-31-5030	Victoria Road Building (VRB)				
-	01-2-31-5031	20 VRB - Repairs & Maintenance	3,000	3,000	3,000	3,751
-	01-2-31-5032	20 VRB - Legal - legal consolidated under General Govt	-	-	-	1,328
400	01-2-31-5033	20 VRB - Insurance	4,600	4,200	3,900	3,796
-	01-2-31-5034	20 VRB - Sewer	800	800	800	649
200	01-2-31-5035	20 VRB - Electric	2,400	2,200	2,200	1,145
100	01-2-31-5036	20 VRB - Water	600	500	500	513
-	01-2-31-5037	20 VRB - Security/Phone	1,500	1,500	1,500	1,380
			473,500	393,100	406,500	352,291
-		<u>Roads and Streets</u>				
(9,400)	01-2-32-3110	21 Salary - Superintendent	75,000	39,400	-	38,200
		Less: Allocation to Water/Wastewater	(45,000)			
			30,000			
63,400	01-2-32-3120	22 Labour - Public Works	295,000	231,600	280,000	228,925
-	01-2-32-3210	23 Gravel & Stone	5,000	5,000	5,000	17,423
500	01-2-32-3220	Colas (Asphalt Tack Coat)	1,500	1,000	1,200	1,143
-	01-2-32-3250	24 Tree Maintenance	10,000	10,000	5,000	12,094
300	01-2-32-3270	Clothing	3,500	3,200	3,200	2,645
-	01-2-32-3280	25 Infrastructure Supplies	15,000	15,000	15,000	14,716
2,000	01-2-32-3281	26 Safety Equipment	5,000	3,000	4,000	1,805
(18,600)	01-2-32-3610	27 Labour - Street Cleaning and Leaves	-	18,600	18,600	18,820
(1,200)	01-2-32-3620	27 Supplies - Street Cleaning	-	1,200	500	866
500	01-2-32-3700	28 Labour - Snow & Ice Control	65,000	64,500	64,500	49,825
-	01-2-32-3710	29 Equip Rental/Contracted Snow Removal	500	500	500	1,886
-	01-2-32-3720	30 Salt (Inc Transportation)/Sand	85,000	85,000	85,000	102,349

Transportation Services Expenditure Budget

			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	DESCRIPTION	Budget	Budget	Projections	Actual
30,000	01-2-32-3240 31	Asphalt for Patching	80,000	50,000	60,000	45,285
-	01-2-32-3300 32	Sidewalk Repairs (Materials only)	50,000	50,000	17,000	17,515
-	01-2-32-3950 33	Crack Sealing Streets	10,000	10,000	8,600	-
-		<u>Interest on Loans</u>				
(1,200)	01-2-32-3970 34	Interest on Capital Loan - Roads/Streets	17,800	19,000	23,000	22,242
-	01-2-32-7050 38	Interest on Capital Loan-Parking Meters	100	100	100	112
-		<u>Street & Highway Lighting</u>				
11,500	01-2-32-5100 35	Street Lighting	135,000	123,500	123,500	120,442
-		<u>Traffic Services</u>				
1,000	01-2-32-6030 36	Paint Street Lines (Contractor)	8,000	7,000	7,500	6,606
(2,800)	01-2-32-6035 36	Line Painting (Materials only)	4,000	6,800	3,900	515
-	01-2-32-6060 36	Traffic Signs & Posts	3,500	3,500	3,500	3,634
-		<u>Parking</u>				
75,000	01-2-32-7012 37	Parking & Traffic Study	75,000	-	-	-
(200)	01-2-32-7011 38	Labour - Maintenance & Collection	4,000	4,200	4,200	1,445
(4,500)	01-2-32-7016	Labour - Admin/Coin Rolling	-	4,500	4,500	2,910
(3,000)	01-2-32-7020 38	Parking Meter Supplies (Incl Repair Parts)	15,000	18,000	8,000	15,440
100	01-2-32-7030	Parking Lot Light	700	600	700	773
			918,600	775,200	747,000	727,616
		Department Total	\$ 1,392,100	\$ 1,168,300	\$ 1,153,500	\$ 1,079,907
		Budget Change	\$ 223,800			
			19.2%			

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 budgeted estimate includes \$4,000 for accessibility training for Town Staff. The total of \$12,000 is allocated to General Government, Transportation and Recreation and Cultural Services.

#01-2-31-1003 Accessibility Standards for Parking & Sidewalks

Consultant study to develop Old Town specific accessibility standards for parking and sidewalks. This project has been deferred in fiscal 2023-24 due to budget constraints. Estimated cost \$75,000.

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: APENS Dues
 Transportation Association
 Drafting Supplies
 Office Supplies
 Computer Repairs & Maintenance

5. #01-2-31-1040 Advertising

Includes advertising costs for miscellaneous Public Works items.

6. #01-2-31-1050 Surveys/Appraisal

Includes miscellaneous street surveys and appraisal fees for easements.

7. #01-2-31-1300 Liability Insurance

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

8. #01-2-31-1350 Legal Services

All legal costs for Town included under General Government budget.

9. #01-2-31-1520 Travel/Seminars - Engineers/Workforce

Public Works Seminars	\$5,000
Safety Training	<u>5,000</u>
	<u>\$10,000</u>

10. #01-2-31-1400 to #01-2-31-1660

These costs reflect the following rates for 2023:

Workers Compensation -----	\$2.32/\$100
EI -----	1.63%
CPP -----	5.95%
Medical Plan -----	Rates effective January 2023.
Other Benefits -----	Includes Holiday Gifts, EAP fees and an accrual for retirement benefits per the Town's Personnel Policy and CUPE contract.

11. #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.
2009 International maintenance costs are very expensive, scheduled for replacement at the earliest opportunity.
12. #01-2-31-3050 Hough/Payloader

This piece of equipment was purchased new in 2022. Estimate for required maintenance.
13. #01-2-31-3060 Repairs to Backhoe

Backhoe purchased in 2017. Estimate for required maintenance.
14. #01-2-31-3061 Repairs to Asphalt Roller

Asphalt Roller purchased in 2019. Estimate for required maintenance.
15. #01-2-31-3070 Insurance on Equipment

Insurance costs are budgeted at estimated rates.
16. #01-2-31-3080 Tires, Chains, Etc.

Estimate for new tires as required for dump trucks, backhoe, trackless, loader and small vehicle fleet.
17. #01-2-31-3090 Gas, Oil, Antifreeze, etc.

Budget estimate at anticipated consumption plus estimated fuel pricing.
18. #01-2-31-4100 Two-way Radio System

Budget for repairs and maintenance costs.
19. #01-2-31-4110 Tools/Equipment under \$2,500

Includes funding to purchase small tools and equipment to be utilized by the department.
20. #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.
21. #01-2-32-3110 Salary - Superintendent

Approximately 40% of the Superintendent's salary is charged to Transportation, 50% to the Water Utility and 10% appears under Environmental Health Services (Sewer).
22. #01-2-32-3120 Labour

The labour for the Public Works department is divided among several budget categories depending on actual jobs assigned. Budget include 2 FTE Heavy Equipment Operators, 3 FTE Operators, 2 FTE Labourers. This budget also includes a portion of the time for 1 seasonal labourer and 1 FTE Facilities Labourer when they are carrying out general public works duties.
23. #01-2-32-3210 Gravel & Stone

The gravel is used for shouldering and as a base for pavement.
24. #01-2-32-3250 Tree Maintenance

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

25. #01-2-32-3280 Infrastructure Supplies

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

26. #01-2-32-3281 Safety Equipment

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

27. #01-2-32-3610/3620 Street Cleaning & Supplies

Public Works labour for sweeping and clearing streets of debris, leaf pick-up, supplies (sweeper brushes) and advertising for leaf clean up is now included in general street labour account and infrastructure supplies.

28. #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.

29. #01-2-32-3710 Equipment Rental/Contracted Snow Removal

Estimate for equipment rentals and contracted snow removal when required.

30. #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.

31. #01-2-32-3240 Asphalt for Patching

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

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

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

33. #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.

34. #01-2-32-3970 Interest on Capital Loans

	Interest
Kubota Tractor	\$1,224
Paving Creighton Street, Mason's Beach Road	4,265
Paving Victoria Road	183
Paving Wolff Ave/Starr Street	863
Pave Hebb & Hopson Street	639
Street upgrades 2016/17	2,779
Backhoe	1,037
Trackless Plow	1,791
Dump Truck	3,381
Paving-Kissing Bridge Road	1,001
Roller	<u>552</u>
Total	\$17,715

35. #01-2-32-5100 Street Lighting

Estimate based on current rates and current number of installations.

36. #01-2-32-6030 – 6060 Paint Street Lines, Traffic Signs and Posts

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

37. #01-2-32-70XX Parking & Traffic Study

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

37. #01-2-32-7015/7016 Parking Meter Labour

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

38. #01-2-32-7020 Parking Meter Supplies

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

Revenue

Parking Meters	\$140,000
Parking Fines	<u>6,500</u>
	<u>146,500</u>

Expenses

Public Works labour for coin collection	4,000
Repairs, maintenance & supplies	15,000
Interest on capital loan	<u>100</u>
	<u>19,100</u>

Net Revenue \$127,400

By-law Enforcement costs \$10,000
(See: Other Protective Services Budget)

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

Environmental Health Services Expenditure Budget (Wastewater Treatment & Garbage)							
				2023/24	2022/23	2022/23	2021/22
	ACCOUNT #		DESCRIPTION	Budget	Budget	Projections	Actual
			Sewage Collection and Disposal				
2,900	01-2-42-2010	2	Salaries (Engineers & Superintendent)	\$ 53,600	\$ 50,700	\$ 36,700	\$ 44,600
2,500	01-2-42-2020	3	Labour - Public Works	25,000	22,500	22,500	24,597
(2,800)	01-2-42-2023		Council Honorariums	-	2,800	2,800	2,604
7,300	01-2-42-2025	4	Fringe Benefits	19,400	12,100	12,100	10,400
(2,000)	01-2-42-2027		PW Staff Training and Travel	-	2,000	-	100
15,000	01-2-42-2030	5	Materials and Supplies	35,000	20,000	35,000	14,453
-	01-2-42-2031	6	Catch Basin Cleaning	40,000	40,000	20,000	37,343
-	01-2-42-2035		Computer Maintenance	3,500	3,500	3,500	3,431
(15,000)	01-2-42-2040		Legal Costs - legal consolidated under General Govt	10,000	25,000	10,000	18,300
-			Sewage Lift Station				
4,700	01-2-42-3010	7	Electricity	51,700	47,000	47,000	48,095
(15,300)	01-2-42-3018		WRO Lift Station Maintenance	-	15,300	-	-
5,000	01-2-42-3020	8	Maintenance (Materials only)	60,000	55,000	55,000	67,998
-	01-2-42-3021	8	Lift Station Cleaning	30,000	30,000	12,000	17,414
1,200	01-2-42-3030		Insurance - Pumping Stations	3,700	2,500	3,100	2,255
(3,000)	01-2-42-3032		Repairs - 2002 F150 1/2 Ton - sold in 22-23	-	3,000	1,100	1,292
3,000	01-2-42-3033	9	Repairs - 2016 Ford F150 - purchased in 22-23	3,000	-	1,400	
-		10	Sewage Treatment Plant				
(6,800)	01-2-42-4010	11	Salary - Treatment Plant	156,100	162,900	145,000	114,521
(5,000)	01-2-42-4025	12	Process Engineering Support for WWTP	25,000	30,000	25,000	26,392
(5,500)	01-2-42-4020	13	Employee Benefits - Treatment Plant	30,000	35,500	30,000	27,412
2,000	01-2-42-4035	14	Training, Travel and Memberships	8,000	6,000	6,000	3,363
-	01-2-42-4040		Office Supplies	500	500	500	446
-	01-2-42-4050	15	Clothing	2,500	2,500	2,500	1,189
-	01-2-42-4060	16	Janitor Contract/Supplies	2,800	2,800	3,000	2,906
(2,100)	01-2-42-4100		Public Works Dept. - Labor	-	2,100	-	881
-	01-2-42-4110	17	Electricity	231,000	231,000	231,000	219,372
-	01-2-42-4120		Telephone/Internet/Cell Phone/Modem	4,500	4,500	4,500	2,832
(5,400)	01-2-42-4130	18	Water	26,000	31,400	26,000	25,756
-	01-2-42-4150	19	Building/Yard Maintenance	20,000	20,000	20,000	8,054
4,100	01-2-42-4160		Insurance	21,800	17,700	18,200	16,067
1,500	01-2-42-4200	20	Laboratory Equip, Testing & Supplies	16,500	15,000	15,000	15,257
8,000	01-2-42-4210	21	Chemicals	48,000	40,000	40,000	30,822
5,000	01-2-42-4220	22	Sludge Disposal - Trucking Fees	32,000	27,000	27,000	23,387
2,000	01-2-42-4225	23	Sludge Disposal - Lagoon/Compost Fees	70,000	68,000	68,000	68,364
-	01-2-42-4240	24	UV Lamp/Probe Replacement	4,000	4,000	4,000	5,173
-	01-2-42-4260		Equipment Maintenance	55,000	55,000	55,000	45,816
(3,800)	01-2-42-4300	25	Small Capital Equipment	6,000	9,800	9,800	6,435
-	01-2-42-4302	26	Biofilter Media Reserve	11,500	11,500	11,500	11,500
-			Interest on Sewer Loans				
(2,200)	01-2-42-4170	27	Interest on Capital Loan	18,700	20,900	20,900	22,492
				1,124,800	1,129,500	1,025,100	971,319
-			Garbage & Waste Collection and Disposal				
-			Administration				
(1,400)	01-2-43-1100		Council Honorariums	-	1,400	1,400	1,726
-	01-2-43-1120	28	Advertising/Calendar	1,000	1,000	1,000	668
-	01-2-43-1200		Legal Services - legal consolidated under General Govt	-	-	-	2,048
-			Garbage and Waste Collection				
5,000	01-2-43-2010	29	Contract	226,500	221,500	221,500	215,839
(5,300)	01-2-43-2020		Labour - Public Works	-	5,300	-	910
-	01-2-43-2025	30	Garbage Collection Supplies	2,000	2,000	2,000	1,003
-	01-2-43-2030	31	Public Education/Other	500	500	500	-
-			Recycling and Other Garbage Disposal Costs				
5,000	01-2-43-5010	32	Recycling, Compost and Waste Disposal	160,000	155,000	155,000	155,209
-	01-2-43-5025	33	Landfill Site & Well Monitoring	5,300	5,300	5,300	1,514
1,400	01-2-43-5030	34	Region 6 Municipal Contribution	3,400	2,000	3,400	1,809
				398,700	394,000	390,100	380,726
			Department Total	\$ 1,523,500	\$ 1,523,500	\$ 1,415,200	\$ 1,352,045
			Budget Change	\$ -			
				0.0%			

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

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

PROPOSED RATES FOR 2023/24 WITH RESERVE TRANSFER			
Classification	2023/24 Proposed Rate	2022/23 Approved Rate	Yearly Increase
Dwelling Unit	\$691.20	\$642.98	7.5% or \$48.22 per dwelling unit
Commercial Rate	66.05¢/100 of Assessment	61.44¢/100 of Assessment	7.5%
Churches - quarterly	\$405.96	\$377.64	7.5%

Sewer Revenue Contribution Comparison			
	<u>2023/24</u>	<u>2022/23</u>	<u>2021/22</u>
Residential	56.5%	56.4%	56.6%
Commercial	42.9 %	43.0%	42.8%
Churches	0.6%	0.6%	0.6%

High Liner sewer rates are set by a negotiated contract.

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

2023/24 Sewer Costs & Funding

Collection & Disposal Estimate	\$1,124,800
Debt Repayment – Principal (see: Fiscal Services)	55,300
Reserve Transfer (General)	231,320
Reserve Transfer (Plant Upgrade)	<u>286,000</u>
Total Costs	\$1,697,420

Funding (Based on 2023/24 approved rates and 2023 assessments)

Sewer Rates	<u>\$1,697,420</u>
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2. #01-2-42-2010 Engineers & Superintendent

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

3. #01-2-42-2020 Labour

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

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

A portion of Public Works benefits (Engineers and Superintendent 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, see below. Increase in this budget based on past experience.

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

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

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

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 by pump supplier.

#01-2-42-3021 Lift Station Cleaning

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

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

9. #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.

10. #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.

11. #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.

12. #01-2-42-4025 Process Engineering Support for WWTP

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

13. #01-2-42-4020 Employee Benefits – Treatment Plant

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

14. #01-2-42-4035 Training, Travel and Memberships

Training and travel for WROs for wastewater certification courses.

15. #01-2-42-4050 Clothing

Estimate for clothing as per union contract.

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

Includes janitorial contract and cleaning supplies.

17. #01-2-42-4110 Electricity

Estimate based on anticipated consumption at current consumption rates.

18. #01-2-42-4130 Water

Estimate based on anticipated consumption at current consumption rates. In the 23-24 Capital Budget this is approval for a drilled well for water usage at the Biofilter. Treated water is not required for this application. Estimated payback period is under two years.

19. #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.

20. #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.

21. #01-2-42-4210 Chemicals

Based on annual average usage at projected pricing levels. Increased for anticipated inflation.

22. #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. 2022/23 fees were \$240 per load for watered sludge and \$151.56 per load for dewatered sludge. Watered sludge will only be created when the de-watering press is down for maintenance because we have limited storage for wet sludge. These loads will be sent to the Lunenburg Regional Community Recycling Centre in Whynott's Settlement operated by the Municipal Joint Services Board. The budget also includes sludge disposal from annual cleaning of channel aeration building and bi-annual cleaning of process room channel. Other disposal options will be considered as they become available. Budget increased for anticipated inflation.

23. #01-2-42-4225 Sludge Disposal Tipping Fees

All sludge (de-watered and watered) will be disposed of at the Lunenburg Regional Community Recycling Centre in Whynott's Settlement. De-watered sludge must be composted. The tipping fee was \$150/MT. Watered sludge will be disposed of in the lagoons for a tipping fee of \$46.50/MT (2022/23 rates), which may be subject to change. Budget increased for anticipated inflation.

24. #01-2-42-4240 UV Lamp/Probe Replacement

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

25. #01-2-42-4300 Small Capital Equipment

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

26. #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 will be established to provide for this expenditure when needed. The Biofilter was commissioned in November 2018, media replacement is being budgeted for fiscal 25/26.

27. #01-2-42-4170 Interest on Capital Loan

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

28. #01-2-43-1120 Advertising/Calendar

Based on estimated costs.

29. #01-2-43-2010 Contract - Garbage Collection

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

	2020/21	2021/22	2022/23	2023/24
Annual Cost excl. HST	\$203,087	\$207,653	\$212,386	\$217,165
Cost net of HST rebate	\$212,000	\$217,000	\$221,500	\$226,500

30. #01-2-43-2025 Garbage Collection Supplies

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

31. #01-2-43-2030 Public Education/Other

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

32. #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 (7.5% in 2022).

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

	Chester 2023/24	Chester 2021/22	Chester 2020/21	Chester 2019/20	Chester 2018/19	Chester 2017/18
	Rates per Tonne	Tonnage	Tonnage	Tonnage	Tonnage	Tonnage
Waste Type						
Recyclables (Blue Bag)	\$276.13	101.55	103.20	101.62	96.17	105.38
Compost	\$185.26	395.51	375.53	327.70	346.73	347.65
Leaf & Yard Waste	\$41.39	-	0.64	4.21	3.46	2.56
Refuse (Black Bag)	\$83.05	369.63	323.81	287.61	313.36	310.92
Cardboard	\$276.13	111.66	99.09	112.34	108.71	120.97
Special(Clean-up/other)	\$98.87	-	25.88	106.94	91.31	93.03
Wood	\$38.30	3.00	2.95	6.55	0.96	7.51
TOTAL TONNES		981.35	931.10	946.97	960.70	988.02

33. #01-2-43-5025 – Landfill Site and Well Monitoring

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

34. #01-2-43-5030 – Region 6 Municipal Contribution

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

Community Development Services Expenditure Budget

			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	DESCRIPTION	Budget	Budget	Projections	Actual
		Public Health and Welfare Services				
		Public Health				
(2,200)	01-2-51-1000	1 Transfer to Cemetery	\$ 20,400	\$ 22,600	\$ 7,800	\$ 13,827
		Housing				
-	01-2-52-1000	2 Regional Housing Corporation	31,000	31,000	31,000	26,510
		Community Development (Planning)				
175,000	01-2-61-1010	3 Blockhouse Hill Planning	175,000	-	-	-
(9,000)	01-2-61-1050	4 Committee Honorariums	700	9,700	9,700	8,775
113,300	01-2-61-1070	5 Salaries	277,000	163,700	135,000	92,137
16,600	01-2-61-1080	5 Benefits (WCB, CPP, EI, Pension, Medical)	52,000	35,400	30,000	12,237
2,400	01-2-61-1087	5 Other Employment Benefits	2,400	-	-	-
1,000	01-2-61-1090	6 Membership Fees	2,000	1,000	1,400	204
2,500	01-2-61-1095	7 Training & Conferences	4,000	1,500	1,500	-
3,100	01-2-61-1120	8 Travel	3,600	500	500	112
-	01-2-61-1100	9 Advertising	4,000	4,000	4,000	3,494
-	01-2-61-1130	9 Stationary & Supplies	3,100	3,100	1,500	1,389
(1,900)	01-2-61-1147	9 Software & Computer Supplies	5,000	6,900	4,000	9,271
10,000	01-2-61-1149	9 Office Redesign	10,000	-	-	-
(20,000)	01-2-61-1166	Housing Rental Rate Study	-	20,000	-	-
-	01-2-61-1300	9 Legal Costs - Planning - legal consolidated under General Govt	-	-	-	61,163
			538,800	245,800	187,600	188,782
		Old Fire Hall, 40 Duke Street				
100	01-2-62-9050	10 Property Tax	3,000	2,900	3,000	2,903
4,500	01-2-62-9100	11 Fuel	10,000	5,500	9,000	9,330
1,200	01-2-62-9200	12 Insurance	4,900	3,700	4,100	3,388
-	01-2-62-9300	13 Electricity	3,000	3,000	2,500	3,450
100	01-2-62-9400	14 Water	400	300	300	578
1,400	01-2-62-9500	15 Sewer	3,400	2,000	3,400	2,059
-	01-2-62-9599	Facility Superintendent	-	-	-	982
(500)	01-2-62-9600	16 Repairs to Building (previously included legal)	500	1,000	300	1,610
-	01-2-62-9601	Interest on Capital Loan	700	700	700	928
-	01-2-62-9602	Legal Fees - legal consolidated under General Govt	-	-	-	4,107
			25,900	19,100	23,300	29,335
		CN Station, 18 Dufferin				
300	01-2-62-9720	17 Fuel	3,200	2,900	2,900	1,996
800	01-2-62-9730	19 Insurance	3,800	3,000	3,200	2,707
300	01-2-62-9740	20 Electricity	2,900	2,600	2,600	2,371
100	01-2-62-9750	21 Water	600	500	500	398
200	01-2-62-9760	22 Sewer	1,700	1,500	1,700	1,517
100	01-2-62-9765	22 Property Taxes	10,700	10,600	10,700	10,614
-	01-2-62-9769	Facility Superintendent	-	-	-	982
10,000	01-2-62-9770	23 Repair and Maintenance	13,000	3,000	3,000	2,017
-	01-2-62-9771	Legal - legal consolidated under General Govt	-	-	-	-
			35,900	24,100	24,600	22,602
		Lunenburg Academy, 97 Kaulbach Street				
-	01-2-62-9801	24 Development Coordinator Contract - Grant	-	-	-	15,000
4,000	01-2-62-9805	25 Custodial Services Contract	12,000	8,000	12,000	6,330
(7,800)	01-2-62-9807	25 Wages & Benefits (PW Labour)	-	7,800	-	4,207
-	01-2-62-9822	26 Legal Fees - legal consolidated under General Govt	-	-	-	8,281
-	01-2-62-9830	27 Telephone/Alarm System	2,000	2,000	2,000	662
(500)	01-2-62-9840	28 Advertising	500	1,000	500	12
34,000	01-2-62-9850	29 Fuel	80,000	46,000	70,000	51,542
8,600	01-2-62-9855	30 Insurance	39,400	30,800	32,900	27,905
600	01-2-62-9860	31 Electricity	13,400	12,800	12,800	12,285
300	01-2-62-9865	32 Water	2,800	2,500	2,500	2,740
800	01-2-62-9870	33 Sewer	7,400	6,600	7,400	6,602
300	01-2-62-9872	33 Property Taxes (previously 100% commercial exempt)	27,600	27,300	27,600	27,569
900	01-2-62-9879	Municipal Engineer	9,600	8,700	8,700	14,377
5,000	01-2-62-9880	34 Repairs to Building	30,000	25,000	35,000	30,193
800	01-2-62-9881	35 Janitorial Supplies	2,000	1,200	2,000	920
-	01-2-62-9882	36 Elevator Maintenance	3,000	3,000	3,000	2,816
(800)	01-2-62-9895	Interest on Capital Loan	10,300	11,100	11,100	11,831
			240,000	193,800	227,500	223,272
		Annex Building - 17 Tannery Road				
(1,000)	01-2-62-9950	Repairs to Building	-	1,000	2,300	9
-	01-2-62-9951	Legal Fees - legal consolidated under General Govt	-	-	-	16,534
(1,100)	01-2-62-9915	Insurance	-	1,100	1,200	1,036
			-	2,100	3,500	17,579

Community Development Services Expenditure Budget

			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	DESCRIPTION	Budget	Budget	Projections	Actual
-		Economic Development & Tourism				
	01-2-69-10XX 38	Harbourfront Trail, Accessibility Trail & Wayfinding Signage	-	-	-	-
-	01-2-69-1020 39	Tourism Expenses	3,500	3,500	5,700	1,277
-	01-2-69-2100 40	Supplies	3,000	3,000	2,000	1,691
-	01-2-69-2200 41	Travel	2,000	2,000	500	-
-	01-2-69-2300 42	Advertising	2,000	2,000	2,000	-
-	01-2-69-2350 43	Town Crier	1,100	1,100	1,100	2,356
-	01-2-69-2400 44	Internet Costs	6,000	6,000	6,000	5,085
(11,000)	01-2-69-2600 45	Communications	-	11,000	11,000	10,571
50,000	01-2-69-2605 46	Economic Impact Study	50,000	-	-	-
(7,000)	01-2-69-2601 47	Economic Development Salaries	73,000	80,000	80,000	48,746
14,000	01-2-69-2602 47	Economic Development Employee Benefits	14,000	-	-	-
-	01-2-69-2603 47	Economic Development -Support Costs including computer, software & project supplies	3,000	3,000	2,000	1,778
			157,600	111,600	110,300	71,504
-		Visitor Service Centre				
200	01-2-69-1101 48	Public Washrooms-Cleaning Services/Supplies	9,000	8,800	9,000	8,184
10,000	01-2-69-1102 48	Public Washrooms-Repairs & Maintenance	13,000	3,000	2,000	926
-	01-2-69-1103 48	Public Washrooms-Electric	800	800	800	998
200	01-2-69-1104 48	Public Washrooms-Water	1,400	1,200	1,200	1,289
-	01-2-69-1105 48	Public Washrooms-Phone/Security	800	800	800	787
100	01-2-69-1106 48	Public Washrooms-Sewer Charges	900	800	900	793
100	01-2-69-1107 48	Public Washrooms-Insurance	900	800	800	686
			26,800	16,200	15,500	13,663
		Department Total	\$ 1,076,400	\$ 666,300	\$ 631,100	\$ 607,074
		Budget Change	\$ 410,100			
			61.5%			

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

Deficit sharing at 12^{1/2}% for Cornwallis Apartments and Blockhouse Hill Apartments.

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

The Town will be seeking a proposal regarding the development of lands at Blockhouse Hill. This will include residential concept proposal for development of the land in-keeping with the Town's Comprehensive Community Plan.

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, 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. Inadequate budget prevents collaboration, networking and synergies that come from partnerships.

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.

#01-2-61-11XX Office Redesign

Budget for office redesign for third floor of Town Hall.

#01-2-61-1300 Legal Costs – Planning

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

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	\$25,900
Net Estimated Operating Cost	\$19,800

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

The taxable assessment for 2023 \$99,800 (AAN 04647327) at 2022/23 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 2022/23 rates. The 2023 assessment \$546,000 (AAN 04647327).

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

Includes an amount for miscellaneous repairs as required.

CN Station, 18 Dufferin Street

Expenses for the CN station are shown as 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	\$25,800
Expenditure Budget	\$35,900
Net Estimated Operating Cost	\$10,100

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 2022/23 approved rate. The 2023 assessment is \$319,900 (AAN 05483913). Commercial property taxes are assessed on this property as there is a commercial lease to a non-government entity.

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

Estimated miscellaneous repair requirements are included in this budget. There is \$10,000 included in the 2023/24 budget for painting and window repairs.

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	\$225,000
Library lease allocation	<u>\$36,000</u>
	\$261,000
Expenditure Budget	\$240,000
Net Estimated Operating Cost*	(\$21,000)

*Does not include debt financing payments

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

No allocation for the upcoming fiscal year.

25. #01-2-62-9805 Custodian Contract

Budget estimate for daily building janitor services.

26. #01-2-62-9822 Legal Fees

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

27. #01-2-62-9830 Telephone/Alarm System

Estimate for telephone line and alarm monitoring.

28. #01-2-62-9840 Advertising

Estimate for advertising costs.

29. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

30. #01-2-62-9855 Insurance

Based on estimated rates.

31. #01-2-62-9860 Electricity

Estimate based on expected occupancy and current rates.

32. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

33. #01-2-62-9870/9872 Sewer and Property Taxes

Estimate based on 2023 assessment \$1,443,800 at the 2022/23 rates (AAN 04646932). Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities, 2023 assessment \$860,300. The estimated cost is based on the 2022/23 rate.

34. #01-2-62-9880 Building Repairs

Estimate for building repairs.

35. #01-2-62-9881 Janitorial Supplies

Estimate for cleaning supplies based on expected occupancy.

36. #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

37. Pending sale closing by March 31, 2023.

Economic Development Costs & Tourism

38. #01-2-69-10XX Harbourfront Trail, Accessibility Trail & Wayfinding Signage

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. This project has been deferred in fiscal 2023-24 due to budget constraints. Estimated cost \$50,000.

39. #01-2-69-1020 Tourism Expenses

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

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

40. #01-2-69-2100 Supplies

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

41. #01-2-69-2200 Travel

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

42. #01-2-69-2300 Advertising

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

43. #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

44. #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.

45. #01-2-69-2600 Communications

This amount is allocated under the general government section of the budget for 2023/24.

46. #01-2-69-2646 Economic Impact Study

At the January 24, 2023 Council meeting staff proposed to undertake and release an RFP to engage a consultant to undertake an Economic Impact Study/Analysis for the Town. The cost is estimated to be \$75,000 and staff propose Council contribute \$50,000 to the project with the additional costs to be covered by grants.

47. #01-2-69-2601, 2602, 2603 Economic Development Salaries

Creating an Economic Development position is based on CCP Direction - Economic Development, CCP Section - 6.1 General (a)

A trial period for the position was created in fiscal 2021/22 with a contracted term. The current contracted term ends in August 2023. Staff plan to hire a permanent full-time employee in this role.

Visitor Service Centre

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

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

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	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual
			Recreation Facilities				
500	01-2-71-8002	1	Accessibility Plan Development	\$ 4,000	\$ 3,500	\$ 3,500	\$ 1,315
900	01-2-71-8001	2	Municipal Engineer	9,600	8,700	8,700	14,378
-	01-2-71-8003	3	Repairs/Maintenance - 2008 Van (Facilities & Rec)	3,500	3,500	3,500	6,187
				\$ 17,100	\$ 15,700	\$ 15,700	\$ 21,880
			Parks and Playgrounds				
(10,400)	01-2-71-8010	4	Labour - Parks & Playgrounds	\$ 20,000	\$ 30,400	\$ 20,000	\$ 22,628
-	01-2-71-8020	5	Mowing Contract	20,000	20,000	20,000	18,985
-	01-2-71-8030	6	Lighting - Parks	3,000	3,000	3,000	2,644
-	01-2-71-8040	7	Repairs to Parks	3,000	3,000	3,000	1,804
-	01-2-71-8050	8	Supplies	15,500	15,500	15,500	16,742
-	01-2-71-8060		Legal Fees - legal consolidated under General Govt	-	-	-	-
500	01-2-71-8070	9	Insurance	2,000	1,500	1,700	1,335
100	01-2-71-8080		Bandstand Lighting	600	500	500	505
-	01-2-71-8085	10	Bandstand Repairs	5,500	5,500	2,500	1,538
(300)	01-2-70-5100	11	Interest on Capital Loan - LWMCC	1,800	2,100	3,800	2,454
(800)	01-2-70-5101	11	Interest on Capital Loan - Boat Launch	5,300	6,100	6,100	6,540
				76,700	87,600	76,100	75,175
			Arena & Community Centre				
			Salaries				
42,000	01-2-70-1010	12	Salaries and Wages - Arena	\$ 165,600	\$ 123,600	\$ 123,600	\$ 121,400
16,600	01-2-70-1015	12	Salaries & Wages - Community Centre	109,300	92,700	92,700	90,234
7,800	01-2-70-1017	12	Salaries & Wages - Fields	25,700	17,900	17,900	17,499
(32,500)	01-2-70-1020		Salaries - Corp. Services (Administration & Finance)	-	32,500	32,500	29,557
(1,300)	01-2-70-1050	13	Honorariums & Staff Meeting Pay	-	1,300	1,000	697
				300,600	268,000	267,700	259,387
			Fringe Benefits				
6,500	01-2-70-2010	14	El and CPP	24,300	17,800	17,800	15,801
2,500	01-2-70-2015		Town Pension	16,400	13,900	13,900	13,661
3,300	01-2-70-2020	15	Group Insurance	16,600	13,300	13,300	13,069
200	01-2-70-2025	16	Workers Compensation	7,000	6,800	6,800	5,837
-	01-2-70-2030	17	Clothing	1,200	1,200	1,200	1,197
100	01-2-70-2040	18	Membership Fees	800	700	700	1,042
(3,500)	01-2-70-2050	19	Other Benefits	5,000	8,500	8,500	9,623
				71,300	62,200	62,200	60,230
			Travel/Training				
900	01-2-70-3010	20	Rec Manager/Staff -Travel	1,500	600	900	688
3,000	01-2-70-3016	21	Rec Manager - Training	4,000	1,000	1,300	217
300	01-2-70-3020		Staff Training	1,000	700	700	100
				6,500	2,300	2,900	1,005
			Administration				
50,000	01-2-70-4005	22	Recreation Master & Complex Master Plan	50,000	-	-	-
900	01-2-70-4010	23	Office Supplies & Computer Maint.	4,000	3,100	3,100	4,116
700	01-2-70-4015	24	Telephone	4,500	3,800	3,800	3,703
-	01-2-70-4025	25	SOCAN Fees/Amusement Licenses	300	300	300	322
-	01-2-70-4030		Audit & Legal Fees - audit & legal consolidated under General Govt	-	-	-	2,000
				58,800	7,200	7,200	10,141
			Arena - (Facility Costs)				
500	01-2-70-5015	26	Janitor Supplies	2,500	2,000	2,500	1,562
-	01-2-70-5020	27	Repairs & Maint. - Building	32,000	32,000	32,000	22,435
-	01-2-70-5025	28	Repairs & Maint. - Ice Machine	3,500	3,500	3,500	2,592
6,800	01-2-70-5030	29	Electricity	74,400	67,600	67,600	66,620
-	01-2-70-5035	30	Propane	6,100	6,100	6,100	6,620
1,400	01-2-70-5040	31	Water	12,000	10,600	10,600	10,256
300	01-2-70-5045	32	Sewer	2,800	2,500	2,800	2,525
-	01-2-70-5050	33	Telephone + Alarm Line + Wi-Fi	2,800	2,800	2,800	2,759
2,900	01-2-70-5055		Insurance	12,000	9,100	10,000	8,259
			Community Centre - (Facility Costs)				
500	01-2-70-5510	34	Janitor Supplies	2,500	2,000	2,500	789
-	01-2-70-5515	35	Repairs & Maintenance	14,800	14,800	14,800	7,244
-	01-2-70-5520	36	Electricity	7,200	7,200	6,500	5,072
8,600	01-2-70-5525	37	Fuel Oil	20,700	12,100	12,100	11,268
100	01-2-70-5530	38	Water	1,400	1,300	1,300	917
300	01-2-70-5535	39	Sewer	2,800	2,500	2,800	2,525
1,700	01-2-70-5540	40	Insurance	8,100	6,400	6,800	5,842
			Grounds				
-	01-2-70-5610	41	Repairs & Maint. - Mowers	2,500	2,500	1,500	912
-	01-2-70-5615	42	Field Maintenance	2,800	2,800	1,600	2,824
-	01-2-70-5620	43	Parking Lot Maintenance	3,000	3,000	3,000	-
				213,900	190,800	190,800	161,021

Recreation and Cultural Services Expenditures Budget						
	ACCOUNT #	DESCRIPTION	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual
-		<u>Programs</u>				
-	01-2-70-6010	44 Instructor Fees	8,000	8,000	8,000	2,364
-	01-2-70-6015	45 Supplies/Advertising	5,000	5,000	5,000	4,840
-	01-2-70-6033	46 PRO Kids	1,000	1,000	1,000	1,000
			14,000	14,000	14,000	8,204
-		<u>Small Furniture & Equipment</u>				
-	01-2-70-7010	47 Tables & Chairs/Small Capital	-	-	-	-
-			-	-	-	-
		Total Expenditures Arena & LWMCC	\$ 665,100	\$ 544,500	\$ 544,800	\$ 499,988
-		<u>Cultural Buildings & Facilities</u>				
-		<u>CAPTAIN ANGUS J. WALTERS HOUSE</u> (sold)	-	-	-	123
-		<u>Library</u>				
-	01-2-72-5010	48 Janitor Contract/Supplies	17,700	17,700	17,700	12,692
-	01-2-72-5060	Telephone	600	600	600	419
-	01-2-72-5080	49 Rent - Lunenburg Academy	36,000	36,000	36,000	36,000
2,000	01-2-72-5090	50 Supplies & Expenses	3,000	1,000	1,000	283
			57,300	55,300	55,300	49,394
-		<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	279
(1,400)	01-2-72-7050	53 Council & Committee Honorariums	900	2,300	2,300	2,185
(800)	01-2-72-7055	54 Staff Meeting Pay	-	800	-	-
5,100	01-2-72-7381	Salaries	91,200	86,100	72,000	83,916
(5,100)	01-2-72-7382	Benefits (WCB, CPP, EI, Pension, Medical)	16,800	21,900	18,000	18,996
(500)	01-2-72-7390	56 Heritage By-Law Review	5,000	5,500	40,000	27,766
-	01-2-72-7450	Legal Fees - legal consolidated under General Govt	-	-	-	-
-	01-2-72-7400	57 Materials, Supplies & Advertising	3,000	3,000	3,000	2,422
500	01-2-72-7402	58 Training & Conferences	2,000	1,500	1,500	716
500	01-2-72-7404	59 UNESCO Joint Promotion	1,000	500	500	26
			120,200	121,900	137,600	136,306
-		<u>Other Rec. & Cult. Services</u>				
3,500	01-2-75-9100	60 Public Celebration	14,500	11,000	11,000	5,618
		Department total before LWMCC & Arena	\$ 304,400	\$ 310,100	\$ 314,300	\$ 307,096
		LWMCC & Arena	665,100	544,500	544,800	499,988
		Department Total	\$ 969,500	\$ 854,600	\$ 859,100	\$ 807,084
		Budget Change	\$ 114,900			
			13.4%			

NOTES TO RECREATION AND CULTURE SERVICES BUDGET

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee 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 budgeted estimate includes \$4,000 for accessibility training for Town Staff. The total of \$12,000 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. Two years of contract extensions available fiscal 22/23 and 23/24.

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

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

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 (\$700)
- Sand for track surface (\$500)

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 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 for financial statement reporting.

LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA

12. Staff Salaries

Budget includes 5 full-time positions (Recreation Manager and 4 facility employees). Budget also includes amount for part-time Facilities Attendant who provides facilities back up coverage.

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.

The Recreation Manager would like to provide Recreation Staff with an adequate quantity of clothing to wear for each shift (i.e. jackets, overalls, sweaters, t-shirts, etc). This would increase customer experience with easy staff identification. This could be achieved through a phased approach of staff receiving one piece of clothing per year (Year 1 new jackets. Year 2 overalls. Year 3 shirt, etc.)

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
Lunenburg/Queens Recreation Directors Association	50
Miscellaneous	150
	\$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

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). Budget also includes the anticipated purchase of an iPad with pen for the Recreation Manager.

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

Start-up/Shut down	\$3,600
Fire Extinguisher Inspections	250
Sprinkler System Test & Mtce	1,500
First Aid and AED Supplies	250
Fire Alarm Maintenance & Monitoring	1,000
Small Tools	650
Refrigeration System Maintenance	3,000
Computer Maintenance	500
Office Upgrades (Painting, flooring, accessibility upgrades)	2,500
Ice Paint	1,000
Plumbing Repairs	500
Electrical Supplies	1,000
Interior/Exterior Paint & Supplies	1,500
Garbage Dumpster	1,500
Accessibility Upgrades to Emergency Exit (labour & materials)	2,250
In-ice logos vs painting by hand	3,000
Roof hook installation	1,000
Accessibility Improvements	2,000
Miscellaneous	5,000
	\$32,000

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 2022/23 approved rates assessment and 2023 assessment based at 1/2 of \$1,359,300 (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

Alarm Service	\$800
Pest Control	\$500
First Aid and AED Supplies	\$300
Garbage Disposal/Dumpster	\$1,600
Small Tools	\$500
Paint and supplies	\$500
Plumbing supplies	\$500
Electrical supplies	\$500
Accessibility Audit, cost shared with Lunenburg Queens Recreation Directors/Coordinators Association	\$2,200
Accessibility Improvements	\$3,000
Kitchen Food Establishment Permit	\$225
General Maintenance & Repairs of Facility *	\$4,175
Total	\$14,800

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

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 2022/23 approved rates assessment and 2023 assessment based at 1/2 of \$1,359,300 (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

Pays for various instructors who lead our recreation activities offered through our fall, winter, and spring programs. Fees paid to fitness instructors budgeted at \$30.00 per hour.

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 the implementation of this program would be equivalent to 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. #01-2-72-7055 Staff Meeting Pay

Staff meeting pay has been eliminated.

55. #01-2-72-7381/7382 Heritage Manager Salary & Benefits

Salary and benefits for Senior Planner/Heritage Officer.

56. #01-2-72-7390 Heritage By-Law Review

For Heritage Conservation District Plan & By-law

Advertising	\$1,000
Printing (mailing)	\$1,000
Legal	<u>\$3,000</u>
Total	<u>\$5,000</u>

57. #01-2-72-7400 Materials, Supplies & Advertising & Small Capital

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

58. #01-2-72-7402 Training & Conferences

Budget for training and conferences anticipated for the upcoming year.

59. #01-2-72-7404 UNESCO Joint Promotion

There are three Nova Scotia UNESCO World Heritage Sites consisting of Old Town Lunenburg, Joggins Fossil Cliffs and Landscape of Grand Pré who are interested in pursuing the development of a promotional presence to increase public awareness of these astonishing world treasures. This funding will enable us to continue this cooperation as we explore ways and means to promote our sites.

Other Recreation & Culture

60. #01-2-75-9100 Public Celebrations

	2023/24 Budget	2022/23 Budget
Canada Day	1,000	1,000
Fishers' Memorial Service	4,000	4,000
Lunenburg's Birthday	500	500
Town Levee	700	700
Volunteer Week	500	500
German Band Concert**	2,200	2,200
National Day of Mourning	500	500
Flag Raising Events	600	600
Newcomers Reception	200	200
Sound System Purchase (microphone, speaker and stand)	2,500	0
Electrical Hook Up Installation at UNESCO Monument	1,000	0
Miscellaneous Events & supplies (such as purchase of portable podium of events)	<u>800</u>	<u>800</u>
	\$14,500	\$11,000

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

Fiscal Services Expenditure Budget						
			2023/24	2022/23	2022/23	2021/22
	ACCOUNT #	DESCRIPTION	Budget	Budget	Projections	Actual
		Principal Installments				
(24,500)	01-2-81-3100 1	Debenture Principal	\$ 291,100	\$ 315,600	\$ 316,400	\$ 306,494
(28,000)	01-2-81-3150 1	Debenture Principal - Sewer Projects	55,300	83,300	83,300	79,145
			346,400	398,900	399,700	385,639
		Financing and Transfers				
		Operating Reserve Fund:				
(10,000)	01-2-82-2140 2	to (from) Elections	(10,000)	-	-	-
193,320	01-2-82-2130 2	to (from) Sewer	231,320	38,000	142,400	67,990
	012-82-2130	to (from) Sewer Plant Upgrade	286,000	286,000	286,000	-
76,200	01-2-82-2130	to (from) General Operating Rsv - Special CCP Project Funding	-	(76,200)	-	-
(212,500)	01-2-82-2130	to (from) General Operating Rsv	(175,000)	37,500	37,500	324,254
-	01-2-82-2130	to (from) COVID-19 Safe Restart	-	-	-	-
		Capital Reserve Fund:				
-	01-2-82-2230 3	to (from) Capital from Revenue	-	-	157,900	98,086
100,000	01-2-82-2146 2	to (from) Deed Transfer Tax	350,000	250,000	350,000	485,751
-	01-2-82-2147 2	to (from) Landfill Site Closure/Monitoring	-	-	-	-
-	01-2-82-2220 2	to (from) PW Equipment	20,000	20,000	20,000	20,000
-	01-2-82-2225	to (from) Arena - Ice Resurfacers	3,000	3,000	3,000	3,371
			705,320	558,300	996,800	999,452
		Education				
98,800	01-2-84-7700 4	District School Board Payment	1,005,100	906,300	906,300	885,977
			1,005,100	906,300	906,300	885,977
		Department Total	2,056,820	1,863,500	2,302,800	2,271,068
-		Surplus (Deficit)	-	-	-	2,893
		Total Expenditures	\$ 9,902,620	\$ 8,697,500	\$ 8,938,200	\$ 8,263,287
		Fiscal Services Budget Change	\$ 193,320			
			10.4%			

NOTES TO FISCAL SERVICES BUDGET

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

DEBT CHARGES 2023/2024

Project	Payment	Principal	Interest	Total	Remaining Balance
Kubota Tractor	(2 of 10)	\$4,692	\$1,224	\$5,916	\$37,537
Roller/Biofilter/Chipseal Kissing Bridge	(2 of 10)	\$15,400	\$2,126	\$17,526	\$123,200
PW Salt Truck	(2 of 15)	\$12,473	\$3,381	\$15,854	\$162,154
Fire Truck #2	(2 of 15)	\$21,837	\$5,919	\$27,756	\$283,876
Academy, Streets, Biofilter	(4 of 15)	\$42,710	\$13,010	\$55,720	\$469,815
Community Centre Roof	(4 of 10)	\$8,000	\$1,222	\$9,222	\$48,000
Parking Meters/Arena Siding	(5 of 5)	\$3,080	\$36	\$3,116	\$0
Boat Launch	(5 of 10)	\$27,144	\$5,269	\$32,413	\$135,720
Old Fire Hall-Structural Roof Upgrades	(5 of 5)	\$12,004	\$366	\$12,370	\$0
Lincoln/Brook Street Sewer	(5 of 15)	\$38,581	\$14,231	\$52,812	\$385,811
Cat Backhoe	(6 of 10)	\$8,000	\$1,037	\$9,037	\$32,000
Lun Academy/Trackless/CC Furnace/Street paving	(6 of 10)	\$44,520	\$6,378	\$50,898	\$178,080
Lun Academy/Pave Hebb & Hopson	(6 of 10)	\$33,270	\$3,602	\$36,872	\$133,080
Aerial Ladder Fire Truck	(7 of 10)	\$44,889	\$4,307	\$49,196	\$134,664
Lun Academy/Paving Starr and Wolff	(8 of 10)	\$17,900	\$1,471	\$19,371	\$35,800
Victoria Road Paving	(10of10)	\$11,900	\$183	\$12,083	\$0
Est. Temporary Borrowing*					
TOTAL DEBT CHARGES		\$346,400	\$63,762	\$410,162	\$2,159,737

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

The Town’s Debt Servicing is 7.4% for 23-24.

The Debt Servicing using 23-24 revenue and a 15-term with 5% interest for the 23-24 Capital Budget debt financing excluding the WWTP Upgrade is 7.4%. Estimated annual servicing cost \$116,667 or 3.73 cents based on 23-24 assessments.

2. Transfers to/from Reserves

Next municipal elections to be held in October 2024. In the years between elections a transfer to the operating reserve is established to offset the financial impact of the municipal elections in the year they occur. In fiscal 2020/21 \$20,000 was placed in reserves for this purpose of which it is budgeted that \$10,000 will be withdrawn for 2023/24 election.

As part of the sewer rate structure an annual reserve transfer is included. In addition in fiscal 2022/23 a reserve transfer was established for the potential debt funding for a plant upgrade.

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

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

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

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

The following are the **projected** Capital Reserve Balances for the fiscal year ending March 31, 2023.

Other Equipment	\$500,000
Ice Resurfacer Reserve	6,000
Public Works Equipment	50,000
Fire Equipment	50,000
CCBF (formally Gas Tax)	275,000
Deed Transfer Tax	700,000
Total	\$1,581,000

The following are the **projected** Operating Reserve Balances for the fiscal year ending March 31, 2023.

Election Expenses	\$20,500
Salt Reserve	50,000
Fire Personal Protective Equipment	36,000
Sewer Reserves - General	240,000
Sewer Reserves – Plant Upgrade	286,000
Recreation	41,500
LAFF	15,000
Pro Kids	20,000
Region 6 Diversion Special Projects	2,500
Operating Reserve - General	160,000
Operating Surplus Reserve*	<u>368,000</u>
Total	\$1,239,500

Historical Summary of Operating Surplus Reserve

March 31, 2022	\$176,219
March 31, 2021	\$174,077
March 31, 2020	\$172,358

3. Capital Expenditures from Operating Revenue

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

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

The School Board rate is calculated based on 2022/23 rate of 30.48¢/\$100 of uniform assessment.

	2020/21	2021/22	2022/23	2023/24
Uniform Assessment	\$279,311,517	\$290,674,795	\$297,358,538	\$329,745,875
Rate on UA	30.48¢	30.48¢	30.48¢	30.48¢
Rate on Taxable Assessment	29.06¢	29.55¢	27.40¢	26.74¢
Total Cost	\$851,342	\$885,977	\$906,349	\$1,005,065

Cemetery Budget							
	ACCOUNT #		DESCRIPTION	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual
			<u>Operating Revenue</u>				
100	04-1-95-0010	1	Sale of Lots	\$ 4,000	\$ 3,900	\$ 3,900	\$ 1,525
2,500	04-1-95-0020	1	Burials	32,000	29,500	34,000	30,886
-	04-1-95-0030		Bases, etc. - Head Stones	500	500	-	-
2,000	04-1-95-0040	2	Interest on Cemetery Trusts	8,000	6,000	8,000	6,023
(2,200)	04-1-95-0060	3	Appropriation from Town	20,400	22,600	7,800	13,827
			Total Revenue	\$ 64,900	\$ 62,500	\$ 53,700	\$ 52,261
-							
-			<u>Operating Expenditures</u>				
-	04-2-95-0020	4	Labour	22,000	22,000	16,000	25,508
-	04-2-95-0030	5	Workers Compensation	600	600	600	261
-	04-2-95-0040	6	Employment Benefits/EAP	4,100	4,100	4,100	3,901
14,000	04-2-95-0055	8	Mowing Contract	26,000	12,000	22,000	12,514
-	04-2-95-0080	9	Water	400	400	400	363
-	04-2-95-0090		Electricity	1,000	1,000	1,000	881
400	04-2-95-0100		Insurance	1,400	1,000	1,200	891
(500)	04-2-95-0110	10	Supplies	4,500	5,000	5,000	2,378
-	04-2-95-0115		Audit Fees	900	900	900	834
(500)	04-2-95-0120	11	Equipment/Building-Maint. & Repairs	4,000	4,500	2,500	1,975
(1,000)	04-2-95-0130	12	Flowers and Trees	-	1,000	-	-
(4,000)	04-2-95-0145	13	Monument Maintenance (LABOUR & SUPPLIES)	-	4,000	-	2,755
(6,000)	04-2-95-0155	14	Road Maintenance (GRAVEL & DRAINAGE)	-	6,000	-	-
-	04-2-95-0165		Provision - Uncollectible Accounts	-	-	-	-
			Total Expenditures	\$ 64,900	\$ 62,500	\$ 53,700	\$ 52,261
			Budget Change	\$ 2,400			
				3.8%			

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 2022 was 7.5% and the rates have been adjusted by this amount.**

The new rates become effective July 1 each year.

2023/24 Proposed Rates			
Sale of Lots	Lot Price	Perpetual Care Charge	Total Cost of Lot
1 Cremation Lot	\$304	\$420	\$724
1 Grave Lot	\$608	\$840	\$1,448
2 Grave Lot	\$1,155	\$1,596	\$2,751
Mausoleum	\$924	\$1,277	\$2,201

Burials	2023/24 Proposed Rates
Ashes (Cremation) – Resident*	\$662
Ashes (Cremation) – Non-resident	\$1,324
Infant or Child	\$662
Traditional – Resident*	\$1,456
Traditional - Non-resident	\$2,912

* 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, 2022 the Perpetual Care Reserve had a balance of \$234,930. Which includes an inter-departmental capital loan balance of \$188,880.

Town General (Capital Funding)	\$4,200
Interest earned on Bank balances (estimate)	3,800
Total Interest Earned	\$8,000

Analysis of Perpetual Care Fund

	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>Budget 2022/23</u>
Perpetual Care Fund	\$216,088	\$226,415	\$228,025	\$235,580	\$234,930	\$235,000
Interest Earned	\$5,200	\$7,424	\$7,007	\$6,186	\$6,023	\$6,000

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

This is the budgeted grant required from the Town.

4. #04-2-95-0020 Labour

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

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

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

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

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

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

Now included as part of the Transportation budget.

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

Mowing of the Cemetery is now completed through an annual contract. **Based on tender pricing received in 2022/23 this budget has been increased for fiscal 2023/24.**

9. #04-2-95-0080 Water

Estimate based on approved rates.

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

Cemetery Markers	\$1,000
Topsoil	2,400
Lawn Care Products	600
Class A gravel	500
Chains, lifting straps, gas cans, rakes, shovels, etc.	500
	<u>\$5,000</u>

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

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

**TOWN OF LUNENBURG WATER UTILITY
2023/24 BUDGET**

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WATER UTILITY

➤ Operating

1

**Town of Lunenburg - Water Utility
2023/24 Budget Summary**

	Budget 2023/24	Approved Budget 2022/23	Difference %
<i>Expenditures</i>			
Source of Supply	\$ 43,200	\$ 41,700	3.6%
Pumping	\$ 71,200	\$ 63,000	13.0%
Water Treatment	\$ 386,300	\$ 346,600	11.5%
Transmission and Distribution	\$ 245,300	\$ 236,700	3.6%
Administration and General	\$ 499,900	\$ 486,000	2.9%
Depreciation	\$ 293,300	\$ 296,300	-1.0%
Taxes	\$ 43,500	\$ 43,000	1.2%
Long-term Debt	\$ 55,400	\$ 56,900	-2.6%
Reserves & Dividends	\$ 80,000	\$ 15,000	433.3%
	<u>\$ 1,718,100</u>	<u>\$ 1,585,200</u>	<u>8.4%</u>
<i>Revenue</i>			
Operating Revenues	\$ 1,697,100	\$ 1,573,200	7.9%
Other Revenue	\$ 21,000	12,000	75.0%
	<u>\$ 1,718,100</u>	<u>\$ 1,585,200</u>	<u>8.4%</u>
<i>Unfunded Operating Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	

Water Utility Operating Budget							
ACCOUNT #		Description	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual	
Revenue							
<u>Operating Revenues</u>							
80,900	05-1-12-0100	1 Metered Commercial Sales	\$ 628,400	\$ 547,500	\$ 557,030	\$ 545,600	
45,000	05-1-21-0100	1 Flat Rate Sales - Residential	720,000	675,000	683,000	672,253	
(2,000)	05-1-31-0100	2 Public Fire Protection	329,000	331,000	331,000	330,815	
-	05-1-33-0100	Private Fire Protection	1,000	1,000	1,000	1,000	
-	05-1-40-0100	Sprinkler Accounts	7,000	7,000	7,000	6,978	
-	05-1-60-0100	3 Consumer Interest Charges	4,500	4,500	4,500	4,614	
-	05-1-71-0100	Connection Charges	6,000	6,000	6,000	6,250	
-	05-1-72-0100	4 Armouries Rent	1,200	1,200	1,200	1,200	
Total Operating Revenues			1,697,100	1,573,200	1,590,730	1,568,710	
<u>Non-Operating Revenues</u>							
-	05-1-81-0100	Jobbing and Contract	500	500	-	-	
7,500	05-1-82-1000	Interest Earned	10,000	2,500	14,000	3,562	
1,500	05-1-85-0100	5 Grants For The Prov - HST Offset	10,500	9,000	10,500	8,191	
-	05-1-89-0100	Other Transfers from Reserves	-	-	-	-	
Total Non-Operating Revenues			21,000	12,000	24,500	11,753	
Total Revenues			\$ 1,718,100	\$ 1,585,200	\$ 1,615,230	\$ 1,580,463	
Expenditures							
<u>Source of Supply</u>							
<u>Supervision and Engineering</u>							
1,000	05-2-11-0100	6 Portion of Engineers & Super. Salary	\$ 17,900	\$ 16,900	\$ 12,600	\$ 16,600	
-	05-2-11-0300	7 Department of Environment - License	1,000	1,000	1,000	946	
-	05-2-11-0400	7.1 Water Withdrawal Study (EVERY 10 YEARS, last done 2011/12) - due in May 2022	-	-	47,000	-	
<u>Operation Labour</u>							
(600)	05-2-12-0200	18 Public Works Labour	-	600	-	1,033	
600	05-2-12-0201	12 WRO Labour	16,300	15,700	15,700	2,843	
<u>Maintenance of Plant - Intakes (Pump House)</u>							
500	05-2-14-2100	Diver - Intake	4,000	3,500	3,500	3,103	
-	05-2-14-2200	7.2 Repairs to Intake Screens/Building	4,000	4,000	4,000	128	
Department Total			\$ 43,200	\$ 41,700	\$ 83,800	\$ 24,653	
<u>Pumping</u>							
<u>Supervision and Engineering</u>							
1,000	05-2-21-0100	6 Portion of Engineers & Super. Salary	\$ 17,900	\$ 16,900	\$ 12,600	\$ 16,600	
<u>Operation Labour</u>							
(600)	05-2-22-0200	18 Public Works Department	-	600	-	-	
800	05-2-22-0201	12 WRO Labour	14,000	13,200	13,200	8,642	
<u>Power Purchased</u>							
2,000	05-2-24-0100	8 Power Purchased - NSPI	27,000	25,000	26,000	27,036	
<u>Maintenance of Plant</u>							
-	05-2-25-1200	Security phone line - Pumphouse	300	300	300	220	
5,000	05-2-25-1300	8.2 Materials/Repairs to Building	8,000	3,000	5,000	1,014	
<u>Maintenance of Pumping Equipment</u>							
-	05-2-25-2100	9 Repairs to Pumps	4,000	4,000	-	2,395	
Department Total			\$ 71,200	\$ 63,000	\$ 57,100	\$ 55,907	
<u>Water Treatment</u>							
<u>Supervision and Engineering</u>							
1,000	05-2-31-0100	6 Portion of Engineers & Super. Salary	\$ 17,900	\$ 16,900	\$ 12,600	\$ 16,600	
-	05-2-31-0400	10 Training - Supervisors & WROs	5,500	5,500	3,000	1,395	
-	05-2-31-0410	11 Clothing - WRO	1,500	1,500	1,500	448	
<u>Operation Labour</u>							
(600)	05-2-32-0100	18 Public Works Department	-	600	-	-	
11,200	05-2-32-0200	12 Water Resource Operators Labour	89,300	78,100	85,000	65,700	
100	05-2-32-0210	12 Water Resource Operators Benefits	26,100	26,000	28,000	17,998	
<u>Operation Supplies and Expense</u>							
<u>Chemical and Additives</u>							
25,000	05-2-33-1500	13 WTP - Chemicals	85,000	60,000	75,000	55,319	

Water Utility Operating Budget						
ACCOUNT #	Description	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual	
-	<u>Supplies & Expenses</u>					
500	05-2-33-9100 14 Supplies and Small Tools	6,500	6,000	6,000	6,748	
-	05-2-33-9200 15 Water Testing	16,000	16,000	16,000	12,812	
3,100	05-2-33-9300 15.1 Water Testing - WRO Labour	31,100	28,000	25,000	21,783	
(1,000)	05-2-33-9500 16 WTP - Spare/Replacement Parts	10,000	11,000	13,100	1,769	
-	05-2-33-9520 WTP - Laboratory Materials	2,000	2,000	2,000	1,811	
-	05-2-34-0600 NSPI - Treatment Plant	65,000	65,000	65,000	60,241	
400	05-2-34-0700 Telephone Line/SCADA System/Security	5,400	5,000	5,000	4,681	
-	<u>Maintenance of Plant</u>					
-	05-2-34-0500 17 WTP - Repairs & Maintenance	25,000	25,000	25,000	28,275	
	Department Total	\$ 386,300	\$ 346,600	\$ 362,200	\$ 295,580	
-	<u>Transmission and Distribution</u>					
-	<u>Supervision and Engineering</u>					
3,600	05-2-41-0100 6 Portion of Engineers & Super. Salary	\$ 65,600	\$ 62,000	\$ 38,000	\$ 60,600	
-	05-2-41-0200 Drafting/Filing Labour	2,300	2,300	1,500	1,816	
-	<u>Operation Labour</u>					
-	<u>Operation Labour - Mains</u>					
1,800	05-2-43-1100 18 Public Works Dept. - Labour	15,000	13,200	13,200	8,459	
-	<u>Maintenance of Plant</u>					
-	<u>Maint. of Plant Reservoirs</u>					
-	05-2-44-1100 19 Standpipe (Garden Lots)	3,000	3,000	8,300	-	
100	05-2-44-1300 19 Electricity/SCADA/Standpipe	1,900	1,800	1,800	1,618	
(12,000)	05-2-44-1350 19 WTP Plant Standpipe (Northwest)	3,000	15,000	-	17,666	
(500)	05-2-44-1400 19 Telephone Line/SCADA System	1,000	1,500	900	850	
-	<u>Maint. of Plant - Mains</u>					
(2,000)	05-2-44-3100 20 Materials - Mains	7,000	9,000	6,000	3,780	
-	05-2-44-3200 20 Equip Rental (Town) - Mains & Services	25,000	25,000	20,000	12,005	
(3,000)	05-2-44-3295 21.1 Water Leak Investigations	3,000	6,000	1,000	-	
-	05-2-44-3300 21.2 Fire Flow Testing (COMPLETED IN 2016/17)	5,500	5,500	-	-	
-	<u>Maint. Services/Meters/Hydants</u>					
10,700	05-2-44-9100 Materials	20,700	10,000	20,000	17,059	
3,400	05-2-44-9300 18 P.W. Labour	20,000	16,600	12,500	11,916	
500	05-2-44-9400 Advertising - Notices, etc.	1,000	500	1,000	-	
-	<u>STORES (STOCK) EXPENSES</u>					
7,100	05-2-46-0100 Fuel - Heat	15,600	8,500	16,100	8,387	
300	05-2-46-0200 Electricity - Lights	5,600	5,300	5,300	5,213	
-	05-2-46-0225 Water	600	600	600	479	
600	05-2-46-0250 21 Sewer Charge	1,500	900	900	899	
200	05-2-46-0301 Repairs & Supplies	10,200	10,000	42,400	10,589	
200	05-2-46-0302 Janitorial	3,700	3,500	3,500	3,534	
(400)	05-2-46-0303 Security	300	700	330	320	
-	05-2-46-0400 In House Labour/Armouries	15,000	15,000	10,000	17,782	
-	05-2-46-0500 Telephone/Cell Phones/Internet	6,000	6,000	6,000	6,660	
-	<u>TRANSPORTATION - VEHICLES</u>					
-	05-2-47-0100 Gas- Vehicles	5,000	5,000	5,000	4,640	
-	05-2-47-0200 Repairs/Maintenance - 2008 Van (reallocated to recreation and facilities)	-	-	-	4,113	
(5,000)	05-2-47-0201 Repairs/Maintenance - 2005 Chev 1/2 ton	-	5,000	5,000	-	
3,000	05-2-47-0203 Repairs/Maintenance - 2017 GMC	3,000	-	-	-	
-	05-2-47-0202 Repairs/Maintenance - 2013 GMC	3,000	3,000	3,000	1,257	
-	05-2-47-0350 Car Allowance - Engineers & Super.	1,200	1,200	2,000	698	
-	05-2-47-0400 Radio License/Repairs	600	600	600	613	
	DEPARTMENT TOTAL	\$ 245,300	\$ 236,700	\$ 224,930	\$ 200,953	
-	<u>ADMINISTRATION AND GENERAL</u>					
-	22 <u>ACCOUNTING AND COLLECTING</u>					
-	<u>ACCOUNTING SUPERVISION</u>					
(15,900)	05-2-51-1100 Portion of Finance Director	\$ 22,500	\$ 38,400	\$ 38,400	\$ 37,300	
-	<u>ACCOUNTING METER READINGS</u>					
2,200	05-2-51-2100 Meter Reading Salary/Expenses	4,700	2,500	5,000	3,365	
-	<u>ACCOUNTING BILLING</u>					
28,100	05-2-51-3100 Portion Bookkeeping Salaries	57,000	28,900	28,900	27,800	
300	05-2-51-3200 Supplies - Billing & Collection	3,000	2,700	2,700	2,636	
-	05-2-51-3210 Computer Maintenance	15,000	15,000	18,000	14,490	

Water Utility Operating Budget						
ACCOUNT #	Description	2023/24 Budget	2022/23 Budget	2022/23 Projections	2021/22 Actual	
-	ACCOUNTING COLLECTION					
(800)	05-2-51-4100 Portion of Cashier Salaries	13,200	14,000	14,000	13,500	
-	ACCOUNTING - UNCOLLECTIBLE ACCTS.					
(2,000)	05-2-51-5100 Provision - Uncollectible Accts.	3,000	5,000	2,000	1,534	
-	SALARIES - OFFICERS & EXECUTIVES					
(1,800)	05-2-52-1100 Portion Staff Meeting Pay	-	1,800	-	-	
7,200	05-2-52-1200 Portion Council Honorariums	34,900	27,700	27,700	25,972	
(13,200)	05-2-52-1300 Portion Staff Salaries	52,200	65,400	65,400	61,400	
-	SALARIES - OTHER					
24,115	05-2-52-9100 Portion Office Staff Salaries	93,415	69,300	69,300	64,300	
3,600	05-2-52-9200 Employment Benefits	88,100	84,500	84,500	78,078	
-	GENERAL OFFICE EXPENSE					
-	GENERAL OFFICERS EXPENSE					
(5,000)	05-2-53-1200 23 Training, Conferences & Memberships	10,000	15,000	5,000	10,891	
-	05-2-53-1201 23 Council Training & Conferences	5,700	5,700	5,700	1,385	
200	05-2-53-1400 Bank Charges	2,000	1,800	1,800	1,800	
-	GENERAL OFFICE EXPENSE					
-	05-2-53-3100 Misc. Supplies - Office	5,000	5,000	5,000	2,545	
-	05-2-53-3150 24 Furniture & Equipment	15,000	15,000	11,500	13,654	
-	PROFESSIONAL FEES					
300	05-2-54-1100 Auditor Fees	6,300	6,000	6,300	5,944	
(15,000)	05-2-54-1200 25.1 Consultant Fees - Water Rate Study	-	15,000	10,000	4,171	
-	05-2-54-1250 Engineer Consulting Services	7,500	7,500	7,500	13,801	
(7,500)	05-2-54-2100 Legal Fees	7,500	15,000	7,000	11,617	
1,585	05-2-54-2150 Communications	7,985	6,400	6,400	5,400	
-	05-2-54-2200 Payroll Administration	1,300	1,300	1,300	1,300	
-	REGULATORY EXPENSES					
200	05-2-55-0100 25 NSURB Fee	1,800	1,600	1,600	1,754	
-	INSURANCE					
7,300	05-2-56-0100 26 Fire & Auto Liability	38,500	31,200	31,200	28,358	
-	RENT OF GENERAL PROPERTY					
-	05-2-57-0100 Rent - Town Office Use	2,100	2,100	2,100	2,100	
-	05-2-57-0200 27 Rent - Victoria Road Building	2,200	2,200	2,200	2,200	
-	DEPARTMENT TOTAL	\$ 499,900	\$ 486,000	\$ 460,500	\$ 437,295	
-	DEPRECIATION					
(3,000)	05-2-60-0100 28 Depreciation Expense	\$ 293,300	\$ 296,300	\$ 296,300	\$ 301,340	
-	DEPARTMENT TOTAL	\$ 293,300	\$ 296,300	\$ 296,300	\$ 301,340	
-	TAXES					
500	05-2-70-0200 29 Property Taxes	\$ 43,500	\$ 43,000	\$ 43,500	\$ 42,961	
-	DEPARTMENT TOTAL	\$ 43,500	\$ 43,000	\$ 43,500	\$ 42,961	
-	NON-OPERATING EXPENSES					
-	05-2-90-0200 Interest on Customer Deposits	\$ -	\$ -	\$ -	\$ 22	
-	REDEMPTION LONG-TERM DEBT					
-	05-2-91-0100 30 Principal Installments	40,750	40,750	40,750	40,750	
-	INTEREST ON LONG-TERM DEBT					
(1,500)	05-2-92-0100 30 Interest	14,650	16,150	16,150	17,052	
-	31 CAPITAL EXPENDITURE FROM REVENUE					
-	05-2-99-0050 32 Capital Reserves - Future Capital	-	-	-	83,445	
-	OTHER NON-OPERATING EXPENSES					
-	05-2-99-0020 33 Transfer to Capital Reserve - Land	5,000	5,000	5,000	5,000	
25,000	05-2-99-0010 33 WTP - Membrane Replacement Reserve	25,000	-	-	25,000	
40,000	05-2-99-0060 33 Dividend	50,000	10,000	25,000	50,000	
-	05-2-99-0100 Surplus (Deficit)	-	-	-	505	
-	DEPARTMENT TOTAL	\$ 135,400	\$ 71,900	\$ 86,900	\$ 221,774	
132,900	TOTAL EXPENDITURES	\$ 1,718,100	\$ 1,585,200	\$ 1,615,230	\$ 1,580,463	
-	Budget Change	\$ 132,900				
		8.4%				

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 came into effect January 1, 2023, the second increase was effective April 1, 2023, and the third increase occurred on April 1, 2024. The budget has been prepared using the April 1, 2023 rates.

Water Statistics:

	<i>Budget 2023/24</i>	<i>Actual 2022/23</i>	<i>Actual 2021/22</i>
Residential Connections	1,211	1,199	1,216
Metered Commercial Accounts	197	194	192

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

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

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

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

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

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

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

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

Expenditures

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

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

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

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

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

- 7.1 #05-2-11-0400 Water Withdrawal Study

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

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

Repairs as required.

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

Budget based on projected usage at current consumption pricing.

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

This amount is for general repairs and maintenance of building.

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

Estimate for anticipated repairs.

10. #05-2-31-0400 Training

Water Certification training for Water Resource Operators and supervisors.

11. #05-2-31-0410 Clothing

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

12. Water Resource Operators Salary and Benefits

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

13. #05-2-33-1500 Chemicals

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

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

Estimate for required items for plant operations.

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

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

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

WRO labour required for taking daily samples for analysis.

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

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

Items anticipated in the upcoming year:

1. Spare Siemens Free Chlorine Online Probe
2. Spare Rosemount online PH Probe
3. Plastic welding repairs to the reverse filtration tanks on PALL Skids
4. Replacement Flock Tank Mixer Electric Motor
5. Replacement PH probe for distribution water monitoring
6. Spare pneumatic chemical feed pump

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

The water treatment plant requires scheduled maintenance.

18. Public Works Labour

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

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

The water utility had a video inspection of both water storage tanks completed in 2016 and Cathodic Protection System testing and service on the Garden lots water storage tank (every 2 years) and was completed in 2022.

#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
	<u>\$1,000</u>

20. #05-2-44-3100/3200 Materials and Equipment Rental Mains & Services

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

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

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

Until the GIS project is completed we this funding will remain in the event that Fire Flow is required.

21. #05-2-46-0250 Sewer

A sewer charge is levied against the Armouries building which is owned by the Water Utility and assessed at \$208,600. The sewer charge is budgeted at 2023/24 rates. (AAN 04647114).

22. #05-2-51-0000 Administration and General

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

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

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

23. #05-2-53-1200 Training, Conferences, & Memberships

AWWA Conference & Membership	\$ 1,000
Various staff training, seminars & conferences, as required	7,400
Professional Membership Allocations	<u>1,600</u>
	\$10,000

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

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

Total budget \$5,700.

24. #05-2-53-3150 Furniture & Equipment

Estimate for small capital office equipment.

25.1 #05-2-54-1200 Water Rate Studies

A water rate study was approved to be submitted to the NSUARB on April 12, 2022. Pending timeline for approval on the rates it is currently anticipated that the next rate study will be completed in fiscal 24-25.

25. #05-2-55-0100 Nova Scotia Utility Review Board

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

26. #05-2-56-0100 Insurance

Insurance costs are budgeted at estimated rates.

27. #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%).

28. #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, 2022 was \$1,899,800.

29. #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).

30. #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)	12 of 20	\$40,750	\$14,650	\$56,899	\$326,000

31. #05-2-94-0000 Capital Expenditures

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

32. #05-2-99-0050/20/10 Transfers to Capital Reserve

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

33. The balance in the Water Utility Capital Reserve, not including the depreciation reserve, at March 31, 2022 is as follows:

Future Land Purchases	\$110,900
WTP Membrane Replacement	336,900
Future Capital	<u>425,400</u>
	<u>\$873,200</u>