

TOWN OF LUNENBURG  
**COMMITTEE OF THE WHOLE MEETING AGENDA**  
Tuesday, April 29, 2025 | 6 pm  
Lunenburg Town Hall – Council Chamber  
120 Townsend Street



**NOTICE:** COTW meetings are open to the public and held in Town Hall. **Please use the back entrance at 120 Townsend Street.**

The public can also watch meetings through Zoom. To livestream this meeting starting at 6 pm, use this Zoom link: <https://us06web.zoom.us/j/88956545878>

Meeting recordings are also available on the Town's [YouTube](#) channel.

**1. CALL TO ORDER**

**2. LAND ACKNOWLEDGEMENT**

This meeting takes place in the traditional and ancestral territory of the Mi'kmaq people. We are all Treaty people.

**3. ADDITIONS/ DELETIONS TO AGENDA**

**4. APPROVAL OF AGENDA**

4.1 April 29, 2025 Committee of the Whole Meeting Agenda

**Recommendation: That Committee of the Whole approve the agenda for the April 29, 2025 meeting as presented.**

**5. PRESENTATIONS**

**6. BUSINESS ARISING AND UNFINISHED BUSINESS**

**7. NEW BUSINESS**

7.1 2025/26 Draft Town General Capital Budget

7.2 2025/26 Town General Draft Operating Budget

7.3 2025/26 Draft Water Utility Capital Budget

7.4 2025/26 Draft Water Utility Operating Budget

7.5 2025/26 Draft Electric Utility Capital Budget

7.6 2025/26 Draft Electric Utility Operating Budget

7.7 Lunenburg Academy Roof Repairs

Recommendation: That Committee of the Whole direct staff to proceed with issuing the tender for the Lunenburg Academy Roof Repairs Project as outlined in the April 17, 2025 staff report, and that this item return to Council at the next regular meeting for consideration of pre-approval in the 2025/26 Capital Budget.

**8. PUBLIC INPUT SESSION ON PROPOSED BUDGETS**

**9. NOTICES OF MOTION, INFORMATION REQUESTS AND COUNCILLOR REPORTS**

**10. CLOSED SESSION**

**11. ADJOURNMENT**



**Subject:** 2025/26 Town General Draft Capital Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director

**Date:** April 29, 2025 Committee of the Whole

## Recommendation

For Council's review.

## Discussion and Financial

Staff have prepared a draft 2025/26 Town General Capital Budget for Council's review.

To assist Council with the review of these documents staff will provide an overview of the projects included in the 2025/26 draft Town General Capital Budget at the April 29<sup>th</sup> Committee of the Whole meeting.

The 2025/26 capital projects for the Town General total \$4.69M and are funded as outlined in the budget worksheet.

The following are the **projected** Capital Reserve Balances for the fiscal year end Mar.31/25.

Other Equipment	\$1,100,000
Ice Resurfacer Reserve	17,000
Public Works Equipment	102,000
Fire Equipment	180,000
CCBF (formally Gas Tax)	535,000
Deed Transfer Tax	<u>1,000,000</u>
<b>Total</b>	<b><u>\$2,934,000</u></b>

The following are the **projected** Operating Reserve Balances for the fiscal year end Mar31.25.

Salt Reserve	\$52,000
Fire Personal Protective Equipment	75,000
Election Expenses	nil
Sewer Reserves - General	736,000
Sewer Reserves – Plant Upgrade	858,000
Sewer Reserves – Biofilter Media	74,000
Recreation	62,000
Pro Kids	32,000
Operating Reserve - General	305,000
Operating Surplus Reserve	<u>196,000</u>
<b>Total</b>	<b><u>\$2,390,000</u></b>

**Town of Lunenburg - Town General Fund  
Capital Budget 2025/26 DRAFT**

	Year 1	Year 2	Year 3	Year 4	Year 5
	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Town General</b>					
<i>Town Hall</i>					
Exterior Restoration: Total Budget	\$700,000	\$1,000,000	\$1,350,000		
Interior Restoration				\$3,000,000	
<i>Public Works</i>					
PW Relocation Feasibility Study				\$40,000	
New Facility (Planning, Design, Construction)					\$2,700,000
<i>Victoria Road Building</i>					
<i>Old Fire Hall</i>					
Roof Membrane Removal and Replacement	\$ 250,000				
<i>Public Washrooms</i>					
<i>CN Station</i>					
<i>Lunenburg Academy</i>					
Roof Repairs	\$750,000				
Public Washroom Site Preparation	\$10,000				
<i>Beautification</i>					
Urban Forest	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
<i>Equity, Diversity &amp; Inclusion</i>					
Interpretive Panels for Parks, (CF 24/25)	\$20,000				

Fiscal 25/26 funding YEAR 1										
DTT	Op Rsv	Capital Reserves	CCBF/Gas Tax	Debt	PW Equip Reserve	Grants	Sewer Rsv	LAF	ToL Fire Rsv	Fire District & Fire Dept
\$200,000				\$500,000						
				\$250,000						
				\$250,000	\$250,000			\$250,000		
	\$ 10,000									
	\$ 40,000									
	\$ 20,000									

Draft V1







## CAPITAL BUDGET NOTES

### **Town General**

#### ***Town Hall***

Following the Consultant's recommendations outlined in the 2024/25 Building Envelope Condition Assessment, the identified scope has been split across several years to make it more manageable. The highest priority item is the roof repairs, including removal and replacement of on the existing modified bitumen roofing for sections of the roof and upgrading of the tie-ins and terminations all transitions, around dormers and copper roof projections. Also included is the repair and/or replacement of copper roofing elements and replacing the asphalt shingles along the mansard roof faces. Budget value based on Class D estimate included in Condition Assessment Report.

#### ***Old Fire Hall***

##### Roof Membrane Removal and Replacement

The recently completed Building Envelope Condition Assessment for the Old Fire Hall identified the existing failing roof membrane as being a major contributor to the ingress of water into the building. In addition, this work would help to protect the previous roof strengthening works completed by the Town. The budget for this Project has incorporated the Class D estimate included in the Condition Assessment Report.

#### ***Lunenburg Academy***

##### Roof Repairs

A Condition Assessment for the Roofing at the Lunenburg Academy was performed as part of the 2024/25 Town Capital Budget. Based on the recommendations from the Report, a scope has been developed including replacing the existing cedar roofing at all sloped roof areas, gables, hips and towers with factory finished cedar shingles. Valleys and flashings would also be replaced with new, lead coated copper materials and targeted replacement of cedar shingles and improving the flashing at mansard elevation as part of the Project. These repairs were chosen to maintain the character of the building. The budget for this Project has incorporated the Class C estimate included in the Condition Assessment Report. Staff have been working on this Project along with the Lunenburg Academy Foundation.

##### Public Washroom Site Preparation

Allowance based off previous discussion at Committee of the Whole Meeting. Includes provision for Public Works personnel and equipment, and materials such as gravels for pad and pathway(s), concrete and timber to build partitions.

#### ***Beautification***

##### Urban Forest

This is the continuation of the Program previously labelled as Tree Planting where the Town looks for opportunities to add to our urban forest.

# Draft V1

## ***Equity, Diversity & Inclusion***

### Interpretive Panels for Parks

Interpretive panels for Sylvia Park and Labrador Park.

## **Public Works**

### ***New Sidewalks***

#### Starr Street Sidewalk – Lincoln to New Daycare Site

Design and preparation of tender documents for new sidewalk to connect the new Daycare site to the existing network at Lincoln St. Approximate length of sidewalk is 390m, with construction scheduled for 2026/27 fiscal year.

### ***Street Reconstruction/Resurfacing***

#### Pelham Street – Prince Street to King Street

Planned street reconstruction work in two phases. Phase 1 is from Prince to King on Pelham Street (approximately 100m) including removals, re-construction of road subgrade, base gravels and re-paving to match existing grades. Complimentary upgrades to existing sewer infrastructure and incorporation of new storm separation infrastructure included elsewhere in Budget. Budgeted amount based on Class A estimate and consideration for Tender results from deferred Project in 2024/25.

### ***Street Improvements***

#### Accessibility Improvements

Improvements to existing infrastructure such as designated parking stalls, grades on ramps, adding tactile warning strips, widening sections of sidewalks, adding railings, etc. These improvements will be rolled out as new guidelines come into effect. New construction should incorporate these accessibility best practices.

#### Downtown Traffic Improvements

Smaller Capital works based on items such as 2024 Traffic and Parking Study, Public Works working files, crosswalk safety, etc.

#### Bollards at Duke Street Extension

Scope includes removals, supply and installation of 6 new bollards and reinstatements at location at the bottom of Duke St to prevent vehicle entry. This would replace the temporary placement of the jersey barriers following the incident at this location. Budget amount based on Class A cost estimate. Due to financial constraints staff have included this in the fiscal 2026/27.

## ***Equipment***

### Tools

Budget to replace or upgrade small capital items for safety and production improvements.

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## **Wastewater Utility**

### ***Plant***

#### WWTP – Biofilter Media

Remove and replace the existing biofilter media materials utilized for odour suppression at the WWTP and performing general maintenance on the system. The existing biofilter has been in operation since November 2018, and it is estimated the media has a lifespan of approximately 7 years, and this replacement would align us with this period.

#### WWTP - Various Items

Allowance for various items to upgrade plant/WW system. Includes small capital items such as probes, caps, tools, equipment, etc.

### ***Storm System***

#### Pelham Street – Prince Street to King Street

Planned storm system upgrades in two phases. Phase 1 is from Prince to King on Pelham Street is the main section including removals, new manhole and catchbasins to incorporate storm separation for the section of road being re-paved. Will also incorporate the infrastructure recently installed at the Knaut Rhuland House. This project will need to be performed in conjunction with upgrades to existing sewer infrastructure and street reconstruction components included elsewhere in Budget. Budgeted amount based on Class A estimate and consideration for Tender results from deferred Project in 2024/25.

### ***Sanitary System***

#### Brook Street Station Upgrades

This lift station is in need of several upgrades to maintain its functionality. Several alterations/repairs are required to the structure (ceiling, roof shingles) and replacement of the forcemain piping with new mechanical pipe and fittings are required to improve operations and extend the lifespan of this critical lift station.

#### Pelham Street – Prince Street to King Street

Planned sanitary system upgrades in two phases. Phase 1 is from Prince to King on Pelham Street and includes removals, 98m of main and three new manholes to replace the existing clay & brick manhole system. This project will need to be performed in conjunction with upgrades to storm infrastructure and street reconstruction components included elsewhere in Budget. Budgeted amount based on Class A estimate and consideration for Tender results from deferred Project in 2024/25.

## Community Development

### *Recreation*

### *Recreation*

#### Baseball Field Repairs

Project is to address ongoing water issues existing in both the infield and outfield of the third base line. To improve field drainage, a French drain will be installed by Public Works and tied into the box culvert that runs through adjacent to the field.

#### Community Centre Accessible Exterior Entrance Upgrades

An Accessibility Audit was completed of the Community Centre facility in Spring 2023. Recommendations from the audit included the exterior entrance pathway, including widening the sloped pathway to allow for easier access to the facility; repairs to the path surface to minimize any gaps, joints and breaks; renovating existing stairs to make it slip-resistant and a level landing; install handrails; and add seating.

Project highlights include removing existing stairs and adding a concrete sloped access path from the parking lot into the facility. Handrails will be added to both sides of the pathway and a bench will be added outside the facility.

#### Community Centre Exterior

Remove an existing non-functional exterior door on the far side of the building (facing the soccer field) and re-side section. A concrete base will be poured to meet the height of the facility. This work is required due to water entering the facility through this door and causing water damage to the basement.

#### Gymnasium Floor Refinish

The gymnasium floor was last refinished 15 years ago in 2005. Work will include: repairs to any gaps or damaged boards, seal, paint new game lines, and add top gloss coat. Project would improve accessibility for those with vision challenges due to the faded lines, floor quality for sports, activities and rentals, and improve overall appearance of Community Centre.

#### Parking Lot

The recreation complex parking lot requires renovation as proposed by the 2025 Parking and Traffic Study. Work includes: removal of existing material and new resurfacing, new curbs, accessibility improvements, signage, new paintlines, bicycle amenities, flashing beacons. Due to financial constraints staff have included this in the fiscal 2029/30 year to align when with the anticipated resurfacing of the parking lot.

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## Fire Department

### *Fleet*

#### Boat #8 – Motor

The Fire/Rescue boat was purchased in 2011 and is 26 feet in length and is equipped to fight fires as it has a 450 gallon per minute pump that is able to deal with boat fires, protect structures on Islands, and of course protect the waterfront structures of our harbour. The two 115 HP Evinrude motors have been regularly serviced and maintained for the past 13 years but the issue is that parts for these motors are getting extremely difficult to find, and in some cases parts are no longer available, so our boat is remaining out of service for long periods of time which is simply unacceptable for the level of readiness that we need to maintain. The replacement cost for the two motors will be approximately \$50 000. This cost will be covered 100% by the Fire Department.

### *Other*

#### Fire Hall – Concrete Apron Replacement (bay doors)

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



**Subject:** 2025/26 Draft Town General Operating Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director

**Date:** April 29, 2025 Committee of the Whole

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Staff have prepared a draft 2025/26 Town General Operating Budget for Council's review.

The draft 2025/26 Town General Operating Budget totals \$11,318,200 and is attached with accompanying notes.

The draft budget holds the tax rates and has incorporated a CPI adjustment of 2.3% on Sewer rates.

**TOWN OF LUNENBURG**  
**2025/26 DRAFT OPERATING BUDGET**

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**Town of Lunenburg  
2025/26 Budget Summary**

	<b>Budget 2025/26</b>	<b>Approved Budget 2024/25</b>	<b>Difference %</b>
<b><i>Expenditures</i></b>			
General Government Services	\$ 1,225,300	\$ 1,082,800	13.2%
Other Protective Services	1,329,900	1,271,600	4.6%
Fire Services	799,700	785,300	1.8%
Transportation Services	1,568,600	1,504,100	4.3%
Environmental Health Services	1,748,700	1,609,400	8.7%
Environmental Development Services	863,500	1,016,400	-15.0%
Recreation & Cultural Services	1,068,400	1,021,200	4.6%
Fiscal Services	2,714,100	2,584,200	5.0%
	<b>\$ 11,318,200</b>	<b>\$ 10,875,000</b>	<b>4.1%</b>
<b><i>Revenue</i></b>			
Property Tax Revenue, including Sewer	\$ 9,825,200	\$ 9,416,000	4.3%
<b><i>Non-tax Revenue</i></b>			
Sales of Services	243,200	258,200	-5.8%
Arena & Community Centre	338,600	323,800	4.6%
Other Revenue - Own Sources	536,800	452,800	18.6%
Unconditional Transfers	50,100	50,100	0.0%
Conditional Transfers	324,300	374,100	-13.3%
	<b>\$ 11,318,200</b>	<b>\$ 10,875,000</b>	<b>4.1%</b>
<b><i>Unfunded Operating Expenditures</i></b>	<b>\$ -</b>	<b>\$ -</b>	

**2025/26 BUDGET SUMMARY AND TAX RATES**

	<b>DRAFT Tax Rate</b>	<b>Increase (decrease) over prior year</b>	<b>% Change over prior year</b>
<b>Residential Tax Rate</b>	<b>\$1.376</b>	<b>\$0.000</b>	<b>0.0%</b>
<b>Commercial Tax Rate</b>	<b>\$3.358</b>	<b>\$0.000</b>	<b>0.0%</b>
<b>Seasonal Tourist Tax Rate</b>	<b>\$2.519</b>	<b>\$0.000</b>	<b>0.0%</b>

**Tax Contribution Comparison**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Residential	65.6%	64.5%	66.3%	67.0%	67.0%	68.3%
Commercial	32.8%	33.7%	31.8%	31.4%	31.4%	31.2%
Seasonal Tourist	1.6%	1.8%	2.0%	1.7%	1.6%	0.5%
	<u>34.4%</u>	<u>35.5%</u>	<u>33.8%</u>	<u>33.1%</u>	<u>33.0%</u>	<u>31.7%</u>

**2025/26 Budget Summary**

**Operating**

Town General Operations \$ 11,318,200

**Capital**

Town Capital Projects PENDING APPROVAL

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	Grants in Lieu	Net Taxable Assessment
<b>RESIDENTIAL</b>					
Residential Property	\$ 359,430,000	\$ (350,000)	\$ 359,080,000	\$ 45,000	\$ 359,125,000
Resource Property	868,600	-	868,600		868,600
Total Residential	<u>360,298,600</u>	<u>(350,000)</u>	<u>359,948,600</u>	<u>45,000</u>	<u>359,993,600</u>
<b>COMMERCIAL</b>					
Commercial Property	59,436,300	(350,000)	59,086,300	8,336,200	67,422,500
Seasonal Tourist Business	1,495,400		1,495,400	-	1,495,400
Business Occupancy	-	-	-	-	-
Total Commercial	<u>60,931,700</u>	<u>(350,000)</u>	<u>60,581,700</u>	<u>8,336,200</u>	<u>68,917,900</u>
Total Assessment	<u>\$ 421,230,300</u>	<u>\$ (700,000)</u>	<u>\$ 420,530,300</u>	<u>\$ 8,381,200</u>	<u>\$ 428,911,500</u>

\*\* Appeals allowance is based previous appeals history.

**Tax Levy**

Expenditures	\$ 11,318,200
Less: Revenue Other than Tax Revenue	<u>4,062,800</u>
Tax Levy	<u>7,255,400</u>

**Calculation of Tax Rates**

Total Net Taxable Assessment	428,911,500
<b>General Tax Rate</b>	<u><b>1.69</b></u>

**TAX RATE CALCULATION**

Tax Levy	\$ 7,255,400
Residential Assessment	359,993,600
<b>Residential Tax Rate</b>	<b>\$ 1.376</b>
Residential Tax Levy	4,953,600
Commercial Tax Levy	2,301,800
Commercial Assessment	67,422,500
Seasonal Tourist Assessment	1,495,400
<b>Commercial Tax Rate</b>	<b>\$ 3.358</b>
<b>Seasonal Tourist Business Tax Rate</b>	<b>\$ 2.519</b>

**Historical Tax Rates**

	2022/23	2023/24	2024/25	2025/26	Change
Residential	\$1.376	\$1.376	\$1.376	\$1.376	0.00%
Commercial	\$3.358	\$3.358	\$3.358	\$3.358	0.00%
Seasonal Tourist	\$2.519	\$2.519	\$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)	\$ 21,331,500	\$ -	\$ -

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

**Properties Whose Grant in Lieu of Taxes Varies With Tax Rate**

**Provincially Assessed Properties**

	Assessment	Taxes per Rate	Actual GIL
His Majesty the King (Dufferin Street/DNR)	\$ 8,296,300	\$ 278,590	\$ 278,590
His Majesty the King (Green Street/DNR)	14,600	\$ 490	\$ 490
N.S. Trans. & Public Works (Mahone Bay Road)	5,800	\$ 195	\$ 195
N.S. Trans. & Public Works (Green Street)	15,000	\$ 504	\$ 504
N.S. Trans. & Public Works (Linden Avenue)	4,500	\$ 151	\$ 151
Total Commercial Exempt	\$ 8,336,200	\$ 279,930	\$ 279,930
Residential Exempt:			
His Majesty the King (Green Street/DNR)	\$ 45,000	\$ 619	\$ 619

	Assessment	Sewer per Rate	Actual GIL
His Majesty the King (Dufferin Street/DNR)	\$ 8,296,300	\$ 56,900	\$ 56,900

**Federally Assessed Properties (nil)**

**Comparative Property Assessments & Tax Rates**

	2025 # of Taxable Accounts	2024 # of Taxable Accounts	2025 Taxable Assessment*	2024 Taxable Assessment*	Difference
Residential	1223	1212	\$ 359,993,600	\$ 340,505,400	5.72%
Commercial	189	186	67,422,500	67,008,500	0.62%
Seasonal Tourist	3	5	1,495,400	1,928,600	-22.46%
			\$ 428,911,500	\$ 409,442,500	4.76%

Of the Residential property accounts in the Town; 886 or 72% are capped.  
 \* Taxable Assessment is based on an appeals allowance.

**Tax Revenue**

	Rates	Taxes		
Residential	\$1.376	\$ 4,953,600	1% Tax Revenue =	\$ 72,554
Commercial	3.358	2,264,100	\$0.01 Additional =	42,891
Seasonal Tourist	2.519	37,700	\$0.01 Residential =	35,999
			\$0.01 Commercial =	6,892
		\$ 7,255,400		

**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 3 properties that qualify for this special assessment.

2025 Seasonal Tourist Assessments	\$ 1,495,400
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2025/26 Operating Budget  
 Budgeted Staffing Summary

	FTE	Salaries & Benefits*
<b>Corporate Services &amp; Utilities</b>	13.5	\$ 1,367,600
<b>Community Development &amp; Bylaw</b>	5.0	\$ 523,000
<b>Recreation</b>	6.0	\$ 483,700
<b>Public Works</b>	16.0	\$ 1,546,800
	<b>40.5</b>	<b>\$ 3,921,100</b>

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

Budgeted Cost-of-Living Adjustment for 2025/26 is 3% (2024 NS-CPI 2.3%).

Town General - Operating Revenue						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
<b>Taxes</b>						
<b>Assessable Property</b>						
01-1-11-0000						
01-1-11-1100	1	Residential Taxable Assessment	\$ 4,941,000	\$ 4,675,200	\$ 4,664,900	\$ 4,292,114
<b>Commercial</b>						
01-1-11-2100	1	Comm Taxable Assessment	1,984,100	1,963,200	1,950,100	1,697,286
01-1-11-2200	1	Seasonal Tourist Business	37,700	48,600	44,700	103,556
<b>Resource</b>						
01-1-11-5100	1	Resource Taxable Assessment	12,000	11,900	11,900	10,818
			<b>6,974,800</b>	<b>6,698,900</b>	<b>6,671,600</b>	<b>6,103,774</b>
<b>Special Assessments</b>						
<b>Frontage Rates</b>						
01-1-12-1000						
01-1-12-9100	2	Sewer Annual Charges	1,977,600	1,795,700	1,891,700	1,721,953
<b>Other Taxes</b>						
01-1-19-1100	3	Deed Transfer Tax-Capital Reserve Fund	325,000	350,000	252,700	411,467
01-1-19-1101	3	Deed Transfer Tax-Operating Fund	162,500	185,000	126,400	205,734
			<b>2,465,100</b>	<b>2,330,700</b>	<b>2,270,800</b>	<b>2,339,154</b>
<b>Business Property</b>						
01-1-14-2100	4	Based on Revenue - Bell Aliant	16,400	16,400	17,800	16,387
01-1-62-8800	5	HST Offset Grant	25,000	19,000	31,100	18,702
			<b>41,400</b>	<b>35,400</b>	<b>48,900</b>	<b>35,089</b>
		<b>Department Total</b>	<b>\$ 9,481,300</b>	<b>\$ 9,065,000</b>	<b>\$ 8,991,300</b>	<b>\$ 8,478,017</b>
<b>Grants in Lieu of Taxes</b>						
<b>Provincial Government</b>						
01-1-23-0000						
01-1-23-1200	6	Dept. of Transportation	\$ 1,000	\$ 900	\$ 800	\$ 550
01-1-23-1300	6	His Majesty the King	279,600	286,700	286,700	269,567
01-1-23-1400	6	Sewer (previously included in general sewer revenue)	58,300	58,400	58,400	52,789
01-1-23-3100	6	Fire Protection - Museum/School	5,000	5,000	5,000	5,019
		<b>Department Total</b>	<b>\$ 343,900</b>	<b>\$ 351,000</b>	<b>\$ 350,900</b>	<b>\$ 327,925</b>
<b>Sales of Services</b>						
<b>General Gov't Services</b>						
01-1-41-0000						
01-1-41-0200	7	Tax Certificates Fees	\$ 6,000	\$ 6,000	\$ 4,600	\$ 6,501
01-1-41-0210	7	Mortgage Company Service Charge	3,200	3,200	3,000	3,180
			<b>9,200</b>	<b>9,200</b>	<b>7,600</b>	<b>9,681</b>
<b>Environmental Health Services</b>						
01-1-44-0115	7	Region 6 Diversion/Map	25,000	15,000	28,400	19,103
01-1-44-0110		Sale of Compostainers	100	100	-	-
			<b>25,100</b>	<b>15,100</b>	<b>28,400</b>	<b>19,103</b>
<b>Environmental Develop. Services</b>						
01-1-46-0100	7	Zoning Permits & Certificates	3,500	3,500	6,200	3,458
<b>Recreation &amp; Cultural Services</b>						
01-1-47-0100		Library Photocopy Revenue	300	300	-	332
<b>Protective services</b>						
01-1-42-0200	7	Fire Services (Rental Revenue)	100	100	-	-
<b>Transportation Services</b>						
01-1-43-0100	7	PW - Labour/Equipment (Charge Out)	50,000	50,000	61,000	35,624
01-1-43-0200	7	Parking Meter Revenue	155,000	180,000	152,300	124,875
			<b>205,000</b>	<b>230,000</b>	<b>213,300</b>	<b>160,499</b>
			<b>\$ 243,200</b>	<b>\$ 258,200</b>	<b>\$ 255,500</b>	<b>\$ 193,073</b>
<b>Lunenburg War Memorial Community Centre &amp; Arena</b>						
<b>Admissions</b>						
<b>Arena</b>						
01-1-47-1030	8	Public Skating	\$ 10,000	\$ 10,000	\$ 9,800	\$ 14,901
<b>Community Centre</b>						
01-1-47-1110	9	Program Fees				
01-1-47-1110		Drop-in Sport Programs	17,000	8,000	19,900	14,769
01-1-47-1120		Weight Room Fees	2,000	3,500	1,300	3,926
01-1-47-1130		Fitness Classes	6,000	7,000	5,100	9,123
			<b>35,000</b>	<b>28,500</b>	<b>36,100</b>	<b>42,719</b>

Town General - Operating Revenue						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>Rentals</b>				
		<u><b>Arena</b></u>				
01-1-47-2020	10	Skate Sharpening	500	500	700	751
01-1-47-2040	11	Minor Hockey	77,000	77,000	72,300	62,191
01-1-47-2050	12	Hockey, Other & Practices	57,000	57,000	57,200	64,589
01-1-47-2070	13	School Skating	7,300	7,300	8,400	7,314
01-1-47-2080	14	Other Skating	4,700	4,700	2,600	1,946
01-1-47-2090	15	Summer Rentals	7,300	7,300	7,500	7,135
01-1-47-2091	16	Farmer's Market (Spring/Summer)	5,400	5,400	5,600	5,436
01-1-47-2095	17	Sign Rentals	10,000	8,300	9,800	8,226
		<u><b>Community Centre</b></u>				
01-1-47-3020	18	Rentals	24,000	23,000	24,700	23,578
01-1-47-3021	19	Farmer's Market (Fall/Winter)	10,500	10,500	9,600	9,839
01-1-47-3030	20	Meeting Room/Fitness Studio Rentals	10,000	5,200	10,500	7,802
01-1-47-3040	21	Grounds Rental	2,200	2,200	1,600	2,341
			<b>215,900</b>	<b>208,400</b>	<b>210,500</b>	<b>201,148</b>
		<b>Rental - District School Board</b>				
01-1-47-4010	22	School Bd. Rental of Auditorium/Grounds	37,200	36,400	36,400	34,732
		<u><b>Grants - Municipalities</b></u>				
01-1-47-5050	23	Operating Grant - MODL	50,000	50,000	45,000	40,000
		<b>Miscellaneous Revenue</b>				
01-1-47-8010		Miscellaneous	500	500	800	894
		<b>Total Revenue - LWMCC &amp; Arena</b>	<b>\$ 338,600</b>	<b>\$ 323,800</b>	<b>\$ 328,800</b>	<b>\$ 319,493</b>
	24	<b>Other Revenue/Own Sources</b>				
		<u><b>Licenses and Permits</b></u>				
01-1-51-4100		Taxi Licenses	\$ 100	\$ 100	\$ 200	\$ 130
01-1-51-6100		Dog Licenses	1,000	1,000	900	523
01-1-51-7100		Building Permits	15,000	10,000	21,000	12,958
01-1-51-9100		Other Licenses & Permits	3,500	3,500	1,600	4,647
			<b>19,600</b>	<b>14,600</b>	<b>23,700</b>	<b>18,258</b>
		<u><b>Fines</b></u>				
01-1-52-0100		Fines-Parking Meter	12,000	6,500	13,400	5,861
01-1-52-0200		Fines-Court Fines	2,500	2,500	3,900	2,403
			<b>14,500</b>	<b>9,000</b>	<b>17,300</b>	<b>8,264</b>
	25	<u><b>Rentals</b></u>				
01-1-53-0050		Rentals - Band Stand	1,000	1,000	-	597
01-1-53-0100		Rentals and Leases	78,500	40,000	86,100	62,133
01-1-53-0110		Rental and Leases - Lun Academy	280,000	275,000	279,400	267,184
			<b>359,500</b>	<b>316,000</b>	<b>365,500</b>	<b>329,914</b>
		<u><b>Return on Investments</b></u>				
01-1-55-9100	26	Bank Interest	80,000	50,000	115,000	95,416
		<u><b>Penalties &amp; Interest on Taxes</b></u>				
01-1-56-2100	27	Interest on Taxes	60,000	60,000	100,000	81,070
		<u><b>Miscellaneous</b></u>				
01-1-59-0050		Pin & Flag Sales/Etc.	1,000	1,000	3,300	1,787
		Insurance Settlements				-
01-1-59-0100	28	Donations	2,200	2,200	-	239
			<b>3,200</b>	<b>3,200</b>	<b>3,300</b>	<b>2,026</b>
			<b>\$ 536,800</b>	<b>\$ 452,800</b>	<b>\$ 624,800</b>	<b>\$ 534,948</b>
		<u><b>Department of Municipal Affairs</b></u>				
01-1-62-8100	29	Foundation Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
01-1-62-8600		Farm Property Acreage	100	100	100	122
			<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,122</b>
		<b>Conditional Transfers/Fed. Or Prov. Gov'ts</b>				
		<b>Federal Government</b>				
01-1-71-7500		Canada Day Grant	\$ 3,800	\$ 800	\$ 3,800	\$ 3,360
		ACOA Non-repayable Contribution	75,000	137,000	62,000	-
			<b>\$ 78,800</b>	<b>\$ 137,800</b>	<b>\$ 65,800</b>	<b>\$ 3,360</b>
		<b>Provincial Government</b>				
		<u><b>Recreation &amp; Cultural Services</b></u>				
		African Heritage Day Grant	-	-	-	500
		Planning Assistance Grant - Rec Facilities	-	-	-	-
01-1-62-8700		NS Recreation Facilities				4,883
		<u><b>Protective Services</b></u>				
01-1-75-2500		Civic Addressing Prov Grant	1,000	1,000	1,000	1,000
			<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 6,383</b>

Town General - Operating Revenue						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>Conditional Transfers/OtherLocal Gov't</b>				
		Transfer From Reserves-LAFF/Surplus	\$ -	\$ -	\$ -	\$ 52,382
01-1-89-9900	30	Districts 1 & 2 Fire Commission	<b>244,500</b>	235,300	213,400	224,633
			<b>\$ 244,500</b>	\$ 235,300	\$ 213,400	\$ 277,015
		<b>Total Revenue</b>	<b>\$ 11,318,200</b>	\$ 10,875,000	\$ 10,881,600	\$ 10,190,336
		<b>Non Property Tax Revenue</b>	<b>\$ 4,062,800</b>	\$ 3,888,500	\$ 3,860,500	\$ 3,816,445
		<b>Change in Non Property Tax Revenue</b>	<b>4.5%</b>			

**NOTES TO TOWN REVENUE ESTIMATES**

1. 2025/26 Tax Revenues

**2025/26 Tax Rates:**

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

Historical Tax Rate Information

	Residential	Commercial
2025/26	\$1.376	\$3.358
2024/25	\$1.376	\$3.358
2023/24	\$1.376	\$3.358
2022/23	\$1.376	\$3.358
2021/22	\$1.376	\$3.318
2020/21	\$1.346	\$3.318
2019/20	\$1.351	\$3.358
2018/19	\$1.344	\$3.320
2017/18	\$1.333	\$3.286
2016/17	\$1.314	\$3.276
2015/16	\$1.314	\$3.276
2014/15	\$1.279	\$3.260

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

<b>RATES FOR 2025/26 WITH RESERVE TRANSFERS</b>			
<b>Classification</b>	<b>2025/26 Rate</b>	<b>2024/25 Rate</b>	<b>Yearly Change</b>
Dwelling Unit	\$735.38	\$718.85	2.3% or \$16.53 per dwelling unit
Commercial Rate	70.27¢/100 of Assessment	68.69¢/100 of Assessment	2.3%
Churches - quarterly	\$431.91	\$422.20	2.3%

<b>Sewer Revenue Contribution Comparison</b>				
	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>	<u>2022/23</u>
Residential	50.9%	54.3%	56.5%	56.4%
Commercial	48.6%	45.2%	42.9%	43.0%
Churches	0.5%	0.5%	0.6%	0.6%

High Liner sewer rates are set by a negotiated contract.

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

Sewer Costs & Funding

Collection & Disposal Estimate	\$1,309,700
Debt Repayment – Principal (see: Fiscal Services)	70,900
Reserve Transfer (General)	369,300
Reserve Transfer (Plant Upgrade)	286,000
<b>Total Costs</b>	<b>\$2,035,900</b>

Funding (Based on 2025 assessments)

Sewer Rates	\$2,035,900
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3. #01-1-1-19-1100/#01-1-19-1101 Deed Transfer Tax

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

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

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

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

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

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

Federal Government

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

Provincial Government

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

Provincial Building on Green/Dufferin Street

Land on Green Street

Land on Mahone Bay Road

Land on Linden Avenue

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

7. Sale of Services

#01-1-41-0200 Tax Certificate Fees

Administration fee for preparation of tax certificates.

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

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

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

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

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

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

#01-1-42-0200 Fire Services

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

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

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

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

Approximately 240 meters.

Current Parking Rates as approved on June 25, 2019

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

	<u>2025/26</u> <u>Budget</u>
<u>Revenue</u>	
Parking Meters	\$ 155,000
Parking Fines	12,000
	<u>\$ 167,000</u>
<u>Expenses</u>	
Public Works labour for coin collection	4,000
Repairs, maintenance & supplies	15,000
Interest on capital loan	-
	<u>\$ 19,000</u>
<b>Net revenue before enforcement costs</b>	<u><u>\$ 148,000</u></u>
By-Law Enforcement costs (See: Other Protective Services Budget)	<u><u>\$ 93,200</u></u>

**LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA**

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

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

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

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

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

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

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

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

Estimate based on projections.

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

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

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

Estimate for skating rentals by local schools.

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

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

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

Rent received from various festivals and events.

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

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

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

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

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

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

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

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

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

These rooms are often rented for karate and other classes.

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

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

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

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

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

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

24. Revenue from Own Sources

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

#01-1-51-6100 Dog Licenses

Dog license revenue is estimated based on approved fees.

#01-1-51-7100 Building Permits

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

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

Fines reflect projected actuals.

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

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

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

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

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

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

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

28. #01-1-59-0100 Donations

Miscellaneous donations to the Town.

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

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

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

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

**LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA FEE SCHEDULE**

2025/26 Rates

**Community Centre**

Meeting/Fitness rooms	/hr	32.00
Auditorium only - full day*		387.00
New Year's Eve*		807.00
Recreational Use - auditorium only	/hr	41.00
Recreational Use - auditorium & kitchen	/hr	51.00
Kitchen - full day		197.00

**Arena Ice Time**

			Resurfacers Surcharge	Base Rate
Prime	/hr	201.00	4.00	197.00
Non Prime	/hr	170.00	4.00	166.00
Youth & Schools	/hr	170.00	4.00	166.00
Mornings - not including March Break (8:00am to 12:00pm M-F)	/hr	133.00	4.00	129.00

**Arena Summer Rentals**

Per Hour	82.00
Per Day	794.00

**Arena Sign Rentals**

Display Signs (4'x8')	301.00
Ice Resurfacers Signs (per side)	902.00
In Ice Ads	320.00

**Public Skating**

Youth	3.00	NC
Youth Season Pass	100.00	
Adult	4.00	NC
Adult Season Pass	128.00	
Family Season Pass	172.00	
Pop-up Public Skates	2.00	NC
Skate Sharpening	5.00	NC

**Vehicle Parking**

With electrical hook-up	/day	32.00
Without hook-up	/day	27.00
Commercial hook-ups	/day	41.00
Commercial without hook-ups	/day	34.00

**Field Rentals**

<i>Softball Field</i>	
Per season (per team)	248.00
Per game	16.00
Per season - Youth (per team)	117.00

<i>Soccer Field</i>	
Per Game	39.00
Per Season (per team)	337.00
Per Season - Youth (per team)	208.00

<i>Track</i>			
Full Day	213.00		
Fitness Program	/mo	51.00	
Weight Room	/mo	51.00	
Weight Room - purchased in 4 month block		181.00	
Weight Room - youth rate	/mo	12.00	
Weight Room Key Deposit		40.00	
Sr. Fitness	/session (15 weeks)	90.00	
Drop in fee - badminton		5.00	NC
Drop in fee - pickleball		4.00	NC

**Bandstand**

Per hour	24.00
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**N.B.- Rates as noted were adjusted by 2024 NS-CPI of 2.3%**

\*Plus Socan Fees if applicable including HST

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

General Government Services Expenditure Budget (Administration & Finance)						
ACCOUNT #	Notes	Description	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>General Gov't Services</b>				
		<b><u>Legislative</u></b>				
01-2-11-1100	1	Mayor - Honorarium	\$ 37,600	\$ 34,600	\$ 34,600	\$ 23,220
		Less: Allocation to Utilities	(18,800)	(17,300)	(17,300)	(10,496)
			18,800	17,300	17,300	12,724
01-2-11-3100	1	Councillors - Honorarium	123,000	113,600	113,600	107,000
		Less: Allocation to Utilities	(61,500)	(56,800)	(56,800)	(53,500)
			61,500	56,800	56,800	53,500
01-2-11-9300	2	Council Conferences & Training	15,000	15,000	23,000	8,075
		Less: Allocation to Utilities	(7,500)	(7,500)	(11,500)	(5,804)
			7,500	7,500	11,500	2,271
01-2-11-3200		Mayor & Councillors Meeting Travel	1,000	1,000	4,200	1,312
01-2-11-9100	3	Other Legislative Expense	4,500	4,500	4,000	4,596
01-2-11-9210	4	Anti-Racism Special Committee	25,000	25,000	12,500	8,819
			118,300	112,100	106,300	83,222
		<b>General Administrative</b>				
		<b><u>Office Building</u></b>				
01-2-12-1410	5	Janitorial Contract	21,000	21,000	21,000	18,069
01-2-12-1420		Fuel	22,000	26,000	20,000	19,513
01-2-12-1430		Electricity	14,000	9,400	10,200	10,236
01-2-12-1440		Water	1,100	1,100	1,200	1,168
01-2-12-1445	6	Sewer	4,600	4,100	4,600	4,121
01-2-12-1450		Insurance (Town Hall)	18,200	14,200	17,400	12,362
01-2-12-1460	7	Janitor Supplies	1,200	1,200	1,000	281
01-2-12-1470	8	Maintenance & Repairs	70,000	70,000	50,000	20,798
			152,100	147,000	125,400	86,548
		<b><u>Financial Management</u></b>				
01-2-12-2200	9	Accounting Salaries	276,500	231,000	231,000	207,000
		Less: Allocation to Utilities	(157,200)	(184,700)	(184,800)	(169,273)
			119,300	46,300	46,200	37,727
01-2-12-2700		Payroll Admin Charges	1,400	1,400	1,400	1,878
01-2-12-2800	10	Banking Charges	1,800	1,800	1,800	1,243
			122,500	49,500	49,400	40,848
		<b><u>Legal and Other Professional Fees</u></b>				
01-2-12-1500	11	Solicitors	75,000	75,000	75,000	73,855
01-2-12-1505		Wastewater Legal Allocation	(10,000)	(10,000)	(5,000)	(3,923)
			65,000	65,000	70,000	69,932
01-2-12-2500		Audit Fees	10,000	10,000	9,200	8,343
01-2-12-2505	11	HR Consultant Supports	60,000	25,000	42,000	20,085
01-2-12-2XXX	11	Reviews and Plans	30,000	-	-	-
			165,000	100,000	121,200	98,360
		<b><u>Taxation</u></b>				
01-2-12-4300	13	Tax Exemptions - Individuals	40,000	40,000	36,500	36,250
01-2-12-4350	14	Tax Exemptions (Section 71)	43,300	43,400	43,400	40,218
			83,300	83,400	79,900	76,468
		<b><u>Common Services</u></b>				
01-2-12-6000	15	Assessment Costs	50,900	49,500	49,500	47,954
		<b><u>Valuations and Allowances</u></b>				
01-2-82-1100		Uncollectible Taxes & Sundries	-	-	-	-
		<b><u>Other General Admin. Services</u></b>				
01-2-12-9009	16	Accessibility Plan Development	8,000	8,000	4,000	2,547
01-2-12-9010		Advertising	2,000	2,000	1,000	410
01-2-12-9020		Stationery & Supplies	2,500	2,500	2,200	1,232
01-2-12-9030		Postage	2,400	2,400	2,900	2,566
01-2-12-9040		Telephone	2,400	2,400	1,800	2,632
01-2-12-9050		Computer Maintenance	14,400	12,000	12,000	9,468
			31,700	29,300	23,900	18,855

General Government Services Expenditure Budget (Administration & Finance)						
ACCOUNT #	Notes	Description	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b><u>Salaries and Benefits</u></b>				
01-2-12-1100	17	Salaries - Corporate Services Staff	799,200	718,000	630,000	653,008
		Less: Allocation to Utilities or Other Depts	(482,800)	(397,700)	(346,500)	(358,856)
			316,400	320,300	283,500	294,152
01-2-12-1102	18	Staff Training & Professional Development	10,000	14,000	5,000	1,985
01-2-19-9010		Workers Compensation	11,400	7,800	7,000	6,298
01-2-19-9030		Employment Benefits: CPP/EI	31,700	31,700	29,000	23,668
01-2-19-9050		Town Pension/RRSP	25,600	20,000	18,000	17,483
01-2-19-9060		Medical Plan	35,600	25,400	20,000	24,647
01-2-19-9070		Holiday and Long Service Awards	500	500	2,200	2,142
01-2-19-9090	19	Other Employment Benefits	8,800	8,800	8,800	32,774
			440,000	428,500	373,500	403,149
		<b><u>Other General Gov't Services</u></b>				
		<b><u>Elections</u></b>				
01-2-19-1100	20	Elections, Plebiscites, etc.	-	22,000	13,600	7,507
		<b><u>General Accident &amp; Damage Liability Claims</u></b>				
01-2-19-3100		Liability Insurance & Claims	11,500	11,500	10,400	9,982
		<b><u>Grants</u></b>				
01-2-19-5100	21	Grants to Organizations	42,000	42,000	38,400	28,034
		<b><u>Other General Services</u></b>				
01-2-19-9080	22	Subscriptions & Memberships	8,000	8,000	6,000	1,644
		<b>Department Total</b>	<b>\$ 1,225,300</b>	<b>\$ 1,082,800</b>	<b>\$ 997,500</b>	<b>\$ 902,571</b>
		<b>Budget Change</b>	<b>\$ 142,500</b>			
			<b>13.2%</b>			

**NOTES TO GENERAL GOVERNMENT SERVICES BUDGET**

1. Annual Council honorariums:

	Effective Nov.1, 2024	Effective Nov.1, 2025
Mayor	\$35,393	\$36,207
Deputy Mayor	\$28,312	\$28,963
Councillor	\$17,564	\$17,968

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

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

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

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

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

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

Included in this item is 1/3 telephone for Corporate Services (1/3 to Other General Admin Telephone and 1/3 to Electric Utility) and advertising ads associated directly with Town Council. Also included are memorial donations/flowers, Remembrance Day Wreaths and Council Printing/Office Supplies. This also includes the \$500 annual bursary for a graduating student from PVEC (student must reside in Lunenburg).

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

Support costs for anti-racism initiatives, which includes costs to participate in the Regional service sharing.

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

Contract costs for the Town Hall.

6. #01-2-12-1445 Sewer

Sewer rates have been budgeted at the 2024/25 proposed rates. The assessment for the Town Hall for 2025 is \$622,450. (AAN 04647327)

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

Estimate based on anticipated need.

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

Operating maintenance*	\$5,000
General Building Repairs	\$25,000
Building Condition Assessment	\$40,000
<b>Total Budget</b>	<b>\$70,000</b>

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

9. #01-2-12-2200 Accounting Salaries

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

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

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

11. Professional Fees

Legal

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

HR Supports

The budget for this contracted support is based on the anticipated needs for the upcoming year. This includes the recruitment of a permanent CAO.

Reviews & Plans

This budget is included for the undertaking of any strategic plans or other reviews Council may wish to undertake in the upcoming fiscal year.

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

Budget is based on exemption criteria and exemption levels shown below. Adjustment for NS-CPI for 2024 of 2.3%.

<u>Gross Household Income</u>	<u>Exemption</u>
\$34,311 or less	\$1,000
\$34,311 to \$40,030	\$500
\$40,031 to \$45,749	\$250
Over \$45,749	NIL

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

Re: Municipal Government Act Section 71. These are the estimated grants under the Town’s Tax Exemption By-law #43 for the exemption of taxation for the Lunenburg Swimming Pool, and Tourist Bureau. A partial exemption of the difference between Commercial and Residential rates for the Lunenburg Heritage Society Knaut Rhuland House, Lunenburg Curling Club and the Lunenburg Day Care. Based on 2025 assessments and approved 2024/25 tax rates of \$1.376 residential and \$3.358 commercial.

Lunenburg Swimming Pool	\$3,976
Tourist Bureau	\$19,812
Lunenburg Heritage Society	\$6,220
Lunenburg Curling Club	\$5,795
Lunenburg Day Care	\$7,498
<b>Total Budget</b>	<b>\$43,301</b>

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

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

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee. The Town’s portion of this regional service is included in this budget line. The cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The total amount is \$24,000.

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

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

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

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

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

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

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

Next Municipal Election to be held in fall 2028.

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

Application deadline is March 31, 2025.

The listing of the approved 2025/26 Grants will be posted to the Town's website when approved by Council. <https://www.explorelunenburg.ca/finances-and-tax-rates.html>

***This budget does include \$10,000 for the Lunenburg County Wheel request submitted to Council. Should Council wish this could be made a permanent line item in this and future budgets, it would then be incorporated into the Transportation section of the budget.***

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

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

Other Protective Services Expenditure Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b><i>Police Protection</i></b>				
01-2-21-1000	1	RCMP	\$ 1,123,100	\$ 1,073,000	\$ 1,069,600	\$ 1,007,475
01-2-21-1100	2	DNA Casework Analysis (RCMP)	2,800	2,800	\$ 3,200	3,108
		Section Total	1,125,900	1,075,800	1,072,800	1,010,583
		<b><i>By-Law Enforcement</i></b>				
		<b><i>Legal</i></b>				
01-2-22-6010	3	Prosecuting Attorney	2,000	2,000	500	224
		<b><i>Salaries &amp; Benefits</i></b>				
01-2-22-9010	4	By-Law Enforcement Officer	88,200	80,000	70,000	10,660
01-2-22-9015	4	By-Law Officer - Support Costs	5,000	5,000	4,400	102
		<b><i>Transfer to Correction Services</i></b>				
01-2-22-9200	5	Provincial Corrections Facilities	-	-	-	42,157
		Section Total	95,200	87,000	74,900	53,143
		<b><i>Emergency Measures</i></b>				
01-2-25-1100	6	Emergency Management Planning	25,000	25,000	24,000	12,228
		Section Total	25,000	25,000	24,000	12,228
		<b><i>Protective Inspections</i></b>				
		<b><i>Building Inspection</i></b>				
01-2-29-2010		Building Inspector - Contract	53,000	53,000	30,000	24,991
01-2-29-2045		Liability Insurance	700	700	600	556
01-2-29-2050		Legal Services - legal consolidated under General Govt	-	-	-	-
01-2-29-2080		Advertising	100	100	-	-
			53,800	53,800	30,600	25,547
		<b><i>Fire Inspection</i></b>				
01-2-29-2110		Fire Inspector - Contract	26,000	26,000	15,000	27,823
01-2-29-2145		Liability Insurance	700	700	600	556
01-2-29-2150		Legal Services - legal consolidated under General Govt	-	-	-	-
01-2-29-2180		Advertising	100	100	-	-
			26,800	26,800	15,600	28,379
		<b><i>Animal and Pest Control</i></b>				
01-2-29-3100		Stray Animals	1,000	1,000	500	128
		<b><i>Other</i></b>				
		Lunenburg County Senior's Safety Funding	2,200	2,200	2,200	2,231
01-2-29-9100		Unsightly/Dangerous Buildings	-	-	-	-
		Section Total	3,200	3,200	2,700	2,359
		<b>Department Total</b>	<b>\$ 1,329,900</b>	<b>\$ 1,271,600</b>	<b>\$ 1,220,600</b>	<b>\$ 1,132,239</b>
		<b>Budget Change</b>	<b>\$ 58,300</b>			
			<b>4.6%</b>			

**NOTES TO OTHER PROTECTIVE SERVICES BUDGET**

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

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

An estimated increase of 5.0% has been used in calculating this budget.

**Previous Year Actuals**

2019/20 (1.0% increase)	\$ 794,700
2020/21 (2.6% increase)	\$ 815,500
2021/22 (4.93% increase)	\$ 855,700
2022/23 (11% increase)	\$ 950,076
2023/24 (6.04% increase)	\$1,007,475
2024/25 (6.2% increase)	\$1,069,552

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

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

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

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

4. **#01-2-22-9010/15 By-Law Enforcement Officer**

Budget includes 1 FTE staff member salary, benefits.

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

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

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

*Prior historical summary*

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

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

Equipment, Supplies, Training, Conferences and Travel	\$1,400
TMR Airtime Package	400
Cell phones	200
EMO Coordinator honorarium	1,300
Regional Emergency Management Organization	21,700
	<b>\$25,000</b>

7. **Revenue Sources**

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

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

Fire Protection Expenditure Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b><u>Administration</u></b>				
-	01-2-24-1100	1 Fire Prevention & Advertising	\$ 1,700	\$ 1,700	\$ 1,600	\$ 1,319
(700)	01-2-24-1300	3 Liability Insurance	11,500	12,200	10,700	10,193
-	01-2-24-1510	4 Association Dues - Chief & Deputy Chiefs	800	800	500	400
-	01-2-24-1520	5 Conventions - Chief	1,800	1,800	1,200	1,797
(1,300)	01-2-24-1620	Employment Benefits	7,600	8,900	6,500	4,058
300	01-2-24-1650	Medical Plan	1,700	1,400	1,300	1,482
-	01-2-24-1700	6 Office Supplies & IT Services	3,200	3,200	1,200	2,255
-		<b><u>Fire Fighting Force</u></b>				
200	01-2-24-1400	7 Workers Comp. (Super, Substitutes & Standby)	2,000	1,800	1,600	1,422
1,500	01-2-24-1420	7 Workers Comp. - Firefighters	12,400	10,900	9,200	8,225
(2,000)	01-2-24-1201	8 Firefighters - EAP		2,000	-	-
4,200	01-2-24-2010	9 Superintendent	69,500	65,300	64,000	63,246
-	01-2-24-2015	Car Allowance - Superintendent	1,200	1,200	1,200	1,200
-	01-2-24-2020	10 Storm Stand-By	2,200	2,200	200	664
1,000	01-2-24-2030	11 Honorariums - Firefighters	57,300	56,300	56,300	54,111
-		<b><u>Water Supply and Hydrants</u></b>				
-	01-2-24-5100	12 Fire Protection Rates *	328,900	328,900	328,900	328,900
-		<b><u>Training</u></b>				
-	01-2-24-6020	13 Training	20,000	20,000	20,000	18,748
-		<b><u>Fire Stations &amp; Buildings</u></b>				
-	01-2-24-3010	14 Telephone Line Rental - Alarm	1,900	1,900	1,600	1,493
1,200	01-2-24-7010	15 Answering Service	11,500	10,300	11,300	10,862
-	01-2-24-7020	16 Telephone	8,500	8,500	7,800	7,658
-	01-2-24-7025	17 Data Information Systems	4,900	4,900	2,500	2,369
(4,700)	01-2-24-7030	18 Heating Fuel	20,800	25,500	18,300	16,914
(1,000)	01-2-24-7040	19 Insurance - Building	8,500	9,500	8,300	7,943
1,100	01-2-24-7050	20 Electricity	18,000	16,900	15,000	17,068
-	01-2-24-7060	21 Water	3,100	3,100	3,000	2,923
900	01-2-24-7065	22 Sewer	14,700	13,800	14,400	14,013
-	01-2-24-7070	23 Janitor Supplies	2,500	2,500	2,500	1,402
-	01-2-24-7080	24 Repairs to Building	16,500	16,500	12,000	10,379
-		<b><u>Fire Fighting Equipment</u></b>				
(3,000)	01-2-24-7090	25 Interest on Capital Loan *	11,600	14,600	14,300	9,782
-	01-2-24-8010	26 Vehicle/Equip. Maint. Contract	13,600	13,600	8,000	13,040
-	01-2-24-8020	27 Gas and Supplies	12,000	12,000	10,000	10,052
-	01-2-24-8031	28 Repairs #1 2015	5,000	5,000	3,900	24,546
-	01-2-24-8032	28 Repairs #2 2020 Engine	4,000	4,000	3,300	1,664
-	01-2-24-8033	28 Repairs #3 '10 Engine	6,000	6,000	3,200	8,033
2,000	01-2-24-8034	28 Repairs #4 '22 Heavy Rescue	3,500	1,500	2,200	1,527
-	01-2-24-8036	28 Repairs #6 '02 Tanker	4,000	4,000	15,200	32,705
-	01-2-24-8037	28 Repairs #7 New in 23-24	2,000	2,000	1,000	1,028
-	01-2-24-8038	28 Repairs #8 Boat & Trailer	9,000	9,000	8,000	5,662
1,700	01-2-24-8040	29 Insurance on Trucks/Equipment	24,000	22,300	22,100	18,585
-	01-2-24-8050	30 Hose, Clothing and Equipment	16,700	16,700	16,300	17,242
12,000	01-2-24-8051	31 PPE - PERSONAL PROTECTIVE EQUIPMENT	36,000	24,000	24,000	12,000
-	01-2-24-8060	32 General Equipment Repair	7,000	7,000	1,000	6,453
-	01-2-24-8080	33 Repairs - Recharging Equipment	5,000	5,000	4,000	2,414
-	01-2-24-8090	34 Radio and Paging Repairs	2,000	2,000	1,700	3,659
-		<b><u>Other</u></b>				
-	01-2-24-9040	35 Medical Expenses	1,500	1,500	1,500	1,250
-	01-2-24-9045	36 Fire Fighter Recognition Dinner	2,500	2,500	2,500	1,960
-	01-2-24-9050	37 Rental - Blue Storage Building	600	600	600	-
1,000		Junior Fire Fighting Program	1,000	-	-	-
-		Travel to Canadian Fallen Firefighters Ceremony	-	-	-	-
		<b>Department Total</b>	<b>\$ 799,700</b>	<b>\$ 785,300</b>	<b>\$ 743,900</b>	<b>\$ 762,646</b>
		*Non-shareable expense				
		<b>Budget Revenue Dist 1&amp;2 Cost Sharing</b>	<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2023/24</b>
		Dept Total	\$ 799,700	\$ 785,300	\$ 743,900	\$ 762,646
		Less:				
		Fire Protection Rates	(328,900)	(328,900)	(328,900)	(328,900)
		Interest	(11,600)	(14,600)	(14,300)	(9,782)
			459,200	441,800	400,700	423,964
		Dist Share @ 50%	229,600	220,900	200,350	211,982
		Add: 6.5% Administration	14,924	14,359	13,023	13,779
			<b>\$ 244,520</b>	<b>\$ 235,260</b>	<b>\$ 213,370</b>	<b>\$ 225,760</b>
		<b>Budget Change</b>	<b>\$ 14,400</b>			
			<b>1.8%</b>			

## NOTES TO FIRE PROTECTION BUDGET

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

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

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

Planned advertising includes:

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

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

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

Staff meeting pay has been eliminated.

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

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

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

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

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

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

5. #01-2-24-1520 Conventions – Chief

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

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

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

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

2025 Workers Compensation rates:	
Superintendent, Substitutes & Stand-by	\$2.88/\$100
Volunteer Fire Fighters	\$0.99/\$100

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

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

Currently this program is being run and funded by the Province. If at any point the Provincial program is cancelled then the Fire Chief requests that the volunteer members have access to the Town EAP program. The anticipated cost for 50 members is \$2,000.

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

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

Substitutes are to be paid at the following rates:

\$15.70/hour (minimum wage as of April 1, 2025, increasing to \$16.50 on October 1, 2025)

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

\$18.00/hour

- Repair and maintenance of trucks and equipment

\$20.00/hour

- Repair and maintenance of trucks by Licensed Automotive Service Technician

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

Also included is an amount for Standby Crews for storms. This labour is paid at minimum wage rate.

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

The total amount for honorariums paid out to the department is \$62,934 which includes the applicable HST. The budget expense is less the Municipal HST Rebate and amounts to \$57,335.

The Honorariums for 2025/25 have been increase by the 2024 NS-CPI.

Fire Department:	\$51,951	(\$50,021 + HST = \$57,024)
Fire Chief:	5,384	(\$5,184 + HST = \$5,910)
	<u>\$57,335</u>	

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

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

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

13. #01-2-24-6020 Training

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

Courses may include the following:

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

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

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

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

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

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

16. #01-2-24-7020 Telephone

Includes:

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

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

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

18. #01-2-24-7030 Fuel

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

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

Budget based on estimated rates.

20. #01-2-24-7050 Electricity

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

21. #01-2-24-7060 Water

Estimate based on current water consumption and approved rates.

22. #01-2-24-7065 Sewer

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

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

Covers the cost for cleaning products and supplies.

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

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

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

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

Interest estimates on capital loans are as follows:

Project	Year	Original Loan Amount	2025/26 Interest
Aerial Ladder Truck	2015/16	\$448,887	\$1,941
Pierce Pumper/Tanker	2020/21	\$327,550	\$5,546
#4 Rescue	2024/25	\$175,531	\$4,092

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

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

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

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

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

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

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

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

Budget based on estimated rates.

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

As required by the Fire Department.

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

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

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

The next replacement is scheduled for 2029/30 at an anticipated cost of \$323,200. The reserve balance is estimated to be \$74,000 at March 31, 2025.

Anticipated Reserve Transfers

Balance at March 31, 2025	\$74,000
2025/26	\$36,000
2026/27	\$42,000
2027/28	\$42,000
2028/29	\$42,000
2029/30	\$42,000
ESPF Grant	\$20,000
Estimated interest	\$25,200
Projected Balance at March 31, 2030 to fund purchase of gear	\$323,200

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

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

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

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

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

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

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

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

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

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

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

Annual banquet meal for Firefighters.

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

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

38. #01-2-24-XXXX Junior Firefighting Program

Support for the Junior Firefighting Program which has approximately 20 members. This has become a very successful program and several have moved on to become active Firefighters.

39. #01-2-24-XXXX Canadian Fallen Firefighters Ceremony

To assist in covering cost for the Fire Chief to attend this ceremony held annually in Ottawa in September. This would only be when a member from the Lunenburg and District Fire Department remembered. No amount is included for this upcoming fiscal year as it is not anticipated to be required.

**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							
	ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
			<b>Common Services</b>				
			<b>Administration</b>				
			<b>Accessibility Plan Development</b>	\$ 8,000	\$ 8,000	\$ 6,000	\$ 2,547
22,900	01-2-31-1010	2	Salaries Engineers & Admin Support Staff	289,200	266,300	229,200	218,715
(11,700)			Less: Allocation to Wastewater/Water	(176,400)	(164,700)	(135,500)	(146,977)
				112,800	101,600	93,700	71,738
-	01-2-31-1015		Car Allowance - Engineers	1,200	1,200	1,200	600
-	01-2-31-1020	3	Telephone & Internet	5,500	5,500	5,500	5,716
-	01-2-31-1030	4	Supplies & Computer - Engineer	2,500	2,500	2,500	2,018
-	01-2-31-1050	5	Survey/Appraisals	2,500	2,500	-	-
-	01-2-31-1300	6	Liability Insurance	6,300	6,300	5,500	5,464
-	01-2-31-1520	7	Travel/Seminars - Engineers/Work Force	10,000	10,000	10,000	7,019
3,500	01-2-31-1400	8	Workers Compensation	17,000	13,500	13,200	14,832
3,900	01-2-31-1620	8	Employment Benefits: CPP/EI	46,000	42,100	38,000	45,938
5,400	01-2-31-1640	8	Town Pension/RRSP	31,800	26,400	25,000	33,073
10,400	01-2-31-1650	8	Medical Plan	51,000	40,600	38,000	35,945
1,300	01-2-31-1660	8	Other Benefits	12,500	11,200	11,200	27,432
				307,100	271,400	249,800	252,322
			<b>General Equipment</b>				
6,000	01-2-31-3030		Repair to Miscellaneous Equipment	10,000	4,000	9,500	2,797
-	01-2-31-3001		PW Labour - Maint. of Vehicles & Equipment	15,000	15,000	26,500	26,563
-	01-2-31-3040	9	Repairs - Trackless	7,000	7,000	6,600	8,002
-	01-2-31-3047	9	Repairs - 2021 International	6,000	6,000	6,100	8,604
-	01-2-31-3051	9	Repairs - 2025 International	6,000	6,000	-	-
(6,000)	01-2-31-3042	9	Repairs - 2002 GMC Topkick	-	6,000	5,100	9,394
-	01-2-31-3043	9	Repairs - 2009 International	20,000	20,000	18,000	8,414
4,000	01-2-31-3046	9	Repairs - 2024 Chev 1-Ton	4,000	-	-	-
(4,000)	01-2-31-XXXX	9	Repairs - 2011 F250 3/4 Ton (transferring to Rec)	-	4,000	1,000	2,993
-	01-2-31-3031	9	Repairs - 2015 Chev 1/2 Ton	4,000	4,000	3,800	612
-	01-2-31-3050	10	Repairs - Hough/Payloader	10,000	10,000	5,000	2,552
20,000	01-2-31-3060	11	Repairs - Backhoe	40,000	20,000	7,000	33,437
-	01-2-31-3061	12	Repairs -2019 Asphalt Roller	-	-	-	245
-	01-2-31-3070	13	Insurance on Equipment	20,800	20,800	18,100	18,120
-	01-2-31-3080	14	Tires, Chains, etc.	6,000	6,000	6,000	8,061
-	01-2-31-3090	15	Gas, Oil, Antifreeze, etc.	65,000	65,000	57,000	65,392
				213,800	193,800	169,700	195,186
			<b>Small Tools and Equipment</b>				
-	01-2-31-4100	16	Two-way Radio System	500	500	1,100	564
-	01-2-31-4110	17	Small Tools & Equipment	5,000	5,000	2,000	10,488
				5,500	5,500	3,100	11,052
			<b>Workshops, Yards &amp; Other Bldgs.</b>				
-	01-2-31-5010		Rental of Armouries	1,200	1,200	1,200	1,200
-	01-2-32-3123	20	PW Labour - Facilities	42,000	42,000	42,000	-
-	01-2-31-5030		Victoria Road Building (VRB)				-
-	01-2-31-5031	18	VRB - Repairs & Maintenance	3,000	3,000	800	464
-	01-2-31-5033	18	VRB - Insurance	5,400	5,400	5,000	4,664
-	01-2-31-5034	18	VRB - Sewer	900	900	1,100	1,054
-	01-2-31-5035	18	VRB - Electric	2,400	2,400	2,300	2,761
-	01-2-31-5036	18	VRB - Water	600	600	500	560
-	01-2-31-5037	18	VRB - Security/Phone	1,500	1,500	1,400	1,276
				57,000	57,000	54,300	11,979
			<b>Roads and Streets</b>				
59,000	01-2-32-3120	20	Labour - Public Works	434,000	375,000	420,000	380,261
-	01-2-32-3210	21	Gravel & Stone	6,000	6,000	3,000	5,329
-	01-2-32-3220		Colas (Asphalt Tack Coat)	1,500	1,500	1,200	798
-	01-2-32-3250	22	Tree Maintenance	10,000	10,000	8,900	6,647
3,500	01-2-32-3270		Clothing	7,000	3,500	7,000	731
-	01-2-32-3280	23	Infrastructure Supplies	15,000	15,000	14,000	15,441
2,000	01-2-32-3281	24	Safety Equipment	8,000	6,000	15,000	8,632
7,000	01-2-32-3700	25	Labour - Snow & Ice Control	72,000	65,000	45,000	50,070
-	01-2-32-3710	26	Equip Rental/Contracted Snow Removal	500	500	300	242
-	01-2-32-3720	27	Salt (Incl Transportation)/Sand	85,000	85,000	98,000	61,207
-	01-2-32-3240	28	Asphalt for Patching	80,000	80,000	85,300	54,347
-	01-2-32-3300	29	Sidewalk Repairs (Materials only)	40,000	40,000	23,300	27,336
2,000	01-2-32-3950	30	Crack Sealing Streets	12,000	10,000	8,900	9,125
				771,000	697,500	729,900	620,166
			<b>Interest on Loans</b>				
(2,700)	01-2-32-3970	31	Interest on Capital Loan - Roads/Streets	18,500	21,200	22,300	17,089
-	01-2-32-7050		Interest on Capital Loan-Parking Meters	-	-	-	19
				18,500	21,200	22,300	17,108
			<b>Street &amp; Highway Lighting</b>				
13,000	01-2-32-5100	32	Street Lighting	158,000	145,000	135,000	127,380
			<b>Traffic Services</b>				
-	01-2-32-6030	33	Paint Street Lines (Contractor)	8,000	8,000	7,500	7,465
-	01-2-32-6035	33	Line Painting (Materials only)	4,000	4,000	1,400	3,138
-	01-2-32-6060	33	Traffic Signs & Posts	6,000	6,000	2,700	4,644
				18,000	18,000	11,600	15,247
			<b>Parking</b>				
(75,000)	01-2-32-7012		Parking & Traffic Study	-	75,000	65,000	-
-	01-2-32-7011	34	Labour - Maintenance & Collection	4,000	4,000	2,100	4,246
-	01-2-32-7020	35	Parking Meter Supplies (Incl Repair Parts)	15,000	15,000	3,000	14,728
-	01-2-32-7030		Parking Lot Light	700	700	700	571
				19,700	94,700	70,800	19,545
			<b>Department Total</b>	\$ 1,568,600	\$ 1,504,100	\$ 1,446,500	\$ 1,269,985
			<b>Budget Change</b>	\$ 64,500			
				4.3%			

## NOTES TO TRANSPORTATION SERVICES BUDGET

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee. The Town's portion of this regional service is included in this budget line. The cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The total amount is \$24,000.

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

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

Includes miscellaneous street surveys and appraisal fees for easements.

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

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

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

Required safety and other training.

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

These costs reflect the rates for 2025. Other Benefits includes Holiday Gifts, EAP fees and an accrual for retirement benefits per the Town's Personnel Policy and CUPE contract.

9. #01-2-31-3040 – 3051 Repairs to Trucks and Sidewalk Plow

To cover cost of vehicle repairs and maintenance for the trackless sidewalk plow, 2021 International, 2024 International, 2002 GMC truck, 2009 International, 2024 Chev 1-ton and 2015 Chev ½ ton.

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

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

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

Backhoe purchased in 2017. Estimate for required maintenance.

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

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

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

Insurance costs are budgeted at estimated rates.

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

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

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

Budget estimate at anticipated consumption plus estimated fuel pricing.

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

Budget for repairs and maintenance costs.

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

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

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

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

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

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

This position has been eliminated.

20. #01-2-32-3120 Labour

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

Budget includes:

2 FTE Heavy Equipment Operators

3 FTE Operators

4 FTE Labourers

1 FTE Facilities Labourer

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

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

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

Budget estimate related to Town tree maintenance annually.

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

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

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

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

25. #01-2-32-3700 Labour - Snow & Ice Control

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

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

Estimate for equipment rentals and contracted snow removal when required.

27. #01-2-32-3720 Salt/Sand

Based on previous winter storm experience. If there are unexpended budget monies in this account at year end a reserve transfer may be considered.

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

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

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

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

30. #01-2-32-3950 Street Crack Sealing

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

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

	Interest
Kubota Tractor	\$936
Paving Creighton Street, Mason's Beach Road	3,639
Paving Wolff Ave/Starr Street	304
Pave Hebb & Hopson Street	376
Street upgrades 2016/17	1,737
Backhoe	576
Trackless Plow	1,119
Dump Truck	3,168
Paving-Kissing Bridge Road	877
Roller	484
Loader	5,304
Total	\$18,520

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

Estimate based on anticipated rates and current number of installations.

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

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

34. #01-2-32-7011 Parking Meter Labour

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

35. #01-2-32-7020 Parking Meter Supplies

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

Environmental Health Services Expenditure Budget (Wastewater Treatment & Garbage)						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>Sewage Collection and Disposal</b>				
01-2-42-2010	2	Salaries (Engineers)	\$ 55,300	\$ 51,700	\$ 44,000	\$ 50,958
01-2-42-2020	3	Labour - Public Works	25,000	25,000	\$ 21,000	8,108
01-2-42-2025	4	Fringe Benefits	18,300	15,900	\$ 15,000	14,016
01-2-42-2027		PW Staff Training and Travel	1,000	1,000	-	216
01-2-42-2030	5	Materials and Supplies	25,000	25,000	28,400	24,397
01-2-42-2031	6	Catch Basin Cleaning	50,000	50,000	35,900	62,815
01-2-42-2035		Computer Maintenance	3,500	3,500	3,500	31
01-2-42-2040		Legal Costs - legal consolidated under General Govt	10,000	10,000	5,000	3,923
		<b>Sewage Lift Station</b>				
01-2-42-3010	7	Electricity	54,000	52,800	48,000	55,090
01-2-42-3020	8	Maintenance (Materials only)	60,000	60,000	60,300	39,643
01-2-42-3021	9	Lift Station Cleaning	35,000	25,000	54,700	10,600
01-2-42-3030		Insurance - Pumping Stations	4,400	4,400	3,700	3,678
01-2-42-3033	10	Repairs - 2016 Ford F150 - purchased in 22-23	3,000	3,000	2,000	2,448
	11	<b>Sewage Treatment Plant</b>				
01-2-42-4010	12	Salary - Treatment Plant	174,300	157,500	129,000	134,377
01-2-42-4025	13	Process Engineering Support for WWTP	25,000	25,000	12,200	10,622
01-2-42-4020	14	Employee Benefits - Treatment Plant	41,800	39,100	28,000	27,352
01-2-42-4035	15	Training, Travel and Memberships	8,000	8,000	500	1,743
01-2-42-4040		Office Supplies	500	500	200	351
01-2-42-4050	16	Clothing	5,000	2,500	2,000	2,162
01-2-42-4060	17	Janitor Contract/Supplies	3,500	3,500	4,200	4,105
01-2-42-4110	18	Electricity	223,000	234,300	210,000	226,949
01-2-42-4120		Telephone/Internet/Cell Phone/Modem	4,500	4,500	3,500	3,606
01-2-42-4130	19	Water	45,000	27,000	45,000	26,735
01-2-42-4150	20	Building/Yard Maintenance	15,000	15,000	23,200	19,257
01-2-42-4160		Insurance	32,200	29,400	26,900	24,544
01-2-42-4200	21	Laboratory Equip, Testing & Supplies	18,000	18,000	14,700	18,560
01-2-42-4210	22	Chemicals	48,000	48,000	38,000	43,574
01-2-42-4220	23	Sludge Disposal -Trucking Fees	36,000	36,000	46,200	37,939
01-2-42-4225	24	Sludge Disposal - Lagoon/Compost Fees	100,000	75,000	110,300	87,489
01-2-42-4240	25	UV Lamp/Probe Replacement	4,000	4,000	1,600	3,493
01-2-42-4260		Equipment Maintenance	55,000	55,000	36,000	33,079
01-2-42-4300	26	Small Capital Equipment	6,000	6,000	1,700	4,448
01-2-42-4302	27	Biofilter Media Reserve	100,000	25,000	25,000	11,500
		<b>Interest on Sewer Loans</b>				
01-2-42-4170	28	Interest on Capital Loan	20,400	22,200	22,900	18,068
			<b>1,309,700</b>	<b>1,162,800</b>	<b>1,102,600</b>	<b>1,015,876</b>
		<b>Garbage &amp; Waste Collection and Disposal</b>				
		<b>Administration</b>				
01-2-43-1120	29	Advertising/Calendar	1,000	1,000	900	893
		<b>Garbage and Waste Collection</b>				
01-2-43-2010	30	Contract	260,800	267,900	267,900	246,426
01-2-43-2025	31	Garbage Collection Supplies	2,000	2,000	1,900	3,326
01-2-43-2030	32	Public Education/Other	500	500	-	-
		<b>Recycling and Other Garbage Disposal Costs</b>				
01-2-43-5010	33	Recycling, Compost and Waste Disposal	166,000	166,000	162,000	155,244
01-2-43-5025	34	Landfill Site & Well Monitoring	5,300	5,300	5,300	4,344
01-2-43-5030	35	Region 6 Municipal Contribution	3,400	3,900	4,900	3,151
			<b>439,000</b>	<b>446,600</b>	<b>442,900</b>	<b>413,384</b>
		<b>Department Total</b>	<b>\$ 1,748,700</b>	<b>\$ 1,609,400</b>	<b>\$ 1,545,500</b>	<b>\$ 1,429,260</b>
		<b>Budget Change</b>	<b>\$ 139,300</b>			
			<b>9.1%</b>			

**NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET**

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

<b>RATES FOR 2025/26 WITH RESERVE TRANSFERS</b>			
<b>Classification</b>	<b>2025/26 Rate</b>	<b>2024/25 Rate</b>	<b>Yearly Change</b>
Dwelling Unit	\$735.38	\$718.85	2.3% or \$16.53 per dwelling unit
Commercial Rate	70.27¢/100 of Assessment	68.69¢/100 of Assessment	2.3%
Churches - quarterly	\$431.91	\$422.20	2.3%

<b>Sewer Revenue Contribution Comparison</b>				
	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>	<u>2022/23</u>
Residential	50.9%	54.3%	56.5%	56.4%
Commercial	48.6%	45.2%	42.9%	43.0%
Churches	0.5%	0.5%	0.6%	0.6%

High Liner sewer rates are set by a negotiated contract.

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

Sewer Costs & Funding

Collection & Disposal Estimate	\$1,309,700
Debt Repayment – Principal (see: Fiscal Services)	70,900
Reserve Transfer (General)	369,300
Reserve Transfer (Plant Upgrade)	<u>286,000</u>
<b>Total Costs</b>	<b><u>\$2,035,900</u></b>

Funding (Based on 2025 assessments)

Sewer Rates	<u>\$2,035,900</u>
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2. #01-2-42-2010 Engineers

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

3. #01-2-42-2020 Labour

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Includes estimated process engineering support for WWTP.

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

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

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

Training and travel for WROs for wastewater certification courses.

16. #01-2-42-4050 Clothing

Estimate for clothing as per union contract.

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

Includes janitorial contract and cleaning supplies.

18. #01-2-42-4110 Electricity

Estimate based on anticipated consumption and rates.

19. #01-2-42-4130 Water

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

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

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

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

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

22. #01-2-42-4210 Chemicals

Based on annual average usage at projected pricing levels.

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

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

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

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

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

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

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

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

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

The media requires replacement approximately every 6 years. Replacement is required in fiscal 2025/26 (included on Capital Budget), cost estimates are now \$170,000. An annual reserve was established to provide for this expenditure when needed, however the replacement cost have risen significantly during the past 6 years. The Biofilter was commissioned in November 2018.

Anticipated Reserve balance at March 31, 2024	\$74,000
Reserve transfer 2025/26	\$100,000
Balance to fund 2025/26 expense	<b>\$174,000</b>

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

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

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

Based on estimated costs.

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

Curbside waste collection has been contracted to GE's All Trucking Limited for fiscal 2026/27 to 2023/33.

The budget for the upcoming is the contracted price, including net HST, less an estimated adjustment for Extended Producer Responsibilities that are to be implemented on Dec. 1, 2025.

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

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

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

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

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

Estimate based on contract with the Municipality of the District of Chester for tipping fees at Kaizer Meadow. Annual tipping fees increase by the lesser of 2.5% or NS CPI in the previous calendar year (2.3% in 2024).

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

	<b>Chester</b>	<b>Chester</b>	<b>Chester</b>	<b>Chester</b>	<b>Chester</b>	<b>Chester</b>
	<b>2025/26</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
	<b>Rates per</b>	<b>Tonnage</b>	<b>Tonnage</b>	<b>Tonnage</b>	<b>Tonnage</b>	<b>Tonnage</b>
<b>Waste Type</b>	<b>Tonne</b>					
Recyclables (Blue Bag)	\$289.54	97.09	102.64	101.55	103.20	101.62
Compost	\$194.26	369.63	367.59	395.51	375.53	327.70
Leaf & Yard Waste	\$43.41	0.15	0.35	-	0.64	4.21
Refuse (Black Bag)	\$87.09	368.05	366.54	369.63	323.81	287.61
Cardboard	\$289.54	105.32	102.41	111.66	99.09	112.34
Special(Clean-up/other)	\$103.68	1.92	-	-	25.88	106.94
Wood	\$40.16	1.40	1.20	3.00	2.95	6.55
<b>TOTAL TONNES</b>		<b>943.56</b>	<b>940.73</b>	<b>981.35</b>	<b>931.10</b>	<b>946.97</b>

34. #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%.

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

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

Community Development Services Expenditure Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>Public Health and Welfare Services</b>				
		<b>Public Health</b>				
01-2-51-1000	1	Transfer to Cemetery	\$ 14,100	\$ 25,000	\$ (5,900)	\$ (6,565)
		<b>Housing</b>				
01-2-52-1000	2	Regional Housing Corporation	-	-	-	21,226
		<b>Community Development (Planning)</b>				
01-2-61-1010	3	Blockhouse Hill Planning	-	8,000	7,600	148,383
01-2-61-1050	4	Committee Honorariums	700	700	700	506
01-2-61-1070	5	Salaries	357,300	407,600	340,000	265,131
01-2-61-1080	5	Benefits (WCB, CPP, EI, Pension, Medical)	72,300	73,500	52,000	52,119
01-2-61-1087	5	Other Employment Benefits	5,200	5,200	4,000	3,701
		Allocation to Heritage	(85,900)	(96,300)	(78,400)	-
		Allocation to Economic Development	(64,400)	(72,100)	(58,800)	-
			<b>284,500</b>	<b>317,900</b>	<b>258,800</b>	
01-2-61-1090	6	Membership Fees	2,000	2,000	1,000	2,098
01-2-61-1095	7	Training & Conferences	4,000	4,000	1,000	1,156
01-2-61-1120	8	Travel	4,800	4,800	1,500	2,119
01-2-61-1100	9	Advertising	6,000	4,000	1,000	2,848
01-2-61-1130	9	Stationary & Supplies	3,100	3,100	2,000	5,098
01-2-61-1147	9	Software & Computer Supplies	3,000	3,000	3,000	5,000
01-2-61-1149	9	Office Redesign	-	-	-	3,292
01-2-62-4300	9	Land Development-Upper King	-	8,000	-	20,480
			<b>308,100</b>	<b>355,500</b>	<b>276,600</b>	<b>511,931</b>
		<b>Old Fire Hall, 40 Duke Street</b>				
01-2-62-9050	10	Property Tax	3,800	3,800	3,700	3,351
01-2-62-9100	11	Fuel	10,000	10,000	5,000	6,519
01-2-62-9200	12	Insurance	5,800	5,800	5,100	4,883
01-2-62-9300	13	Electricity	3,000	3,000	2,000	1,957
01-2-62-9400	14	Water	500	500	700	553
01-2-62-9500	15	Sewer	3,800	3,600	3,300	3,089
01-2-62-9600	16	Repairs to Building (previously included legal)	5,000	40,000	25,000	132
01-2-62-9601		Interest on Capital Loan	-	-	700	222
			<b>31,900</b>	<b>66,700</b>	<b>45,500</b>	<b>20,706</b>
		<b>CN Station, 18 Dufferin</b>				
01-2-62-9720	17	Fuel	3,200	3,200	2,100	2,730
01-2-62-9730	19	Insurance	4,500	4,500	3,900	3,835
01-2-62-9740	20	Electricity	3,200	2,900	3,000	2,857
01-2-62-9750	21	Water	600	600	500	519
01-2-62-9760	22	Sewer	2,200	2,200	2,600	2,208
01-2-62-9765	22	Property Taxes	11,400	11,400	11,500	10,742
01-2-62-9770	23	Repair and Maintenance	30,000	3,000	1,000	4,911
			<b>55,100</b>	<b>27,800</b>	<b>24,600</b>	<b>27,802</b>
		<b>Lunenburg Academy, 97 Kaulbach Street</b>				
01-2-62-9805	24	Custodial Services Contract	12,000	12,000	12,000	12,704
01-2-62-9807		Wages & Benefits (PW Labour)	-	-	-	-
01-2-62-9822	25	Legal Fees - legal consolidated under General Govt	-	-	-	-
01-2-62-9830	26	Telephone/Alarm System	2,000	2,000	1,000	665
01-2-62-9840	27	Advertising	500	500	-	-
01-2-62-9850	28	Fuel	65,500	80,000	60,000	53,756
01-2-62-9855	29	Insurance	35,000	35,000	31,700	30,444
01-2-62-9860	30	Electricity	16,000	14,700	13,900	14,575
01-2-62-9865	31	Water	3,100	3,100	2,800	2,537
01-2-62-9870	32	Sewer	10,600	10,600	11,000	9,832
01-2-62-9872	32	Property Taxes (previously 100% commercial exempt)	32,300	32,300	32,300	28,889
01-2-62-9879		Municipal Engineer	12,300	11,500	8,000	10,344
01-2-62-9880	33	Repairs to Building	30,000	30,000	25,000	30,570
01-2-62-9881	34	Janitorial Supplies	3,000	2,000	2,300	2,459
01-2-62-9882	35	Elevator Maintenance	5,000	3,000	4,800	3,739
01-2-62-9895		Interest on Capital Loan	6,900	8,400	6,100	9,272
			<b>234,200</b>	<b>245,100</b>	<b>210,900</b>	<b>209,786</b>
	36	<b>Annex Building - 17 Tannery Road (SOLD)</b>				
01-2-62-9950		Repairs to Building	-	-	-	884
01-2-62-9915		Insurance	-	-	-	1,136
			-	-	-	2,020

Community Development Services Expenditure Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>Economic Development &amp; Tourism</b>				
		Harbourfront Trail, Accessibility Trail & Wayfinding Signage	7,000	-	-	-
01-2-69-10XX	37					
01-2-69-1020	38	Tourism Expenses	7,000	3,500	2,000	2,901
01-2-69-2100	39	Supplies	3,000	3,000	1,200	1,219
01-2-69-2200	40	Travel	1,000	1,000	300	846
01-2-69-2300	41	Advertising	2,000	2,000	-	169
01-2-69-2350	42	Town Crier	1,100	1,100	1,200	89
01-2-69-2400	43	Internet Costs	6,000	6,000	4,800	4,869
01-2-69-2605	45	Economic Impact Study	100,000	187,000	87,000	-
01-2-69-2601	46	Economic Development Salaries & Benefits	64,400	72,100	58,800	36,528
01-2-69-2603	47	Economic Development -Support Costs	5,000	-	-	142
			<b>196,500</b>	<b>275,700</b>	<b>155,300</b>	<b>46,763</b>
		<b>Visitor Service Centre</b>				
01-2-69-1101	48	Public Washrooms-Cleaning Services/Supplies	15,000	12,000	11,900	9,299
01-2-69-1102	48	Public Washrooms-Repairs & Maintenance	2,500	2,500	300	2,054
01-2-69-1103	48	Public Washrooms-Electric	1,200	1,200	1,100	966
01-2-69-1104	48	Public Washrooms-Water	1,800	1,800	1,700	1,503
01-2-69-1105	48	Public Washrooms-Phone/Security	800	800	800	742
01-2-69-1106	48	Public Washrooms-Sewer Charges	1,200	1,200	1,200	1,167
01-2-69-1107	48	Public Washrooms-Insurance	1,100	1,100	1,000	949
			<b>23,600</b>	<b>20,600</b>	<b>18,000</b>	<b>16,680</b>
		<b>Department Total</b>	<b>\$ 863,500</b>	<b>\$ 1,016,400</b>	<b>\$ 725,000</b>	<b>\$ 850,349</b>
		<b>Budget Change</b>	<b>\$ (152,900)</b>			
			<b>-15.0%</b>			

**NOTES TO COMMUNITY DEVELOPMENT SERVICES BUDGET**

1. #01-2-51-1000 Cemetery

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

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

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

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

No funds included in this fiscal year for this item.

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, Heritage Development Officer, Planner, Community/Economic Development Officer and a portion of administration support staff salaries and benefits.

6. #01-2-61-1090 Membership Fees

Various professional memberships for Community Development staff.

7. #01-2-61-1095 Training

Required for designation and continuous professional learning.

8. #01-2-61-1120 Travel

Basic mileage expense when travelling to meetings.

9. #01-2-61-1100 Advertising

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

#01-2-61-1130 Stationary & Supplies

Budget for departmental stationary and supplies.

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

Budget for departmental software and computer maintenance supplies.

#01-2-61-1300 Legal Costs – Planning

All legal for the Town have been consolidated under the General Government 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.

<b>Old Fire Hall, 40 Duke Street</b>	
Est. Revenue	\$6,100
Expenditure Budget	\$31,900
<b>Net Estimated Operating Cost</b>	<b>\$25,800</b>

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

The taxable assessment for 2025 \$107,900 (AAN 04647327). This commercial assessment relates only to the parts of the building that are leased. Any government buildings that have commercial leases are subject to Commercial Real property tax assessment.

11. #01-2-62-9100 Fuel

Estimate based on projected consumption and projected fuel costs.

12. #01-2-62-9200 Insurance

Based on estimated rates.

13. #01-2-62-9300 Electricity

Estimate based on projected consumption and anticipated power rates.

14. #01-2-62-9400 Water

This budget reflects current water rates and estimated consumption.

15. #01-2-62-9500 Sewer

This budget reflects the 2025/26 rates. The 2025 assessment \$546,000 (AAN 04647327).

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

A building condition assessment was completed in fiscal 2024/25.

**CN Station, 18 Dufferin Street**

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.

<b>CN Station, 18 Dufferin Street</b>	
Est. Revenue	\$26,800
Expenditure Budget	\$55,100
<b>Net Estimated Operating Cost</b>	<b>\$28,300</b>

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 anticipated 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 2025/26 approved rate. The 2025 assessment is \$337,500 (AAN 05483913). Commercial property taxes are assessed on this property as there is a commercial lease to a non-government entity.

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

Estimated miscellaneous repair requirements are included in this budget.

**Lunenburg Academy, 97 Kaulbach Street**

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

<b>Lunenburg Academy, 97 Kaulbach Street</b>	
Est. Revenue	
Tenant leases	\$244,000
Library lease allocation	<u>\$36,000</u>
	\$280,000
Expenditure Budget	\$234,200
<b>Net Estimated Operating Cost*</b>	<b>\$(45,800)</b>

\*Does not include debt financing payments

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

Budget estimate for daily building janitor services.

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

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

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

Estimate for telephone line and alarm monitoring.

27. #01-2-62-9840 Advertising

Estimate for advertising costs.

28. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

29. #01-2-62-9855 Insurance

Based on estimated rates.

30. #01-2-62-9860 Electricity

Estimate based on expected occupancy and anticipated rates.

31. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

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

Estimate based on 2025 assessment \$1,449,700 at the 2024/25 rates (AAN 04646932). Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities, 2025 assessment \$863,800. The estimated cost is based on the 2025/26 rate.

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

Estimate for building repairs.

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

Estimate for cleaning supplies based on expected occupancy.

35. #01-2-62-9882 Elevator Maintenance

A ten-year maintenance contract that began in May 2015 for ongoing maintenance at a fixed rate of \$225/month. Estimated renewal at \$417/month.

**Annex Building, 17 Tannery Road**

36. Sold.

**Economic Development Costs & Tourism**

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

Hire consultants to develop way-finding signage for Town trails and design works, Estimated cost \$7,000.

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

Budget for items such as Welcome Packages, Town Pins/Flags, Books/Supplies and Portable Toilet Rental next to Town Hall for six months of the year. Additional funds included this fiscal year for potential action items from the Cultural Tourism Plan.

39. #01-2-69-2100 Supplies

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

40. #01-2-69-2200 Travel

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

41. #01-2-69-2300 Advertising

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

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

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

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

43. #01-2-69-2400 Internet Costs/Website

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

44. #01-2-69-2600 Communications

This amount is now allocated under the General Government section of the budget.

45. #01-2-69-2605 Cultural Tourism Plan and Economic Impact Study

The Town has been awarded a non-repayable contribution from ACOA to support the engagement of expertise to lead the Town and key industry stakeholders through Tourism Atlantic’s Strategic Tourism Expansion Program (STEP) planning process, which will result in the creation and implementation of a sustainable tourism plan for the community.

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

Project costs:

Professional fees/Consultants	\$105,000
Salaries	\$40,000
Travel	\$10,000
Other Operating Expenses	\$32,000
<b>Total</b>	<b>\$187,000</b>

Funding:

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

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

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

47. #01-2-69-2603 Economic Development Support Costs

Related to expected request for contribution toward work on Regional Economic Development Plan with other municipal units.

**Visitor Service Centre**

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.

For fiscal 24-25 the washrooms will be opened for 6 months (1 month later than typical in fall).

For fiscal 25-26 the washrooms will be opened for 7 months (1 month earlier than typical in spring and 1 month later in fall).

Recreation and Cultural Services Expenditures Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b><u>Recreation Facilities</u></b>				
01-2-71-8002	1	Accessibility Plan Development	\$ 8,000	\$ 8,000	\$ 6,000	\$ 2,547
01-2-71-8001	2	Municipal Engineer	12,300	11,500	8,000	10,350
01-2-71-8003		Repairs/Maintenance -2011 F250 3/4 Ton (transferred from PW)	5,000	-	-	-
01-2-71-8003	3	Repairs/Maintenance - 2008 Van (Facilities & Rec)	-	3,500	3,000	30
			25,300	23,000	17,000	12,927
		<b><u>Parks and Playgrounds</u></b>				
01-2-71-8010	4	Labour - Parks & Playgrounds	\$ 20,000	\$ 20,000	\$ 14,500	\$ 9,126
01-2-71-8020	5	Mowing Contract	22,000	20,000	20,000	19,701
01-2-71-8030	6	Lighting - Parks	3,100	3,000	3,000	2,781
01-2-71-8040	7	Repairs to Parks	3,000	3,000	2,000	6,885
01-2-71-8050	8	Supplies	15,500	15,500	11,000	12,863
01-2-71-8070	9	Insurance	5,500	2,400	5,000	1,991
01-2-71-8080		Bandstand Lighting	600	600	400	430
01-2-71-8085	10	Bandstand Repairs	4,000	5,500	4,000	-
01-2-70-5100	11	Interest on Capital Loan - LWMCC	1,200	1,500	400	1,718
01-2-70-5101	11	Interest on Capital Loan - Boat Launch	3,600	4,400	4,500	4,947
			78,500	75,900	64,800	60,442
		<b><u>Arena &amp; Community Centre</u></b>				
		<b><u>Salaries</u></b>				
01-2-70-1010	12	Salaries and Wages - Arena	\$ 217,600	\$ 208,900	\$ 200,000	\$ 147,436
01-2-70-1015	12	Salaries & Wages - Community Centre	140,500	129,700	\$ 115,000	104,431
01-2-70-1017	12	Salaries & Wages - Fields	34,600	31,100	\$ 28,000	21,407
			392,700	369,700	343,000	273,274
		<b><u>Fringe Benefits</u></b>				
01-2-70-2010	14	EI and CPP	31,500	30,100	28,500	20,502
01-2-70-2015		Town Pension	23,600	20,400	18,500	14,597
01-2-70-2020	15	Group Insurance	19,700	23,600	21,500	15,134
01-2-70-2025	16	Workers Compensation	11,200	9,400	8,500	6,409
01-2-70-2030	17	Clothing	2,000	2,000	2,200	1,292
01-2-70-2040	18	Membership Fees	800	800	1,100	592
01-2-70-2050	19	Other Benefits	5,000	5,000	5,000	10,112
			93,800	91,300	85,300	68,638
		<b><u>Travel/Training</u></b>				
01-2-70-3010	20	Rec Leadership/Staff -Travel	1,500	1,500	1,200	1,959
01-2-70-3016	21	Rec Leadership - Training	2,000	4,000	300	851
01-2-70-3020		Staff Training	4,000	1,000	900	2,020
			7,500	6,500	2,400	4,830
		<b><u>Administration</u></b>				
01-2-70-4005	22	Recreation Master & Complex Master Plan	-	-	-	-
01-2-70-4010	23	Office Supplies & Computer Maint.	4,000	4,000	2,000	4,412
01-2-70-4015	24	Telephone	4,500	4,500	3,500	4,585
01-2-70-4025	25	SOCAN Fees/Amusement Licenses	300	300	300	180
			8,800	8,800	5,800	9,177
		<b><u>Arena - (Facility Costs)</u></b>				
01-2-70-5015	26	Janitor Supplies	2,500	2,500	1,500	1,939
01-2-70-5020	27	Repairs & Maint. - Building	42,000	32,000	32,000	23,124
01-2-70-5025	28	Repairs & Maint. - Ice Machine	3,500	3,500	2,000	4,037
01-2-70-5030	29	Electricity	82,800	74,400	76,000	72,652
01-2-70-5035	30	Propane	9,000	9,000	8,000	7,165
01-2-70-5040	31	Water	13,000	13,000	9,500	10,468
01-2-70-5045	32	Sewer	5,200	5,200	5,800	4,733
01-2-70-5050	33	Telephone + Alarm Line + Wi-Fi	3,500	3,500	3,000	3,416
01-2-70-5055		Insurance	17,400	17,400	16,400	15,115
		<b><u>Community Centre - (Facility Costs)</u></b>				
01-2-70-5510	34	Janitor Supplies	2,500	2,500	1,500	1,838
01-2-70-5515	35	Repairs & Maintenance	14,800	14,800	16,000	23,976
01-2-70-5520	36	Electricity	8,000	7,200	7,200	7,302
01-2-70-5525	37	Fuel Oil	16,500	20,700	12,000	13,855
01-2-70-5530	38	Water	1,500	1,500	1,200	1,124
01-2-70-5535	39	Sewer	5,200	5,200	5,800	4,733
01-2-70-5540	40	Insurance	14,800	14,800	13,600	12,806

Recreation and Cultural Services Expenditures Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b><u>Grounds</u></b>				
01-2-70-5610	41	Repairs & Maint. - Mowers	2,500	2,500	1,600	2,353
01-2-70-5615	42	Field Maintenance	10,000	2,800	2,100	3,254
01-2-70-5620	43	Parking Lot Maintenance	-	3,000	-	-
			<b>254,700</b>	<b>235,500</b>	<b>215,200</b>	<b>213,890</b>
		<b><u>Programs</u></b>				
01-2-70-6010	44	Instructor Fees	10,000	8,000	6,000	4,110
01-2-70-6015	45	Supplies/Advertising	5,000	5,000	4,000	6,289
01-2-70-6033	46	PRO Kids	1,000	1,000	1,000	1,000
			<b>16,000</b>	<b>14,000</b>	<b>11,000</b>	<b>11,399</b>
		<b><u>Small Furniture &amp; Equipment</u></b>				
01-2-70-7010	47	Tables & Chairs/Small Capital	-	-	-	-
			-	-	-	-
		<b>Total Expenditures Arena &amp; LWMCC</b>	<b>\$ 773,500</b>	<b>\$ 725,800</b>	<b>\$ 662,700</b>	<b>\$ 581,208</b>
		<b><u>Cultural Buildings &amp; Facilities</u></b>				
		<b><u>Library</u></b>				
01-2-72-5010	48	Janitor Contract/Supplies	18,400	18,400	18,400	13,000
01-2-72-5060		Telephone	500	500	300	292
01-2-72-5080	49	Rent - Lunenburg Academy	36,000	36,000	36,000	36,000
01-2-72-5090	50	Supplies & Expenses	3,000	3,000	500	280
			<b>57,900</b>	<b>57,900</b>	<b>55,200</b>	<b>49,572</b>
		<b><u>Transfer to Regional Library</u></b>				
01-2-72-5095	51	Transfer to Regional Library	18,600	18,600	18,600	18,600
		<b><u>Heritage Properties</u></b>				
01-2-72-4100	52	Insurance - Bailly Collection	300	300	300	279
01-2-72-7050	53	Council & Committee Honorariums	900	900	500	282
01-2-72-7381	54	Salaries & Benefits - Allocated from Planning	85,900	96,300	78,400	108,000
01-2-72-7390	55	Heritage By-Law Review	5,000	5,000	5,000	1,128
01-2-72-7450		Legal Fees - legal consolidated under General Govt	-	-	-	-
01-2-72-7400	56	Materials, Supplies & Advertising	3,000	3,000	1,000	468
01-2-72-7402		Training & Conferences	-	-	500	14
01-2-72-7404		UNESCO Joint Promotion	5,000	-	-	-
			<b>100,100</b>	<b>105,500</b>	<b>85,700</b>	<b>110,171</b>
		<b><u>Other Rec. &amp; Cult. Services</u></b>				
01-2-75-9100	57	Public Celebration	14,500	14,500	8,500	11,494
		<b>Department total before LWMCC &amp; Arena</b>	<b>\$ 294,900</b>	<b>\$ 295,400</b>	<b>\$ 249,800</b>	<b>\$ 263,206</b>
		<b>LWMCC &amp; Arena</b>	<b>773,500</b>	<b>725,800</b>	<b>662,700</b>	<b>581,208</b>
		<b>Department Total</b>	<b>\$ 1,068,400</b>	<b>\$ 1,021,200</b>	<b>\$ 912,500</b>	<b>\$ 844,414</b>
		<b>Budget Change</b>	<b>\$ 47,200</b>			
			<b>4.6%</b>			

## NOTES TO RECREATION AND CULTURE SERVICES BUDGET

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee. The Town's portion of this regional service is included in this budget line. The cost will be shared evenly by General Government, Transportation and Recreation and Cultural Services. The total amount is \$24,000.

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

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

3. #01-2-71-8003 Repairs & Maintenance-2011 3/4 Ton ( Recreation)

The 2008 Van that Recreation staff have been using is in very poor condition. The 2011 ¾ Ton replaced in fiscal 2024/25 by Public Works is in better condition and better suited for required tasks. The van will be sold as surplus.

### 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

New mowing contract awarded in fiscal 25/26.

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

The cost associated with lighting Town parks.

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

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

8. #01-2-71-8050 Supplies

Includes:

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

9. #01-2-71-8070 Insurance

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

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

Funds for repairs and maintenance that may be required during for the year. A largescale restoration project is included in the 2025/26 Capital Budget.

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

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

**LUNENBURG WAR MEMORIAL COMMUNITY CENTRE & ARENA**

12. Staff Salaries

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

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

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

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

Employer costs as required by statute.

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

Based on current rates.

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

Based on current rates.

17. #01-2-70-2030 Clothing

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

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

Minister of Finance – Refrigeration Plant Operators	\$200
Minister of Finance – Annual Renewal Plant Registration	200
Recreation Facility Association of Nova Scotia	200
Miscellaneous	200
	\$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 Leadership/Staff - Travel

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

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

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

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

*This project has been deferred in fiscal 2025/26.*

Hire consultants to develop Recreational Complex Master Plan as well as a Community wide Recreation Master Plan. Complex Master Plan will provide details on types of uses, building

infrastructure, life cycle costs, operational costs, potential # of users, revenue streams, c/w projected Class C estimates and Priority Implementation Plan c/w list of funding agencies.

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

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

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

24. #01-2-70-4015 Telephone

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

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

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

**ARENA - FACILITY COSTS**

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

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

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

Estimate for system repairs in engine room and regular maintenance and costs such as ice preparations

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

Estimate for regular maintenance and propane costs.

29. #01-2-70-5030 Electricity

Estimate based on average consumption and current rates.

30. #01-2-70-5035 Propane

Estimate based on projected cost and usage.

31. #01-2-70-5040 Water

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

32. #01-2-70-5045 Sewer

Budgeted at 2025/26 approved rates assessment and 2025 assessment based at 1/2 of \$1,552,800 (AAN 04646819).

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

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

**COMMUNITY CENTRE - FACILITY COSTS**

34. #01-2-70-5510 Janitor Supplies

Covers sanitary cleaning products, paper towel, etc.

35. #01-2-70-5515 Repairs and Maintenance

Estimate for regular maintenance of facility. This includes items such as paint, lumber, small tools, and electrical and plumbing suppliers.

36. #01-2-70-5520 Electricity

Estimate based on average consumption and current rates.

37. #01-2-70-5525 Fuel Oil

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

38. #01-2-70-5530 Water

Estimate based on approved NSUARB rates and average consumption.

39. #01-2-70-5535 Sewer

Budgeted at 2025/26 approved rates assessment and 2025 assessment based at 1/2 of \$1,552,800 (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

Budget eliminated for 2025/26.

**PROGRAMS**

44. #01-2-70-6010 Honorariums and Instructor's Fees

Pay for various instructors who lead our recreation activities offered through our fall, winter, and spring programs.

45. #01-2-70-6015 Supplies/Advertising

Program supplies such as fitness equipment, basketballs, pickleballs, program advertising, etc.

Includes seasonal promotions (4 per year) in the South Shore Recreation Guide and cost-sharing of distribution with other municipalities.

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

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

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

No budget included for fiscal 2025/26.

**Library**

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

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

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

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

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

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

Estimate for supplies which is partially offset by copier revenue.

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

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

**Heritage Properties**

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

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

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

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

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

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

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

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

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

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

**Other Recreation & Culture**

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

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

Fiscal Services Expenditure Budget						
ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
		<b>Principal Installments</b>				
01-2-81-3100	1	Debenture Principal	\$ 295,500	\$ 264,100	\$ 264,100	\$ 291,105
01-2-81-3150	1	Debenture Principal - Sewer Projects	70,900	55,300	58,200	55,295
			<b>366,400</b>	<b>319,400</b>	<b>322,300</b>	<b>346,400</b>
		<b>Financing and Transfers</b>				
		Operating Reserve Fund:				
01-2-82-2140	2	to (from) Elections	5,000	(22,000)	-	-
01-2-82-2130	3	to (from) Sewer	369,300	350,000	503,300	364,824
012-82-2130	3	to (from) Sewer Plant Upgrade	286,000	286,000	286,000	286,000
	4	to (from ) Parking Study	-	(75,000)	(75,000)	-
	5	to (from ) Economic Impact Study	(25,000)	(50,000)	(25,000)	-
01-2-82-2130		to (from) General Operating Rsv	(65,000)	-		71,492
01-2-82-2220		Capital Reserve Fund:				
01-2-82-2230		to (from) Capital from Revenue		-	600,000	405,000
01-2-82-2146	6	to (from) Deed Transfer Tax	325,000	350,000	252,700	441,291
	7	to (from) General Capital Reserve	100,000	175,000	175,000	-
	8	to (from) General Capital Rsv (Service Exchange Housing)	32,400	31,000	31,000	-
	9	to (from) General Capital Rsv (Service Exchange Corrections)	44,000	42,000	42,000	-
01-2-82-2220	10	to (from) PW Equipment	30,000	30,000	30,000	70,000
01-2-82-2225	11	to (from) Arena - Ice Resurfacer	3,000	3,000	3,000	3,499
			<b>1,104,700</b>	<b>1,120,000</b>	<b>1,823,000</b>	<b>1,642,106</b>
		<b>Education</b>				
01-2-84-7700	12	Education Payment	1,243,000	1,144,800	1,144,800	1,005,065
			<b>1,243,000</b>	<b>1,144,800</b>	<b>1,144,800</b>	<b>1,005,065</b>
		<b>Department Total</b>	<b>2,714,100</b>	<b>2,584,200</b>	<b>3,290,100</b>	<b>2,993,571</b>
		Surplus (Deficit)	-	-	-	5,301
		<b>Total Expenditures</b>	<b>\$ 11,317,700</b>	<b>\$ 10,875,000</b>	<b>\$ 10,881,600</b>	<b>\$ 10,190,336</b>
		<b>Fiscal Services Budget Change</b>	<b>\$ 129,900</b>			
			<b>5.0%</b>			

**NOTES TO FISCAL SERVICES BUDGET**

1. Principal Payments on Capital Loans

<b>Debt Charges</b>						<b>Balance at Fiscal YE</b>
<b>Project</b>	<b>Payment</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		
Kubota Tractor	(4 of 10)	\$4,662	\$936	\$5,598		\$28,153
Roller/Biofilter/Chipseal Kissing Bridge	(4 of 10)	\$15,400	\$1,863	\$17,263		\$92,400
PW Salt Truck	(4 of 15)	\$12,473	\$3,168	\$15,641		\$137,208
Fire Truck #2	(4 of 15)	\$21,837	\$5,546	\$27,383		\$240,202
Academy, Street, Biofilter	(6 of 15)	\$42,710	\$11,102	\$53,812		\$384,395
Community Centre Roof	(6 of 10)	\$8,000	\$846	\$8,846		\$40,000
Boat Launch	(7 of 10)	\$27,144	\$3,589	\$30,733		\$81,432
Lincoln/Brook Street Sewer	(7 of 15)	\$38,581	\$11,997	\$50,578		\$308,649
Cat Backhoe	(8 of 10)	\$8,000	\$576	\$8,576		\$16,000
Lunenburg Academy/Trackless/CC						
Funace/Street Paving	(8 of 10)	\$44,520	\$3,987	\$48,507		\$133,560
Lunenburg Academy/Pave Hebb & Hopson	(8 of 10)	\$33,270	\$2,119	\$35,389		\$66,540
Ladder Fire Truck #1	(9 of 10)	\$44,889	\$1,941	\$46,830		\$44,886
Lun Academy/Paving Starr & Wolff	(10 of 10)	\$17,900	\$518	\$18,418		\$0
Fire Truck#4	(1 of 10)	\$13,642	\$4,092	\$17,734		\$161,709
WWTP/Loader	(1 of 10)	\$33,268	\$9,949	\$43,217		\$395,280
Est. Temporary Borrowing*			\$13,700	\$13,700		\$210,735
<b>Total Debt Charges</b>		<b>\$366,296</b>	<b>\$75,929</b>	<b>\$442,225</b>		<b>\$2,341,149</b>

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

The 2025/26 Town’s Debt Servicing is 5.0%.

Transfers to/from Reserves

2. Elections

The next municipal election will be held in October 2028.

To budget for this expenditure there will be \$5,000 included as a reserve transfer each year.

3. Sewer

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

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

4. Parking Study

Completed in fiscal 2024/25.

5. Economic Impact Study

The Economic Impact Study began in fiscal 2025/26 to carry the balance of the funds forward to fiscal 2025/26 the funds will be transferred through operating reserve to offset the current year expense.

6. Deed Transfer Tax

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

7. General Capital Reserve

Staff are recommend that there be an annual capital reserve contribution of a minimum of \$100,000.

8. General Capital Reserve

Through the Provincial-Municipal Service Exchange Agreement effective April 1, 2024 the Town is no longer required to contribute to regional housing deficits. These funds are now being directed to our Capital Reserves for infrastructure. The reserve transfer was increased by the 2.3% NS-CPI adjustment in fiscal 25/26.

9. General Capital Reserve

Through the Provincial-Municipal Service Exchange Agreement effective April 1, 2024 the Town is no longer required to contribute to corrections. These funds are now being directed to our Capital Reserves for infrastructure. The reserve transfer was increased by the 2.3% NS-CPI adjustment in fiscal 25/26.

10. PW Equipment Reserve

Previously the amount contributed to the Public Works Equipment reserve had not changed from the annual \$20,000 contribution for over 10 years and wasn't keeping pace with current equipment needs. In fiscal 24/25 that amount was increased to \$30,000.

11. Ice Resurfacer Reserve

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

The following are the **projected** Capital Reserve Balances for the fiscal year end March 31, 2025.

Other Equipment	\$1,100,000
Ice Resurfacer Reserve	17,000
Public Works Equipment	102,000
Fire Equipment	180,000
CCBF (formally Gas Tax)	535,000
Deed Transfer Tax	<u>1,000,000</u>
<b>Total</b>	<b>\$2,934,000</b>

The following are the **projected** Operating Reserve Balances for the fiscal year end March 31, 2025.

Salt Reserve	\$52,000
Fire Personal Protective Equipment	75,000
Election Expenses	nil
Sewer Reserves - General	736,000
Sewer Reserves – Plant Upgrade	858,000
Sewer Reserves – Biofilter Media	74,000
Recreation	62,000
Pro Kids	32,000
Operating Reserve - General	305,000
Operating Surplus Reserve*	<u>196,000</u>
<b>Total</b>	<b>\$2,390,000</b>

Historical Summary of Operating Surplus Reserve

March 31, 2024	\$195,270
March 31, 2023	\$184,120
March 31, 2022	\$176,219
March 31, 2021	\$174,077
March 31, 2020	\$172,358

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

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

	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
Uniform Assessment	\$297,358,538	\$329,745,875	\$375,580,597	\$407,796,208
Rate on UA	30.48¢	30.48¢	30.48¢	30.48¢
Total Cost	\$906,349	\$1,005,065	\$1,144,769	\$1,242,962

Cemetery Budget							
	ACCOUNT #	Notes	DESCRIPTION	2025/26 Budget	2024/25 Budget	2024/25 Projections	2023/24 Actual
			<b><u>Operating Revenue</u></b>				
-	04-1-95-0010	1	Sale of Lots	\$ 3,900	\$ 3,900	\$ 3,400	\$ 4,169
6,500	04-1-95-0020	1	Burials	36,000	29,500	39,900	34,212
-	04-1-95-0030		Bases, etc. - Head Stones	500	500	-	-
8,000	04-1-95-0040	2	Interest on Cemetery Trusts	14,000	6,000	13,900	15,630
(10,900)	04-1-95-0060	3	Appropriation from Town	14,100	25,000	(5,900)	(6,566)
			<b>Total Revenue</b>	<b>\$ 68,500</b>	<b>\$ 64,900</b>	<b>51,300</b>	<b>\$ 47,445</b>
-							
-			<b><u>Operating Expenditures</u></b>				
-	04-2-95-0020	4	Labour	20,000	20,000	17,100	9,099
-	04-2-95-0030	5	Workers Compensation	600	600	600	1,200
1,500	04-2-95-0040	6	Employment Benefits/EAP	5,600	4,100	1,600	838
2,000	04-2-95-0055	7	Mowing Contract	30,000	28,000	27,000	25,968
-	04-2-95-0080	8	Water	400	400	400	387
-	04-2-95-0090		Electricity	1,000	1,000	1,100	1,095
100	04-2-95-0100		Insurance	1,500	1,400	500	2,283
-	04-2-95-0110	9	Supplies	4,500	4,500	1,400	4,425
-	04-2-95-0115		Audit Fees	900	900	900	939
-	04-2-95-0120	10	Equipment/Building-Maint. & Repairs	4,000	4,000	700	1,211
			<b>Total Expenditures</b>	<b>\$ 68,500</b>	<b>\$ 64,900</b>	<b>\$ 51,300</b>	<b>\$ 47,445</b>
			<b>Budget Change</b>	<b>\$ 3,600</b>			
				<b>5.5%</b>			

**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. **Currently no adjustment to rates incorporated into fiscal 2025/26.**

<b>PROPOSED 2025/26 Rates (with NC from 2024/25)</b>			
<b>Sale of Lots</b>	<b>Lot Price</b>	<b>Perpetual Care Charge</b>	<b>Total Cost of Lot</b>
1 Cremation Lot	\$316	\$437	\$753
1 Grave Lot	\$632	\$874	\$1,506
2 Grave Lot	\$1,201	\$1,661	\$2,862
Mausoleum	\$961	\$1,328	\$2,289

<b>Burials</b>	<b>2025/26 Rates</b>
Ashes (Cremation) – Resident*	\$688
Ashes (Cremation) – Non-resident	\$1,376
Infant or Child	\$688
Traditional – Resident*	\$1,514
Traditional - Non-resident	\$3,028

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

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

As of March 31, 2024 the Perpetual Care Reserve had a balance of \$244,624. Which includes an inter-departmental capital loan balances of \$117,536.

Town General (Capital Funding)	\$2,500
Interest earned on Bank balances (estimate)	11,500
Budgeted Interest Earned	<u>\$14,000</u>

Analysis of Perpetual Care Fund

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>Budget 2024/25</u>
Perpetual Care Fund	\$228,025	\$235,580	\$234,930	\$239,892	\$244,624	\$245,000
Interest Earned	\$7,007	\$6,186	\$6,023	\$6,289	\$15,630	\$6,000

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

This is the budgeted grant required from the Town.

4. #04-2-95-0020 Labour

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

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

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

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

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

7. #04-2-95-0055 Mowing Contract

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

8. #04-2-95-0080 Water

Estimate based on approved rates.

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

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

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

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



**Subject:** 2025/26 Draft Water Utility Capital Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director

**Date:** April 29, 2025 Committee of the Whole

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Staff have prepared a draft 2025/26 Water Utility Capital Budget for Council's review.

The 2025/26 capital projects for the Water Utility total \$2.195M and are funded as outlined in the budget worksheet.

The Projected Reserve balances for the Water Utility at March 31, 2025 are as follows:

Future Land Purchases	\$201,000
WTP Membrane Replacement	52,000
Future Dam Grant (advance)	42,000
Future Capital	589,000
Depreciation Reserve	1,629,000
	<b>\$2,513,000</b>

**Town of Lunenburg - Water Utility  
Capital Budget 2025/26 DRAFT**

		Year 1	Year 2	Year 3	Year 4	Year 5	2025/26 Funding			
		2025/26	2026/27	2027/28	2028/29	2029/30	Depr Reserve	Future Capital Reserve	Debt	Grants
<b>Water Utility</b>										
<b>Plant/Water Production</b>										
	Cleaning System at Intake			\$90,000						
	Tank Bypass Line		\$500,000							
	Chlorine Scales Upgrades	\$60,000					\$60,000			
<b>Building Improvements</b>										
	Repair Spillway (pre-approved)	\$1,319,000					\$446,000		\$788,000	\$85,000
	Raw Water Pumphouse Waterproof Foundation	\$25,000					\$25,000			
	Armouries Exterior Improvements	\$25,000					\$25,000			
	Solar Array at WTP					\$385,000				
<b>Water System</b>										
	Water Meter Rollout	\$600,000	\$750,000				\$600,000			
	New Services	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
	Replacement Hydrants	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
	Knickle Road - Renewal			\$100,000						
	Various Renewals	\$26,000	\$550,000	\$550,000	\$550,000	\$550,000	\$26,000			
	Transmission Main Renewal	\$100,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$100,000			
	<b>Total</b>	<b>\$2,195,000</b>	<b>\$2,840,000</b>	<b>\$1,780,000</b>	<b>\$1,590,000</b>	<b>\$1,975,000</b>	<b>\$1,322,000</b>	<b>\$0</b>	<b>\$788,000</b>	<b>\$85,000</b>

Draft V1

## CAPITAL BUDGET NOTES

### **Water Utility**

#### ***Plant/Water Production***

##### Chlorine Scale Upgrades

At the Water Treatment Plant there are two banks of four chlorine tanks that alternate within the water treatment process. A scale on each bank measures a single tank and that is used to monitor the chlorine levels in the tank. This scope of this project is to install a scale for each individual tank to better monitor this part of the system, improve safety for our personnel and potentially cost savings in chlorine usage.

#### ***Building Improvements***

##### Repair Spillway

This Project corrects the deterioration to the Dares Lake Dam and Spillway and incorporates an eel passage as requested by DFO. The total budget includes construction inspection, engineered design and construction. This item was pre-approved by Council at the February 25, 2025 meeting.

##### Raw Water Pumphouse Waterproof Foundation

The Pumphouse has a history of leaks through the foundation. The scope of this project has increased since it was originally included in the 23/24 budget, which includes the replacement of a section of pipe penetrating the pumphouse foundation that is leaking and the waterproofing of the exterior of the foundation.

##### Armouries Exterior Improvements

This Project is intended to provide budget for exterior improvements such as repairing rotted boards, painting, trim replacement, window and door upgrades, etc.

#### ***Water System***

##### Water Meter Rollout

This project consists of planning for the water meter program, purchasing materials required for the program, and the installation and implementation of the water meters for all customers. RFP closed early April 2025. Budgeted to spread over 2 years.

##### New Services

If a new water service is required, the cost of the service installation is allocated to this account. This item is placed in the budget yearly in the event that new installations are required.

##### Replacement Hydrants

New hydrants are installed as required and funds placed in the budget yearly in the event new hydrants are required.

Draft V1

## CAPITAL BUDGET NOTES

### **Water Utility**

#### Various Renewals

Project will focus on design work on one of the renewals needing attention. The plan is to design one year and have a tender ready to go for following year sequence. Development cycles may impact the projects but list includes Maple, Montague, Dufferin or other projects deemed priorities to execute.

#### Transmission Main Renewal

One of the primary recommendations from the Water System modelling was that the main transmission main from the Plant to Garden Lots be upgraded due to its age and importance to the Town. The recommendation included upsizing the entire line to 400mm diameter. The total estimated cost included in the report for this upgrade was \$15M. Due to the size/cost of this project grants will need to be sourced to assist with the project costs.

Draft V1



**Subject:** 2025/26 Draft Water Utility Operating Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director

**Date:** April 29, 2025 Committee of the Whole

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Staff have prepared a draft 2025/26 Water Utility Operating Budget for Council's review.

The draft 2025/26 Water Utility Budget totals \$1,783,800 and is attached with accompanying notes.

Water Utility Operating Budget							
		Notes	Description	2025/26	2024/25	2024/25	2023/24
ACCOUNT #	Budget			Budget	Projections	Actual	
<b>Revenue</b>							
<b><u>Operating Revenues</u></b>							
5,800	05-1-12-0100	1	Metered Commercial Sales	\$ 642,300	\$ 636,500	\$ 635,600	\$ 574,066
10,400	05-1-21-0100	1	Flat Rate Sales - Residential	765,000	754,600	761,400	740,025
-	05-1-31-0100	2	Public Fire Protection	328,900	328,900	328,900	328,900
-	05-1-33-0100		Private Fire Protection	1,000	1,000	1,000	1,000
-	05-1-40-0100		Sprinkler Accounts	7,400	7,400	7,400	7,400
-	05-1-60-0100	3	Consumer Interest Charges	4,500	4,500	6,000	5,439
-	05-1-71-0100		Connection Charges	6,000	6,000	6,000	10,900
-	05-1-72-0100	4	Armouries Rent	1,200	1,200	1,200	1,200
			<b>Total Operating Revenues</b>	<b>1,756,300</b>	<b>1,740,100</b>	<b>1,747,500</b>	<b>1,668,930</b>
<b><u>Non-Operating Revenues</u></b>							
-	05-1-81-0100		Jobbing and Contract	500	500	-	-
5,000	05-1-82-1000		Interest Earned	15,000	10,000	16,000	23,964
3,500	05-1-85-0100	5	Grants For The Prov - HST Offset	12,000	8,500	14,000	8,168
-	05-1-89-0100		Other Transfers from Reserves	-	-	-	-
			<b>Total Non-Operating Revenues</b>	<b>27,500</b>	<b>19,000</b>	<b>30,000</b>	<b>32,132</b>
			<b>Total Revenues</b>	<b>\$ 1,783,800</b>	<b>\$ 1,759,100</b>	<b>\$ 1,777,500</b>	<b>\$ 1,701,062</b>
<b>Expenditures</b>							
<b><u>Source of Supply</u></b>							
<b><u>Supervision and Engineering</u></b>							
900	05-2-11-0100	6	Portion of Engineers Salary	\$ 14,400	\$ 13,500	\$ 13,500	\$ 18,141
-	05-2-11-0300	7	Department of Environment - License	1,000	1,000	1,000	1,032
-	05-2-11-0400	8	Water Withdrawal Study (EVERY 10 YEARS, last May 2022)	-	-	-	-
<b><u>Operation Labour</u></b>							
1,200	05-2-12-0201	11	WRO Labour	12,200	11,000	11,000	16,072
<b><u>Maintenance of Plant - Intakes (Pump House)</u></b>							
-	05-2-14-2100		Diver - Intake	4,000	4,000	3,400	3,317
-	05-2-14-2200		Repairs to Intake Screens/Building	4,000	4,000	1,000	-
			<b>Department Total</b>	<b>\$ 35,600</b>	<b>\$ 33,500</b>	<b>\$ 29,900</b>	<b>\$ 38,562</b>
<b><u>Pumping</u></b>							
<b><u>Supervision and Engineering</u></b>							
900	05-2-21-0100	6	Portion of Engineers Salary	\$ 14,400	\$ 13,500	\$ 13,500	\$ 18,141
<b><u>Operation Labour</u></b>							
300	05-2-22-0201	11	WRO Labour	3,500	3,200	500	849
<b><u>Power Purchased</u></b>							
4,300	05-2-24-0100		Power Purchased - NSPI	34,300	30,000	33,600	29,586
<b><u>Maintenance of Plant</u></b>							
-	05-2-25-1200		Security phone line - Pumphouse	300	300	200	222
-	05-2-25-1300		Materials/Repairs to Building - Pumphouse	5,000	5,000	4,300	1,401
<b><u>Maintenance of Pumping Equipment</u></b>							
-	05-2-25-2100		Repairs to Pumps	4,000	4,000	1,500	1,022
			<b>Department Total</b>	<b>\$ 61,500</b>	<b>\$ 56,000</b>	<b>\$ 53,600</b>	<b>\$ 51,221</b>
<b><u>Water Treatment</u></b>							
<b><u>Supervision and Engineering</u></b>							
900	05-2-31-0100	6	Portion of Engineers Salary	\$ 14,400	\$ 13,500	\$ 13,500	\$ 18,449
-	05-2-31-0400	9	Training - Supervisors & WROs	5,500	5,500	2,300	1,846
-	05-2-31-0410	10	Clothing - WRO	1,500	1,500	1,100	819
<b><u>Operation Labour</u></b>							
9,800	05-2-32-0200	11	Water Resource Operators Labour	124,000	114,200	96,900	107,012
3,900	05-2-32-0210	11	Water Resource Operators Benefits	33,900	30,000	23,900	23,926
<b><u>Operation Supplies and Expense</u></b>							
<b><u>Chemical and Additives</u></b>							
-	05-2-33-1500	12	WTP - Chemicals	110,000	110,000	80,500	92,138
<b><u>Supplies &amp; Expenses</u></b>							
-	05-2-33-9100		Supplies and Small Tools	6,500	6,500	4,300	6,065
8,000	05-2-33-9200	13	Water Testing	24,000	16,000	15,000	15,353
2,400	05-2-33-9300	14	Water Testing - WRO Labour	26,000	23,600	21,100	14,818
-	05-2-33-9500	15	WTP - Spare/Replacement Parts	11,000	11,000	6,000	8,874
-	05-2-33-9520		WTP - Laboratory Materials	2,000	2,000	1,600	494
2,800	05-2-34-0600		NSPI - Treatment Plant	69,800	67,000	68,300	63,671
-	05-2-34-0700		Telephone Line/SCADA System/Security	5,400	5,400	4,000	3,972
<b><u>Maintenance of Plant</u></b>							
-	05-2-34-0500		WTP - Repairs & Maintenance	25,000	25,000	31,300	24,376
			<b>Department Total</b>	<b>\$ 459,000</b>	<b>\$ 431,200</b>	<b>\$ 369,800</b>	<b>\$ 381,813</b>

Water Utility Operating Budget							
		Notes		2025/26	2024/25	2024/25	2023/24
	ACCOUNT #		Description	Budget	Budget	Projections	Actual
-			<b>Transmission and Distribution</b>				
-			<b>Supervision and Engineering</b>				
3,500	05-2-41-0100	6	Portion of Engineers Salary	\$ 53,000	\$ 49,500	\$ 35,000	\$ 40,210
(2,000)	05-2-41-0200		Drafting/Filing Labour	-	2,000	-	-
-			<b>Operation Labour</b>				
-			<b>Operation Labour - Mains</b>				
5,000	05-2-43-1100	16	Public Works Dept. - Labour	20,000	15,000	19,000	15,460
-			<b>Maintenance of Plant</b>				
-			<b>Maint. of Plant Reservoirs</b>				
-	05-2-44-1100	17	Standpipe (Garden Lots)	3,000	3,000	2,500	1,831
-	05-2-44-1300		Electricity/SCADA/Standpipe	1,900	1,900	3,500	1,114
-	05-2-44-1350	17	WTP Plant Standpipe (Northwest)	3,000	3,000	1,000	-
-	05-2-44-1400	18	Telephone Line/SCADA System	1,000	1,000	500	222
-			<b>Maint. of Plant - Mains</b>				
3,000	05-2-44-3100		Materials - Mains	10,000	7,000	15,200	13,454
-	05-2-44-3200	19	Equip Rental (Town) - Mains & Services	25,000	25,000	20,200	15,573
-	05-2-44-3295	20	Water Leak Investigations	3,000	3,000	1,100	1,963
-	05-2-44-3300	21	Fire Flow Testing (COMPLETED IN 2016/17)	2,000	2,000	-	-
-			<b>Maint. Services/Meters/Hydants</b>				
-	05-2-44-9100		Materials	20,700	20,700	15,900	23,647
(5,000)	05-2-44-9300	16	P.W. Labour	15,000	20,000	8,800	6,295
-	05-2-44-9400		Advertising - Notices, etc.	1,000	1,000	1,100	-
-			<b>STORES (STOCK) EXPENSES</b>				
(5,200)	05-2-46-0100		Fuel - Heat	12,800	18,000	14,000	12,163
900	05-2-46-0200		Electricity - Lights	6,700	5,800	5,400	5,512
-	05-2-46-0225		Water	600	600	400	421
200	05-2-46-0250	22	Sewer Charge	1,800	1,600	1,600	1,552
-	05-2-46-0301	23	Repairs & Supplies	15,000	15,000	14,100	19,290
-	05-2-46-0302		Janitorial	3,700	3,700	4,400	3,510
-	05-2-46-0303		Security	500	500	800	598
-	05-2-46-0400		In House Labour/Armouries	15,000	15,000	13,000	12,137
-	05-2-46-0500		Telephone/Cell Phones/Internet	6,000	6,000	5,500	6,386
-			<b>TRANSPORTATION - VEHICLES</b>				
(1,000)	05-2-47-0100		Gas- Vehicles	4,000	5,000	4,000	4,000
2,000	05-2-47-0203		Repairs/Maintenance - 2017 GMC	5,000	3,000	2,400	1,546
-	05-2-47-0202		Repairs/Maintenance - 2013 GMC	3,000	3,000	1,100	1,919
-	05-2-47-0350		Car Allowance - Engineers	1,200	1,200	1,200	1,885
-	05-2-47-0400		Radio License/Repairs	600	600	800	673
			<b>DEPARTMENT TOTAL</b>	<b>\$ 234,500</b>	<b>\$ 233,100</b>	<b>\$ 192,500</b>	<b>\$ 191,361</b>
-			<b>ADMINISTRATION AND GENERAL</b>				
-		24	<b>ACCOUNTING AND COLLECTING</b>				
-			<b>ACCOUNTING SUPERVISION</b>				
6,800	05-2-51-1100		Portion of Finance Director	\$ 30,600	\$ 23,800	\$ 20,400	\$ 22,451
-			<b>ACCOUNTING METER READINGS</b>				
600	05-2-51-2100		Meter Reading Salary/Expenses	6,100	5,500	5,500	6,924
-			<b>ACCOUNTING BILLING</b>				
(21,300)	05-2-51-3100		Portion Bookkeeping Salaries	46,000	67,300	67,300	59,714
-	05-2-51-3200		Supplies - Billing & Collection	4,000	4,000	3,600	3,337
-	05-2-51-3210		Computer Maintenance	18,000	18,000	18,000	21,338
-			<b>ACCOUNTING COLLECTION</b>				
1,000	05-2-51-4100		Portion of Cashier Salaries	15,200	14,200	14,200	13,170
-			<b>ACCOUNTING - UNCOLLECTIBLE ACCTS.</b>				
-	05-2-51-5100		Provision - Uncollectible Accts.	3,000	3,000	3,000	926
-			<b>SALARIES - OFFICERS &amp; EXECUTIVES</b>				
3,100	05-2-52-1200		Portion Council Honorariums	40,200	37,100	35,000	31,346
10,000	05-2-52-1300		Portion Staff Salaries	67,300	57,300	37,800	54,200
-			<b>SALARIES - OTHER</b>				
6,800	05-2-52-9100		Portion Office Staff Salaries	93,400	86,600	86,600	77,769
15,000	05-2-52-9200		Employment Benefits	98,600	83,600	79,400	70,620
-			<b>GENERAL OFFICE EXPENSE</b>				
-			<b>GENERAL OFFICERS EXPENSE</b>				
-	05-2-53-1200	25	Training, Conferences & Memberships	5,000	5,000	3,900	3,907
-	05-2-53-1201	26	Council Training & Conferences	3,800	3,800	3,800	2,940
-	05-2-53-1400		Bank Charges	2,000	2,000	1,100	989
-			<b>GENERAL OFFICE EXPENSE</b>				
-	05-2-53-3100		Misc. Supplies - Office	5,000	5,000	6,200	5,248
(5,000)	05-2-53-3150	27	Furniture & Equipment	10,000	15,000	6,000	4,984

Water Utility Operating Budget							
		Notes		2025/26	2024/25	2024/25	2023/24
	ACCOUNT #		Description	Budget	Budget	Projections	Actual
-			<b><u>PROFESSIONAL FEES</u></b>				
-	05-2-54-1100		Auditor Fees	6,300	6,300	6,500	6,257
-	05-2-54-1200	28	Consultant Fees - Water Rate Study	10,000	10,000	-	-
-	05-2-54-1250		Engineer Consulting Services	7,500	7,500	2,700	10,169
-	05-2-54-2100		Legal Fees	7,500	7,500	7,500	7,000
-	05-2-54-2150		Communications	7,800	7,800	4,700	7,369
-	05-2-54-2200		Payroll Administration	1,300	1,300	1,300	1,300
-			<b><u>REGULATORY EXPENSES</u></b>				
200	05-2-55-0100	29	NSURB Fee	2,000	1,800	2,000	1,691
-			<b><u>INSURANCE</u></b>				
9,000	05-2-56-0100		Fire & Auto Liability	50,000	41,000	48,300	34,236
-			<b><u>RENT OF GENERAL PROPERTY</u></b>				
-	05-2-57-0100		Rent - Town Office Use	2,100	2,100	2,100	2,100
-	05-2-57-0200	30	Rent - Victoria Road Building	2,200	2,200	2,200	2,200
			<b>DEPARTMENT TOTAL</b>	<b>\$ 544,900</b>	<b>\$ 518,700</b>	<b>\$ 469,100</b>	<b>\$ 452,185</b>
-			<b><u>DEPRECIATION</u></b>				
13,300	05-2-60-0100	31	Depreciation Expense	\$ 321,600	\$ 308,300	\$ 308,300	\$ 285,642
			<b>DEPARTMENT TOTAL</b>	<b>\$ 321,600</b>	<b>\$ 308,300</b>	<b>\$ 308,300</b>	<b>\$ 285,642</b>
-			<b><u>TAXES</u></b>				
-	05-2-70-0200		Property Taxes	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,479
-			<b>DEPARTMENT TOTAL</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,479</b>
-			<b><u>NON-OPERATING EXPENSES</u></b>				
-	05-2-90-0200		Interest on Customer Deposits	-	-	-	(43)
-			<b><u>REDEMPTION LONG-TERM DEBT</u></b>				
-	05-2-91-0100	33	Principal Installments	40,750	40,750	40,750	40,750
-			<b><u>INTEREST ON LONG-TERM DEBT</u></b>				
(1,600)	05-2-92-0100	33	Interest	11,450	13,050	13,050	14,003
-			<b><u>CAPITAL EXPENDITURE FROM REVENUE</u></b>				
-	05-2-99-0050		Capital Reserves	-	-	100,000	-
-			<b><u>OTHER NON-OPERATING EXPENSES</u></b>				
-	05-2-99-0020	34	Transfer to Capital Reserve - Land	5,000	5,000	81,000	126,500
-	05-2-99-0010	34	WTP - Membrane Replacement Reserve	26,000	26,000	26,000	25,000
(50,000)	05-2-99-0060		Dividend	-	50,000	50,000	50,000
-	05-2-99-0100		Surplus (Deficit)	-	-	-	589
			<b>DEPARTMENT TOTAL</b>	<b>\$ 83,200</b>	<b>\$ 134,800</b>	<b>\$ 310,800</b>	<b>\$ 256,799</b>
24,700			<b>TOTAL EXPENDITURES</b>	<b>\$ 1,783,800</b>	<b>\$ 1,759,100</b>	<b>\$ 1,777,500</b>	<b>\$ 1,701,062</b>
			<b>Budget Change</b>	<b>\$ 24,700</b>			
				<b>1.4%</b>			

## NOTES TO WATER UTILITY BUDGET

### Revenue

1. The Nova Scotia Utility and Review board approved changes to the Town of Lunenburg Schedule of Rates and Regulations for the Water Utility in 2022 the first increase was January 1, 2023, the second increase was April 1, 2023, and the third increase happened on April 1, 2024. The budget has been prepared using the April 1, 2024 rates.

Water Statistics:

	<i>Budget 2025/26</i>	<i>Budget 2024/25</i>
Residential Connections	1,192	1,211
Metered Commercial Accounts	195	197

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

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

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

Interest is charged on all overdue accounts at a rate of 1.5 % per month.

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

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

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

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

### Expenditures

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

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

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

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

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

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

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

9. #05-2-31-0400 Training

Water Certification training for Water Resource Operators and supervisors.

10. #05-2-31-0410 Clothing

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

11. Water Resource Operators Salary and Benefits

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

12. #05-2-33-1500 Chemicals

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

13. #05-2-33-9200 Water Testing

The budget has been prepared based on requirements mandated by the Department of Environment. This includes weekly sampling and quarterly testing requirements.

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

WRO labour required for taking daily samples for analysis.

15. #05-2-33-9500 WTP Spare Parts (items<\$2,500 capital threshold)

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

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

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

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

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

18. #05-2-44-1400 Telephone Line SCADA System (Garden Lots Standpipe)

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

Dedicated Telephone Line	\$ 350
Monitoring Fee	650
	\$1,000

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

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

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

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

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

Estimate in the event that Fire Flow testing is required.

22. #05-2-46-0250 Sewer

A sewer charge is levied against the Armouries building which is owned by the Water Utility and assessed at \$259,800. The sewer charge is budgeted at 2024/25 rates. (AAN 04647114).

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

This is for annual repairs and supplies required at the Armouries building.

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

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

A portion of Town Council honorariums is charged to the Water Utility based on the estimated time Council spends on Water Utility issues, 25%.

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

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

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

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

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

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

Estimate for small capital office equipment.

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

The last water rate study was submitted to the NSUARB in April 2022. A study should be undertaken in fiscal 2025/26.

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

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

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

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

31. #05-2-60-0100 Depreciation

The Water Utility is required to calculate depreciation on its assets at various prescribed rates, e.g. buildings, mains, plant, equipment, etc. This expenditure is sourced from the water rates and is used for future funding of capital assets. Any unused depreciation is held in a reserve. The depreciation reserve balance at March 31, 2024 was \$1,431,039.

32. #05-2-70-0200 Property Taxes

The assessment on the Town distribution system has remained the same at \$1,294,800. The Armouries building and the new water treatment plant are assessed as commercial exempt for the purposes of property taxation only. (AAN 04647416).

33. #05-2-91-0100; #05-2-92-0100 Debt Charges

These amounts are included in the budget.

Project	Payment	Principal	Interest	Total	Balance
Water Treatment Plant (MFC Nov 2011 \$815,000)	14 of 20	\$40,750	\$11,462	\$52,212	\$244,500

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

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

The **projected** balance in the Water Utility Capital Reserve, not including the depreciation reserve, at March 31, 2025 was as follows:

Future Land Purchases	\$201,000
WTP Membrane Replacement	52,000
Future Dam Grant (advance)	42,000
Future Capital	589,000
	\$884,000



**Subject:** 2025/26 Draft Electric Utility Capital Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director

**Date:** April 29, 2025 Committee of the Whole

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Staff have prepared a draft 2025/26 Electric Utility Capital Budget for Council's review. This is the same capital budget that was included in the Utility's recent General Rate Application.

The 2025/26 capital projects for the Electric Utility total \$3.243M and are funded as outlined in the budget worksheet. Pre-approved projects total \$2.373M.

**Town of Lunenburg - Electric Utility  
Capital Budget 2025/26 DRAFT**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	2025/26 Funding	
	2025/26	2026/27	2027/28	2028/29	2029/30	Depr Reserve	Debt
<b>Electric Utility</b>							
<b>Distribution</b>							
Meters	\$10,000	\$200,000	\$100,000	\$100,000	\$50,000	\$10,000	
Overhead Conductors	\$230,000	\$240,000	\$250,000	\$250,000	\$250,000	\$230,000	
Poles & Fixtures	\$105,000	\$115,000	\$125,000	\$75,000	\$75,000	\$105,000	
Services	\$65,000	\$65,000	\$85,000	\$50,000	\$50,000	\$65,000	
Transformers - line	\$250,000	\$160,000	\$170,000	\$170,000	\$170,000		\$250,000
Street Lighting	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Green St New Double Circuit - <i>PRE-APPROVED</i>	\$652,000	\$1,427,000					\$652,000
Feeder Upgrade/Extension of 81W-233 to Dufferin St (Alternative B) <i>PRE-APPROVED</i>	\$1,721,000						\$1,721,000
Substation design/re-design	\$100,000	\$100,000					
Existing Substation Yard Improvements (grass, grounding, crushed rock, etc.)		\$100,000	\$100,000				
Existing Substation Ground grid repairs		\$100,000					
Existing Substation Buss work (5.33kv to 12.47 kv conversion accommodation)		\$100,000					
Existing Substation Fence Repairs			\$100,000				
Existing Substation - New 20MVA 69kV/138kV - 12.47 kv Power transformer @ 81W					\$2,500,000		
New HV Switches 69kv/138kv (3)		\$200,000					
New substation - land on Green St	\$100,000						
New Substation - Yard Prep (overburden removal and fill, crushed rock)		\$200,000					
New Substation - foundation structures		\$200,000					
New Substation -fence		\$100,000					
New Substation -15Kv Reclosers & associated equipment			\$200,000				
New Substation -Ground Grid		\$150,000					
New Substation - Oil Containment			\$300,000				
New Substation - Overhead Buss Work			\$250,000				
New Substation - Relaying, Protection, metering, battery bank		\$100,000	\$100,000	\$100,000			
New Substation - Control Building			\$200,000				
81W-321 feeder upgrade (5.33Kv to 15Kv standards)			\$1,000,000				
81W-322 feeder upgrade (5.33Kv to 15Kv standards)				\$1,700,000			
<b>Total</b>	<b>\$3,243,000</b>	<b>\$3,567,000</b>	<b>\$2,990,000</b>	<b>\$2,455,000</b>	<b>\$3,105,000</b>	<b>\$420,000</b>	<b>\$2,623,000</b>

Draft V1

## CAPITAL BUDGET NOTES

### **Electric Utility**

#### *Distribution*

##### Meters

In 2017 the Utility began the first of a multi-year Smart Meter conversion program. Approximately 300 meters were swapped. Additional Smart Meter conversions are currently on hold while other capital priorities are completed. The current year budget for meters allows for the purchase of any replacement meters that are required during the fiscal year.

##### Overhead Conductors

This item is for yearly replacement, as well as new and emergency repairs.

##### Poles & Fixtures

This item is for yearly replacement, as well as new and emergency repairs.

##### Services

For replacement and new installation of overhead service wires and fixtures (both residential and commercial).

##### Transformers – Line/Installation

This item is for yearly replacement, as well as new and emergency repairs. As part of our service agreement NSP purchases and maintains the transformer inventory for the utility. Any transformers containing PCBs must be removed from the line by the end of 2025.

##### Street Lighting

In fiscal 2022/23 all street lights were converted to LED. The current year budget for street lights allows for the installation of any potential new requests.

##### Green Street – New Double Circuit and Feeder Upgrade/Extension of 81W-233 to Dufferin Street

These projects were pre-approved by Council on March 11, 2025.

The following pages include the CIMA summary of these projects which was included in the report to Council on March 11, 2025. They are included to serve as the notes to these capital projects.

Draft V1



**Subject:** 2025/26 Draft Electric Utility Operating Budget

**Prepared by:** Lisa Dagley, Finance Director and  
Kathleen Rafuse, Deputy Finance Director

**Date:** April 29, 2025 Committee of the Whole

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Attached is the Electric Utility's draft 2025/26 Operating Budget, with accompanying notes. This is the same budget that was included in the Utility's recent General Rate Application.

The draft 2025/26 Electric Utility Budget totals \$7,646,500. The revenue has been budgeted using current rates and as a result there is a budgeted deficit of \$859,400 for fiscal 2025/26.

ELECTRIC UTILITY OPERATING BUDGET							
				2025/26	2024/25	2024/25	2023/24
	ACCOUNT #	Notes	DESCRIPTION	Budget	Budget	Projections	Actual
			<b>Revenue</b>				
			<b>Operating Revenue</b>				
64,000	07-1-51-1000	2	Domestic Service	\$ 3,548,000	\$ 3,484,000	\$ 3,483,900	\$ 3,411,411
(1,200)	07-1-51-2000	3	General Service - Small	179,700	180,900	180,900	175,137
27,700	07-1-51-2500	3	General Service - Demand	2,284,300	2,256,600	2,256,600	2,218,348
30,500	07-1-51-3000	4	General Service (IND)	1,308,100	1,277,600	1,297,400	1,270,066
-	07-1-51-4000	5	Street Lighting	150,100	150,100	150,100	141,061
400	07-1-51-5000		Misc. Electric Light	9,400	9,000	9,000	10,069
1,400	07-1-51-6000	6	Late Payment Interest	36,400	35,000	35,000	42,751
1,100	07-1-51-7000	7	Pole Attachment Fees	29,100	28,000	28,000	27,791
2,300	07-1-51-8000	8	69 KV Line Lease	60,300	58,000	58,000	56,511
			Total Operating Revenue	7,605,400	7,479,200	7,498,900	7,353,144
			<b>Non-Operating Revenue</b>				
-	07-1-51-9000		Expired Line Extension Deposits				-
800	07-1-52-1000	9	Sale of Service - Permits	20,800	20,000	24,000	16,268
300	07-1-52-1010	9	Sale of Service - Jobbing & Contract	7,800	7,500	3,500	7,963
500	07-1-52-3000		Interest Revenue	12,500	12,000	12,000	24,248
1,600			Total Non-Operating Revenue	41,100	39,500	39,500	48,479
			<b>Total Revenue</b>	\$ 7,646,500	\$ 7,518,700	\$ 7,538,400	\$ 7,401,623
			<b>Expenditures</b>				
			<b>Power Purchases</b>				
182,300	07-2-61-1000	10	Power Cost - NSPI	\$ 6,325,900	\$ 6,143,600	\$ 6,130,300	\$ 6,066,397
			<b>Substations</b>				
			<b>Substations (3)</b>				
1,000	07-2-62-1100	11	Labour-Utility	27,100	26,100	26,100	25,100
800	07-2-62-1200	12	Repairs & Maintenance	20,800	20,000	20,000	1,864
-	07-2-62-1300	13	Transformer Testing	-	-	-	-
500	07-2-62-1500		Substation Insurance	13,000	12,500	12,500	11,890
				60,900	58,600	58,600	38,853
			<b>Operation &amp; Maintenance</b>				
			<b>Superintendence</b>				
85,600	07-2-63-1100	11	Manager/Portion of Super. Salary	288,300	202,700	202,700	126,233
300	07-2-63-1200	14	Telephone/ Cellular/ Internet	7,300	7,000	7,000	6,036
-	07-2-63-1400		Radio Repairs/License	200	200	200	113
			<b>Overhead</b>				
3,100	07-2-63-2100	11	Labour - Utility	78,900	75,800	75,800	72,927
4,000	07-2-63-2310	15	Vegetation MGMT-Contractor	104,000	100,000	100,000	78,147
100	07-2-63-2600		Contracted Repairs/Flagmen	2,100	2,000	2,000	-
			<b>Poles &amp; Fixtures</b>				
500	07-2-63-3100	11	Labour - Utility	12,600	12,100	12,100	12,032
100	07-2-63-3200		Supplies	1,600	1,500	1,500	-
			<b>Services</b>				
1,100	07-2-63-4100	11	Labour - Utility	29,300	28,200	28,200	27,076
100	07-2-63-4200		Supplies	3,100	3,000	3,000	2,077
			<b>Streets &amp; Highway Lighting</b>				
1,000	07-2-63-5100	11	Labour - Utility	26,500	25,500	25,500	25,341
			<b>Maintenance of Building</b>				
200	07-2-63-6200		Fuel	5,200	5,000	5,000	4,353
-	07-2-63-6300		Electric	1,100	1,100	1,100	1,008
-	07-2-63-6310		Water	500	500	500	369
-	07-2-63-6320		Sewer	1,000	1,000	1,000	1,236
100	07-2-63-6400	16	Repairs & Maintenance	3,100	3,000	3,000	1,791
-	07-2-63-6600	17	Rental- Victoria Road Building	5,000	5,000	5,000	5,000
			<b>Customer Premises Expenses</b>				
800	07-2-63-7100		Electrical Inspections	20,800	20,000	20,000	18,022
				590,600	493,600	493,600	381,760

ELECTRIC UTILITY OPERATING BUDGET							
				2025/26	2024/25	2024/25	2023/24
	ACCOUNT #	Notes	DESCRIPTION	Budget	Budget	Projections	Actual
-			<b>Transformers</b>				
-			<b>Setting and Removing</b>				
100	07-2-64-1100	11	Labour - Utility	3,000	2,900	2,900	2,767
-			<b>Maintenance of Transformers</b>				
100	07-2-64-2100	18	Labour - Utility	3,600	3,500	3,500	3,360
3,000	07-2-64-2150	18	Contracted Repairs	78,000	75,000	75,000	23,550
				84,600	81,400	81,400	29,677
-			<b>Meters</b>				
-			<b>Setting and Removing Meter</b>				
300	07-2-65-1100	11	Labour - Utility	7,700	7,400	7,400	7,115
-			<b>Testing Meters (Expenses)</b>				
500	07-2-65-2100	11	Labour - Utility	12,200	11,700	11,700	11,265
-			<b>Maintenance of Meters</b>				
-	07-2-65-4200		Supplies	1,000	1,000	1,000	2,829
800				20,900	20,100	20,100	21,209
-			<b>General Overhead</b>				
-			<b>Supervision</b>				
300	07-2-66-1100	20	Portion FD Salary	7,400	7,100	7,100	6,736
-			<b>Contracts</b>				
900	07-2-66-2100	20	Portion of Town Office Salaries	22,400	21,500	21,500	20,000
				29,800	28,600	28,600	26,736
-			<b>Accounting</b>				
-			<b>Accounting Supervision</b>				
400	07-2-67-1100	20	Portion FD Salary	11,100	10,700	10,700	10,103
-			<b>Revenue Accounting</b>				
3,000	07-2-67-2100	20	Portion of Town Office Salaries	78,900	75,900	75,900	69,500
-			<b>Plant Accounting</b>				
2,000	07-2-67-3100	20	Portion of Town Office Salaries	52,100	50,100	50,100	46,700
-			<b>Billing</b>				
2,000	07-2-67-4100	20	Portion of Town Office Salaries	52,100	50,100	50,100	46,700
500	07-2-67-4200		Supplies	13,000	12,500	12,500	12,157
-			<b>Auditing</b>				
300	07-2-67-5100		Audit Fees	7,300	7,000	7,000	6,500
-			<b>Collecting</b>				
200	07-2-67-6050	21	Electronic Banking Services	5,200	5,000	5,000	4,827
900	07-2-67-6100	20	Portion of Town Office Salaries	22,400	21,500	21,500	20,000
600	07-2-67-6200		Postage	16,000	15,400	15,400	14,800
-	07-2-67-6300		Collection Costs (Small Claim Fees)	1,000	1,000	1,000	-
-			<b>Meter Reading</b>				
1,800	07-2-67-7100	11	Labour - Utility	46,800	45,000	45,000	41,051
				305,900	294,200	294,200	272,339
-			<b>General</b>				
-			<b>Supervision</b>				
2,700	07-2-68-1100	20	Portion CAO & Clerk Salaries + supports	69,900	67,200	67,200	61,600
1,500	07-2-68-1200	22	Council Honorariums	38,600	37,100	37,100	31,347
-	07-2-68-1300		Meeting Pay				-
100	07-2-68-1400	23	Council Conventions/Training	3,700	3,600	3,600	2,902
-			<b>Professional Services</b>				
2,000	07-2-68-2100	24	Engineering	52,000	50,000	50,000	(1,320)
1,600	07-2-68-2200		Legal Fees	41,600	40,000	40,000	6,224
400	07-2-68-2210	25	Communications	10,400	10,000	10,000	7,369
-	07-2-68-2300		Payroll Administration	1,500	1,500	1,500	1,500
-			<b>Advertising</b>				
100	07-2-68-3100	26	Power Interruptions & Promotions	2,600	2,500	2,500	366
-			<b>Uncollectible Bills</b>				
-	07-2-68-4100	27	Provision - Uncollectible Accts.	15,000	15,000	15,000	42,546

ELECTRIC UTILITY OPERATING BUDGET							
			2025/26	2024/25	2024/25	2023/24	
	ACCOUNT #	Notes	DESCRIPTION	Budget	Budget	Projections	Actual
-			<b><i>Rentals, Lights, etc.</i></b>				
-	07-2-68-5100		Office Rental - Town	10,200	10,200	10,200	10,200
700	07-2-68-5200		Supplies/Printing/Paper	17,700	17,000	17,000	17,720
600	07-2-68-5300		Postage	16,000	15,400	15,400	14,800
1,700	07-2-68-5600	28	Maint & Contract - Computer	43,700	42,000	42,000	50,991
100	07-2-68-5700		Lease - Postage Meter	2,100	2,000	2,000	1,978
200	07-2-68-5800		Service Charges - Photocopier	4,500	4,300	4,300	4,260
-			<b><i>General Insurance</i></b>				
800	07-2-68-6600	29	Insurance	20,800	20,000	20,000	19,012
-			<b><i>Employee Welfare</i></b>				
2,700	07-2-68-9200	30	Employment Benefits	70,100	67,400	67,400	62,837
-	07-2-68-9300		Clothing/Safety	500	500	500	-
-	07-2-68-9400		Other Employee Benefits	2,000	2,000	2,000	573
-	07-2-68-9450		Meeting - Travel/Expense	1,500	1,500	1,500	1,308
400	07-2-68-9500	31	Training and Memberships	10,400	10,000	10,000	1,730
100	07-2-68-9600		Meeting Supplies	3,100	3,000	3,000	2,456
				437,900	422,200	422,200	340,399
-			<b><i>Office Supplies/Expenses</i></b>				
100	07-2-69-1100		Telephone - Town Hall	2,100	2,000	2,000	2,688
-	07-2-69-1200		Fax Machine	500	500	500	431
-	07-2-69-1350	33	Small Capital - Office Equipment	15,000	15,000	15,000	11,447
-			<b><i>Regulatory Comm. Expense</i></b>				
300	07-2-69-3100	34	BD. of Public Utilities	8,300	8,000	8,000	7,156
-	07-2-69-3200	35	Consultant Fees	35,000	35,000	35,000	16,250
				60,900	60,500	60,500	37,972
			<b>Department Total</b>	<b>\$ 7,917,400</b>	<b>\$ 7,602,800</b>	<b>\$ 7,589,500</b>	<b>\$ 7,215,342</b>
-			<b><i>Depreciation</i></b>				
104,200	07-2-70-2100	36	Depreciation Expense	427,200	323,000	264,700	238,413
-			<b><i>Interest on Consumer Deposits</i></b>				
-	07-2-70-3100		Accrued Interest Expense	500	500	500	3,141
-			<b><i>Interest on Long-Term Debt</i></b>				
24,000	07-2-70-4100	37	Borrowing Interest	27,800	3,800	3,800	4,279
-			<b><i>Debt Repayment</i></b>				
33,000	07-2-70-5100	37	Long-Term Debt Principal	133,000	100,000	100,000	100,000
			<b>Department Total</b>	<b>\$ 588,500</b>	<b>\$ 427,300</b>	<b>\$ 369,000</b>	<b>\$ 345,833</b>
-			<b><i>Transfers to Other Funds</i></b>				
-	07-2-80-1000		<b><i>Capital Reserves</i></b>				
-	07-2-80-1200		Trf. To (from) Capital Reserve				-
-			<b>Department Total</b>	<b>\$ -</b>			<b>\$ -</b>
-							
(348,000)	07-2-90-0100		<b>Surplus (Deficit)</b>	<b>\$ (859,400)</b>	<b>\$ (511,400)</b>	<b>\$ (420,100)</b>	<b>\$ (159,552)</b>
-			Section Total				
			<b>Total Expenditures</b>	<b>\$ 7,646,500</b>	<b>\$ 7,518,700</b>	<b>\$ 7,538,400</b>	<b>\$ 7,401,623</b>

**NOTES TO ELECTRIC UTILITY BUDGET**

1. Currently the Utility’s kWh consumption rate for power purchases is \$0.11286 including riders. The Utility’s current peak ratchet monthly demand cost for kVa is \$136,625. The Utility’s current demand rate is \$13.108. The Utility receives a \$0.32 per kVa discount in demand costs for owning its own substation (see table below).

	2025/26 Budget	2024/25 Budget	2023/24 Budget	2022/23 Actual
Purchases (kWh)	42,847,092	42,098,000	40,451,116	40,541,899
Sales (kWh)	41,291,357	40,414,000	39,024,038	39,024,038
Purchases as % Sales	104%	104%	104%	104%
Billed Demand (kVa) monthly	10,423	9,716	10,171	9,947

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

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

Date	Time	Peak (kVa)
January 16, 2012	8:30 am	8,673
January 24, 2013	8:30 am	9,429
January 2, 2014	5:30 pm	9,982
February 11, 2015	9:00 am	9,520
January 13, 2016	10:00 am	9,800
December 16, 2016	5:45 pm	9,947
January 2, 2018	6:45 pm	9,338
February 27, 2019	8:00 am	9,842
February 21, 2020	8:15 am	9,632
February 12, 2021	9:30 am	9,163
January 12, 2022	9:00 am	9,947
February 4, 2023*	6:00 pm	10,171
February 21, 2024	8:00am	9,716
February 6, 2025	8:30am	10,423

The Town’s Electric Utility has approximately 2,300 customers in various rate classifications as noted below.

\*Historical low temperatures.

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

Budget based on projected sales and existing rates. There are approximately 1,900 customers billed under the Domestic Service rate. There are currently 22 customers billed under the Domestic Service Time-of-Day rate. There are currently 32 customers billed under the Self Generation Offset (SGO) rate.

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

Budget based on projected sales and existing rates. There are approximately 225 Small General customers and approximately 190 General Service customers billed under General Service.

4. #07-1-51-3000 Industrial

Budget based on projected sales and existing rates. The Town has 3 customers billed under this rate.

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

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

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

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

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

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

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

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

Lease agreement with High Liner Foods Inc. to lease our 69 KV line for power supplied by Nova Scotia Power Inc. The lease renewed in October 2020.

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

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

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

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

11. Labour Utility

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

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

Budget has been included for routine repairs and maintenance.

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

While the substation transformers require periodic testing these costs are now included in the substation repairs and maintenance budget. There are three transformers at the substation, a dual voltage main and a backup for each voltage.

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

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

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

It is important that the vegetation be managed to maintain power during weather events. The budget includes costs for annual contracted tree trimming and removal.

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

Includes estimate for annual repairs.

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

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

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

Budget estimate for maintenance including any required testing for PCB's of older transformers. All line transformers must be tested for PCBs by 2025.

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

Included in the fees for the service contract.

20. #07-2-66-1100/2100, 67-1100/2100/3100/4100/6100 and 68-1100 Portion of Salaries

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

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

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

22. #07-2-68-1200 Honorariums

Honorariums for members of Council for their oversight of Electric Utility. Allocated at 25%.

23. #07-2-68-1400 Conventions/Training – Council

Conferences, training and professional development for the Mayor and Councillors. Approximately 50% of costs is allocated to the Electric and Water Utility budgets.

24. #07-2-68-2100 Engineering

The budget for Engineering Consulting fees for operational support. If support is needed to capital projects those costs are allocated to the capital project.

25. #07-2-68-2210 Communications

Budget for a portion of the Communications Manager's salary and related supplies.

26. #07-2-68-3100 Advertising

Budget for outage notices and supplies.

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

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

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

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

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

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

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

The Utility reimburses the Town for a portion of the Employment Benefit costs for the Town office staff. This account also includes an accrual for retirement benefits based on the Town's personnel policy.

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

Budget for various staff training, seminars/conferences and memberships.

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

This has been transferred from the Capital Budget to Operations based on the Town’s Tangible Capital Asset threshold of \$2,500. Includes replacement computers as required (generally replaced every 3 years).

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

Budgeted based on previous year actuals.

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

The Utility is undertaking a General Rate Application (GRA) and the cost of which is to be amortized over two years.

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

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

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

The Electric Utility has a 20-year debenture for the substation upgrade with Municipal Finance Corporation with an original average interest rate 4.319%. This debenture was refinanced in fiscal 21-22 for the remaining five years and now has an average interest rate of 0.7%.

Payment	Original Loan	Principal	Interest	End Balance
19 of 20	\$2,000,000	\$100,000	\$2,800	\$100,000

It is estimated that the Electric Utility will need to finance significant debt for capital upgrades in the next five years and this will have an impact on rates.

For fiscal 2024/25 it is estimated the Utility will need to borrow \$500,000 to finance the capital for the fiscal year. It is estimated that this debt will be financed over 15 years with payments of \$33,000 annually and interest in year 1 of \$25,000.

**Subject:** Lunenburg Academy Roof Repairs – Pre-approval for 2025/26  
Town Capital Budget

**From:** Lisa Kendall, Municipal Engineer

**Date:** April 17, 2025

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### **Committee of the Whole recommendation**

That Committee of the Whole direct staff to proceed with issuing the tender for the Lunenburg Academy Roof Repairs Project as outlined in the April 17, 2025 staff report, and that this item return to Council at the next regular meeting for consideration of pre-approval in the 2025/26 Capital Budget.

### **Recommendation to be made the next regular meeting**

That Council pre-approves the Lunenburg Academy Roof Repairs Project for the Town's 2025/26 Capital Budget for the amount of \$750,000 (including net HST) with funding of \$250,000 from Capital Debt, \$250,000 from the Lunenburg Academy Foundation and \$250,000 from Grants; and that this pre-approval would be conditional on the Town receiving the funding contributions from the external sources as defined below.

### **Alternatives**

- That Council does not preapprove the Lunenburg Academy Roof Repairs Project for to the 2025/26 Capital Budget.

### **Background**

There are currently several active leaks in the Lunenburg Academy Roof. In June 2024, Fishburn Sheriden Atlantic Inc. (Fishburn Sheriden) was awarded the RFP for a condition assessment, design and tender document preparation, and quality insurance reviews for the roof repair scope. Currently, Staff have reviewed the 90% Tender Drawings and Specifications, and we are awaiting revisions to be made in order receive a complete Issued for Tender Package.

### **Discussion**

Fishburn Sheriden's Condition Assessment identified that the Lunenburg Academy roof presents several challenges. Currently, the roof is in fair condition, although the finish has significantly deteriorated at sloped cedar shingle areas. With targeted repairs/replacement, the roof could be brought to a serviceable state. Furthermore, conditions contributing to water intrusion were identified in several different areas of the roof. These include areas with membrane valleys, generally near dormers and towers, which require replacement. To accomplish this, a significant portion of cedar shingle must be disturbed and replaced, in which case, replacing a larger area of roof face would

provide the most value as staging and access will remain a consistent repair/maintenance challenge and expense. An option of replacing the cedar shingling with metal roofing was also proposed, but this was considered to be non-viable where the cedar roofing is a character defining element of the building from a heritage perspective.

The construction scope of work for this project includes the following:

- Replacing the existing cedar roofing at all sloped roof areas, gables, hips and towers with factory finished cedar shingles.
- Replacement of valleys and flashing with new, lead coated copper materials.
- Targeted replacement of cedar shingles and improving the flashing at mansard elevation.

By undertaking this approach, it is expected to extend the lifespan of the roof by 25-30 years, although regular routine maintenance shall still be necessary due to the exposure of the roof and the materials being utilized.

Pre-approval of this project provides the best opportunity for an earlier, more competitive tendering process and negates the impact of possible supply lead time required for key materials for construction to be performed during the 2025 construction season. Pending Council's pre-approval, Staff plan to have the Tender released in early May to mitigate these risks.

Staff are also mindful of the Town's Grant application to Parks Canada for financial support with this Project. A condition of the Grant is that work be completed by March 31, 2026, is eligible for Parks Canada funding and with the nature of the scope, this will only realistically provide Summer and Fall of 2025 for it to be performed for us to gain the full benefit of this opportunity.

There has also been strong collaboration with the Lunenburg Academy Foundation throughout, including reviewing the Consultant's recommendations for the repairs, support for the above Grant application to Parks Canada, and the Foundation a commitment to contribute to the repair costs themselves.

Without pre-approval for the Lunenburg Academy Roof Repairs project at this time, it may jeopardize the execution of this work within the 2025 construction window.

### **Strategic Plan Relevance**

Capital Construction Projects are part of the Servicing and Facilities Strategic Direction of the Town's Comprehensive Community Plan; a town where the long-term infrastructure needs of the community are met through strategic management and incremental, well-phased upgrades that are financially sustainable.

### **Financial**

The budget for the Lunenburg Academy Roof Repairs project has been compiled based on the Class C estimate received from Fishburn Sheriden in the Condition Assessment Report, dated October 29, 2024. Staff have also included an allowance for the items excluded from the Class C estimate, such as

engineering costs and unforeseen items.

A breakdown of the Project budget is as follows:

<b>Item</b>	<b>Cost including Net HST</b>
Class C Estimate for Academy Roof Repairs	\$ 600,000
Contingency (25%)	\$ 150,000
<b>Project Budget</b>	<b>\$ 750,000</b>

Staff have received a commitment from the Board of the Lunenburg Academy Foundation to support this work up to a limit of \$250,000. We are also continuing to move ahead on the assumption that the Parks Canada funding application shall be successful (also with an upper limit of \$250,000).

Based on the two partners identified above, this would leave the remaining \$250,000 for the Budget to be sourced from the Town’s Capital Debt.

This project with the funding as outlined in this report has been incorporated into the Town’s Draft Capital Budget for fiscal 2025/26.