

TOWN OF LUNENBURG  
**SPECIAL COUNCIL MEETING (OPERATING BUDGET) AGENDA**  
Monday, March 9, 2026 | 6 pm  
Lunenburg Town Hall – Council Chamber  
120 Townsend Street



**NOTICE:** Council 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/81355067908>

Please note that all Council meetings are livestreamed through Zoom and meeting recordings are archived 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 March 9, 2026 Special Council Meeting

**Recommendation: That Council approve the agenda for the March 9, 2026 Special Council meeting as presented.**

**5. PRESENTATIONS**

5.1 2026/27 Draft Water Utility Operating Budget Presentation

5.2 2026/27 Draft Town Operating Budget Presentation

5.3 Report: 2026/27 Town General Capital and Operating Reserves

5.4 Report: Lunenburg Curling Club Funding Request

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

This Special Council Meeting has been scheduled to present the 2026/27 Draft Town Operating Budget.

Following the budget presentations, there will be an opportunity for members of the public to provide input and ask questions. All questions will be directed through the

Mayor, as Chair of the meeting. Clarifying or direct questions may be addressed during the meeting. For questions requiring further review or detailed responses, staff may collect contact information and follow up as appropriate after the meeting.

Members of the public who wish to speak on the budget but are unable to attend in person may participate virtually. To speak virtually, registration is required. Please contact [adminsupport@townoflunenburg.ca](mailto:adminsupport@townoflunenburg.ca) or 902-634-4410 x225 no later than Monday, March 9 at 12:00 p.m. Virtual attendees who have not registered in advance will not be allowed to speak during the meeting.

Each speaker will be limited to three (3) minutes.

**7. CLOSED SESSION**

**8. ADJOURNMENT**



**Subject:** 2026/27 Draft Water Utility Operating Budget

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

**Date:** March 9, 2026 – Special Budget Council Meeting

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Staff have prepared a draft 2026/27 Water Utility Operating Budget for Council's review.

The draft 2026/27 Water Utility Operating Budget totals \$1,881,000 and is attached with accompanying notes.

To assist Council with the review of this budget staff have prepared a presentation and the slides have been provided as an attachment to this report.

### **Enclosures:**

- a. Water Utility Draft 2026/27 Operating Budget Presentation
- b. Water Utility Draft 2026/27 Operating Budget

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# WATER UTILITY 2026/27 DRAFT OPERATING BUDGET

MARCH 9, 2026



# WATER UTILITY 2026/27 DRAFT OPERATING BUDGET



Total Revenue	\$1,881,000
Total Expenditures	<u>\$1,868,000</u>
Net Budgeted Surplus or (Deficit)	<u>\$(- 12,200)</u>
5.4 % Change	
Change +\$97,200	

The Town's last water rate application was in 2022. A Water Rate Study has been commissioned and is scheduled for Council on March 17, 2026. The 2026/27 budgeted revenue assumes new rates effective October 1, 2026.

# WATER UTILITY 2026/27 DRAFT OPERATING BUDGET



<b>Changes</b>	
Water Testing	(\$ 4,000)
Power & Fuel	\$20,800
Maintenance of Plants/Vehicles	\$30,500
Wages & Benefits, net of changes in allocations to/from Town	(\$ 4,000)
Depreciation Expense	\$ 1,900
Debenture Payments & Interest	\$18,100
Membrane Reserve	\$14,000
Other	\$7,700



		<b>Water Utility Operating Budget</b>		2026/27	2025/26	2026/27	2024/25
Increase or (decrease)	ACCOUNT #	Notes	Description	Budget	Budget	Projections	Actual
			<b>Revenue</b>				
			<b><u>Operating Revenues</u></b>				
44,400	05-1-12-0100	1	Metered Commercial Sales	\$ 686,700	\$ 642,300	\$ 668,100	\$ 635,613
45,500	05-1-21-0100	1	Flat Rate Sales - Residential	810,500	765,000	773,300	771,412
7,300	05-1-31-0100	2	Public Fire Protection	336,200	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	7,600	7,400
-	05-1-60-0100	3	Consumer Interest Charges	4,500	4,500	8,800	7,157
-	05-1-71-0100		Connection Charges	6,000	6,000	4,700	4,775
-	05-1-72-0100	4	Armouries Rent	1,200	1,200	1,200	1,200
			Total Operating Revenues	1,853,500	1,756,300	1,793,600	1,757,457
			<b><u>Non-Operating Revenues</u></b>				
-	05-1-81-0100		Jobbing and Contract	500	500	600	-
-	05-1-82-1000		Interest Earned	15,000	15,000	15,000	25,199
-	05-1-85-0100	5	Grants For The Prov - HST Offset	12,000	12,000	9,400	14,004
-	05-1-89-0100		Other Transfers from Reserves	-	-	-	-
			Total Non-Operating Revenues	27,500	27,500	25,000	39,203
			<b>Total Revenues</b>	\$ 1,881,000	\$ 1,783,800	\$ 1,818,600	\$ 1,796,660
			<b>Expenditures</b>				
			<b><u>Source of Supply</u></b>				
			<b><u>Supervision and Engineering</u></b>				
1,900	05-2-11-0100	6	Portion of Engineers Salary	\$ 16,300	\$ 14,400	\$ 14,400	\$ 11,615
-	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>				
300	05-2-12-0201	11	WRO Labour	12,500	12,200	12,200	9,123
			<b><u>Maintenance of Plant - Intakes (Pump House)</u></b>				
-	05-2-14-2100		Diver - Intake	4,000	4,000	3,600	3,483
-	05-2-14-2200		Repairs to Intake Screens/Building	4,000	4,000	2,000	-
			<b>Department Total</b>	\$ 37,800	\$ 35,600	\$ 33,200	\$ 25,253
			<b><u>Pumping</u></b>				
			<b><u>Supervision and Engineering</u></b>				
1,900	05-2-21-0100	6	Portion of Engineers Salary	\$ 16,300	\$ 14,400	\$ 14,400	\$ 11,615
			<b><u>Operation Labour</u></b>				
100	05-2-22-0201	11	WRO Labour	3,600	3,500	2,000	528
			<b><u>Power Purchased</u></b>				
7,700	05-2-24-0100		Power Purchased - NSPI	42,000	34,300	36,700	33,573
			<b><u>Maintenance of Plant</u></b>				
-	05-2-25-1200		Security phone line - Pumphouse	300	300	300	203
-	05-2-25-1300		Materials/Repairs to Building - Pumphouse	5,000	5,000	2,500	4,284
			<b><u>Maintenance of Pumping Equipment</u></b>				
-	05-2-25-2100		Repairs to Pumps	4,000	4,000	2,000	487
			<b>Department Total</b>	\$ 71,200	\$ 61,500	\$ 57,900	\$ 50,690
			<b><u>Water Treatment</u></b>				
			<b><u>Supervision and Engineering</u></b>				
1,900	05-2-31-0100	6	Portion of Engineers Salary	\$ 16,300	\$ 14,400	\$ 14,400	\$ 11,615
-	05-2-31-0400	9	Training - Supervisors & WROs	5,500	5,500	2,500	3,314
-	05-2-31-0410	10	Clothing - WRO	1,500	1,500	1,500	1,079
			<b><u>Operation Labour</u></b>				
5,000	05-2-32-0200	11	Water Resource Operators Labour	129,000	124,000	124,000	99,203
2,000	05-2-32-0210	11	Water Resource Operators Benefits	35,900	33,900	33,900	25,595
			<b><u>Operation Supplies and Expense</u></b>				
			<b><u>Chemical and Additives</u></b>				
5,500	05-2-33-1500	12	WTP - Chemicals	115,500	110,000	110,700	94,135
			<b><u>Supplies &amp; Expenses</u></b>				
-	05-2-33-9100		Supplies and Small Tools	6,500	6,500	6,500	7,983
(4,000)	05-2-33-9200	13	Water Testing	20,000	24,000	24,000	16,573
-	05-2-33-9300	14	Water Testing - WRO Labour	26,000	26,000	26,000	21,601
5,000	05-2-33-9500	15	WTP - Spare/Replacement Parts	16,000	11,000	13,000	13,300
3,000	05-2-33-9520		WTP - Laboratory Materials	5,000	2,000	3,100	1,989
10,200	05-2-34-0600		NSPI - Treatment Plant	80,000	69,800	72,000	68,389
-	05-2-34-0700		Telephone Line/SCADA System/Security	5,400	5,400	5,400	1,970
			<b><u>Maintenance of Plant</u></b>				
10,000	05-2-34-0500		WTP - Repairs & Maintenance	35,000	25,000	36,000	35,676
			<b>Department Total</b>	\$ 497,600	\$ 459,000	\$ 473,000	\$ 402,422
			<b><u>Transmission and Distribution</u></b>				
			<b><u>Supervision and Engineering</u></b>				
6,700	05-2-41-0100	6	Portion of Engineers Salary	\$ 59,700	\$ 53,000	\$ 53,000	\$ 41,675
			<b><u>Operation Labour - Mains</u></b>				
-	05-2-43-1100	16	Public Works Dept. - Labour	20,000	20,000	20,000	20,648
			<b><u>Maintenance of Plant</u></b>				
			<b><u>Maint. of Plant Reservoirs</u></b>				
3,000	05-2-44-1100	17	Standpipe (Garden Lots)	6,000	3,000	2,000	2,588
400	05-2-44-1300		Electricity/SCADA/Standpipe	2,300	1,900	1,900	3,667
3,000	05-2-44-1350	17	WTP Plant Standpipe (Northwest)	6,000	3,000	1,000	1,069
-	05-2-44-1400	18	Telephone Line/SCADA System	1,000	1,000	1,000	779

Increase or (decrease)	ACCOUNT #	Notes	Water Utility Operating Budget				
			2026/27 Budget	2025/26 Budget	2026/27 Projections	2024/25 Actual	
			<b>Water Utility Operating Budget</b>				
			<b>2026/27 Budget</b>	<b>2025/26 Budget</b>	<b>2026/27 Projections</b>	<b>2024/25 Actual</b>	
-			<b><u>Maint. of Plant - Mains</u></b>				
-	05-2-44-3100		Materials - Mains	10,000	10,000	10,000	18,877
-	05-2-44-3200	19	Equip Rental (Town) - Mains & Services	25,000	25,000	25,000	20,029
-	05-2-44-3295	20	Water Leak Investigations	3,000	3,000	600	1,787
-	05-2-44-3300	21	Fire Flow Testing (COMPLETED IN 2016/17)	2,000	2,000	-	-
-			<b><u>Maint. Services/Meters/Hydants</u></b>				
-	05-2-44-9100		Materials	20,700	20,700	18,000	16,952
-	05-2-44-9300	16	P.W. Labour	15,000	15,000	12,000	8,898
-	05-2-44-9400		Advertising - Notices, etc.	1,000	1,000	-	-
-			<b><u>STORES (STOCK) EXPENSES</u></b>				
1,200	05-2-46-0100		Fuel - Heat	14,000	12,800	12,800	12,471
1,300	05-2-46-0200		Electricity - Lights	8,000	6,700	6,700	6,078
-	05-2-46-0225		Water	600	600	600	548
-	05-2-46-0250	22	Sewer Charge	1,800	1,800	1,800	1,693
-	05-2-46-0301	23	Repairs & Supplies	15,000	15,000	15,000	16,106
1,300	05-2-46-0302		Janitorial	5,000	3,700	5,000	4,413
-	05-2-46-0303		Security	500	500	500	837
-	05-2-46-0400		In House Labour/Armouries	15,000	15,000	15,000	2,356
500	05-2-46-0500		Telephone/Cell Phones/Internet	6,500	6,000	6,000	6,531
-			<b><u>TRANSPORTATION - VEHICLES</u></b>				
-	05-2-47-0100		Gas- Vehicles	4,000	4,000	4,000	5,000
-	05-2-47-0203		Repairs/Maintenance - 2017 GMC	5,000	5,000	5,000	3,016
-	05-2-47-0202		Repairs/Maintenance - 2013 GMC				1,205
1,000			Repairs/Maintenance - 2021 Dodge	4,000	3,000	1,500	1,320
-	05-2-47-0350		Car Allowance - Engineers	1,200	1,200	1,200	1,200
-	05-2-47-0400		Radio License/Repairs	600	600	600	766
			<b>DEPARTMENT TOTAL</b>	<b>\$ 252,900</b>	<b>\$ 234,500</b>	<b>\$ 220,200</b>	<b>\$ 200,509</b>
-			<b><u>ADMINISTRATION AND GENERAL</u></b>				
-		24	<b><u>ACCOUNTING AND COLLECTING</u></b>				
-			<b><u>ACCOUNTING SUPERVISION</u></b>				
3,700	05-2-51-1100		Portion of Finance Director	\$ 34,300	\$ 30,600	\$ 30,600	\$ 18,795
-			<b><u>ACCOUNTING METER READINGS</u></b>				
-	05-2-51-2100		Meter Reading Salary/Expenses	6,100	6,100	6,100	5,559
-			<b><u>ACCOUNTING BILLING</u></b>				
3,300	05-2-51-3100		Portion Bookkeeping Salaries	49,300	46,000	46,000	69,032
-	05-2-51-3200		Supplies - Billing & Collection	4,000	4,000	4,000	3,610
500	05-2-51-3210		Computer Maintenance	18,500	18,000	18,000	19,394
-			<b><u>ACCOUNTING COLLECTION</u></b>				
1,200	05-2-51-4100		Portion of Cashier Salaries	16,400	15,200	15,200	14,547
-			<b><u>ACCOUNTING - UNCOLLECTIBLE ACCTS.</u></b>				
2,000	05-2-51-5100		Provision - Uncollectible Accts.	5,000	3,000	5,000	14,274
-			<b><u>SALARIES - OFFICERS &amp; EXECUTIVES</u></b>				
800	05-2-52-1200		Portion Council Honorariums	41,000	40,200	40,200	35,425
(17,100)	05-2-52-1300		Portion Staff Salaries	50,200	67,300	67,300	38,894
-			<b><u>SALARIES - OTHER</u></b>				
(7,300)	05-2-52-9100		Portion Office Staff Salaries	86,100	93,400	93,400	88,407
(7,600)	05-2-52-9200		Employment Benefits	91,000	98,600	98,600	83,302
-			<b><u>GENERAL OFFICE EXPENSE</u></b>				
-			<b><u>GENERAL OFFICERS EXPENSE</u></b>				
-	05-2-53-1200	25	Training, Conferences & Memberships	5,000	5,000	5,000	5,801
1,700	05-2-53-1201	26	Council Training & Conferences	5,500	3,800	3,800	3,967
-	05-2-53-1400		Bank Charges	2,000	2,000	2,000	1,157
-			<b><u>GENERAL OFFICE EXPENSE</u></b>				
500	05-2-53-3100		Misc. Supplies - Office	5,500	5,000	5,000	5,410
3,000	05-2-53-3150	27	Furniture & Equipment	13,000	10,000	12,000	6,977
-			<b><u>PROFESSIONAL FEES</u></b>				
200	05-2-54-1100		Auditor Fees	6,500	6,300	6,500	6,570
(5,000)	05-2-54-1200	28	Consultant Fees - Water Rate Study	5,000	10,000	10,000	-
500	05-2-54-1250		Engineer Consulting Services	8,000	7,500	12,000	39,231
-	05-2-54-2100		Legal Fees	7,500	7,500	7,500	3,750
200	05-2-54-2150		Communications	8,000	7,800	7,800	4,565
-	05-2-54-2200		Payroll Administration	1,300	1,300	1,300	1,300
-			<b><u>REGULATORY EXPENSES</u></b>				
-	05-2-55-0100	29	NSURB Fee	2,000	2,000	2,000	1,951
-			<b><u>INSURANCE</u></b>				
1,500	05-2-56-0100		Fire & Auto Liability	51,500	50,000	51,200	48,377
-			<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>\$ 527,000</b>	<b>\$ 544,900</b>	<b>\$ 554,800</b>	<b>\$ 524,595</b>
-			<b><u>DEPRECIATION</u></b>				
1,900	05-2-60-0100	31	Depreciation Expense	\$ 323,500	\$ 321,600	\$ 324,200	\$ 316,728
			<b>DEPARTMENT TOTAL</b>	<b>\$ 323,500</b>	<b>\$ 321,600</b>	<b>\$ 324,200</b>	<b>\$ 316,728</b>
-			<b><u>TAXES</u></b>				
-	05-2-70-0200	32	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		-	-	17

<b>Water Utility Operating Budget</b>							
Increase or (decrease)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2026/27 Projections	2024/25 Actual
-			<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>				
18,100	05-2-92-0100	33	Interest	29,550	11,450	11,450	12,430
-			<b><u>CAPITAL EXPENDITURE FROM REVENUE</u></b>				
-	05-2-99-0050		Capital Reserves	-	-		-
-			<b><u>OTHER NON-OPERATING EXPENSES</u></b>				
-	05-2-99-0020	34	Transfer to Capital Reserve - Land	5,000	5,000	33,600	103,000
14,000	05-2-99-0010	34	WTP - Membrane Replacement Reserve	40,000	26,000	26,000	26,000
-	05-2-99-0060		Dividend	-	-		50,000
12,200	05-2-99-0100		Surplus (Deficit)	12,200	-	-	787
			<b>DEPARTMENT TOTAL</b>	<b>\$ 127,500</b>	<b>\$ 83,200</b>	<b>\$ 111,800</b>	<b>\$ 232,984</b>
-							
			<b>TOTAL EXPENDITURES</b>	<b>\$ 1,881,000</b>	<b>\$ 1,783,800</b>	<b>\$ 1,818,600</b>	<b>\$ 1,796,660</b>
			<b>Budget Change</b>	<b>\$ 97,200</b>			
				<b>5.4%</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 Water Utility is currently undergoing a water rate study, the budget has been prepared using the proposed rate changes on October 1, 2026 .

Water Statistics:

	<i>Budget 2026/27</i>	<i>Budget 2025/26</i>
Residential Connections	1,192	1,192
Metered Commercial Accounts	195	195

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

This is the proposed rate 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 51.43% 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
	<u>\$1,000</u>

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 \$267,700. The sewer charge is budgeted at 2025/26 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
	<u>\$5,000</u>

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 has been undertaken in fiscal 2025/26 and staff are targeting a submitted to the NSUARB in April 2026.

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, 2025 was \$1,779,447.

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)	15 of 20	\$40,750	\$9,844	\$50,594	\$203,750
Repair Spillway (MFC Nov 2026 \$788,000)	0 of 20	\$0	\$19,700	\$19,700	\$788,000

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) and \$40,000 for membrane replacement reserve.

The **projected** balance in the Water Utility Capital Reserve, not including the depreciation reserve, at March 31, 2026 is as follows:

Future Land Purchases	\$305,900
WTP Membrane Replacement	78,300
Future Capital	593,200
	<u>\$977,400</u>



**Subject:** 2026/27 Town General Draft Operating Budget

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

**Date:** March 9, 2026 – Special Budget Council Meeting

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### **Recommendation**

For Council's review.

### **Discussion and Financial**

Staff have prepared a draft 2026/27 Town General Operating Budget for Council's review.

The draft 2026/27 Town General Operating Budget totals \$11,826,300 and is attached with accompanying notes.

To assist Council with the review of this budget staff have prepared a presentation and the slides have been provided as an attachment to this report.

The draft budget proposes a CPI adjustment of 2.1% on both the tax rate and sewer charges.

### **Enclosures:**

- a. Town General Draft 2026/27 Operating Budget Presentation
- b. Town General Draft 2026/27 Operating Budget

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# TOWN 2026/27 DRAFT OPERATING BUDGET

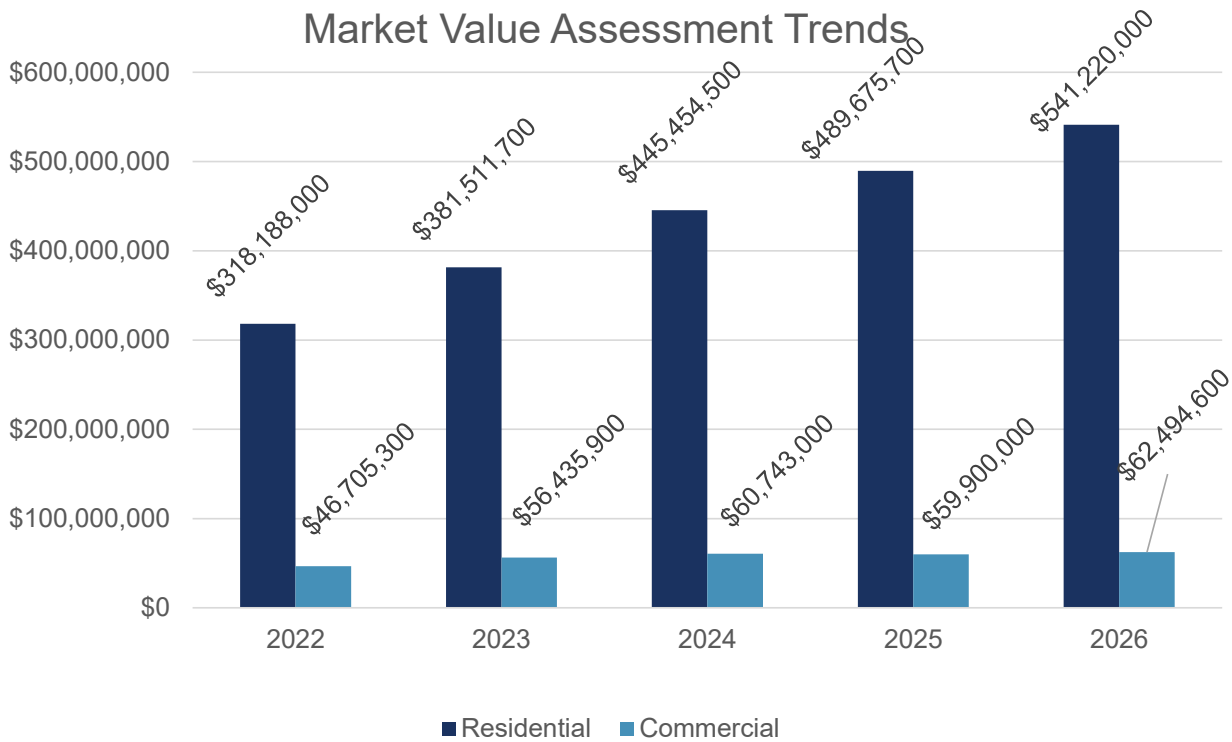
MARCH 9, 2026



# ASSESSMENT TRENDS



- 2026 annual assessment based on market value.
- Captures capital improvement and new construction through building permit process.
- Largely based on sales data.
- Capped assessment increase for 2026 is 2.6%.



## MARKET VALUE ASSESSMENT TRENDS

# TOWN GENERAL 2026/27 DRAFT OPERATING BUDGET



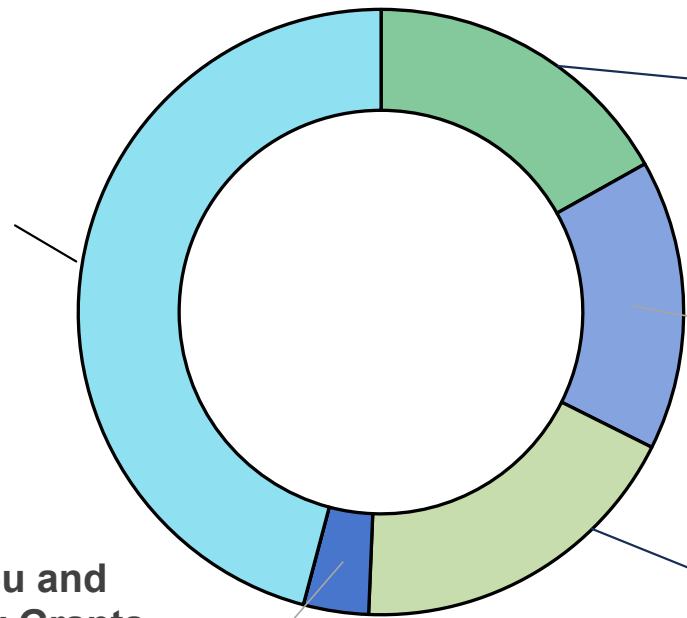
Total Revenue	\$11,826,300
Total Expenditures	<u>11,826,300</u>
Net Budgeted Surplus / Deficit	<u>\$ 0</u>

# DRAFT BUDGET REVENUE \$11.8263 MILLION



**Residential & Resource  
Property Taxes  
\$5,420,800, 45.8%**

**Grants in Lieu and  
Other Fed/Prov Grants  
\$419,500, 3.6%**

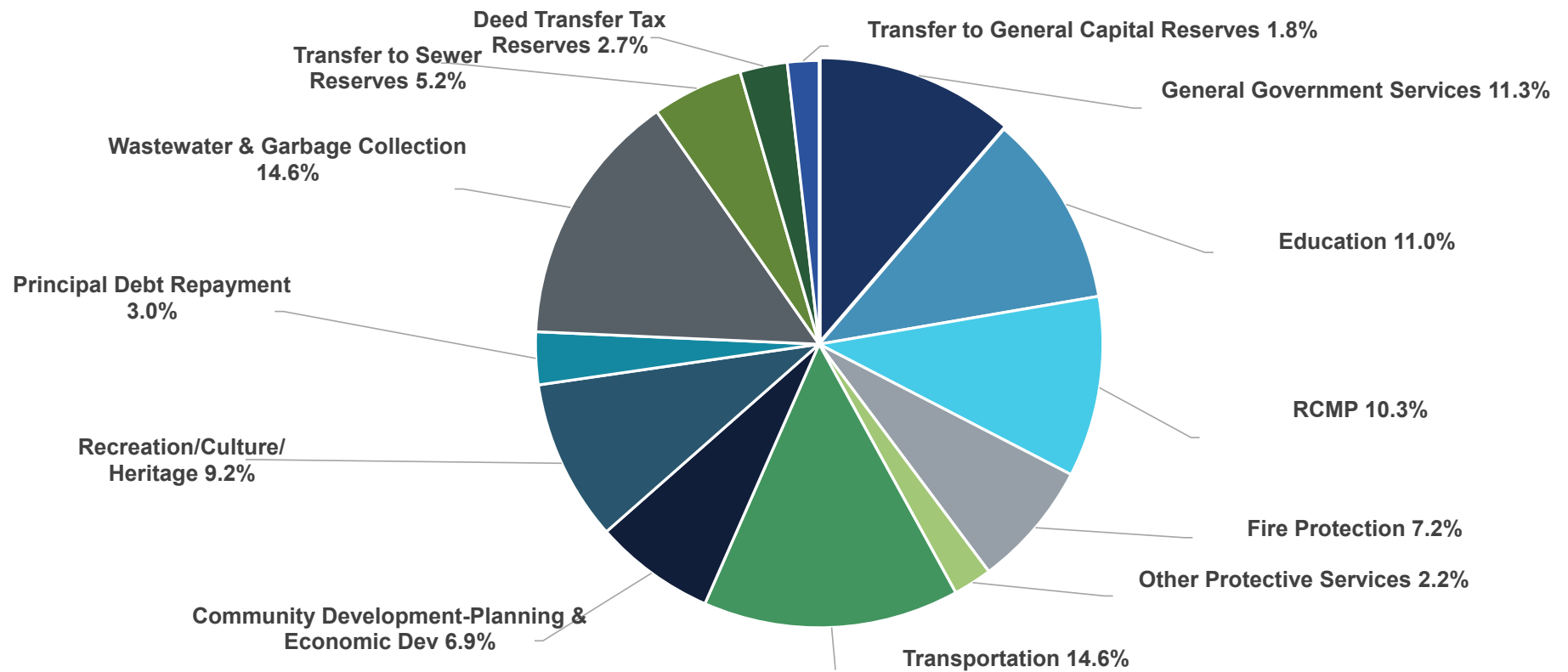


**Sewer Rates \$1,992,000  
16.8 %**

**Other Municipal Revenue  
\$1,832,800, 15.5%**

**Commercial Property \$2,161,200  
18.3%**

# DRAFT BUDGET EXPENDITURES \$11.8263 MILLION



# MANDATORY EXPENDITURES



CATEGORY	2024/25 ACTUAL	2025/26 FORECAST	2026/27 BUDGET
EDUCATION	\$1,144,750	\$1,243,000	\$1,303,200
ASSESSMENT	\$49,497	\$50,900	\$52,000
RCMP	\$1,069,554	\$1,141,000	\$1,209,500
TOTAL	\$2,263,801	\$2,434,900	\$2,564,700
<i>TOTAL CHANGE</i>	<i>\$139,924</i>	<i>\$171,099</i>	<i>\$129,800</i>
<i>% CHANGE</i>	<i>6.2%</i>	<i>7.6%</i>	<i>5.3%</i>

# GENERAL GOVERNMENT SERVICES 2026/27 DRAFT OPERATING BUDGET



% Change	+9.5%
Change	\$ 116,300
Total General Government	\$1,341,600

# GENERAL GOVERNMENT SERVICES (ADMINISTRATION & FINANCE) 2026/27 DRAFT OPERATING BUDGET



<b>Changes</b> , budget decreases are in (brackets)	
Legislative, includes Council Honorarium/Travel, Training	\$ 9,700
Administration Building Operating	\$ 14,100
HR Consultant Supports	(\$ 20,000)
Reviews and Plans	(\$ 10,000)
Wages & Benefits and changes in allocations to/from Utilities	\$ 125,700
Other Expenses	\$ 5,800
Grants to Organization with the Lunenburg County Wheels reallocation to Transportation line item	(\$ 10,000)

# OTHER PROTECTIVE BUDGET SERVICES 2026/27 DRAFT OPERATING BUDGET



% Change	+10.6%
Change	\$ 140,600
Total Other Protection	\$ 1,470,500

# OTHER PROTECTIVE SERVICES BUDGET 2026/27 DRAFT OPERATING BUDGET



<b>Changes</b> , budget decreases are in (brackets)	
RCMP	\$87,200
Prosecuting Attorney	(\$1,000)
By-law Enforcement Officer/Support Cost/Vehicle Cost	\$55,000
Emergency Management Planning	\$11,000
Building & Fire Inspection Costs	(\$11,600)

# FIRE PROTECTION 2026/27 DRAFT OPERATING BUDGET



% Change	+6.3%
Change	\$ 50,700
Total Fire Protection	\$ 850,400

# FIRE PROTECTION 2026/27 DRAFT OPERATING BUDGET



**Changes**, budget decreases are in (brackets)

Administration	\$ 1,800
Fire Fighting Force	\$ 3,700
Fire Protection Rates	\$14,700
Fire Station & Buildings	\$ 9,400
Fire Equipment	\$13,300
Personal Protective Equipment Reserve Transfer	\$ 6,000
Other- includes Medical \$300; Travel to Canadian Fallen Fire Fighter Ceremony \$1,500	\$ 1,800

# TRANSPORTATION SERVICES 2026/27 DRAFT OPERATING BUDGET



% Change	+10.3%
Change	\$ 161,300
Total Transportation Services	\$1,729,900

# TRANSPORTATION SERVICES 2026/27 DRAFT OPERATING BUDGET



**Changes**, budget decreases are in (brackets)

Fleet Fuel, Repairs, Supplies

\$ 11,500

Wages & Benefits and changes in allocations  
to/from Wastewater and Water Utility

\$193,200

Street Lighting

\$ 13,000

Lunenburg County Wheels Grant-Reallocated  
from general grants

\$ 10,000

# ENVIRONMENTAL HEALTH (WASTEWATER TREATMENT & GARBAGE) 2026/27 DRAFT OPERATING BUDGET



% Change	-1.0%
Change	\$ -17,100
Total Environment Health Services	\$1,731,600

# ENVIRONMENTAL HEALTH (WASTEWATER TREATMENT & GARBAGE) 2026/27 DRAFT OPERATING BUDGET



**Changes**, budget decreases are in (brackets)

Wages & Benefits	\$ 65,700
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Water/Insurance/Interest on Debt/Office	\$ 11,100
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Electricity	\$ 57,500
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Sludge Disposal	\$ 11,300
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Biofilter Media Reserve	(\$75,000)
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Waste Collection	(\$87,700)
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# COMMUNITY DEVELOPMENT SERVICES 2026/27 DRAFT OPERATING BUDGET



% Change	-5.0%
Change	\$(43,200)
Total Community Development Services	\$820,300

# COMMUNITY DEVELOPMENT SERVICES 2026/27 DRAFT OPERATING BUDGET



**Changes**, budget decreases are in (brackets)  
**Planning & Economic Development**

Wages & Benefits and changes in allocations to Economic Development & Heritage	\$ 120,800
Training/Advertising/Computer	\$ 12,400
Tourism Expenses	\$ 4,500
Economic Impact Study	(\$ 100,000)
Economic Development Salary/Support Costs	(\$ 35,200)

# COMMUNITY DEVELOPMENT SERVICES 2026/27 DRAFT OPERATING BUDGET



**Changes**, budget decreases are in  
(brackets)

## **Property Holdings**

Old Fire Hall	\$ 100
CN Station	(\$ 55,100)
Lunenburg Academy	\$ 9,100
Public Washroom	\$ 800
Cemetery	(\$ 600)

# RECREATION AND CULTURAL SERVICES 2026/27 DRAFT OPERATING BUDGET



% Change	1.4%
Change	\$ 14,700
Total Recreation & Cultural Services	\$1,083,100

# RECREATION AND CULTURAL SERVICES 2026/27 DRAFT OPERATING BUDGET



<b>Changes</b> , budget decreases are in (brackets)	
Wages & Benefits/Training/Accessibility	\$ 3,400
Parks & Playgrounds	\$ 14,000
Debenture Interest	(\$ 1,200)
Arena/Community Centre Maintenance/Grounds	\$ 47,100
Library-Janitor Contract/Supplies	(\$ 3,900)
<b>Heritage</b>	
Heritage Salary allocation	(\$ 47,200)
UNESCO Joint Promotion	\$ 2,500

# FISCAL SERVICES 2026/27 DRAFT OPERATING BUDGET



% Change	3.1%
Change	\$ 84,800
Total Fiscal Services	\$2,798,900

**Changes**, budget decreases  
are in (brackets)

Debenture Principal Payments	\$ (3,900)
Reserve Transfers	\$ 28,500
Education	\$ 60,200

## 2026/27 PROPOSED SEWER RATES



<b>CATEGORY</b>	<b>25-26 Approved Rates</b>	<b>26-27 PROPOSED DRAFT RATES</b>
RESIDENTIAL	\$735.38	\$750.82
COMMERICAL PER \$100 OF ASSESSMENT	\$0.7027	\$0.7175
CHURCHES (QUARTERLY)	\$431.91	\$440.98
% CHANGE	2.3%	2.1%
RESIDENTIAL CHANGE	\$16.53	\$15.44

## 2026/27 PROPOSED TAX RATES



<b>CATEGORY</b>	<b>25-26 APPROVED RATE</b>	<b>26-27 PROPOSED DRAFT RATE</b>
RESIDENTIAL/RESOURCE PER \$100 OF ASSESSMENT	\$1.376	\$1.405
COMMERICAL PER \$100 OF ASSESSMENT	\$3.358	\$3.429
% CHANGE	0%	2.1%



**TOWN OF LUNENBURG**  
**2026/27 DRAFT OPERATING BUDGET**

INDEX

	<u>Page #</u>
<b>1. <u>TOWN GENERAL</u></b>	
➤ <b>Operating Departmental Budget Summary</b>	<b>1</b>
➤ <b>Tax Rates, Statistics</b>	<b>2</b>
➤ <b>Town General Revenue</b>	<b>4</b>
<b>Expenditures</b>	
➤ <b>General Government (Administration &amp; Finance)</b>	<b>13</b>
➤ <b>Other Protective Services</b>	<b>18</b>
➤ <b>Fire Protection</b>	<b>20</b>
➤ <b>Transportation Services</b>	<b>27</b>
➤ <b>Environmental Health Services (Wastewater Treatment &amp; Garbage)</b>	<b>31</b>
➤ <b>Community Development Services</b>	<b>36</b>
➤ <b>Recreation and Cultural Services</b>	<b>41</b>
➤ <b>Fiscal Services</b>	<b>48</b>
<b>2. <u>CEMETERY</u></b>	<b>52</b>

**Town of Lunenburg  
2026/27 Budget Summary**

	<b>Draft Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Difference %</b>
<b><i>Expenditures</i></b>			
General Government Services	\$ 1,341,600	\$ 1,225,300	9.5%
Other Protective Services	1,470,500	1,329,900	10.6%
Fire Services	850,400	799,700	6.3%
Transportation Services	1,729,900	1,568,600	10.3%
Environmental Health Services	1,731,600	1,748,700	-1.0%
Community Development Services	820,300	863,500	-5.0%
Recreation & Cultural Services	1,083,100	1,068,400	1.4%
Fiscal Services	2,798,900	2,714,100	3.1%
	<b><u>\$ 11,826,300</u></b>	<b><u>\$ 11,318,200</u></b>	<b><u>4.5%</u></b>
<b><i>Revenue</i></b>			
Property Tax Revenue, including Sewer	\$ 10,419,900	\$ 9,825,200	6.1%
<b><i>Non-tax Revenue</i></b>			
Sales of Services	242,800	243,200	-0.2%
Arena & Community Centre	357,100	338,600	5.5%
Other Revenue - Own Sources	484,600	536,800	-9.7%
Unconditional Transfers	50,100	50,100	0.0%
Conditional Transfers	271,800	324,300	-16.2%
	<b><u>\$ 11,826,300</u></b>	<b><u>\$ 11,318,200</u></b>	<b><u>4.5%</u></b>
<b><i>Unfunded Operating Expenditures</i></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	

**2026/27 BUDGET SUMMARY AND TAX RATES**

	<b>Tax Rate</b>	<b>Increase (decrease) over prior year</b>	<b>% Change over prior year</b>
<b>Residential Tax Rate</b>	<b>\$1.405</b>	<b>\$0.029</b>	<b>2.1%</b>
<b>Commercial Tax Rate</b>	<b>\$3.429</b>	<b>\$0.071</b>	<b>2.1%</b>
<b>Seasonal Tourist Tax Rate</b>	<b>\$2.572</b>	<b>\$0.053</b>	<b>2.1%</b>

**Tax Contribution Comparison**

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Residential	66.3%	67.0%	67.0%	68.3%	68.3%	69.2%
Commercial	31.8%	31.4%	31.4%	31.2%	31.2%	30.2%
Seasonal Tourist	2.0%	1.7%	1.6%	0.5%	0.5%	0.5%
	<u>33.8%</u>	<u>376.0%</u>	<u>33.0%</u>	<u>31.7%</u>	<u>31.7%</u>	<u>30.7%</u>

**2026/27 Budget Summary**

**Operating**

Town General Operations \$ 11,826,300

**Capital**

Town Capital Projects \$ 3,815,000

\$ 15,641,300

	Value as Shown on Roll	For Losses On Appeals**	Subtotal	Grants in Lieu	Net Taxable Assessment
<b>RESIDENTIAL</b>					
Residential Property	\$ 385,318,300	\$ (350,000)	\$ 384,968,300	\$ 45,000	\$ 385,013,300
Resource Property	841,000	-	841,000		841,000
Total Residential	<u>386,159,300</u>	<u>(350,000)</u>	<u>385,809,300</u>	<u>45,000</u>	<u>385,854,300</u>
<b>COMMERCIAL</b>					
Commercial Property	60,885,300	(350,000)	60,535,300	8,509,000	69,044,300
Seasonal Tourist Business	1,609,300		1,609,300	-	1,609,300
Business Occupancy	-	-	-	-	-
Total Commercial	<u>62,494,600</u>	<u>(350,000)</u>	<u>62,144,600</u>	<u>8,509,000</u>	<u>70,653,600</u>
Total Assessment	<u>\$ 448,653,900</u>	<u>\$ (700,000)</u>	<u>\$ 447,953,900</u>	<u>\$ 8,554,000</u>	<u>\$ 456,507,900</u>

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

**Tax Levy**

Expenditures	\$ 11,826,300
Less: Revenue Other than Tax Revenue	<u>3,995,200</u>
Tax Levy	<u>7,831,100</u>

**Calculation of Tax Rates**

Total Net Taxable Assessment	456,507,900
<b>General Tax Rate</b>	<u><b>1.72</b></u>

**TAX RATE CALCULATION**

Tax Levy	\$ 7,831,100
Residential Assessment	385,854,300
<b>Residential Tax Rate</b>	<b>\$ 1.405</b>
Residential Tax Levy	5,421,300
Commercial Tax Levy	2,409,800
Commercial Assessment	69,044,300
Seasonal Tourist Assessment	1,609,300
<b>Commercial Tax Rate</b>	<b>\$ 3.429</b>
<b>Seasonal Tourist Business Tax Rate</b>	<b>\$ 2.572</b>

**Historical Tax Rates**

	2023/24	2024/25	2025/26	2026/27	Change
Residential	\$1.376	\$1.376	\$1.376	\$1.405	2.10%
Commercial	\$3.358	\$3.358	\$3.358	\$3.429	2.10%
Seasonal Tourist	\$2.519	\$2.519	\$2.519	\$2.572	2.10%

**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)	\$ 21,214,000	\$ -	\$ -

\* 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)	\$ 8,468,100	\$ 290,371	\$ 290,371
His Majesty the King (Green Street/DNR)	15,100	\$ 518	\$ 518
N.S. Trans. & Public Works (Mahone Bay Road)	6,200	\$ 213	\$ 213
N.S. Trans. & Public Works (Green Street)	15,000	\$ 514	\$ 514
N.S. Trans. & Public Works (Linden Avenue)	4,600	\$ 158	\$ 158
Total Commercial Exempt	\$ 8,509,000	\$ 291,774	\$ 291,774
Residential Exempt:			
His Majesty the King (Green Street/DNR)	\$ 45,000	\$ 632	\$ 632

	Assessment	Sewer per Rate	Actual GIL
His Majesty the King (Dufferin Street/DNR)	\$ 8,468,100	\$ 58,100	\$ 58,100

**Federally Assessed Properties (nil)**

**Comparative Property Assessments & Tax Rates**

	2026 # of Taxable Accounts	2025 # of Taxable Accounts	2026 Taxable Assessment*	2025 Taxable Assessment*	Difference
Residential	1224	1223	\$ 385,854,300	\$ 359,933,600	7.20%
Commercial	187	189	69,044,300	67,422,500	2.41%
Seasonal Tourist	4	3	1,609,300	1,495,400	7.62%
			\$ 456,507,900	\$ 428,851,500	6.45%

Of the Residential property accounts in the Town; 889 or 72.6% are capped.  
 \* Taxable Assessment is based on an appeals allowance.

**Tax Revenue**

	Rates	Taxes		
Residential	\$1.405	\$ 5,421,300	1% Tax Revenue =	\$ 78,311
Commercial	3.429	2,368,400	\$0.01 Additional =	45,651
Seasonal Tourist	2.572	41,400	\$0.01 Residential =	38,585
			\$0.01 Commercial =	7,065
		\$ 7,831,100		

**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.

2026 Seasonal Tourist Assessments	\$ 1,609,300
-----------------------------------	--------------

2026/27 Operating Budget  
 Budgeted Staffing Summary

	FTE	Salaries & Benefits*
Corporate Services & Utilities	14.0	\$ 1,483,900
Community Development & Bylaw	5.5	\$ 611,500
Recreation	5.5	\$ 486,200
Public Works	17.0	\$ 1,550,100
	<b>42.0</b>	<b>\$ 4,131,700</b>

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

Budgeted Cost-of-Living Adjustment for 2026/27 is 3% (2025 NS-CPI 2.1%).

		<b>Town General - Operating Revenue</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Taxes</b>				
	01-1-11-0000		<b>Assessable Property</b>				
467,900	01-1-11-1100	1	Residential Taxable Assessment	\$ 5,408,900	\$ 4,941,000	\$ 4,958,500	\$ 4,670,624
-			<b>Commercial</b>				
92,200	01-1-11-2100	1	Comm Taxable Assessment	2,076,300	1,984,100	1,956,700	1,936,031
3,700	01-1-11-2200	1	Seasonal Tourist Business	41,400	37,700	37,700	44,738
-			<b>Resource</b>				2,117,700
(100)	01-1-11-5100	1	Resource Taxable Assessment	11,900	12,000	12,000	11,893
563,700				7,538,500	6,974,800	6,964,900	8,780,986
			<b>Special Assessments</b>				
	01-1-12-1000		<b>Frontage Rates</b>				
14,400	01-1-12-9100	2	Sewer Annual Charges	1,992,000	1,977,600	1,921,000	1,841,891
			<b>Other Taxes</b>				
-	01-1-19-1100	3	Deed Transfer Tax-Capital Reserve Fund	325,000	325,000	325,000	252,715
-	01-1-19-1101	3	Deed Transfer Tax-Operating Fund	162,500	162,500	162,500	126,357
				2,479,500	2,465,100	2,408,500	2,220,963
			<b>Business Property</b>				
2,100	01-1-14-2100	4	Based on Revenue - Bell Aliant	18,500	16,400	18,500	17,808
-	01-1-62-8800	5	HST Offset Grant	25,000	25,000	20,000	31,171
				43,500	41,400	38,500	48,979
			<b>Department Total</b>	<b>\$ 10,061,500</b>	<b>\$ 9,481,300</b>	<b>\$ 9,411,900</b>	<b>\$ 11,050,928</b>
			<b>Grants in Lieu of Taxes</b>				
	01-1-23-0000		<b>Provincial Government</b>				
100	01-1-23-1200	6	Dept. of Transportation	\$ 1,100	\$ 1,000	\$ 1,000	\$ 756
11,900	01-1-23-1300	6	His Majesty the King	291,500	279,600	279,600	286,774
2,500	01-1-23-1400	6	Sewer (previously included in general sewer revenue)	60,800	58,300	58,300	58,442
-	01-1-23-3100	6	Fire Protection - Museum/School	5,000	5,000	5,000	5,019
			<b>Department Total</b>	<b>\$ 358,400</b>	<b>\$ 343,900</b>	<b>\$ 343,900</b>	<b>\$ 350,991</b>
			<b>Sales of Services</b>				
	01-1-41-0000		<b>General Gov't Services</b>				
(500)	01-1-41-0200	7	Tax Certificates Fees	\$ 5,500	\$ 6,000	\$ 5,500	\$ 4,592
100	01-1-41-0210	7	Mortgage Company Service Charge	3,300	3,200	3,300	3,020
				8,800	9,200	8,800	7,612
			<b>Environmental Health Services</b>				
(10,000)	01-1-44-0115	7	Region 6 Diversion/Map	15,000	25,000	15,000	28,490
-	01-1-44-0110		Sale of Compostainers	100	100	100	-
				15,100	25,100	15,100	28,490
			<b>Environmental Develop. Services</b>				
-	01-1-46-0100	7	Zoning Permits & Certificates	3,500	3,500	2,300	6,190
			<b>Recreation &amp; Cultural Services</b>				
-	01-1-47-0100		Library Photocopy Revenue	300	300	100	-
			<b>Protective services</b>				
-	01-1-42-0200	7	Fire Services (Rental Revenue)	100	100	100	-
			<b>Transportation Services</b>				
10,000	01-1-43-0100	7	PW - Labour/Equipment (Charge Out)	60,000	50,000	60,000	60,948
-	01-1-43-0200	7	Parking Meter Revenue	155,000	155,000	152,000	152,299
				215,000	205,000	212,000	213,247
				\$ 242,800	\$ 243,200	\$ 238,400	\$ 255,539
			<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	\$ 10,000	\$ 9,810
			<b>Community Centre</b>				
-	01-1-47-1110	9	Program Fees				
2,400	01-1-47-1110		Drop-in Sport Programs	19,400	17,000	19,400	19,893
-	01-1-47-1120		Weight Room Fees	2,000	2,000	2,000	1,262
3,000	01-1-47-1130		Fitness Classes	9,000	6,000	8,900	5,160
				40,400	35,000	40,300	36,125

				<b>Town General - Operating Revenue</b>			
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Rentals</b>				
			<b><u>Arena</u></b>				
200	01-1-47-2020	10	Skate Sharpening	700	500	700	685
1,000	01-1-47-2040	11	Minor Hockey	78,000	77,000	78,000	72,319
1,600	01-1-47-2050	12	Hockey, Other & Practices	58,600	57,000	57,500	57,140
200	01-1-47-2070	13	School Skating	7,500	7,300	7,300	8,422
(1,600)	01-1-47-2080	14	Other Skating	3,100	4,700	2,500	2,580
(1,300)	01-1-47-2090	15	Summer Rentals	6,000	7,300	5,000	7,548
500	01-1-47-2091	16	Farmer's Market (Spring/Summer)	5,900	5,400	5,700	5,612
	01-1-47-2095	17	Sign Rentals	10,000	10,000	9,300	9,814
			<b><u>Community Centre</u></b>				
2,500	01-1-47-3020	18	Rentals	26,500	24,000	28,000	24,675
(1,800)	01-1-47-3021	19	Farmer's Market (Fall/Winter)	8,700	10,500	8,500	9,589
1,000	01-1-47-3030	20	Meeting Room/Fitness Studio Rentals	11,000	10,000	11,100	10,455
-	01-1-47-3040	21	Grounds Rental	2,200	2,200	2,100	1,590
				<b>218,200</b>	<b>215,900</b>	<b>215,700</b>	<b>210,429</b>
			<b>Rental - District School Board</b>				
800	01-1-47-4010	22	School Bd. Rental of Auditorium/Grounds	38,000	37,200	37,400	36,409
			<b><u>Grants - Municipalities</u></b>				
10,000	01-1-47-5050	23	Operating Grant - MODL	60,000	50,000	45,000	45,000
				<b>60,000</b>	<b>50,000</b>	<b>45,000</b>	<b>45,000</b>
			<b>Miscellaneous Revenue</b>				
-	01-1-47-8010		Miscellaneous (interest)	500	500	500	820
				<b>500</b>	<b>500</b>	<b>500</b>	<b>820</b>
			<b>Total Revenue - LWMCC &amp; Arena</b>	<b>\$ 357,100</b>	<b>\$ 338,600</b>	<b>\$ 338,900</b>	<b>\$ 328,783</b>
		24	<b><u>Other Revenue/Own Sources</u></b>				
			<b><u>Licenses and Permits</u></b>				
-	01-1-51-4100		Taxi Licenses	\$ 100	\$ 100	\$ 100	\$ 195
-	01-1-51-6100		Dog Licenses	1,000	1,000	1,000	910
(3,000)	01-1-51-7100		Building Permits	12,000	15,000	9,200	20,633
-	01-1-51-9100		Other Licenses & Permits	3,500	3,500	3,500	1,619
				<b>16,600</b>	<b>19,600</b>	<b>13,800</b>	<b>23,357</b>
			<b><u>Fines</u></b>				
-	01-1-52-0100		Fines-Parking Meter	12,000	12,000	10,000	13,426
-	01-1-52-0200		Fines-Court Fines	2,500	2,500	2,000	3,885
				<b>14,500</b>	<b>14,500</b>	<b>12,000</b>	<b>17,311</b>
		25	<b><u>Rentals</u></b>				
-	01-1-53-0050		Rentals - Band Stand	1,000	1,000	-	-
(28,500)	01-1-53-0100		Rentals and Leases	50,000	78,500	78,500	86,704
(40,000)	01-1-53-0110		Rental and Leases - Lun Academy	240,000	280,000	244,900	279,392
				<b>291,000</b>	<b>359,500</b>	<b>323,400</b>	<b>366,096</b>
			<b><u>Return on Investments</u></b>				
-	01-1-55-9100	26	Bank Interest	80,000	80,000	100,000	130,701
			<b><u>Penalties &amp; Interest on Taxes</u></b>				
20,000	01-1-56-2100	27	Interest on Taxes	80,000	60,000	110,000	103,395
			<b><u>Miscellaneous</u></b>				
1,500	01-1-59-0050		Pin & Flag Sales/Etc.	2,500	1,000	2,600	3,277
-			Insurance Settlements	-	-	-	104,004
(2,200)	01-1-59-0100	28	Donations	-	2,200	-	-
				<b>2,500</b>	<b>3,200</b>	<b>2,600</b>	<b>107,281</b>
				<b>\$ 484,600</b>	<b>\$ 536,800</b>	<b>\$ 561,800</b>	<b>\$ 748,141</b>

		<b>Town General - Operating Revenue</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><i>Department of Municipal Affairs</i></b>				
-	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	126
				<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,126</b>
			<b><i>Conditional Transfers/Fed. Or Prov. Gov'ts</i></b>				
			<b>Federal Government</b>				
6,200	01-1-71-7500		Canada Day Grant	\$ 10,000	\$ 3,800	\$ 8,000	\$ 3,840
(75,000)			ACOA Non-repayable Contribution	-	75,000	75,000	64,060
				<b>\$ 10,000</b>	<b>\$ 78,800</b>	<b>\$ 83,000</b>	<b>\$ 67,900</b>
			<b>Provincial Government</b>				
			<b>Protective Services</b>				
-	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>\$ 1,000</b>
			<b>Conditional Transfers/Other Local Gov't</b>				
-			Transfer From Reserves-LAFF/Surplus	\$ -	\$ -	\$ -	\$ 55,301
16,300	01-1-89-9900	30	Districts 1 & 2 Fire Commission	260,800	244,500	225,800	218,628
				<b>\$ 260,800</b>	<b>\$ 244,500</b>	<b>\$ 225,800</b>	<b>\$ 273,929</b>
508,100			<b>Total Revenue</b>	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>\$ 11,254,800</b>	<b>\$ 13,127,337</b>
			<b>Non Property Tax Revenue</b>	<b>\$ 3,995,200</b>	<b>\$ 4,062,800</b>	<b>\$ 4,009,300</b>	<b>\$ 4,058,821</b>
			<b>Change in Non Property Tax Revenue</b>	<b>-1.7%</b>			

**NOTES TO TOWN REVENUE ESTIMATES**

1. 2026/27 Tax Revenues

**2025/26 Tax Rates: Rates to be updated once budget approved**

- \$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 2026/27 WITH RESERVE TRANSFERS</b>			
<b>Classification</b>	<b>2026/27 Rate</b>	<b>2025/26 Rate</b>	<b>Yearly Change</b>
Dwelling Unit	\$750.82	\$735.38	2.1% or \$15.44 per dwelling unit
Commercial Rate	71.75¢/100 of Assessment	70.27¢/100 of Assessment	2.1%
Churches - quarterly	\$440.98	\$431.91	2.1%

<b>Sewer Revenue Contribution Comparison</b>				
	<u>2026/27</u>	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>
Residential	52.2%	50.9%	54.3%	56.5%
Commercial	47.3%	48.6%	45.2%	42.9%
Churches	0.5%	0.5%	0.5%	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	\$1,380,300
Debt Repayment – Principal (see: Fiscal Services)	75,300
Reserve Transfer (General)	311,200
Reserve Transfer (Plant Upgrade)	286,000
<b>Total Costs</b>	<b>\$2,052,800</b>

Funding (Based on 2026 assessments)

Sewer Rates	\$2,052,800
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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, with the change to 14% HST effective April 1, 2026 now we receive 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>2026/27</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	5,000
Repairs, maintenance & supplies	15,000
	<u>\$ 20,000</u>
<b>Net revenue before enforcement costs</b>	<u><u>\$ 147,000</u></u>
By-Law Enforcement costs (See: Other Protective Services Budget)	<u><u>\$ 149,200</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. This revenue is based on rates in the current rate schedule and historical usage.

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. The Town has requested \$60,000 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, Blue Building (Navy League), Lunenburg Board of Trade Rental Blockhouse Hill.

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**

2026/27 Rates

**Community Centre**

Meeting/Fitness rooms	/hr	33.00		
Auditorium only - full day*		395.00		
New Year's Eve*		824.00		
Recreational Use - auditorium only	/hr	42.00		
Recreational Use - auditorium & kitchen	/hr	52.00		
Kitchen - full day		201.00		

**Arena Ice Time**

			Resurfacers Surcharge	Base Rate
Prime	/hr	205.00	4.00	201.00
Non Prime	/hr	173.00	4.00	169.00
Youth & Schools	/hr	173.00	4.00	169.00
Mornings - not including March Break (8:00am to 12:00pm M-F)	/hr	136.00	4.00	132.00

**Arena Summer Rentals**

Per Hour	84.00
Per Day	811.00

**Arena Sign Rentals**

Display Signs (4'x8')	307.00
Ice Resurfacers Signs (per side)	921.00
In Ice Ads	327.00

**Public Skating**

Youth	3.00	NC
Youth Season Pass	102.00	
Adult	4.00	NC
Adult Season Pass	131.00	
Family Season Pass	176.00	
Pop-up Public Skates	2.00	NC
Skate Sharpening	5.00	NC

**Vehicle Parking**

With electrical hook-up	/day	33.00
Without hook-up	/day	28.00
Commercial hook-ups	/day	42.00
Commercial without hook-ups	/day	35.00

**Field Rentals**

*Softball Field*

Per season (per team)	253.00
Per game	16.00
Per season - Youth (per team)	119.00

*Soccer Field*

Per Game	40.00
Per Season (per team)	344.00
Per Season - Youth (per team)	212.00

*Track*

Full Day	217.00
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Fitness Program	/mo	52.00	
Weight Room	/mo	52.00	
Weight Room - purchased in 4 month block		185.00	
Weight Room - youth rate	/mo	12.00	
Weight Room Key Deposit		40.00	NC
Sr. Fitness	/session (15 weeks)	92.00	
Drop in fee - badminton		5.00	NC
Drop in fee - pickleball		4.00	NC

**Bandstand**

Per hour	25.00
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**N.B. - Rates as noted were adjusted by 2025 NS-CPI of 2.1%**

\*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.**



				<b>General Government Services Expenditure Budget (Administration &amp; Finance)</b>				
Increases & (Decreases)	ACCOUNT #	Notes	Description	2026/27	2025/26	2025/26	2024/25	
				Budget	Budget	Projections	Actual	
			<b>General Gov't Services</b>					
			<b>Legislative</b>					
800	01-2-11-1100	1	Mayor - Honorarium	\$ 38,400	\$ 37,600	\$ 37,600	\$ 34,320	
(400)			Less: Allocation to Utilities	(19,200)	(18,800)	(17,300)	(16,956)	
				19,200	18,800	20,300	17,364	
2,600	01-2-11-3100	1	Councillors - Honorarium	125,600	123,000	123,000	105,871	
(1,300)			Less: Allocation to Utilities	(62,800)	(61,500)	(56,800)	(52,266)	
				62,800	61,500	66,200	53,605	
7,000	01-2-11-9300	2	Council Conferences & Training	22,000	15,000	22,000	23,055	
(3,500)			Less: Allocation to Utilities	(11,000)	(7,500)	(11,000)	(7,500)	
				11,000	7,500	11,000	15,555	
3,000	01-2-11-3200		Mayor & Councillors Meeting Travel	4,000	1,000	1,000	4,132	
1,500	01-2-11-9100	3	Other Legislative Expense	6,000	4,500	5,500	6,418	
-	01-2-11-9210	4	Anti-Racism Special Committee	25,000	25,000	15,000	3,297	
				128,000	118,300	119,000	100,371	
			<b>General Administrative</b>					
			<b>Office Building</b>					
9,000	01-2-12-1410	5	Janitorial Contract	30,000	21,000	29,200	26,561	
4,000	01-2-12-1420		Fuel	26,000	22,000	24,000	20,024	
-	01-2-12-1430		Electricity	14,000	14,000	12,000	10,878	
100	01-2-12-1440		Water	1,200	1,100	1,100	1,396	
-	01-2-12-1445	6	Sewer	4,600	4,600	4,600	4,673	
1,000	01-2-12-1450		Insurance (Town Hall)	19,200	18,200	18,500	17,359	
-	01-2-12-1460	7	Janitor Supplies	1,200	1,200	1,200	758	
-	01-2-12-1470	8	Maintenance & Repairs	70,000	70,000	60,000	20,460	
				166,200	152,100	150,600	102,109	
			<b>Financial Management</b>					
15,800	01-2-12-2200	9	Accounting Salaries	292,300	276,500	276,500	221,754	
(8,700)			Less: Allocation to Utilities	(165,900)	(157,200)	(157,200)	(170,793)	
				126,400	119,300	119,300	50,961	
1,100	01-2-12-2700		Payroll Admin Charges	2,500	1,400	1,400	1,728	
-	01-2-12-2800	10	Banking Charges	1,800	1,800	1,800	927	
				130,700	122,500	122,500	53,616	
			<b>Legal and Other Professional Fees</b>					
-	01-2-12-1500	11	Solicitors	75,000	75,000	75,000	69,011	
-	01-2-12-1505		Wastewater Legal Allocation	(10,000)	(10,000)	(10,000)	(5,000)	
				65,000	65,000	65,000	64,011	
500	01-2-12-2500		Audit Fees	10,500	10,000	10,400	9,177	
(20,000)	01-2-12-2505	11	HR Consultant Supports	40,000	60,000	60,000	56,175	
(10,000)	01-2-12-2XXX	11	Reviews and Plans	20,000	30,000	20,000	-	
				135,500	165,000	155,400	129,363	
			<b>Taxation</b>					
-	01-2-12-4300	13	Tax Exemptions - Individuals	40,000	40,000	31,700	36,500	
1,900	01-2-12-4350	14	Tax Exemptions (Section 71)	45,200	43,300	43,300	43,422	
				85,200	83,300	75,000	79,922	
			<b>Common Services</b>					
1,100	01-2-12-6000	15	Assessment Costs	52,000	50,900	50,900	49,497	
			<b>Valuations and Allowances</b>					
-	01-2-82-1100		Uncollectible Taxes & Sundries	-	-	-	440	
			<b>Other General Admin. Services</b>					
(3,000)	01-2-12-9009	16	Accessibility Plan Development	5,000	8,000	4,000	3,081	
21,000	01-2-12-9010	17	Advertising & Communications	23,000	2,000	2,000	-	
(18,000)			Less: Comms Allocation to Utilities	(18,000)	-	-	-	
500	01-2-12-9020		Stationery & Supplies	3,000	2,500	2,700	922	
800	01-2-12-9030		Postage	3,200	2,400	2,900	2,890	
600	01-2-12-9040		Telephone	3,000	2,400	3,000	1,766	
600	01-2-12-9050		Computer Maintenance	15,000	14,400	15,000	7,688	
				34,200	31,700	29,600	16,347	

<b>General Government Services Expenditure Budget (Administration &amp; Finance)</b>							
Increases & (Decreases)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b><u>Salaries and Benefits</u></b>				
1,700	01-2-12-1100	18	Salaries - Corporate Services Staff	800,900	799,200	749,200	700,272
101,600			Less: Allocation to Utilities or Other Depts	(381,200)	(482,800)	(449,500)	(273,230)
				<b>419,700</b>	<b>316,400</b>	<b>299,700</b>	<b>427,042</b>
(2,500)	01-2-12-1102	19	Staff Training & Professional Development	7,500	10,000	7,500	6,471
4,200	01-2-19-9010		Workers Compensation	15,600	11,400	10,800	6,567
5,300	01-2-19-9030		Employment Benefits: CPP/EI	37,000	31,700	30,100	32,406
4,100	01-2-19-9050		Town Pension/RRSP	29,700	25,600	24,300	20,198
4,200	01-2-19-9060		Medical Plan	39,800	35,600	33,800	19,818
-	01-2-19-9070		Holiday and Long Service Awards	500	500	500	2,185
-	01-2-19-9090	20	Other Employment Benefits	8,800	8,800	8,800	(32,791)
				<b>558,600</b>	<b>440,000</b>	<b>415,500</b>	<b>481,896</b>
			<b><u>Other General Gov't Services</u></b>				
			<b><u>Elections</u></b>				
-	01-2-19-1100	21	Elections, Plebiscites, etc.	-	-	-	24,334
-			<b><u>General Accident &amp; Damage Liability Claims</u></b>				
(300)	01-2-19-3100		Liability Insurance & Claims	11,200	11,500	10,800	10,462
-			<b><u>Grants</u></b>				
(10,000)	01-2-19-5100	22	Grants to Organizations	32,000	42,000	42,000	36,145
-			<b><u>Other General Services</u></b>				
	01-2-19-9080	23	Subscriptions & Memberships	8,000	8,000	8,000	5,777
			<b>Department Total</b>	<b>\$ 1,341,600</b>	<b>\$ 1,225,300</b>	<b>\$ 1,179,300</b>	<b>\$ 1,090,279</b>
			<b>Budget Change</b>	<b>\$ 116,300</b>			
				<b>9.5%</b>			

**NOTES TO GENERAL GOVERNMENT SERVICES BUDGET**

1. Annual Council honorariums:

	Effective Nov. 1, 2025	Effective Nov. 1, 2026
Mayor	\$36,207	\$36,967
Deputy Mayor	\$28,963	\$29,571
Councillor	\$17,968	\$18,345

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. An initiative to be considered within this budget a Traditional Knowledge Study (estimated cost \$15K-\$20K) as considered in the Sustainable Cultural Tourism Plan. This work would facilitate development of new interpretation materials, signage, heritage impact assessments, street renaming, and development of relationships with Mi'kmaq partners.

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 2026/27 proposed rates. The assessment for the Town Hall for 2026 is \$644,200. (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 and new AED is required in 2026/27 as the current one is expiring.

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 2025 of 2.1%.

<u>Gross Household Income</u>	<u>Exemption</u>
\$35,032 or less	\$1,000
\$35,032 to \$40,871	\$500
\$40,872 to \$46,710	\$250
Over \$46,710	NIL

Staff will be providing additional information in a Staff Report for Council's consideration of potential additional changes to these exemptions.

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 2026 assessments and proposed 2026/27 tax rates of \$1.405 residential and \$3.429 commercial.

Lunenburg Swimming Pool	\$4,074
Tourist Bureau	\$20,985
Lunenburg Heritage Society	\$6,727
Lunenburg Curling Club	\$5,953
Lunenburg Day Care	\$7,411
<b>Total Budget</b>	<b>\$45,150</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. For fiscal 2026/27 the total budget amount is \$15,000.

17. #01-2-12-9010 Advertising & Communications  
This budget is to coverage expenditures relating to Council advertisements and for supports for the organization wide communications. A potion of these costs to be offset by the Water and Electric Utilities for communication support.
18. #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.
19. #01-2-12-1102 Staff Training & Professional Development  
Budget for staff training and development, cost shared with utilities.
20. #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.
21. #01-2-19-1100 Municipal Election  
Next Municipal Election to be held in fall 2028.
22. #01-2-19-5100 Requests/Grants  
The listing of the approved 2026/27 Grants will be posted to the Town’s website when approved by Council. <https://www.explorelunenburg.ca/finances-and-tax-rates.html>  
  
In 2023/24 Council approved a \$20,000 grant for the Brighter Days Capital Campaign for the South Shore Regional Hospital redevelopment. This grant is being paid over a 5-year term with the last increment to be paid in 2027/28.  
  
***This budget has been reduced by \$10,000 as Lunenburg County Wheels has been included as a line item under the Transportation Services Budget for fiscal 2026/27 and future.***
23. #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.

		<b>Other Protective Services Expenditure Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><i>Police Protection</i></b>				
86,400	01-2-21-1000	1	RCMP	\$ 1,209,500	\$ 1,123,100	\$ 1,141,000	\$ 1,069,554
800	01-2-21-1100	2	DNA Casework Analysis (RCMP)	3,600	2,800	3,600	3,174
			Section Total	1,213,100	1,125,900	1,144,600	1,072,728
			<b><i>By-Law Enforcement</i></b>				
			<b><i>Legal</i></b>				
(1,000)	01-2-22-6010	3	Prosecuting Attorney	1,000	2,000	1,000	38
			<b><i>Salaries &amp; Benefits</i></b>				
46,000	01-2-22-9010	4	By-Law Enforcement Officers	134,200	88,200	88,200	74,097
5,000	01-2-22-9015	4	By-Law Officer - Support Costs	10,000	5,000	3,000	5,916
4,000	01-2-22-9020	4	Vehicles Operating Cost	4,000	-	-	-
			<b><i>Transfer to Correction Services</i></b>				
-	01-2-22-9200	5	Provincial Corrections Facilities	-	-	-	-
			Section Total	149,200	95,200	92,200	80,051
			<b><i>Emergency Measures</i></b>				
11,000	01-2-25-1100	6	Emergency Management Planning	36,000	25,000	25,000	24,824
			Section Total	36,000	25,000	25,000	24,824
			<b><i>Protective Inspections</i></b>				
			<b><i>Building &amp; Fire Inspection</i></b>				
(11,400)	01-2-29-2010		Building & Fire Inspectors (Jt Service)	67,600	79,000	79,000	79,659
-	01-2-29-2045		Liability Insurance	1,400	1,400	1,200	1,146
-	01-2-29-2050		Legal Services - legal consolidated under General Govt	-	-	-	-
(200)	01-2-29-2080		Advertising	-	200	-	-
			Section Total	69,000	80,600	80,200	80,805
			<b><i>Animal and Pest Control</i></b>				
-	01-2-29-3100		Stray Animals	1,000	1,000	100	-
			<b><i>Other</i></b>				
-	01-2-29-9000		Lunenburg County Senior's Safety Funding	2,200	2,200	2,200	2,231
			Section Total	3,200	3,200	2,300	2,231
			<b>Department Total</b>	<b>\$ 1,470,500</b>	<b>\$ 1,329,900</b>	<b>\$ 1,344,300</b>	<b>\$ 1,260,639</b>
			<b>Budget Change</b>	<b>\$ 140,600</b>			
				<b>10.6%</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 6.0% 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)	\$1,069,554
2025/26 (6.7% increase)	\$1,140,916

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. #01-2-22-9010/15/20 By-Law Enforcement Officer

Budget includes 1.5 FTE staff member salary, benefits.

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

Vehicle Operating Cost includes the required maintenance, fuel and insurance to operate the vehicle for this department. The purchase of the vehicle was approved in the 2026/27 capital budget. If the Electric Utility uses this vehicle the Utility will be charged a daily rental rate to offset these expenses.

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.

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

Equipment, Supplies, Training, Conferences and Travel	\$1,600
TMR Airtime Package	400
EMO Coordinator honorarium x 2	2,600
Regional Emergency Management Organization	31,400
	<b>\$36,000</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)

		<b>Fire Protection Expenditure Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b><u>Administration</u></b>				
-	01-2-24-1100	1	Fire Prevention & Advertising	\$ 1,700	\$ 1,700	\$ 1,000	\$ 2,236
-	01-2-24-1300	3	Liability Insurance	11,500	11,500	11,000	10,679
-	01-2-24-1510	4	Association Dues - Chief & Deputy Chiefs	800	800	500	500
-	01-2-24-1520	5	Conventions - Chief	1,800	1,800	1,900	1,179
1,700	01-2-24-1620		Employment Benefits	9,300	7,600	9,300	8,657
100	01-2-24-1650		Medical Plan	1,800	1,700	1,700	1,431
-	01-2-24-1700	6	Office Supplies & IT Services	3,200	3,200	5,300	3,175
			<b><u>Fire Fighting Force</u></b>				
400	01-2-24-1400	7	Workers Comp. (Super, Substitutes & Standby)	2,400	2,000	2,200	1,707
-	01-2-24-1420	7	Workers Comp. - Firefighters	12,400	12,400	9,500	9,272
-	01-2-24-1201	8	Firefighters - EAP	-	-	-	-
2,100	01-2-24-2010	9	Superintendent	71,600	69,500	68,500	66,366
-	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	1,500	200
1,200	01-2-24-2030	11	Honorariums - Firefighters	58,500	57,300	57,300	56,276
			<b><u>Water Supply and Hydrants</u></b>				
14,700	01-2-24-5100	12	Fire Protection Rates *	343,600	328,900	328,900	328,900
			<b><u>Training</u></b>				
-	01-2-24-6020	13	Training	20,000	20,000	15,000	20,507
			<b><u>Fire Stations &amp; Buildings</u></b>				
100	01-2-24-3010	14	Telephone Line Rental - Alarm	2,000	1,900	1,900	1,947
1,500	01-2-24-7010	15	Answering Service	13,000	11,500	12,400	11,850
-	01-2-24-7020	16	Telephone	8,500	8,500	7,600	7,677
-	01-2-24-7025	17	Data Information Systems	4,900	4,900	1,000	2,450
1,000	01-2-24-7030	18	Heating Fuel	21,800	20,800	19,800	18,451
800	01-2-24-7040	19	Insurance - Building	9,300	8,500	8,800	8,289
4,800	01-2-24-7050	20	Electricity	22,800	18,000	18,500	16,549
900	01-2-24-7060	21	Water	4,000	3,100	3,000	3,005
300	01-2-24-7065	22	Sewer	15,000	14,700	14,700	14,498
-	01-2-24-7070	23	Janitor Supplies	2,500	2,500	2,500	2,464
-	01-2-24-7080	24	Repairs to Building	16,500	16,500	10,000	11,539
			<b><u>Fire Fighting Equipment</u></b>				
5,500	01-2-24-7090	25	Interest on Capital Loan *	17,100	11,600	11,500	16,679
-	01-2-24-8010	26	Vehicle/Equip. Maint. Contract	13,600	13,600	10,000	7,578
-	01-2-24-8020	27	Gas and Supplies	12,000	12,000	9,800	9,748
-	01-2-24-8031	28	Repairs #1 2015	5,000	5,000	4,000	3,922
-	01-2-24-8032	28	Repairs #2 2020 Engine	4,000	4,000	4,000	3,313
-	01-2-24-8033	28	Repairs #3 '10 Engine	6,000	6,000	9,000	3,207
-	01-2-24-8034	28	Repairs #4 '22 Heavy Rescue	3,500	3,500	3,600	2,260
(500)	01-2-24-8036	28	Repairs #6 2025 Freightliner Tanker ('02 Tanker Sold)	3,500	4,000	2,000	15,310
-	01-2-24-8037	28	Repairs #7 Utility <small>New in 23-24</small>	2,000	2,000	1,000	1,021
(5,000)	01-2-24-8038	28	Repairs #8 Boat & Trailer	4,000	9,000	3,000	8,151
-	01-2-24-8040	29	Insurance on Trucks/Equipment	24,000	24,000	21,600	22,107
13,300	01-2-24-8050	30	Hose, Clothing and Equipment	30,000	16,700	17,500	17,394
6,000	01-2-24-8051	31	PPE - PERSONAL PROTECTIVE EQUIPMENT	42,000	36,000	36,000	24,000
-	01-2-24-8060	32	General Equipment Repair	7,000	7,000	7,000	2,200
-	01-2-24-8080	33	Repairs - Recharging Equipment	5,000	5,000	4,000	4,415
-	01-2-24-8090	34	Radio and Paging Repairs	2,000	2,000	1,500	1,817
			<b><u>Other</u></b>				
300	01-2-24-9040	35	Medical Expenses	1,800	1,500	1,800	1,480
-	01-2-24-9045	36	Fire Fighter Recognition Dinner	2,500	2,500	1,500	1,500
-	01-2-24-9050	37	Rental - Blue Storage Building	600	600	600	600
-	01-2-24-9051	38	Junior Fire Fighting Program	1,000	1,000	-	-
1,500	01-2-24-9052	39	Travel to Canadian Fallen Firefighters Ceremony	1,500	-	-	-
			<b>Department Total</b>	<b>\$ 850,400</b>	<b>\$ 799,700</b>	<b>\$ 764,400</b>	<b>\$ 757,706</b>
			*Non-shareable expense				
			<b>Budget Revenue Dist 1&amp;2 Cost Sharing</b>	<b>2026/27</b>	<b>2025/26</b>	<b>2025/26</b>	<b>2024/25</b>
			Dept Total	\$ 850,400	\$ 799,700	\$ 764,400	\$ 757,706
			Less:				
			Fire Protection Rates	(343,600)	(328,900)	(328,900)	(328,900)
			Interest	(17,100)	(11,600)	(11,500)	(16,679)
				489,700	459,200	424,000	412,127
			Dist Share @ 50%	244,850	229,600	212,000	206,064
			Add: 6.5% Administration	15,915	14,924	13,780	13,394
				<b>\$ 260,770</b>	<b>\$ 244,520</b>	<b>\$ 225,780</b>	<b>\$ 219,460</b>
			<b>Budget Change</b>	<b>\$ 50,700</b>			
				<b>6.3%</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

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

2026 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:

\$16.75/hour (minimum wage as of April 1, 2026, increasing to \$17.00 on October 1, 2026)

- 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 \$64,255 which includes the applicable HST. The budget expense is less the Municipal HST Rebate and amounts to \$58,538.

The Honorariums for 2026/27 have been increased by the 2025 NS-CPI.

Fire Department:	\$53,041	(\$51,071 + HST = \$58,221)
Fire Chief:	5,497	(\$5,293 + HST = \$6,034)
	<u>\$58,538</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. Consideration has been given for the Water Utility's next rate study in the budgeted amount. 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
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	2026/27 Interest
Aerial Ladder Truck	2015/16	\$448,887	\$ 656
Pierce Pumper/Tanker	2020/21	\$327,550	\$5,268
#4 Rescue	2024/25	\$175,531	\$7,168
#6 Freightliner Tanker	2025/26	\$219,000	\$5,499

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 requested by the Fire Department the amount is increasing in the 2026/2027 budget year by \$13,300 in order to provide funding for purchase of new hoses and nozzles.

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 and the anticipated cost is estimated to be between \$323,200 and \$330,700. The reserve balance is estimated to be \$102,000 at March 31, 2026. The reserve transfers will again be reviewed during the 2027/2028 budget process to ensure that the annual reserve allocations will provide adequate funding for the equipment replacement in the 2029/30 budget.

Anticipated Reserve Transfers

Balance 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 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
	<u>\$7,000</u>

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

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

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

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

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

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

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

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

Annual banquet meal for Firefighters.

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

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

38. #01-2-24-9051 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. #01-2-24-9052 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. This year Mr. Donald Parks will be remembered.

**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.**

Increases & (Decreases)	ACCOUNT #	Notes	Transportation Services Expenditure Budget				
			2026/27	2025/26	2025/26	2024/25	
			DESCRIPTION	Budget	Budget	Projections	Actual
			<b>Common Services</b>				
			<b>Administration</b>				
(3,000)	01-2-31-1002	1	Accessibility Plan Development	\$ 5,000	\$ 8,000	\$ 4,000	\$ 3,081
(5,800)	01-2-31-1010	2	Salaries Engineers & Admin Support Staff	283,400	289,200	289,200	226,308
32,800			Less: Allocation to Wastewater/Water	(143,600)	(176,400)	(176,400)	(130,326)
				139,800	112,800	112,800	95,982
-	01-2-31-1015		Car Allowance - Engineers	1,200	1,200	1,200	822
1,500	01-2-31-1020	3	Telephone & Internet	7,000	5,500	6,500	5,795
-	01-2-31-1030	4	Supplies & Computer - Engineer	2,500	2,500	2,000	866
-	01-2-31-1050	5	Survey/Appraisals	2,500	2,500	-	-
200	01-2-31-1300	6	Liability Insurance	6,500	6,300	7,300	6,877
-	01-2-31-1520	7	Travel/Seminars - Engineers/Work Force	10,000	10,000	9,100	6,213
7,600	01-2-31-1400	8	Workers Compensation	24,600	17,000	17,000	15,079
11,000	01-2-31-1620	8	Employment Benefits: CPP/EI	57,000	46,000	46,000	48,415
7,200	01-2-31-1640	8	Town Pension/RRSP	39,000	31,800	31,800	31,667
6,900	01-2-31-1650	8	Medical Plan	57,900	51,000	51,000	44,145
300	01-2-31-1660	8	Other Benefits	12,800	12,500	16,000	44,866
				365,800	307,100	304,700	303,808
-			<b>General Equipment</b>				
-	01-2-31-3030		Repair to Miscellaneous Equipment	10,000	10,000	10,000	10,037
15,000	01-2-31-3001		PW Labour - Maint. of Vehicles & Equipment	30,000	15,000	30,600	28,387
-	01-2-31-3040	9	Repairs - Trackless	7,000	7,000	14,600	8,064
-	01-2-31-3047	9	Repairs - 2021 International	6,000	6,000	4,000	6,328
-	01-2-31-3051	9	Repairs - 2025 International	6,000	6,000	6,000	1,054
-	01-2-31-3042	9	Repairs - 2002 GMC Topkick (sold)	-	-	-	5,154
-	01-2-31-3043	9	Repairs - 2009 International	20,000	20,000	17,000	24,420
-	01-2-31-3046	9	Repairs - 2024 Chev 1-Ton	4,000	4,000	2,000	-
-	01-2-31-XXXX	9	Repairs - 2011 F250 3/4 Ton (scrapped)	-	-	-	790
-	01-2-31-3031	9	Repairs - 2015 Chev 1/2 Ton	4,000	4,000	1,500	3,914
-	01-2-31-3050	10	Repairs - Hough/Payloader	10,000	10,000	1,000	5,742
-	01-2-31-3060	11	Repairs - Backhoe	40,000	40,000	47,000	15,236
-	01-2-31-3061	12	Repairs -2019 Asphalt Roller	-	-	-	-
(600)	01-2-31-3070	13	Insurance on Equipment	20,200	20,800	19,400	18,111
-	01-2-31-3080	14	Tires, Chains, etc.	6,000	6,000	6,400	5,012
-	01-2-31-3090	15	Gas, Oil, Antifreeze, etc.	65,000	65,000	55,000	62,073
				228,200	213,800	214,500	194,322
-			<b>Small Tools and Equipment</b>				
-	01-2-31-4100	16	Two-way Radio System	500	500	500	1,034
-	01-2-31-4110	17	Small Tools & Equipment	5,000	5,000	4,500	3,865
				5,500	5,500	5,000	4,899
			<b>Workshops, Yards &amp; Other Bldgs.</b>				
-	01-2-31-5010		Rental of Armouries	1,200	1,200	1,200	1,200
8,000	01-2-32-3123	19	PW Labour - Facilities	50,000	42,000	49,000	-
-	01-2-31-5030		Victoria Road Building (VRB)				
-	01-2-31-5031	18	VRB - Repairs & Maintenance	3,000	3,000	9,600	12,429
1,300	01-2-31-5033	18	VRB - Insurance	6,700	5,400	6,400	4,979
300	01-2-31-5034	18	VRB - Sewer	1,200	900	900	1,121
500	01-2-31-5035	18	VRB - Electric	2,900	2,400	2,400	2,459
100	01-2-31-5036	18	VRB - Water	700	600	600	578
-	01-2-31-5037	18	VRB - Security/Phone	1,500	1,500	1,500	1,641
				67,200	57,000	71,600	24,407
			<b>Roads and Streets</b>				
29,800	01-2-32-3120	19	Labour - Public Works	463,800	434,000	434,000	499,033
-	01-2-32-3210	20	Gravel & Stone	6,000	6,000	3,000	1,148
-	01-2-32-3220		Colas (Asphalt Tack Coat)	1,500	1,500	1,000	1,239
-	01-2-32-3250	21	Tree Maintenance	10,000	10,000	3,000	11,954
-	01-2-32-3270		Clothing	7,000	7,000	7,400	9,271
-	01-2-32-3280	22	Infrastructure Supplies	15,000	15,000	10,000	10,289
-	01-2-32-3281	23	Safety Equipment	8,000	8,000	8,000	16,174
13,000	01-2-32-3700	24	Labour - Snow & Ice Control	85,000	72,000	72,000	40,585
-	01-2-32-3710	25	Equip Rental/Contracted Snow Removal	500	500	500	243
-	01-2-32-3720	26	Salt (Inc Transportation)/Sand	85,000	85,000	85,000	96,944
-	01-2-32-3240	27	Asphalt for Patching	80,000	80,000	62,500	91,147
-	01-2-32-3300	28	Sidewalk Repairs (Materials only)	40,000	40,000	30,700	139,112
-	01-2-32-3950	29	Crack Sealing Streets	12,000	12,000	9,300	8,864
				813,800	771,000	726,400	926,003
			<b>Interest on Loans</b>				
9,100	01-2-32-3970	30	Interest on Capital Loan - Roads/Streets	27,600	18,500	23,400	25,501
			<b>Street &amp; Highway Lighting</b>				
13,000	01-2-32-5100	31	Street Lighting	171,000	158,000	155,000	132,136
			<b>Traffic Services</b>				
-	01-2-32-6030	32	Paint Street Lines (Contractor)	8,000	8,000	7,500	7,536
2,000	01-2-32-6035	32	Line Painting (Materials only)	6,000	4,000	2,800	1,408
-	01-2-32-6060	32	Traffic Signs & Posts	6,000	6,000	2,000	4,311
				20,000	18,000	12,300	13,255
			<b>Parking</b>				
-	01-2-32-7012		Parking & Traffic Study	-	-	-	68,080
1,000	01-2-32-7011	33	Labour - Maintenance & Collection	5,000	4,000	4,000	4,434
-	01-2-32-7020	34	Parking Meter Supplies (Incl Repair Parts)	15,000	15,000	16,500	2,333
100	01-2-32-7030		Parking Lot Light	800	700	700	591
			<b>Public Transit</b>				
10,000	01-2-35-0010	35	Lunenburg County Wheels Grant	10,000	-	-	-
				30,800	19,700	21,200	75,438
			<b>Department Total</b>	\$ 1,729,900	\$ 1,568,600	\$ 1,534,100	\$ 1,699,769
			<b>Budget Change</b>	\$ 161,300			
				10.3%			

## 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. For fiscal 2026/27 the total budget amount is \$15,000.

2. #01-2-31-1010 Salaries Engineers

Salaries for Engineering staff. 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 2026. 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, 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. #01-2-32-3120 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

20. #01-2-32-3210 Gravel & Stone

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

21. #01-2-32-3250 Tree Maintenance

Budget estimate related to Town tree maintenance annually.

22. #01-2-32-3280 Infrastructure Supplies

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

23. #01-2-32-3281 Safety Equipment

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

24. #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.

25. #01-2-32-3710 Equipment Rental/Contracted Snow Removal

Estimate for equipment rentals and contracted snow removal when required.

26. #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.

27. #01-2-32-3240 Asphalt for Patching

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

28. #01-2-32-3300 Renewal of Sidewalks

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

29. #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.

30. #01-2-32-3970 Interest on Capital Loans

	Interest
Kubota Tractor	\$936
Paving Creighton Street, Mason's Beach Road	2,971
Pave Hebb & Hopson Street	231
Street upgrades 2016/17	1,176
Backhoe	346
Trackless Plow	758
Dump Truck	3,009
Paving-Kissing Bridge Road	785
Roller	461
Loader	9,323
Salt Truck	7,628
Total	\$27,624

31. #01-2-32-5100 Street Lighting

Estimate based on anticipated rates and current number of installations.

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

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

Budget has been increased for line painting to reflect the October 14, 2025 motion of Council to consider an annual renewal budget for ongoing maintenance of the Veterans Crosswalk. With review of the initial installation PW staff can continue with annual maintenance and an extra \$2,000 has been included in the 2026/27 budget for same.

33. #01-2-32-7011 Parking Meter Labour

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

34. #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. Also includes annual maintenance for Hot Spot parking app service.

35. #01-2-35-0010 Lunenburg County Wheels Grant

Line item for the Town's annual support of the Lunenburg County Wheels.

		<b>Environmental Health Services Expenditure Budget (Wastewater Treatment &amp; Garbage)</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Sewage Collection and Disposal</b>				
53,200	01-2-42-2010	2	Salaries (Engineers)	\$ 108,500	\$ 55,300	\$ 55,300	\$ 45,416
-	01-2-42-2020	3	Labour - Public Works	25,000	25,000	20,000	22,828
8,400	01-2-42-2025	4	Fringe Benefits	26,700	18,300	18,300	11,031
-	01-2-42-2027		PW Staff Training and Travel	1,000	1,000	500	-
-	01-2-42-2030	5	Materials and Supplies	25,000	25,000	25,000	34,860
-	01-2-42-2031	6	Catch Basin Cleaning	50,000	50,000	32,000	35,874
1,500	01-2-42-2035		Computer Maintenance	5,000	3,500	3,000	6,388
-	01-2-42-2040		Legal Costs - legal consolidated under General Govt	10,000	10,000	10,000	5,291
			<b><u>Sewage Lift Station</u></b>				
8,500	01-2-42-3010	7	Electricity	62,500	54,000	53,100	46,140
-	01-2-42-3020	8	Maintenance (Materials only)	60,000	60,000	60,000	67,026
-	01-2-42-3021	9	Lift Station Cleaning	35,000	35,000	36,000	59,967
200	01-2-42-3030		Insurance - Pumping Stations	4,600	4,400	3,500	3,721
-	01-2-42-3033	10	Repairs - 2016 Ford F150 - purchased in 22-23	3,000	3,000	3,000	1,712
			<b><u>Sewage Treatment Plant</u></b>				
4,600	01-2-42-4010	12	Salary - Treatment Plant	178,900	174,300	165,600	130,762
-	01-2-42-4025	13	Process Engineering Support for WWTP	25,000	25,000	25,000	14,253
(500)	01-2-42-4020	14	Employee Benefits - Treatment Plant	41,300	41,800	39,700	34,451
-	01-2-42-4035	15	Training, Travel and Memberships	8,000	8,000	4,000	3,278
1,500	01-2-42-4040		Office Supplies	2,000	500	1,000	53
-	01-2-42-4050	16	Clothing	5,000	5,000	3,000	1,728
1,000	01-2-42-4060	17	Janitor Contract/Supplies	4,500	3,500	4,300	4,390
49,000	01-2-42-4110	18	Electricity	272,000	223,000	240,000	204,061
700	01-2-42-4120		Telephone/Internet/Cell Phone/Modem	5,200	4,500	5,000	4,907
1,400	01-2-42-4130	19	Water	46,400	45,000	40,400	37,072
-	01-2-42-4150	20	Building/Yard Maintenance	15,000	15,000	15,000	28,621
1,300	01-2-42-4160		Insurance	33,500	32,200	26,400	26,859
-	01-2-42-4200	21	Laboratory Equip, Testing & Supplies	18,000	18,000	18,000	26,005
-	01-2-42-4210	22	Chemicals	48,000	48,000	30,000	21,697
-	01-2-42-4220	23	Sludge Disposal -Trucking Fees	36,000	36,000	32,000	54,424
11,300	01-2-42-4225	24	Sludge Disposal - Lagoon/Compost Fees	111,300	100,000	106,000	131,526
-	01-2-42-4240	25	UV Lamp/Probe Replacement	4,000	4,000	2,000	1,588
-	01-2-42-4260		Equipment Maintenance	55,000	55,000	55,000	66,636
-	01-2-42-4300	26	Small Capital Equipment	6,000	6,000	1,000	3,888
(75,000)	01-2-42-4302	27	Biofilter Media Reserve	25,000	100,000	100,000	25,000
			<b><u>Interest on Sewer Loans</u></b>				
3,500	01-2-42-4170	28	Interest on Capital Loan	23,900	20,400	20,400	25,960
				<b>1,380,300</b>	<b>1,309,700</b>	<b>1,253,500</b>	<b>1,187,413</b>
			<b>Garbage &amp; Waste Collection and Disposal</b>				
			<b><u>Administration</u></b>				
(1,000)	01-2-43-1120	29	Advertising/Calendar	-	1,000	-	-
			<b><u>Garbage and Waste Collection</u></b>				
(45,300)	01-2-43-2010	30	Contract	215,500	260,800	262,400	273,877
-	01-2-43-2025	31	Garbage Collection Supplies	2,000	2,000	1,200	1,435
-	01-2-43-2030	32	Public Education/Other	500	500	-	-
			<b><u>Recycling and Other Garbage Disposal Costs</u></b>				
(42,000)	01-2-43-5010	33	Recycling, Compost and Waste Disposal	124,000	166,000	144,200	151,604
-	01-2-43-5025	34	Landfill Site & Well Monitoring	5,300	5,300	5,300	2,167
600	01-2-43-5030	35	Region 6 Municipal Contribution	4,000	3,400	3,400	3,970
				<b>351,300</b>	<b>439,000</b>	<b>416,500</b>	<b>433,053</b>
<b>Department Total</b>				<b>\$ 1,731,600</b>	<b>\$ 1,748,700</b>	<b>\$ 1,670,000</b>	<b>\$ 1,620,466</b>
<b>Budget Change</b>				<b>\$ (17,100)</b>			
				<b>-1.0%</b>			

**NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET**

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

<b>RATES FOR 2026/27 WITH RESERVE TRANSFERS</b>			
<b>Classification</b>	<b>2026/27 Rate</b>	<b>2025/26 Rate</b>	<b>Yearly Change</b>
Dwelling Unit	\$750.82	\$735.38	2.1% or \$15.44 per dwelling unit
Commercial Rate	71.75¢/100 of Assessment	70.27¢/100 of Assessment	2.1%
Churches - quarterly	\$440.98	\$431.91	2.1%

<b>Sewer Revenue Contribution Comparison</b>				
	<u>2026/27</u>	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>
Residential	52.2%	50.9%	54.3%	56.5%
Commercial	47.3%	48.6%	45.2%	42.9%
Churches	0.5%	0.5%	0.5%	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	\$1,380,300
Debt Repayment – Principal (see: Fiscal Services)	75,300
Reserve Transfer (General)	311,200
Reserve Transfer (Plant Upgrade)	<u>286,000</u>
<b>Total Costs</b>	<b><u>\$2,052,800</u></b>

Funding (Based on 2025 assessments)

Sewer Rates	<u>\$2,052,800</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. Additionally, there is 1-FTE position (50% allocation to Wastewater) being proposed to support both the Wastewater and Water Utility.

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 and consumption rates.

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 now required. An annual reserve was established to provide for this expenditure when needed. The Biofilter was commissioned in November 2018.

Anticipated Reserve balance at March 31, 2026	\$175,000
Reserve transfer 2026/27	\$25,000
Balance to fund 2026/27 expense	<b>\$200,000</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 2032/33.

The budget is the contracted price, including net HST, less an estimated adjustment for Extended Producer Responsibilities that were 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 (2.1% in 2025).

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

<b>Waste Type</b>	<b>Chester 2024/25 Tonnage</b>	<b>Chester 2023/24 Tonnage</b>	<b>Chester 2022/23 Tonnage</b>	<b>Chester 2021/22 Tonnage</b>	<b>Chester 2020/21 Tonnage</b>
Recyclables (Blue Bag)	101.59	97.09	102.64	101.55	103.20
Compost	337.76	369.63	367.59	395.51	375.53
Leaf & Yard Waste	-	0.15	0.35	-	0.64
Refuse (Black Bag)	348.37	368.05	366.54	369.63	323.81
Cardboard	97.72	105.32	102.41	111.66	99.09
Special(Clean-up/other)	15.20	1.92	-	-	25.88
Wood	5.24	1.40	1.20	3.00	2.95
<b>TOTAL TONNES</b>	<b>905.88</b>	<b>943.56</b>	<b>940.73</b>	<b>981.35</b>	<b>931.10</b>

Additionally, this estimate includes an estimated processing charge for ICI Recyclables and Cardboard that is now completed by Circular Materials.

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			
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Public Health and Welfare Services</b>				
			<b>Public Health</b>				
(600)	01-2-51-1000	1	Transfer to Cemetery	\$ 13,500	\$ 14,100	\$ 2,700	\$ (6,580)
			<b>Housing</b>				
-	01-2-52-1000	2	Regional Housing Corporation	-	-	-	-
			<b>Community Development (Planning)</b>				
-	01-2-61-1010	3	Blockhouse Hill Planning	-	-	-	8,319
(700)	01-2-61-1050	4	Committee Honorariums	-	700	-	-
40,300	01-2-61-1070	5	Salaries	397,600	357,300	298,100	260,479
6,200	01-2-61-1080	5	Benefits (WCB, CPP, EI, Pension, Medical)	78,500	72,300	61,500	32,154
(4,000)	01-2-61-1087	5	Other Employment Benefits	1,200	5,200	5,200	2,172
46,300	01-2-61-1088		Allocation to Heritage	(39,600)	(85,900)	(39,600)	-
32,700	01-2-61-1089		Allocation to Economic Development	(31,700)	(64,400)	(31,700)	-
				<b>406,000</b>	<b>285,200</b>	<b>293,500</b>	<b>303,124</b>
-	01-2-61-1090	6	Membership Fees	2,000	2,000	1,000	979
4,000	01-2-61-1095	7	Training & Conferences	8,000	4,000	4,000	172
-	01-2-61-1120	8	Travel	4,800	4,800	2,000	1,393
4,000	01-2-61-1100	9	Advertising	10,000	6,000	5,000	929
400	01-2-61-1130	9	Stationary & Supplies	3,500	3,100	3,100	2,266
4,000	01-2-61-1147	9	Software & Computer Supplies	7,000	3,000	4,200	11
-	01-2-62-4312		Civic Square Design	-	-	-	83,247
				<b>441,300</b>	<b>308,100</b>	<b>312,800</b>	<b>392,121</b>
			<b>Old Fire Hall, 40 Duke Street</b>				
-	01-2-62-9050	10	Property Tax	3,800	3,800	3,600	3,670
-	01-2-62-9100	11	Fuel	10,000	10,000	9,000	4,643
(200)	01-2-62-9200	12	Insurance	5,600	5,800	5,400	5,065
-	01-2-62-9300	13	Electricity	3,000	3,000	2,900	1,919
100	01-2-62-9400	14	Water	600	500	600	596
200	01-2-62-9500	15	Sewer	4,000	3,800	3,800	3,271
-	01-2-62-9600	16	Repairs to Building (previously included legal)	5,000	5,000	500	22,562
				<b>32,000</b>	<b>31,900</b>	<b>25,800</b>	<b>41,726</b>
		17	<b>CN Station, 18 Dufferin (Pending Sale, anticipated closing by March 31, 2026)</b>				
(3,200)	01-2-62-9720		Fuel	-	3,200	3,200	2,651
(4,500)	01-2-62-9730		Insurance	-	4,500	4,300	3,840
(3,200)	01-2-62-9740		Electricity	-	3,200	3,200	2,972
(600)	01-2-62-9750		Water	-	600	600	691
(2,200)	01-2-62-9760		Sewer	-	2,200	2,300	2,650
(11,400)	01-2-62-9765		Property Taxes	-	11,400	11,300	11,458
(30,000)	01-2-62-9770		Repair and Maintenance	-	30,000	2,000	1,455
				-	55,100	26,900	25,717
			<b>Lunenburg Academy, 97 Kaulbach Street</b>				
(5,000)	01-2-62-9805	18	Custodial Services Contract	10,000	15,000	9,600	8,180
-	01-2-62-9830	19	Telephone/Alarm System	2,000	2,000	1,000	807
-	01-2-62-9840	20	Advertising	500	500	100	-
12,500	01-2-62-9850	21	Fuel	78,000	65,500	65,500	47,536
200	01-2-62-9855	22	Insurance	35,200	35,000	33,800	31,717
2,400	01-2-62-9860	23	Electricity	18,400	16,000	17,600	13,695
300	01-2-62-9865	24	Water	3,400	3,100	3,100	2,705
(100)	01-2-62-9870	25	Sewer	10,500	10,600	10,600	10,955
(3,200)	01-2-62-9872	25	Property Taxes (previously 100% commercial exempt)	29,100	32,300	29,000	32,267
900	01-2-62-9879		Municipal Engineer	13,200	12,300	12,300	9,952
2,500	01-2-62-9880	26	Repairs to Building	32,500	30,000	20,000	19,860
-	01-2-62-9882	27	Elevator Maintenance	5,000	5,000	5,000	4,808
(1,400)	01-2-62-9895		Interest on Capital Loan	5,500	6,900	7,400	7,858
				<b>243,300</b>	<b>234,200</b>	<b>215,000</b>	<b>190,340</b>
			<b>Economic Development &amp; Tourism</b>				
-	01-2-69-1010	28	Harbourfront Trail, Accessibility Trail & Wayfinding Signage	7,000	7,000	-	-
3,000	01-2-69-1020	29	Tourism Expenses	10,000	7,000	11,600	3,415
-	01-2-69-2100	30	Supplies	3,000	3,000	2,000	1,557
1,500	01-2-69-2200	31	Travel	2,500	1,000	300	279
-	01-2-69-2300	32	Advertising	2,000	2,000	1,000	-
-	01-2-69-2350	33	Town Crier	1,100	1,100	1,100	67
-	01-2-69-2400	34	Internet Costs	6,000	6,000	6,000	4,781
(100,000)	01-2-69-2605	35	Economic Impact Study	-	100,000	100,000	87,440
(32,700)	01-2-69-2601	36	Economic Development Salaries & Benefits	31,700	64,400	31,700	-
(2,500)	01-2-69-2603	37	Economic Development Supports	2,500	5,000	2,700	-
				<b>65,800</b>	<b>196,500</b>	<b>156,400</b>	<b>97,539</b>
		38	<b>Visitor Service Centre</b>				
-	01-2-69-1101		Public Washrooms-Cleaning Services/Supplies	15,000	15,000	13,300	11,345
-	01-2-69-1102		Public Washrooms-Repairs & Maintenance	2,500	2,500	1,500	295
600	01-2-69-1103		Public Washrooms-Electric	1,800	1,200	1,600	1,129
-	01-2-69-1104		Public Washrooms-Water	1,800	1,800	1,600	1,579
200	01-2-69-1105		Public Washrooms-Phone/Security	1,000	800	900	762
-	01-2-69-1106		Public Washrooms-Sewer Charges	1,200	1,200	1,100	1,228
-	01-2-69-1107		Public Washrooms-Insurance	1,100	1,100	1,100	1,006
				<b>24,400</b>	<b>23,600</b>	<b>21,100</b>	<b>17,344</b>
			<b>Department Total</b>	<b>\$ 820,300</b>	<b>\$ 863,500</b>	<b>\$ 760,700</b>	<b>\$ 758,207</b>
			<b>Budget Change</b>	<b>\$ (43,200)</b>			
				<b>-5.0%</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

This item has no current year budget support and will be removed as a line item in future budget years, however as 2024/25 actual priors are still included it can't be removed in fiscal 2026/27 version.

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

The budget amount for annual honorariums for committee members has been eliminated.

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

Budget for Director, Senior Planner and two other FTE positions and benefits.

Allocations to Heritage & Economic Development activities are based on estimated anticipated time allocations by the Community Development group.

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

Various professional memberships for Community Development staff.

7. #01-2-61-1095 Training & Conferences

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.

**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	\$32,000
<b>Net Estimated Operating Cost</b>	<b>\$25,900</b>

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

The taxable assessment for 2026 \$111,300 (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 2026/27 rates. The 2026 assessment \$562,000 (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**

17. Pending Sale to Second Story Women’s Centre, anticipated closing by March 31, 2026. No expenses budgeted. Rental Revenue has also been removed from the 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	\$204,000
Library lease allocation	<u>\$36,000</u>
	\$240,000
Expenditure Budget	\$243,300
<b>Net Estimated Operating Cost*</b>	<b>\$3,300</b>

\*Does not include debt financing payments

18. #01-2-62-9805 Custodian Contract

Budget estimate for daily building janitor services, includes cleaning supplies.

19. #01-2-62-9830 Telephone/Alarm System

Estimate for telephone line and alarm monitoring.

20. #01-2-62-9840 Advertising

Estimate for advertising costs.

21. #01-2-62-9850 Fuel

Based on the expected consumption and estimated fuel price.

22. #01-2-62-9855 Insurance

Based on estimated rates.

23. #01-2-62-9860 Electricity

Estimate based on expected occupancy and anticipated rates.

24. #01-2-62-9865 Water

Estimate based on estimated consumption and current rates.

25. #01-2-62-9870/9872 Sewer and Property Taxes

Estimate based on 2026 assessment \$1,457,200 at the 2025/26 rates (AAN 04646932). Commercial property taxes are assessed proportionally on this property as there are commercial leases to non-government entities, 2026 assessment \$868,300. The estimated cost is based on the 2026/27 rate.

26. #01-2-62-9880 Building Repairs

Estimate for building repairs.

27. #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.

**Economic Development Costs & Tourism**

28. #01-2-69-1010 Harbourfront Trail, Accessibility Trail & Wayfinding Signage

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

29. #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.

30. #01-2-69-2100 Supplies

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

31. #01-2-69-2200 Travel

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

32. #01-2-69-2300 Advertising

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

33. #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

34. #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.

35. #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 project is anticipated to be completed by March 31, 2026.*

36. #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.

37. #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**

38. #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 were open for 6 months (1 month later than typical in fall).

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

		<b>Recreation and Cultural Services Expenditures Budget</b>		2026/27	2025/26	2025/26	2024/25
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	Budget	Budget	Projections	Actual
			<b><u>Recreation Facilities</u></b>				
(3,000)	01-2-71-8002	1	Accessibility Plan Development	\$ 5,000	\$ 8,000	\$ 4,000	\$ 3,081
900	01-2-71-8001	2	Municipal Engineer	13,200	12,300	12,300	7,016
-	01-2-71-8003	3	Repairs/Maintenance -Rec Vehicle	5,000	5,000	-	-
-	01-2-71-8003		Repairs/Maintenance - Prior Rec Vehicle		-	3,000	727
				<b>23,200</b>	<b>25,300</b>	<b>19,300</b>	<b>10,824</b>
			<b><u>Parks and Playgrounds</u></b>				
-	01-2-71-8010	4	Labour - Parks & Playgrounds	\$ 20,000	\$ 20,000	\$ 17,100	\$ 9,806
-	01-2-71-8020	5	Mowing Contract	22,000	22,000	21,900	19,701
200	01-2-71-8030	6	Lighting - Parks	3,300	3,100	3,100	2,845
-	01-2-71-8040	7	Repairs to Parks	3,000	3,000	2,000	1,737
4,500	01-2-71-8050	8	Supplies	20,000	15,500	18,000	14,030
3,300	01-2-71-8070	9	Insurance	8,800	5,500	8,500	4,778
	01-2-71-8080		Bandstand Lighting	600	600	400	343
6,000	01-2-71-8085	10	Bandstand Repairs	10,000	4,000	2,000	18,255
(300)	01-2-70-5100	11	Interest on Capital Loan - LWMCC	900	1,200	400	1,416
(900)	01-2-70-5101	11	Interest on Capital Loan - Boat Launch	2,700	3,600	4,500	4,106
				<b>91,300</b>	<b>78,500</b>	<b>77,900</b>	<b>77,017</b>
			<b><u>Arena &amp; Community Centre</u></b>				
			<b><u>Salaries</u></b>				
(2,800)	01-2-70-1010	12	Salaries and Wages - Arena	\$ 214,800	\$ 217,600	\$ 217,600	\$ 195,054
8,700	01-2-70-1015	12	Salaries & Wages - Community Centre	149,200	140,500	\$ 140,500	109,024
(2,500)	01-2-70-1017	12	Salaries & Wages - Fields	32,100	34,600	\$ 34,600	28,955
				<b>396,100</b>	<b>392,700</b>	<b>392,700</b>	<b>333,033</b>
			<b><u>Fringe Benefits</u></b>				
(2,100)	01-2-70-2010	13	EI and CPP	29,400	31,500	31,500	21,162
(800)	01-2-70-2015		Town Pension	22,800	23,600	23,600	14,105
700	01-2-70-2020	14	Group Insurance	20,400	19,700	19,700	13,463
1,300	01-2-70-2025	15	Workers Compensation	12,500	11,200	11,200	7,997
1,000	01-2-70-2030	16	Clothing	3,000	2,000	2,200	2,116
-	01-2-70-2040	17	Membership Fees	800	800	1,100	984
-	01-2-70-2050	18	Other Benefits	5,000	5,000	5,000	(19,844)
				<b>93,900</b>	<b>93,800</b>	<b>94,300</b>	<b>39,983</b>
			<b><u>Travel/Training</u></b>				
1,000	01-2-70-3010	19	Rec Leadership/Staff -Travel	2,500	1,500	1,800	1,561
1,000	01-2-70-3016	20	Rec Leadership - Training	3,000	2,000	1,100	25
-	01-2-70-3020		Staff Training	4,000	4,000	1,500	1,622
				<b>9,500</b>	<b>7,500</b>	<b>4,400</b>	<b>3,208</b>
			<b><u>Administration</u></b>				
-	01-2-70-4005	21	Recreation Master & Complex Master Plan	-	-	-	-
500	01-2-70-4010	22	Office Supplies & Computer Maint.	4,500	4,000	4,400	3,274
-	01-2-70-4015	23	Telephone	4,500	4,500	3,600	4,905
-	01-2-70-4025	24	SOCAN Fees/Amusement Licenses	300	300	300	180
				<b>9,300</b>	<b>8,800</b>	<b>8,300</b>	<b>8,359</b>
			<b><u>Arena - (Facility Costs)</u></b>				
1,500	01-2-70-5015	25	Janitor Supplies	4,000	2,500	3,400	409
13,000	01-2-70-5020	26	Repairs & Maint. - Building	55,000	42,000	42,000	32,101
300	01-2-70-5025	27	Repairs & Maint. - Ice Machine	3,800	3,500	3,500	3,994
20,100	01-2-70-5030	28	Electricity	102,900	82,800	85,800	75,686
1,500	01-2-70-5035	29	Propane	10,500	9,000	9,000	8,462
(2,000)	01-2-70-5040	30	Water	11,000	13,000	9,800	9,280
500	01-2-70-5045	31	Sewer	5,700	5,200	5,200	5,815
-	01-2-70-5050	32	Telephone + Alarm Line + Wi-Fi	3,500	3,500	3,500	3,877
800	01-2-70-5055		Insurance	18,200	17,400	17,500	16,438
			<b><u>Community Centre - (Facility Costs)</u></b>				
1,500	01-2-70-5510	33	Janitor Supplies	4,000	2,500	5,100	1,798
5,200	01-2-70-5515	34	Repairs & Maintenance	20,000	14,800	15,000	19,663
1,800	01-2-70-5520	35	Electricity	9,800	8,000	8,000	7,324
2,000	01-2-70-5525	36	Fuel Oil	18,500	16,500	16,500	15,648
500	01-2-70-5530	37	Water	2,000	1,500	1,500	1,173
500	01-2-70-5535	38	Sewer	5,700	5,200	5,200	5,815
900	01-2-70-5540	39	Insurance	15,700	14,800	15,100	13,601
-			<b><u>Grounds</u></b>				
500	01-2-70-5610	40	Repairs & Maint. - Mowers	3,000	2,500	13,400	1,602
(2,500)	01-2-70-5615	41	Field Maintenance	7,500	10,000	10,400	2,266
-	01-2-70-5620	42	Parking Lot Maintenance	-	-	-	-
				<b>300,800</b>	<b>254,700</b>	<b>269,900</b>	<b>224,952</b>
			<b><u>Programs</u></b>				
-	01-2-70-6010	43	Instructor Fees	10,000	10,000	8,000	5,115
500	01-2-70-6015	44	Supplies/Advertising	5,500	5,000	5,000	4,543
-	01-2-70-6033	45	PRO Kids	1,000	1,000	1,000	1,000
				<b>16,500</b>	<b>16,000</b>	<b>14,000</b>	<b>10,658</b>
			<b><u>Small Furniture &amp; Equipment</u></b>				
-	01-2-70-7010	46	Tables & Chairs/Small Capital	-	-	-	-
				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Expenditures Arena &amp; LWMCC</b>	<b>\$ 826,100</b>	<b>\$ 773,500</b>	<b>\$ 783,600</b>	<b>\$ 620,193</b>

<b>Recreation and Cultural Services Expenditures Budget</b>							
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b><i>Cultural Buildings &amp; Facilities</i></b>				
			<b><i>Library</i></b>				
(3,900)	01-2-72-5010	47	Janitor Contract/Supplies	14,500	18,400	13,600	13,153
-	01-2-72-5060		Telephone	500	500	700	294
-	01-2-72-5080	48	Rent - Lunenburg Academy	36,000	36,000	36,000	36,000
-	01-2-72-5090	49	Supplies & Expenses	3,000	3,000	1,000	189
				54,000	57,900	51,300	49,636
			<b><i>Transfer to Regional Library</i></b>				
-	01-2-72-5095	50	Transfer to Regional Library	18,600	18,600	18,600	18,600
			<b><i>Heritage Properties</i></b>				
-	01-2-72-4100	51	Insurance - Bailly Collection	300	300	300	666
(900)	01-2-72-7050	52	Council & Committee Honorariums	-	900	-	-
(46,300)	01-2-72-7381	53	Salaries & Benefits - Allocated from Planning	39,600	85,900	39,600	22,210
-	01-2-72-7390	54	Heritage By-Law Review	5,000	5,000	1,000	-
-	01-2-72-7400	55	Materials, Supplies & Advertising, Small Capital	3,000	3,000	500	165
2,500	01-2-72-7404	56	UNESCO Promotion	7,500	5,000	1,500	-
				55,400	100,100	42,900	23,041
			<b><i>Other Rec. &amp; Cult. Services</i></b>				
-	01-2-75-9100	57	Public Celebration	14,500	14,500	21,100	9,185
			<b>Department total before LWMCC &amp; Arena</b>	<b>\$ 257,000</b>	<b>\$ 294,900</b>	<b>\$ 231,100</b>	<b>\$ 188,303</b>
			<b>LWMCC &amp; Arena</b>	<b>826,100</b>	<b>773,500</b>	<b>783,600</b>	<b>620,193</b>
			<b>Department Total</b>	<b>\$ 1,083,100</b>	<b>\$ 1,068,400</b>	<b>\$ 1,014,700</b>	<b>\$ 808,496</b>
			<b>Budget Change</b>	<b>\$ 14,700</b>			
				<b>1.4%</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. For fiscal 2026/27 the total budget amount is \$15,000.

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- Rec Vehicle**

Recreation will be purchasing a vehicle for departmental use which was approved in the capital budget.

### **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**

Annual cost for mowing contract.

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 of the superstructure was completed in fiscal 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 5 full-time positions (Recreation Leadership and 4 FT facility employees). The budget also includes 50% PT facility employee.

13. #01-2-70-2010 EI/ CPP

Employer costs as required by statute.

14. #01-2-70-2020 Group Insurance

Based on current rates.

15. #01-2-70-2025 Workers' Compensation

Based on current rates.

16. #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.

17. #01-2-70-2040 Membership Fees

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

18. #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.

19. #01-2-70-3010 Recreation Leadership/Staff - Travel

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

20. #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.

21. #01-2-70-4005 Recreation Master & Complex Master Plan

*This project has been deferred in fiscal 2026/27.*

22. #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).

23. #01-2-70-4015 Telephone

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

24. #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**

25. #01-2-70-5015 Janitor Supplies

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

26. #01-2-70-5020 Repairs and Maintenance – Building

Estimate for system repairs in engine room and regular maintenance and costs such as ice preparations. There are electrical upgrades anticipated at \$15,000 for this upcoming fiscal year.

27. #01-2-70-5025 Repairs and Maintenance - Ice Machine

Estimate for regular maintenance and propane costs.

28. #01-2-70-5030 Electricity

Estimate based on average consumption and current rates.

29. #01-2-70-5035 Propane

Estimate based on projected cost and usage.

30. #01-2-70-5040 Water

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

31. #01-2-70-5045 Sewer

Budgeted at 2026/2027 approved rates and 2026 assessment based at 1/2 of \$1,567,900 (AAN 04646819).

32. #01-2-70-5050 Telephone, Alarm and Wi-Fi

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

**COMMUNITY CENTRE - FACILITY COSTS**

33. #01-2-70-5510 Janitor Supplies

Covers sanitary cleaning products, paper towel, etc.

34. #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.

35. #01-2-70-5520 Electricity

Estimate based on average consumption and current rates.

36. #01-2-70-5525 Fuel Oil

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

37. #01-2-70-5530 Water

Estimate based on approved NSUARB rates and average consumption.

38. #01-2-70-5535 Sewer

Budgeted at 2026/2027 approved rates and 2026 assessment based at 1/2 of \$1,567,900 (AAN 04646819).

39. #01-2-70-5540 Insurance

Based on estimated rates.

**GROUNDS (FIELDS / PARKING LOT)**

40. #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. There was a significant over-hall of the machine in fiscal 2025/26.

41. #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. The budget for 2025/26 included additional funds for upgrades for the Seniors 55+ Games. The budget has been increased from 2024/25 by \$4,700 to allow more support for ongoing maintenance.

42. #01-2-70-5620 Parking Lot Maintenance

Budget eliminated current year.

**PROGRAMS**

43. #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.

44. #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.

45. #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.

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

No budget included for fiscal 2026/27.

**Library**

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

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

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

48. #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.
49. #01-2-72-5090 Supplies & Expenses- Library  
Estimate for supplies which is partially offset by copier revenue.
50. #01-2-72-5095 South Shore Regional Library  
Our share of the Regional Library operating based on funding formula.

### **Heritage Properties**

51. #01-2-72-4100 Art Galleries - Insurance  
This is for 50% of the insurance premium for the Earl Bailly Collection.
52. #01-2-72-7050 Council & Committee Honorariums  
The Committee Honorariums have been eliminated.
53. #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.
54. #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.
55. #01-2-72-7400 Materials, Supplies & Advertising & Small Capital  
Materials for Heritage supplies including the Heritage Recognition Awards and advertising as needed.
56. #01-2-72-7404 UNESCO Promotion  
This budget allocation is intended to be used for expected UNESCO related promotion opportunities that may be recommended from the upcoming Sustainable Cultural Tourism Plan, or as part of 30<sup>th</sup> Anniversary of the designation events.

### **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.

		<b>Fiscal Services Expenditure Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<b>Principal Installments</b>				
(8,300)	01-2-81-3100	1	Debenture Principal	\$ 287,200	\$ 295,500	\$ 295,500	\$ 264,121
4,400	01-2-81-3150	1	Debenture Principal - Sewer Projects	75,300	70,900	70,900	55,295
				<b>362,500</b>	<b>366,400</b>	<b>366,400</b>	<b>319,416</b>
-			<b>Financing and Transfers</b>				
-			Operating Reserve Fund:				
(5,000)	01-2-82-2133	2	to (from) Elections	-	5,000	5,000	-
(58,100)	01-2-82-2130	3	to (from) Sewer	311,200	369,300	368,900	313,182
-	01-2-82-2139	3	to (from) Sewer Plant Upgrade	286,000	286,000	286,000	286,000
25,000		4	to (from ) Economic Impact Study	-	(25,000)	(25,000)	-
65,000	01-2-82-2140	5	to (from) General Operating Rsv	-	(65,000)	208,600	85,395
-			Capital Reserve Fund:				
-	01-2-82-2146	6	to (from) Deed Transfer Tax	325,000	325,000	325,000	252,715
-	01-2-82-2306	7	to (from) General Capital Reserve	100,000	100,000	100,000	505,214
700	01-2-82-2306	8	to (from) General Capital Rsv (Service Exchange Housing)	33,100	32,400	32,400	31,000
900	01-2-82-2306	9	to (from) General Capital Rsv (Service Exchange Corrections)	44,900	44,000	44,000	42,000
-	01-2-82-2220	10	to (from) PW Equipment	30,000	30,000	30,000	30,000
-	01-2-82-2225	11	to (from) Arena - Ice Resurfacers	3,000	3,000	3,000	3,000
				<b>1,133,200</b>	<b>1,104,700</b>	<b>1,377,900</b>	<b>1,548,506</b>
-			<b>Education</b>				
60,200	01-2-84-7700	12	Education Payment	1,303,200	1,243,000	1,243,000	1,144,750
				<b>1,303,200</b>	<b>1,243,000</b>	<b>1,243,000</b>	<b>1,144,750</b>
			<b>Department Total</b>	<b>2,798,900</b>	<b>2,714,100</b>	<b>2,987,300</b>	<b>3,012,672</b>
-			Surplus (Deficit)	-	-	-	1,403
			<b>Total Expenditures</b>	<b>\$ 11,826,300</b>	<b>\$ 11,318,200</b>	<b>\$ 11,254,800</b>	<b>\$ 11,009,637</b>
			<b>Fiscal Services Budget Change</b>	<b>\$ 84,800</b>			
				<b>3.1%</b>			

**NOTES TO FISCAL SERVICES BUDGET**

1. Principal Payments on Capital Loans

<b>Debt Charges</b>					
<b>Project</b>	<b>Payment</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance at Fiscal YE</b>
Kubota Tractor	(5 of 10)	\$4,692	\$792	\$5,484	\$23,461
Roller/Biofilter/Chipseal Kissing Bridge	(5 of 10)	\$15,400	\$1,695	\$17,095	\$77,000
PW Salt Truck	(5 of 15)	\$12,473	\$3,009	\$15,482	\$124,735
Fire Truck #2	(5 of 15)	\$21,837	\$5,268	\$27,105	\$218,365
Academy, Streets, Biofilter	(7 of 15)	\$42,710	\$10,101	\$52,811	\$341,685
Community Centre Roof	(7 of 10)	\$8,000	\$658	\$8,658	\$24,000
Boat Launch	(8 of 10)	\$27,144	\$2,716	\$29,860	\$54,288
Lincoln/Brook Streets Sewer	(8 of 15)	\$38,581	\$11,997	\$50,578	\$270,068
Backhoe	(9 of 10)	\$8,000	\$346	\$8,346	\$8,000
Lunenburg Academy/Trackless/CC Furnace Paving	(9 of 10)	\$44,520	\$2,699	\$47,219	\$89,040
Lunenburg Academy/Pave Hebb & Hopson	(9 of 10)	\$33,270	\$1,303	\$34,573	\$33,270
Ladder Fire Truck #2	(10 of 10)	\$44,889	\$656	\$45,545	\$0
Fire Truck #4	(2 of 10)	\$11,702	\$7,168	\$18,870	\$151,959
WWTP/Loader	(2 of 10)	\$35,225	\$17,490	\$52,715	\$358,104
Salt Truck	(1 of 15)	\$14,049	\$7,628	\$21,677	\$196,686
Est. Temporary Borrowing*			\$5,499	\$5,499	\$219,000
<b>Total Debt Charges</b>		<b>\$362,492</b>	<b>\$79,025</b>	<b>\$441,517</b>	<b>\$2,189,661</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.

It is anticipated that this reserve balance will be \$20,000 at March 31, 2026 and no additional allocations are required.

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. Economic Impact Study

Is anticipated to be completed by March 31, 2026.

5. General Operating Reserve

There has been no amount budgeted for a general operating reserve in fiscal 2026/27.

The following are the **projected** Operating Reserve Balances for the fiscal year end March 31, 2026.

Salt Reserve	\$55,000
Fire Personal Protective Equipment	102,000
Election Expenses	20,000
Sewer Reserves - General	847,000
Sewer Reserves – Plant Upgrade	1,193,000
Sewer Reserves – Biofilter Media	175,000
Recreation	72,000
Pro Kids	30,000
Operating Reserve - General	262,000
Operating Surplus Reserve*	<u>212,000</u>
<b>Total</b>	<b><u>\$2,968,000</u></b>

Historical Summary of Operating Surplus Reserve

March 31, 2025	\$204,904
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

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

**Currently there is only \$100,000 in Capital Reserve Transfer included in the 2026/27 budget.**

**Per Staff Report from January 12, 2026, that based on the level of funding required for the capital needs staff are recommending a specific Capital Infrastructure Reserve be established to manage the Town’s financing of capital projects. Based on the unfunded projects and the amount of debt financing required to fund future project this reserve is urgently needed and will be incorporated into the 2026/27 Operating Budget at the minimum recommended level of \$0.10. Based on the 2025/26 assessment levels this will generate \$430,000 during fiscal 2026/27.**

The following are the **projected** Capital Reserve Balances for the fiscal year end March 31, 2026.

Other Equipment	\$1,051,000
Ice Resurfacer Reserve	20,000
Public Works Equipment	63,000
Fire Equipment	5,000
CCBF (formally Gas Tax)	121,000
Deed Transfer Tax	<u>640,000</u>
<b>Total</b>	<b><u>\$1,900,000</u></b>

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 2.1% NS-CPI adjustment in fiscal 26/27.

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 2.1% NS-CPI adjustment in fiscal 26/27.

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. *This reserve isn't keep pace with future equipment replacement schedules.*

11. Ice Resurfacers Reserve

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

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>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
Uniform Assessment	\$329,745,875	\$375,580,597	\$407,796,208	\$427,551,285
Rate on UA	30.48¢	30.48¢	30.48¢	30.48¢
Total Cost	\$1,005,065	\$1,144,769	\$1,242,962	\$1,303,176

		<b>Cemetery Budget</b>					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<b><u>Operating Revenue</u></b>				
-	04-1-95-0010	1	Sale of Lots	\$ 3,900	\$ 3,900	\$ 4,900	\$ 3,413
-	04-1-95-0020	1	Burials	36,000	36,000	30,300	39,922
-	04-1-95-0030		Bases, etc. - Head Stones	500	500	-	-
-	04-1-95-0040	2	Interest on Cemetery Trusts	14,000	14,000	14,000	17,127
(600)	04-1-95-0060	3	Appropriation from Town	13,500	14,100	2,700	(6,580)
			<b>Total Revenue</b>	<b>\$ 67,900</b>	<b>\$ 68,500</b>	<b>\$ 51,900</b>	<b>\$ 53,882</b>
			<b><u>Operating Expenditures</u></b>				
-	04-2-95-0020	4	Labour	20,000	20,000	16,900	19,740
-	04-2-95-0030	5	Workers Compensation	600	600	600	562
-	04-2-95-0040	6	Employment Benefits/EAP	5,600	5,600	1,400	1,252
-	04-2-95-0055	7	Mowing Contract	30,000	30,000	26,900	27,010
-	04-2-95-0080	8	Water	400	400	400	417
200	04-2-95-0090		Electricity	1,200	1,000	1,000	1,043
(800)	04-2-95-0100		Insurance	700	1,500	600	527
-	04-2-95-0110	9	Supplies	4,500	4,500	1,200	1,630
-	04-2-95-0115		Audit Fees	900	900	900	938
-	04-2-95-0120	10	Equipment/Building-Maint. & Repairs	4,000	4,000	2,000	763
			<b>Total Expenditures</b>	<b>\$ 67,900</b>	<b>\$ 68,500</b>	<b>\$ 51,900</b>	<b>\$ 53,882</b>
			<b>Budget Change</b>	<b>\$ (600)</b>			
				<b>-0.9%</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. Since that time rates were adjusted annually by NS-CPI. In fiscal 2025/26 no adjustment increase was applied.

**\*\*Please note\*\* that the rates incorporated in the 2026/27 Draft Budget have not been adjusted for an increase based on NS-CPI (2.1% for 2025).**

<b>PROPOSED 2026/27 Rates (NO CHANGE)</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>2026/27 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, 2025 the Perpetual Care Reserve had a balance of \$250,224. Which includes an inter-departmental capital loan balances of \$96,844.

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

Historical (Five-year) analysis of Perpetual Care Fund

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Perpetual Care Fund	\$232,580	\$234,930	\$239,892	\$244,624	\$250,224
Interest Earned	\$6,186	\$6,023	\$11,363	\$15,630	\$17,126

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:** 2026/27 Town General Capital and Operating Reserves

**Prepared by:** Paul Nooper, CAO and Lisa Dagley, Finance Director

**Date:** March 9, 2026 – Special Budget Council Meeting

**Recommendation**

Information Report for Council direction.

**Discussion and Financial**

At the Special Council Budget Meeting of January 12, 2026, staff presented a report on the Town’s General Capital and Operating Reserves. Council requested the following additional information:

- a. Comparison with other municipalities (Schedule A)
- b. Town’s historical tax rates (Schedule B)
- c. Residential tax impacts incorporating exemption information (Schedule C)
- d. Current year assessment information (there was a PVSC presentation to Council on Jan.27/26)

The following are the **projected** Capital Reserve Balances for the fiscal year end Mar.31/26.

Other Equipment	\$1,051,000
Ice Resurfacer Reserve	20,000
Public Works Equipment	63,000
Fire Equipment	5,000
CCBF (formally Gas Tax)	121,000
Deed Transfer Tax	<u>640,000</u>
<b>Total</b>	<b>\$1,900,000</b>

The following are the **projected** Operating Reserve Balances for the fiscal year end Mar.31/26.

Salt Reserve	\$55,000
Fire Personal Protective Equipment	102,000
Election Expenses	20,000
Sewer Reserves - General	847,000
Sewer Reserves – Plant Upgrade	1,193,000
Sewer Reserves – Biofilter Media	175,000
Recreation	72,000
Pro Kids	30,000
Operating Reserve - General	262,000
Operating Surplus Reserve	<u>212,000</u>
<b>Total</b>	<b>\$2,968,000</b>

As noted in the Staff Report of January 12, 2026, the Town’s reserve funds aren’t keeping pace with the Town’s infrastructure needs.

Staff are recommending that based on the level of funding necessary for the capital needs a specific Capital Infrastructure Reserve be established to manage the Town’s financing of capital projects. Based on the unfunded projects and the amount of debt financing required to fund future projects this reserve is urgently needed at a minimum recommended level of a \$0.10 increase to the tax rate.

The Department of Municipal Affairs has recently advised of reduced provincial government funding (Schedule D) which increases the urgency for the Town to be financially strategic to ensure we can meet our infrastructure needs.

Staff are also recommending hiring a Grants Officer, part-time 60% - 80% to have a dedicated resource to source any external funding support for capital projects.

The draft 2026/27 Town Operating budget, as presented on March 9, 2026, includes a 2.1% CPI increase to the residential and commercial tax rates to balance the budget. This results in a **2.9 cent** increase for Residential and a **7.1 cent** increase for Commercial taxpayers.

Options for Council to consider:

1. Hold Reserve contributions at current levels – not recommended as this will not allow for future capital projects to progress in a timely manner.
2. Council consider potential tax rate changes to allow for increase revenue for reserve contributions, three options are outlined below.

	Increase Income for Reserve Contributions	Costs for Proposed Changes to Tax Exemptions	Grants Staffing (assumptions 80% and July 1 start)	Net Contribution in fiscal 2026/27
Option A				
Increase Residential 5 cents & Commercial 10 cents above 25/26 levels	\$100,000	\$20,000	\$70,000	\$10,000
Option B				
Increase Residential 10 cents & Commercial 15 cents above 25/26 levels	\$330,000	\$40,000	\$70,000	\$220,000

Option C				
A 10 cent increase over the CPI 2.1% adjustment, resulting in Residential 12.9 cent and Commercial 17.1 cent increases	\$455,000	\$40,000	\$70,000	\$345,000

Should Council wish any other potential combinations be calculated for consideration staff will require additional direction.

**Resource**

CCP – Chapter 4 Servicing and Facilities

- Goal – 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.
  - Promote long-term economic prosperity by supporting businesses and residents through servicing and facility improvements.
  - Improve the resiliency in the community through robust servicing and facilities.
  - Replace or divest outdated infrastructure and facilities that drive municipal costs whenever it is opportune.
  - Improve current policies and procedures to ensure consistency and adaptability.
  - Develop Town capacity and resources as required to meet facility and service requirements.

**Attachments**

- Sch A – Tax Rate Comparisons
- Sch B – TOL Tax Rate History
- Sch C – Residential Impacts with Exemptions
- Sch D – Mun Affairs Letter re Prov Budget 2026/27

**TAX/SERVICE COMPARISONS**  
**\$250,000 Residential Assessment Value**

	2025/26 Town of Lunenburg	2025/26 Town of Mahone Bay	2025/26 Town of Bridgewater	2025/26 Town of Wolfville	2025/26 Town of Berwick
Assessed Value	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Residential Proposed Rate	1.376	1.1121	1.85	1.4655	1.608
Property Tax	3,440.00	2,780.25	4,625.00	3,663.75	4,020.00
Sewer Charge	735.38	0.00	565.00	0.00	183.35
Multi Purpose Tax	0.00	0.00	150.00	0.00	0.00
Infrastructure Charge	0.00	502.23	0.00	0.00	0.00
Fire Tax	0.00	535.00	0.00	140.50	0.00
	\$4,175.38	\$3,817.48	\$5,340.00	\$3,804.25	\$4,203.35

**Town of Lunenburg****Historical Tax Rates**

	Residential	Commercial	Seasonal Tourist	
2001/02	\$ 1.640	\$ 3.330		
2002/03	\$ 1.600	\$ 3.250		
2003/04	\$ 1.600	\$ 3.250		
2004/05	\$ 1.580	\$ 3.250		
2005/06	\$ 1.490	\$ 3.150		
2006/07	\$ 1.470	\$ 3.460	\$ 2.595	*
2007/08	\$ 1.370	\$ 3.500	\$ 2.625	*
2008/09	\$ 1.340	\$ 3.410	\$ 2.560	*
2009/10	\$ 1.300	\$ 3.300	\$ 2.480	*
2010/11	\$ 1.300	\$ 3.300	\$ 2.480	*
2011/12	\$ 1.279	\$ 3.260	\$ 2.450	*
2012/13	\$ 1.279	\$ 3.260	\$ 2.460	
2013/14	\$ 1.279	\$ 3.260	\$ 2.460	
2014/15	\$ 1.285	\$ 3.276	\$ 2.457	
2015/16	\$ 1.314	\$ 3.276	\$ 2.457	
2016/17	\$ 1.314	\$ 3.276	\$ 2.457	
2017/18	\$ 1.333	\$ 3.286	\$ 2.465	
2018/19	\$ 1.344	\$ 3.320	\$ 2.490	
2019/20	\$ 1.351	\$ 3.358	\$ 2.519	
2020/21	\$ 1.346	\$ 3.318	\$ 2.489	**
2021/22	\$ 1.376	\$ 3.318	\$ 2.489	***
2022/23	\$ 1.376	\$ 3.358	\$ 2.519	
2023/24	\$ 1.376	\$ 3.358	\$ 2.519	
2024/25	\$ 1.376	\$ 3.358	\$ 2.519	
2025/26	\$ 1.376	\$ 3.358	\$ 2.519	

\*Phased-in elimination of Business Occupancy tax began in 2006. The 25% category was eliminated in 2006 (hotels, motels, restaurants, camp grounds, service stations, and motor vehicle dealerships). The 50% category was eliminated in 2010 (most other businesses except financial institutions).

\*\*Covid budget, both residential and commercial rates reduced by to provide taxpayers relief.

\*\*Commercial rate held with reduction for another year due to continued Covid impacts.

## Residential tax impacts incorporating exemption information

Residential impact example **for a \$0.10 tax rate increase to be directed specifically to capital reserves:**

Assessed Value	Annual Change	Monthly Change	Tax bill less \$2,000 exemption	Tax Bill less \$1,000 exemption	Tax Bill less \$500 exemption
\$250,000	\$250	\$20.83	\$1,690	\$2,690	\$3,190
\$300,000	\$300	\$25.00	\$2,428	\$3,428	\$3,928
\$400,000	\$400	\$33.33	\$3,904	\$3,904	\$5,404
\$500,000	\$500	\$41.67	\$5,380	\$6,380	\$6,880

\*Assumes a \$5,000 increase to the top of each bracket and that the exemptions amounts would be double the 2025/26 levels.

\*\*Assumes \$0.10 increase on approved 2025/26 rate as the 2026/27 rates has not yet been approved.

Changes to the individual tax exemptions are only being proposed to help offset any reserve specific tax rate impacts.

**Summary of Proposed** (includes 2.1% CPI adjustment for income brackets):

Gross Household Income	Exemption
\$40,032 or less	\$2,000
\$40,032 to \$45,871	\$1,000
\$45,871 to \$51,710	\$500
Over \$51,710	NIL



Municipal Affairs  
Office of the Deputy Minister

PO Box 216  
Halifax, Nova Scotia  
Canada B3J 2M4

902 424-4100 T  
902 424-0581 F  
www.gov.ns.ca

February 24, 2025

To Mayors, Wardens, Village Chairs:

Yesterday, February 23, the Government of Nova Scotia released Budget 2026-27 - Defending Nova Scotia (<https://novascotia.ca/budget>).

Over the past five years, Government has made significant investments in programs and services to improve healthcare, strengthen our communities and support those who need it most.

In the face of continuing global uncertainty and slower revenue growth, we need to manage expenses carefully. Government is undertaking a number of measures including reducing the size of the civil service by 5%, reducing the size of the broader public service by 3% and reducing Government operating costs. We have also made the difficult decision to reduce discretionary grants.

For the Department of Municipal Affairs, the following programs will end:

- Flood Risk Infrastructure Investment Program (FRIIP)
- Provincial Capital Assistance Program (PCAP)
- Municipal Innovation Program (MIP)
- Growth & Renewal for Infrastructure Development (GRID)

Since 2021, this Government has committed nearly \$500 million to municipalities to support critical projects such as drinking water, wastewater, disaster mitigation, accessibility, and transit. Today, the Department continues to support more than 250 active projects in communities across the province, bringing real value and ongoing benefits to municipalities.

I appreciate this may be concerning and I want you to know we continue to be focused on working with municipalities to drive growth.

Many of the projects that would have been eligible under these provincial grant programs will also be eligible for consideration under other programs.

As well, these program changes do not affect funding agreements in place for previous fiscal years. Should you have questions, I encourage you to contact Hardy Stuckless, Executive Director, at [hardy.stuckless@novascotia.ca](mailto:hardy.stuckless@novascotia.ca) for further information.

Sincerely,

A handwritten signature in blue ink that reads "Paul LaFleche".

Paul LaFleche  
Deputy Minister

c: Chief Administrative Officers  
Village Clerk Treasurers  
Juanita Spencer, NSFM  
Jeff Sunderland, AMANS

**Subject:** Lunenburg Curling Club Tax Relief Request

**From:** Paul Nopper, CAO  
Lisa Dagley, Director of Finance

**Date:** March 9, 2026 – Special Budget Council Meeting



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### **Recommendation Options:**

Should Council wish to consider this request from the Curling Club staff are recommending that the Curling Club be asked to provide copies of their last two financial statements, current operating budget, membership numbers and rates.

Staff are seeking direction from Council on the potential recommendation options.

- a. That the Council support a full Commercial Property Tax Relief Program for the Lunenburg Curling Club for the 2026/2027 year, at an increased cost of approximately \$4,000 (\$10,000 of commercial taxes less current exemption to residential rate of \$6,000).
- b. That the Council support a 3-year full Commercial Property Tax Relief Program for the Lunenburg Curling Club for the 2026/2027, 2027/2028, and 2028/2029 years, at a cost of approximately \$12,000 above their current exemption over the three-year period.
- c. That the Council support a 10-year full Commercial Property Tax Relief Program for the Lunenburg Curling Club from 2026 – 2036, at a cost of approximately \$40,000 above their current exemption over the ten-year period.
- d. That the Council tables discussion on an additional Commercial Property Tax Relief Program for the Lunenburg Curling Club and request further information or a presentation from the Lunenburg Curling Club.
- e. That the Council deny an additional Commercial Property Tax Relief Program for the Lunenburg Curling Club for the 2026/2027 year.

### **Background**

The Town received a grant funding request from the Lunenburg Curling Club on January 22, 2026, seeking support of tax relief for the facility. Please see the attached letter for details. In summary, the letter outlines:

- Seeking a grant to cover the property tax, as outlined in the lease agreement with the Town expiring December 28, 2036, for 13 Green Street. Note that the Club would optimally like an agreement that covers from 2026 to 2036 and integrates into the lease agreement with the Town.

- They are a volunteer-run, non-profit organization that is experiencing increased costs for operations and facility maintenance.
- The organization relies on self-sustaining membership, fundraising efforts, and volunteer contributions.
- Requesting relief/grant to offset the property tax to assist in the continued sustainability of operations, maintenance, and continued accessibility of curling as a recreation option for the community.

The Lunenburg Curling Club provides recreation options for youth, adults, and seniors throughout the community and in the county during the fall, winter, and early spring months. They host learn to curl programs, bonspiels, tournaments, and fundraising events for community participation.

Currently, the Lunenburg Curling Club receives property tax relief, under Section 71 of MGA, from the Town with a reduction from the Commercial Property Tax bracket to the Residential Property Tax bracket.

- Commercial Property Tax – valued at \$10,000
- Residential Property Tax – valued at \$4,000

The tax reduction the Town is currently providing to the Curling Club has a value of approximately \$6,000 per year. The Commercial Property Tax relief already in place is saving the Curling Club, approximately \$60,000 over a 10-year period. They are seeking the property tax relief in the full amount of \$10,000 per year. Over a 10-year period, this would equate to approximately \$100,000 in value.

### **Discussion**

The Lunenburg Curling Club is seeking commercial property tax relief for a period of 10-years, from 2026 – 2036, based on the remainder of their current lease agreement. Currently, they receive property tax relief from the Town with their Commercial Property Tax bracket reduced to a Residential Property Tax bracket.

If Council wishes to consider options for additional property tax relief, Council could look at it from:

- Year to year review. (Section 71 exemptions are by bylaw, so likely not a viable option)
- Establish a 3-year agreement with the Lunenburg Curling Club to take to the end of this Council term. (Bylaw would need to be amended now and at the expiry of exemption)
- Council can look at a 10-year agreement with the Lunenburg Curling Club, as we do have leases and agreements that span a length of 10 years. Note that this would be a substantial contribution over the course of 10 years and that the Town, if supported, should be

reflected in all advertisements, promotions, etc. as a key dedicated partner to the processes. (Bylaw would need to be amended now and at the expiry of exemption)

- Staff are seeking direction from Council on the level of support, if any, this Council would like to provide. Examples of other organizations that have property tax relief under Section 71 include:
  - The Swimming Pool – 100% property tax relief.
  - Lunenburg Board of Trade building – 100% property tax relief.
  - Lunenburg Heritage Society – property tax relief from Commercial to Residential.
  - Lunenburg Curling Club – property tax relief from Commercial to Residential.
  - Lunenburg Daycare - property tax relief from Commercial to Residential.

## **Financial**

The estimated property tax for the 2026/2027 year for the Curling Club at 13 Green St. is \$10,000 less current exemption of \$6,000 for a balance of \$4,000 based on the Residential Property Tax rate. For the financial breakdown, we will be using the Residential Property Tax expense, which is the current cost to the Curling Club. Note these are estimates.

Council Option A: Year to Year review:

- \$4,000 for 2026/2027 additional property tax relief.

Council Option B: 3 Year Agreement

- \$4,000 for 2026/2027 additional property tax relief.
- \$4,000 for 2027/2028 additional property tax relief.
- \$4,000 for 2028/2029 additional property tax relief.
- Total of \$12,000 in additional relief.

Council Option C: 10 Year Agreement

- \$40,000 for 2026 – 2036 in additional property tax relief. (Note if full Commercial Property Tax relief is considered for the 10-year period the approximate cost is \$100,000).

***These options are not incorporated into the 2026/27 Draft Operating Budget for the Town. Any changes have to be offset with savings elsewhere in the budget or will have an impact on the tax rates.***

Any change to the current Section 71 exemptions will require a bylaw change.

## **Resource Relevance**

Comprehensive Community Plan

- Section 10.2 Arts Facilities
  - G) Evaluate the effect of commercial and property taxes on arts and cultural businesses and facilities and consider a tax grant program.

**Attachments**

- Lunenburg Curling Club Tax Relief Request Letter



Lunenburg Curling Club  
13 Green Street  
PO Box 1465  
Lunenburg, NS B0J 2C0

January 22nd, 2026

Dear Members of Town Council,

On behalf of the Lunenburg Curling Club, I am writing to respectfully request a grant to cover the cost of our property taxes, tied to our lease agreement, *expiring December 28, 2036*, for our facility located at 13 Green Street.

The Lunenburg Curling Club is a non-profit organization dedicated to providing accessible recreational opportunities for residents of the Town of Lunenburg and surrounding communities. For many years, our club has served as a welcoming, inclusive space that promotes physical activity, social connection, and community engagement for individuals and families of all ages.

Beyond its recreational mandate, the club has a long-standing history of community and charitable support. For 25 years, the Lunenburg Curling Club hosted the annual West Nova Fuels Curl for a Cause, raising more than \$1 million for Fishermen's Memorial Hospital. Although the event has been retired, the club remains committed to this cause and will host a new fundraising initiative: *Curl for Fishermen's Memorial Hospital*, from February 27 to March 1, 2026.

As a volunteer-run, non-profit organization, the financial demands of operating and maintaining our facility continue to increase. Historically, the Lunenburg Curling Club has rarely sought or relied upon financial support from the Town, instead working diligently to be self-sustaining through memberships, fundraising efforts, and volunteer contributions. A grant to offset our property taxes would greatly assist the club in sustaining operations, maintaining safe and accessible facilities, and continuing to provide both recreational programming and charitable contributions that directly benefit the broader community.

We believe the Lunenburg Curling Club plays a meaningful role in enhancing the social and recreational fabric of our town, and we respectfully ask Council to consider this request in recognition of our community service, non-profit status, and ongoing commitment to local charitable causes.

Thank you for your time and consideration. We would welcome the opportunity to discuss this request further or to provide any additional information Council may require.

Respectfully submitted,

Craig Munroe  
President – Lunenburg Curling Club