

TOWN OF LUNENBURG
COUNCIL MEETING AGENDA AND OPERATING BUDGET
Tuesday, March 24, 2026 | 6 pm
Lunenburg Town Hall – Council Chambers
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/81475382430>

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 24, 2026, Council Meeting Agenda

Recommendation: That Council approve the agenda for the March 24, 2026, meeting as presented.

5. APPROVAL OF MINUTES

5.1 March 9, 2026, Special Council Meeting (Operations Budget) Minutes

Recommendation: That Council approve the March 9, 2026, meeting minutes as presented.

5.2 March 10, 2026, Regular Meeting Minutes

Recommendation: That Council approve the March 10, 2026, meeting minutes as presented.

6. PRESENTATIONS

6.1 Lunenburg Curling Club presentation on Residential Tax Relief Request

7. OPERATING BUDGETS, PUBLIC INPUT, AND CORRESPONDENCE

This section of the meeting will be an opportunity for members of the public to provide input and ask questions on the proposed operating budgets. All questions and comments will be directed through the Mayor, as Chair of the meeting. Clarifying or direct questions may be addressed during 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 or 902-634-4410 x225 no later than Monday, March 23, 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.

7.1 Letter George Case on Mill Rate and Property Tax

8. REQUESTS FOR DECISION: DRAFT OPERATING BUDGETS

8.1 Lunenburg Curling Club Funding Request

8.2 2026/27 Draft Water Utility Operating Budget

Recommendation: That Council approve the 2026/27 Water Utility Operating Budget as presented, totalling \$1,881,000.

8.3 2026/27 Draft Town Operating Budget and Reserves

Recommendation: That Council approve the 2026/27 Town General Operating Budget as presented, totalling \$_____, with the following tax rates:

- Residential Tax Rate of \$____/\$100 Assessment.
- Commercial Tax Rate of \$____/\$100 Assessment.
- Seasonal Tourist Tax Rate of \$____/\$100 Assessment.
- Residential sewer Rate of \$750.82 per dwelling unit.
- Non-Residential Sewer Rate of \$0.7175/\$100 Assessment.
- Church Sewer Rate of \$440.98 per quarter.

8.3 Carry Over Projects from 2025/26 Town Capital Budget

Recommendation: That Council approve the carryover of the Town Hall Exterior Restoration (Roof Replacement) in the amount of \$310,000 and the Brook Street Lift Station Upgrades Project in the amount of \$215,000 from the 2025/26 Town Capital Budget into the 2026/27 Town Capital Budget, funding sources for both are from Deed Transfer Tax.

8.4 Municipal Finance Sprong 2026 Debenture Submissions – Electrical Utility

Recommendation: That Council approve a Temporary Borrowing Resolution of \$2,009,642 for the financing of the Feeder Upgrade/Extension of 81W-233 to Dufferin and Phase 1 (25/26) of the Green Street Double Circuit for the Spring 2026 Debenture Issue Application, per Schedule 1.

Recommendation: That Council authorizes the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a

debenture of \$2,009,642 per Schedule 2.

8.5 Municipal Finance Spring 2026 Debenture Submission – Town General

Recommendation: That Council approve a Temporary Borrowing Resolution for the Financing of Fire #6 Pumper for Spring 2026 Debenture Issue application, per Schedule 1.

Recommendation: That Council authorize the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of Debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a debenture of \$219,000 per Schedule 2.

Recommendation: That Council approve a Temporary Borrowing Resolution of \$2,597,500 for the financing of the Wastewater Treatment Upgrade to SBR, per Schedule 3.

9. PUBLIC INPUT AND QUESTIONS – 20 MINUTES

- Each person is limited to 3 minutes
- Each person must state their name
- Questions or comments are directed to the Chair
- Comments and questions are open to any municipal matter
- **Virtual Participation:** Members of the public wishing to participate virtually in this agenda item must register in advance by 12:00 p.m. on the business day before the meeting by contacting adminsupport@townoflunenburg.ca or 902-634-4410 ext. 225. When registering, please include a brief description of the agenda item you wish to speak to.

10. CORRESPONDENCE

Correspondence items included on the agenda have been submitted for Council's information and do not imply endorsement by the Town. The content of correspondence reflects the views of the author and has not been independently verified. Should Council wish to take action on an item, a motion must be made.

Town of Digby - Letter of Support for Antigonish for Coalition to End Poverty

11. BUSINESS ARISING AND UNFINISHED BUSINESS

12. NEW BUSINESS

12.1 Community Grant Funding Request: PIEMunchers Robotics Team, National Event

Recommendation: That Council approve a Community Grant to support the PIEMunchers Robotics Team from Bluenose Academy for their National Robotics Championship event at Brock University in 2026, with a grant of \$2,000, provide Town pins, and a flag to represent the community.

12.2 Solid Waste Disposal Agreement with the District of the Municipality of Chester

Recommendation: that Council approve the new Agreement for solid waste disposal

with the District of the Municipality of Chester at their Kaizer Meadows Solid Waste Management Facility.

13. NOTICES OF MOTION, INFORMATION REQUESTS AND COUNCILLOR REPORTS

14. ITEMS FOR CONSIDERATION AT COMMITTEE OF THE WHOLE

The next Committee of the Whole meeting is scheduled for Tuesday, April 7, 2026.

15. MOTION ACTION LIST

16. CLOSED SESSION

17. ADJOURNMENT

**SPECIAL COUNCIL MEETING (OPERATIONS BUDGET) AGENDA
TOWN OF LUNENBURG**

Monday, March 9, 2026, | 6 pm
Lunenburg Town Hall - Council Chamber



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- Present Mayor Jamie Myra, Deputy Rachel Bailey, Councillors Alex Greek, Debbie Dauphinee, Renea Babineau, Gale Fullerton, and Alison Strachan
- Also present Paul Nopper, CAO
Tyson Joyce, Director of Public Works
Marc Kiely, Director of Community Development
Jamie Deans, Communications and Events Coordinator
Kristi Tibbo, Director of Recreation
Lisa Dagley, Director of Finance
Kathleen Rafuse, Deputy Director of Finance
Jacob McGuigan, Accountant
- Call to Order The Chair called the meeting to order at 6:00 p.m.
- Land Acknowledgment The Chair recognized Lunenburg's location on the unceded territory of the Mi'kmaq people.
- Approval of Agenda Moved and seconded that Council approve the agenda for the March 9, 2026, Special Council meeting as presented. Moved by Councillor Stachan, Seconded by Councillor Dauphinee.
Motion carried unanimously
- Presentations 2026/27 Draft Water Utility Operating Budget Presentation
- Staff presented the Draft Water Utility Operating Budget to Council. Total Revenue of \$1,881,000 with total expense of \$1,868,000 equating to a net surplus of \$12,200. There is a 5.4% increase in the budget and a change of \$97,200. A Water Rate Study was commissioned and will be presented to Council on March 17, 2026. The last water rate application was in 2022. Cost increases to the budget are attributed to fuel, plant upgrades, and vehicle expenses.
- Council noted concern for fuel costs for all budgets based on world issues and the dynamics of a rapidly changing economy. No additional questions or comments from Council.
- 2026/27 Draft Town Operating Budget Presentation

Assessments are valued yearly by PVSC based on market value. Market value is based on a start date of January 1, 2026, and the sales information from the 2024 calendar year. Note that residential properties are eligible for the CAP program in Nova Scotia. Taxable assessments under the CAP increase by the Nova Scotia Consumer Price Index, which was 2.6%. Residential Assessments increased by \$51,000,000 from \$489,000,000 last year to \$541,000,000. The capped increase on that residential assessment was 7.2%, which increased from \$360,000,000 to \$386,000,000. The Commercial Assessment was \$60,000,000 in 2025 and \$62,000,000 this year, representing a 4.3% increase. 22 dwelling units, three parcels, and three capped assessments were added this year.

The Town of Lunenburg Operating Budget chart shows multiple revenue sources. The draft budget was funded by a 2.1% Consumer Price Index increase applied to both Residential and Commercial Assessments or tax rates. The Residential Tax Rate increases from \$1.376 to \$1.405, which is a 2.9% increase. The Commercial Tax Rate increases from \$3.358 to \$3.429, which is a 7.1-cent increase or 2.9%. This draft also reflects a sewer rate adjustment of 2.1%, Consumer Price Index increase. Deed transfer tax is at 1.5%, with 1% or \$325,000 being used to fund future Capital projects and a 0.5% used for Operational revenues, an estimate at this time of \$162,500. Nova Scotia SCP, residential tax fund equates to \$5,420,000 or 45.8% of budget revenue. The Commercial Tax fund is \$2,160,000 or 18.3% of the budget revenue. Sewer revenue funds \$1,990,000 or 16.8%. These funds are used to fund the cost of the operations of the wastewater treatment plant and distribution system, including debt payments and reserve transfers. Other Municipal revenue includes fees and sales of services, parking meters, recreation services, and \$1,830,000 of the budget revenue or 15.5%. Provincial and Federal grant equate to \$419,500 and are 3.6% of the revenue.

Mandatory expenditures for the Municipality include RCMP services and Education. RCMP costs for the year are \$1,209,500, Education \$1,303,200, and equate to 21.3% of the total budget expenditures. For fiscal 2026/27, mandatory expenditures have increased by \$147,000, with Education at \$60,200 and RCMP at \$86,400. Assessment services are an additional cost of \$52,000.

The General Government Services budget for the 2026/27 fiscal year includes a 9.5% increase. This is a change of \$116,000 with a total General Government expense of \$1,341,600. Slight increases to legislative and Council honorariums, travel, and training, administrative building operating costs, and other expenses. The largest increase was in wages and benefits in allocations to and from the utilities of \$125,700.

Reductions in HR Consulting supports and, reviews, and plans of \$30,000. HR supports were for the recruitment of senior staff in 2025/26. Note that the Lunenburg County Wheels has been reallocated from the Community Grants budget line to its own separate line item of \$10,000. In 2022/23, the Council approved a low-income tax exemption that would increase by CPI yearly. The exemption amounts have been adjusted in this budget by 2.1%. Last year's top value of assessment exemption was \$1,000, and it was based on a cap of income of \$34,311. In 2026/27, this has increased to \$35,032 or less. The amount for last year for a \$500 exemption was an income from \$34,000 to \$40,000. This year it will be from \$35,000 to \$41,000.

Other Protective Budget Services for 2026/27 have an increase of 10.6% or \$140,600. The total Other Protection budget is \$1,470,500. Changes to this budget include the RCMP increase of \$87,200, a reduction of \$1,000 for Prosecuting Attorney, an increase of By-Law Enforcement Officer and support costs with a vehicle at \$55,000, Emergency Management Planning of \$11,000, and a reduction in Building and Fire Inspection costs of \$11,600.

Fire Protection Operating Budget for 2026/27 has an increase of 6.3%, a change of \$50,700 for a total budget of \$850,400. Minor increases to the budget for administration, fire-fighting force, and travel expenses of \$7,300. Fire protection rate increased by \$14,700, fire equipment at \$13,300 for hose and nozzle replacements, and \$6,000 for protective equipment reserve.

Transportation Services Operating Budget has an increase of 10.3% and a change of \$161,300 in budget for a total of \$1,729,900. The change includes wages and benefits of \$193,200, \$11,500 for fleet fuel, repairs, and supplies, street lighting of \$13,000 due to electrical rate increases, and a new line item of the Lunenburg County Wheels of \$10,000. This was noted removal from the Community Grants contributions and created a separate line item under Transportation.

The Environmental Health Operating Budget for 2026/27 includes the Wastewater Treatment Plant and Solid Waste collection. This has a 1% decrease in the budget and a change of \$17,100 reduction for a total budget of \$1,731,600. Changes include wages and benefits of \$65,700, \$11,100 for water, insurance, and interest on debt, an electricity increase of \$57,500, sludge disposal of \$11,300, reserve fund allocation of \$75,000 for the Biofilter Media, and a savings of \$87,700 in waste collection as per our Circular Materials contract.

The Community Development Services Operating Budget for 2026/27 has a reduction of 5% in the total Budget. This budget has a change of

\$43,200 with a total budget of \$820,300. Changes to the budget include wages and benefits of \$120,800, training, computer and advertising support of \$12,400, tourism expenses of \$4,500, and a reduction of the Economic Impact Study, as it was completed in 2025/26, of \$100,000. Additionally, there was a reallocation of Economic Development salary and support costs, showing a reduction of \$35,200. Additional changes to property holdings under Community Development include \$100 for the Old Fire Hall, the CN Train Station being sold removes \$55,100 from the budget, an addition of \$9,100 for the Lunenburg Academy operations, \$800 for the public washroom, and a reduction of \$600 from the cemetery.

Council inquired to the tourism expenses and what they would be related to. Staff indicated that this funding will be used to start projects as part of the upcoming Cultural Tourism Strategy to be presented to Council. Council asked about the funding for the public washroom and the goal of extending the seasonal use, and if this budget is sufficient. Staff noted that the full budget was not used last year and expects that this addition will be sufficient for the extended time of operation proposed.

The Recreation and Culture Services Operating Budget for 2026/27 includes a 1.4% increase in the budget of \$14,700 for a total budget of \$1,083,100. There are minor adjustments to the wages and benefits of \$3,400 and the UNESCO Joint Promotion of \$2,500. Larger increases included \$14,000 for upgrades to playgrounds and parks and \$47,100 for operating upgrades to buildings, including all new lighting, rental of a scissor lift, upgrades to internet services, and minor repair works. We have a reduction in debenture interest of \$1,200 and a Library-Janitorial Contract and Supplies reduction of \$3,900.

The Fiscal Services Operating Budget for 2026/27 has a 3.1% increase with a change of \$84,800, for a total Fiscal Services budget of \$2,798,900. Changes include a reduction of debenture principal payments of \$3,900, an increase in reserve transfers of \$28,500, and an increase of \$60,200.

The 2026/27 Proposed Sewer Rates have been adjusted by the CPI of Nova Scotia. Residential rates proposed are \$750.82, a change of \$15.44, Commercial per \$100 of assessment to \$0.7175; Churches (Quarterly) of \$440.98.

The 2026/27 Proposed Tax Rates for the Town of Lunenburg have been updated by CPI of Nova Scotia. The proposed residential rate per \$100 assessment from 2025/26 was \$1.376 to the draft rate of \$1.405 for 2026/27. Commercial per \$100 assessment from 2025/26 was \$3.358 to

the proposed rate of \$3.429 for 2026/27. It was noted by staff that this was the first increase in the tax rate by the Town since the 2021/22 budget.

Council asked staff a series of questions regarding the proposed budget. Council questioned the \$11,000 increase to Emergency Management Services and asked if this was from the proposed budget for the Regional Emergency Management Organization. Staff indicated this was from the proposed shared regional budget.

Council asked about the Education rate and how that was calculated. Staff noted it is based on a provincial calculation on uniform assessment and an average rate of need from across the province. The rate is set between the school boards and the province through provincial Acts.

Council asked for further clarity on the staff wages and changes between the utilities on how they are allocated. Staff will bring back a report for Council to provide clarity on how wages are allocated at the next meeting. Staff also indicated that, with a full complement of staff, some new positions were requested, including a By-Law/Meter Reader position and a Water and Wastewater Supervisor have also added to the increase in wages. These new positions will help with succession planning and staff coverage.

Council asked about a \$40,000 repair budget line for the Town loader for Public Works and why it was set at this rate. Staff outlined the condition of the loader and that it is nearing the end of its lifecycle. It was noted as a need in the Capital Budget in a few years. Staff are having to spend additional time repairing the loader due to age, wear and tear.

Council asked about the \$419,000 in grant funding in the revenue section of the budget. Council asked if staff could provide a further breakdown of the grants received and to provide clarity on funding that has been obtained previously. Staff noted they will provide Council with further clarification, but the major project funding currently is the Wastewater Treatment Plant upgrades.

Council inquired as to the capped assessment of 2.6% and noted that not every property in our community is capped. Council was seeking to know the difference between the properties that are capped and those that are not for the 2026/27 assessment. Staff noted that the majority of Residential properties are capped but Commercial properties are not. Only properties in the Residential sector are not capped when there is a house sale or building permits for improvements. Staff noted that on page 3 of the budget there was a breakdown of accounts that has a

comparative property tax assessment and tax rates. There is an overall increase of 6.45% for the year.

Council asked about the Residential and Commercial Sewer Rates for the upcoming budget. It was noted that they make up 16.8% of the revenue, which is close to \$2,000,000. It noted that there was a transfer of some revenue to reserves of 30%. Council asked if there was a policy regarding these transfers and rates. Staff noted that there are two components for this process, which can be found under the Fiscal Services budget. One is the specific plant upgrades, the \$286,000. When we chose the method of upgrading the plant, we undertook a process of funding a specific reserve for the upgrades, and to help offset future debt payments to reduce costs on the Town. In addition, there is a baseline rate to help maintain the current infrastructure.

Council asked about the increase in honorarium for their positions and how it was established for these increases. The Mayor noted that in 2013, the Council of the day had an independent group review the rates and determine a process to increase the honorariums. It was determined that they would be increased by the CPI yearly. It is difficult for Council members to debate their own wage increases and thus was completed by an outside group and recommended to Council.

Council asked about the Cemetery and what the status or direction that was provided to staff. Staff noted that the Cemetery will need to be its own meeting as there is a lot to review and staff have to create options for Council. As we currently have a contract for grass cutting in place for 2026/27, we will maintain it for this year and discuss next steps with Council on the operations of the Cemetery. Staff have not had time to review other cemeteries in the area for rates, what options Council has for improvements and protections for the cemetery, and the Operational and Capital costs that could be associated with improvements.

Council noted to staff that a review of rates for programs, facilities, and field rentals needs to occur. Rates have not changed in many years, and with costs increasing for labour and supplies, we should be looking at a level of cost recovery. Staff noted that we will review our Municipal neighbours for their rates and look at evening up rates, i.e. badminton costs \$5.00 to participate, but pickleball costs \$4.00. Council would like to see fair and even rates for programs and rentals. Council also indicated this for parking meters and parking tickets. Staff noted a report was coming forward to the Committee of the Whole meeting that will address Parking Meter Rates and directions from Council.

Council asked about the increase to Canada Day expenses and why the budget was at \$6,200, and if we have heard back from our grant application. Staff noted that funding for Canada Day is usually released in late April or early May. Additionally, costs have increased for supplies and rental items like bouncy castles. So, we have increased the budget to accommodate this change.

Council discussed the tax rate and the proposed increase for 2026/27. They noted that the rate has not changed in many years and that we should be preparing to do CPI increases and/or slightly higher increases on a yearly basis to keep up with inflation and rising costs. Holding the tax rate and making a large increase after 5 plus years can be difficult for residents and businesses to handle. Council discussed low-income thresholds and how we can support those in most need in our community. Council asked staff to review our Municipal neighbours and what they are doing to support low-income households.

Council discussed the Protective Services and Other Protective Services budget being presented. It was noted that with the new position of By-Law Officer/Meter Reader, this would help with additional revenue through ticketing and provide 7 days a week coverage for enforcement measures. Additionally, with the provincial changes to the Fire Protection Act, there could be future impacts on training costs for level 1 firefighters and the standardization of services. We are fortunate to have a well-trained team, but we could see additional costs associated with it in the future.

5.3 2026/27 Town Capital and Operating Budget Reserve Report

A report was provided to Council in January 2026 outlining the need for Council to strongly consider significant investment in the reserves based on multiple large-scale projects that are being planned. Staff provided a review of the current reserves, tax service comparisons for adjacent municipalities, the historical tax rates of the Town since 2001/02, a residential tax impact for exemptions, and a letter from the province noting funding cuts to Municipal grant programs with unknown replacement of programs. Staff provided three options for Council consideration with a request for a \$0.10 increase to the tax rate to support the reserve funds, which included additional supports for low-income households. Currently, the draft budget does not include any of the options presented to Council. Staff provided an additional option for consideration based on how the Wastewater Treatment Plant funding occurred. This was a specifically targeted project that reserves were focused on. This program resulted in the acquisition of \$10,000,000 in grant funding with a \$2,000,000 investment by the Town and a future plan to keep borrowing down through debt repayment. Staff highlighted

to Council the strong and significant need for investment based on what is before the Town on Capital upgrade projects.

Council noted that the budget currently has a 2.1% increase for Operations. Council also noted that the Water Rates and Electrical Rates had increases in 2025/26 for the first time in a decade. These increases have had an impact on residents, including assessment increases. Council is aware of the upcoming Water Rate Study and the processes related to another Electric Rate increase coming forward. It was noted that all these cost increases will have an impact on residents, and affordability was a major concern. Council respected the advocacy from staff on the need for the reserves to be increased and requested that staff come back with additional options for reserve supports, including smaller increases over a greater timeframe and to look at specific project supports. Council noted that a \$0.10 increase for one year would not be considered. Council also indicated that we could look at a similar project like the LCLC and have a specific tax for a specific project over the course of 15 – 20 years, like what other neighbouring municipalities do. Staff will bring forward a report to Council at the next budget meeting with additional options for reserve allocations for consideration.

5.4 Lunenburg Curling Club Tax Relief Request

Mayor Myra declared a Conflict of Interest on this file and left the meeting at 7:20 p.m. Deputy Mayor Bailey assumed Chair of the meeting.

Staff provided a report to Council on a request from the Lunenburg Curling Club for tax relief to their Residential tax bill. The request is for up to 10 years to help their organization to continue offering curling as a recreation program in the community. Staff outlined the current Commercial tax relief program that is provided to the Club in a value of \$6,000 per year. The request is for the additional \$4,000 in Residential tax to be waived. Under the Municipal Governance Act, Section 71 highlights a process, previously a By-Law, but now a policy, to review and decide on exemptions or relief. It was noted that several organizations in the community are offered relief in various amounts from 100% tax relief to Commercial tax relief. Staff recommended before Council decides on the relief that a presentation should be made before Council and financials be supplied for review. It was noted that this request is not reflected in the current budget and would need to be adjusted based on the Council's decision.

Council discussed the tax relief request for the Curling Club. Council agreed with staff to have the Club present to Council and have the financials brought forward for review. Council asked staff to provide a

copy of the current Tax Relief By-Law and the MGA Section 71 for review. Council was open to discussions on a 3-year agreement and allowed the next Council to follow up with a further request. Additionally, Council asked for the development of a policy that could guide Council in future decisions regarding property tax relief. Staff noted that they will contact the Club and arrange for the information and a report to be brought forward on the information requested. Staff indicated that a policy will take time to create and would not be in place before this file returns to Council for consideration.

Mayor Myra returned to the meeting as Chair at 7:30 p.m.

Public Input Session
on Proposed
Budgets

Robert Young, Dufferin Street

The 2.1% increase is not unreasonable for the budget. Noted that seniors had an increase of \$2.44 per month in social assistance. Mr. Young asked about what a Residential Resource Property was. Staff noted a residential property that is undeveloped. Mr. Young asked if the DNR Building is paying property taxes. Staff indicated they are waiting on information, but they do pay a tax or grant to the Town. Mr. Young noted that the revenues for the Farmers' Market seem low. Mr. Young asked if the Town has received the \$60,000 in funding requested from the Municipal District of Lunenburg for Recreation. Staff noted they are proceeding through their budget, but are confident funds will be approved. Mr. Young asked why there was an increase in the Canada Day Budget and that he would be a willing volunteer to help. Staff noted that with increased costs, we are ensuring the budget will meet the needs of the event. Mr. Young offered to make a donation to the Canada Day fund for 2026/27. Mr. Young asked about the Provincial Correction Facility funds and if we are still obligated to pay for this. Staff noted this was eliminated as a cost last year. Mr. Young inquired about the Firefighter Appreciation Dinner and if this can be opened to the public and charged per plate. Council stated that it would need to be discussed with the Fire Department, but that event is for recognition of members in the department and their families, with a few invited dignitaries. Mr. Young encouraged people to attend the Firefighters' breakfast as it was a great event for the community.

Duncan Kroll, MacDonald Street

I would like to thank the efforts of staff and Council as it relates to the detailed budget and discussions. We need to be prepared to protect the Capital Reserves and the integrity of these projects. Council understands the concerns of citizens with all the rising costs. It has been noted that the Capital Reserves have not been keeping pace and external funding

is less reliable moving forward. We will be approaching debt ceilings for borrowing, and need to protect the Town from this. The proposal from staff is a prudent approach to being prepared. As a ratepayer, I am prepared to pay for the infrastructure reserves so we can be ready for the projects ahead. I like the idea of the dedicated reserve, and Council should review all options before making a decision, but should focus on supporting the reserves.

George Case, Victoria Road

Property tax revenue is up 6.1% over the past few years. Can someone confirm whether or not most of the 6.1% is a result of increases in property appraisals going up? Staff noted it is a combination of the 2.1% CPI increase and property assessment changes. In most cases, residential properties have increased by 2.6%. Mr. Case noted he will speak at a future meeting on what is happening to his particular property as it relates to assessments and property taxes. Mr. Case noted that it seems like I am paying an awful lot just because I am updating my property to make it better. Food for thought.

Council Comments Councillor Strachan provided thanks to staff for a very detailed budget and for providing a high-level presentation that was easy to understand. I will have more questions for the next meeting but this was well presented.

Mayor Myra noted that this is a much different budget then when I started on Council. We did not have the summary sheets and high-level notes. I want to thank staff for putting a budget together that anybody could read and somewhat understand. I know how much time and effort have gone into this by everybody. Thank you to all department heads, directors, and all the Finance Department. I know there have been a lot of weekends and long days spent on this budget.

Adjournment There being no further business, the Council meeting adjourned at 7:05 p.m. Moved by Councillor Strachan and Seconded by Councillor Fullerton.

Motion carried unanimously

Minutes were read and approved.

**COUNCIL MEETING MINUTES
TOWN OF LUNENBURG**

March 10, 2026 | 6 pm
Lunenburg Town Hall - Council Chamber



Present Mayor Jamie Myra, Deputy Rachel Bailey, Councillors Alex Greek, Debbie Dauphinee, Renea Babineau, Gale Fullerton, Alison Strachan

Also present Paul Nopper, CAO
Tyson Joyce, Director of Public Works
Lisa Kendal, Municipal Engineer/Project Manager
Jamie Deans, Communications and Events Coordinator

Call to Order The Chair called the meeting to order at 6:00 p.m.

Land Acknowledgment The Chair recognized Lunenburg’s location on the unceded territory of the Mi’kmaq people.

Approval of Agenda Moved and seconded that Council approve the agenda for the March 10, 2026, meeting as presented.
Motion carried unanimously

Approval of Minutes Moved and seconded that Council approve the March 3, 2026, meeting minutes as presented.
Motion carried unanimously

Presentations None.

Public Input and Questions None.

Correspondence None.

Business Arising and Unfinished Business None.

New Business 10.1 Tender Award: Lunenburg Academy Roof Repairs

Staff provided a report to Council outlining the historical processes for the study and Tendering of the Lunenburg Academy Roof. In January 2026, staff reissued the Tender for the Lunenburg Academy Roof, including a process for base work and the full roof replacement. Upon review of the submissions, staff recommend proceeding with the base

work as the full scope of the roof work was double the amount allocated in the Capital Budget. Staff noted that work is needed to prevent further leaks or damage to the facility. A second phase of roof repairs would be required within 3–5 years. Staff have requested an additional contingency of funds for the roof project to protect against potential overages or unknown repairs as work proceeds.

Council spoke to the roof project and the multiple tendering processes that have occurred. Council noted the high cost of the roof, but this is the reality of the day, and work needs to commence to prevent further damage. Council noted that we need to work with the Lunenburg Academy Foundation on a fundraising campaign for phase 2 to complete the roof work. It was recommended that staff continue to source additional funds for this phase of the roof project and prepare to find funding for the next phase.

Recommendation: That Council increase the total budget for the Lunenburg Academy Roof Repairs Project to \$1,270,000 (including net HST) with funding of \$300,000 from grants, \$250,000 from the Academy Foundation and the balance financed with the Town Capital Debt Financing of \$720,000.

Moved by Deputy Mayor Bailey, Seconded by Councillor Fullerton.

Motion carried unanimously

Recommendation: That Council award the Lunenburg Academy Roof Repairs Tender to Roof Tile Management for the Base Bid only amount of \$991,554+HST.

Moved by Deputy Mayor Bailey, Seconded by Councillor Fullerton.

Motion carried unanimously

10.2 Second (Final) Reading: Short-Term Accommodation Levy By-Law

Staff noted that the Short-Term Accommodation By-Law has gone through the By-Law process of development with Council, education and consultation with the public, First Reading, Public Hearing, and proceeding to Second and Final Reading. It was noted that there were no comments from the public during the Hearing and staff have made adjustments to the By-Law based on Council's direction for a title change and the addition of working with local accommodation businesses on how to spend the funds once collected. Staff indicated work still needs to occur with informing accommodations and building out a Schedule A as to how funds can be spent and which decision body will help make the funding allocation decisions.

Recommendation: That Council approve the Second and Final Reading of the Short-Term Accommodation Levy By-Law as presented.

Moved by Councillor Strachan, Seconded by Councillor Babineau.

Motion carried unanimously

Notice of Motion,
Information
Request and
Councillor Reports

11.1 Vending Rules – Notice of Motion provided by Councillor Babineau at the March 3, 2026, Council Meeting

Councillor Babineau spoke to the Notice of Motion brought forward for a review of the Vending By-Law and for staff to bring back options for modernization and flexible options. Council discussed what modernization and flexible options and what that could represent in the By-Law, including items like locations, regulations on noise, permit rates, etc. Council agreed that public consultation on this By-Law would need to be transparent and to take the proper time to review and vet the By-Law options. Council understands the request for review of the mobile canteen section of the By-Law, but noted a full review of the By-Law is needed as it focuses on multiple types of vendors and peddlers. Overall, Council noted that this will be a long process, similar to the Short-Term Accommodation Levy By-Law and that changes to the By-Law will not be completed before the summer of 2026. Council asked staff to prepare a report for an upcoming Committee of the Whole Meeting to start the process.

Recommendation: That Council direct staff to review the current vending rules and bring forward options for increased flexibility and modernization, and that this report be presented at a future Committee of the Whole Meeting.

Moved by Councillor Babineau, Seconded by Councillor Fullerton.

Motion carried unanimously

11.2 Video Surveillance Rules – Notice of Motion by Councillor Dauphinee at the March 3, 20206, Council Meeting

Councillor Dauphinee spoke to the Notice of Motion brought forward for review of a Video Surveillance Rules By-Law for private residences and property. At the March 3, 2026, Council Meeting, a member of the public brought forward concerns about a neighbour and their security cameras tracking them. There is an ongoing dispute between neighbours and how people feel protected on their own properties. Council spoke about video surveillance and how cameras fall under nuisance. Council asked if staff could look into By-Laws across Canada and legal cases that have highlighted private security cameras.

Staff indicated that since the meeting, we had conducted a review in anticipation of a report to Council. Through the review, there are very limited By-Laws across Canada, with more of a focus on public municipal

areas like arenas, Town Halls, Public Works properties, etc., as a protection mechanism for safety and security. The one By-Law from Hamilton, Ontario that was referenced at the meeting, was more related to gang-related issues and that members of the public asking for home security systems and cameras were exempt from the By-Law. From the staff's review, there are no bylaws at the municipal level for private security cameras. Staff noted concern for enforcement and that this is a civil-to-civil process between neighbours. Staff referenced a Nova Scotia Court case of 2018 that noted a dispute between neighbours and security cameras, which noted cameras were a nuisance, but if used for security purposes, that is reasonable.

Council supported staff's analysis and that private security cameras were not in the core of the municipal jurisdiction and should be followed up with a civil-to-civil process.

Recommendation: That Council direct staff to review video surveillance bylaws and regulations in other municipalities and report back to Council with potential options for regulating surveillance cameras in the Town of Lunenburg.

Moved by Councillor Dauphinee, Seconded by Councillor Stachan

1 – 6 Defeated

Nay votes: Mayor Myra, Deputy Mayor Bailey, Councillors Strachan, Babineau, Greek, and Fullerton.

Council Reports

Councillor Dauphinee

1. Congratulations to the Pie Munchers Team, grade 4 Bluenose Academy students, for winning the first-year provincial Lego robotics event hosted at Acadia University. They beat much older teams than themselves. Their next step is to represent the South Shore on the national stage at Brock University in June for the Canada Cup. These brainy builders designed, built, and programmed a robot to solve archeological processes through the STEM program. STEM provides a solid foundation for students interested in software development, data science, and engineering. There is a GoFundMe page with a goal of reaching \$12,000, which will help cover the cost of flights, hotels, and equipment they will need for registration and to attend the nationals. Please help if you can and support the GoFundMe page.
2. This Saturday night, March 14, the 53rd Annual Chowder Cup, aka the RCMP vs the Lunenburg Fire Department game, will take place at the arena at 6:30 pm. Noah Romkey will be wearing a HABS uniform.

Councillor Stachan

1. Attended the Lunenburg Board of Trade meeting this morning as the Town representative. It is a non-voting position, but good collaboration and sharing of information between LBOT and the Town.
2. I completed the Engage Nova Scotia Questionnaire online. If you have not done so yet, get your pass number and do it. It took me less than 10 minutes. I was wondering if we have a computer at Town Hall for residents to access if they want to take the Questionnaire. CAO Nopper said a computer will be made available to anyone who would like to participate at Town Hall.
3. I support Mayor Myra's Facebook post about the Lunenburg Waterfront Association's Strategic Planning process and encourage members of the public to take the questionnaire as well to help guide the future of the Lunenburg Waterfront.
4. I have had two of the burgers so far from the (Burger) challenge in Lunenburg this month. I will not tell you which ones, but they were really good. I think my strategy this year is to ask for them without the bun.

Closed Session

None.

Adjournment

There being no further business, the Council meeting adjourned at 7:31 p.m.

Minutes were read and approved.

Lunenburg Curling Club Membership Information 2025-26

Full Year Adult Members	145
Half Year Adult Members	41
Social Members	3
Junior Members	44
Total Membership	233

Full Year Adult Membership	\$470
Full Year Adult Membership (Once per Week)	\$450
Full Year New Member (First Year Only)	\$340
Half Year Adult Membership	\$280
Half Year Adult Membership (Once per Week)	\$270
Half Year New Member (First Year Only)	\$205
Social Membership	\$50
Junior Membership	\$150
Junior Special Student (Can Curl in Evenings)	\$211.15

All Prices Include HST.

**Lunenburg Curling Club
Comparative Income Statement**

Budget 2025-2026

REVENUE

Sales Revenue

Membership Fees	62,800.00
Junior Membership	3,950.00
Bar Revenue	40,850.00
Advertising Revenue	9,500.00
Rental Income	9,000.00
Curl for Fishermen's	9,600.00
Friday Fun Nights Revenue	750.00
Draws Revenue	2,500.00
200 Club Revenue	8,000.00
Scallop Spiel Revenue	2,700.00
Scallop Spiel Donations	3,000.00
General Fund Raisers (Doubles)	840.00
Business Spiel	800.00
Bob Mayo Memorial Championship	1,400.00
Club Championship	1,200.00
Grants Received	-
Donations-Members	1,000.00
Donations other	400.00
Other Initiatives	1,000.00
Crib & Curling	650.00
Miscellaneous Income	-
Wine Survivor	4,000.00
Net Sales	<u>163,940.00</u>

Other Revenue

Interest Revenue	1,200.00
Total Other Revenue	<u>1,200.00</u>

TOTAL REVENUE

\$ 165,140.00

EXPENSE

Cost of Goods Sold

Bar purchases	17,000.00
Other Bar Expenses	2,600.00
Total Cost of Goods Sold	<u>19,600.00</u>

Payroll Expenses

Wages & Salaries	14,000.00
EI Expense	350.00
CPP Expense	850.00
Casual Labour	11,000.00
Total Payroll Expense	<u>26,200.00</u>

**Lunenburg Curling Club
Comparative Income Statement**

Budget 2025-2026

General & Administrative Expenses

Awards	150.00
Advertising & Promotions	300.00
Office & Postage	750.00
Insurance	14,050.00
Interest & Bank Charges	1,000.00
Miscellaneous	400.00
Property Taxes	4,025.00
Ice Maintenance	20,000.00
Building Maintenance	10,000.00
Housekeeping Supplies	1,000.00
General Club Expenditures	500.00
Kitchen Expenses	500.00
Telephone & Internet	1,200.00
Heat	2,000.00
Electricity	29,500.00
Water & Sewer	10,000.00
NSCA Membership Fees	3,300.00
200 Club Prizes	3,500.00
200 Club - Expenses	100.00
Other Initiatives - Expenses(Doubles)	700.00
Friday Fun Nights Expenses	50.00
Curl for Fishermen's	7,600.00
Draws Expenses	1,500.00
Scallop Spiel Expenses	800.00
Business Spiel Expenses	600.00
Bob Mayo Memorial Expenses	300.00
Club Championship Expenses	1,000.00
Donation	
Total General & Admin. Expenses	<u>114,825.00</u>
TOTAL EXPENSE	<u>\$ 160,625.00</u>
NET SURPLUS (LOSS)	<u>\$ 4,515.00</u>

Lunenburg Curling Club

Income Statement 05/01/2022 to 04/30/2023

REVENUE

Sales Revenue	
Membership Fees	51,668.68
Junior Membership	6,874.62
Bar Revenue	30,686.79
Advertising Revenue	8,725.00
Rental Income	19,331.52
Lotto Revenue	0.00
Beer Garden Revenue	0.00
Friday Fun Nights Revenue	365.17
Christmas Craft Show Revenue	0.00
Draws Revenue	4,052.85
Yard Sale Revenue	0.00
200 Club Revenue	8,000.00
Sport NS Ticket Sales	0.00
Scallop Spiel Revenue	3,783.96
Scallop Spiel Donations	1,110.00
General Fund Raisers	300.00
Business Spiel	452.17
Bob Mayo Memorial Champions...	782.60
Club Championsjip	695.66
Grants Received	0.00
Donations-Members	1,200.00
Donations- Defibrillator	0.00
Donations other	140.00
Other Initiatives	1,865.53
Building Fund - Triple Raise	0.00
Building Fund	0.00
Miscellaneous Income	217.91
Fundraising Income	3,285.00
Net Sales	<u>143,537.46</u>

Other Revenue	
Investment Revenue	0.00
Interest Revenue	1,016.84
Miscellaneous Revenue	0.00
Total Other Revenue	<u>1,016.84</u>

TOTAL REVENUE 144,554.30

EXPENSE

Cost of Goods Sold	
Bar purchases	10,910.41
Other Bar Expenses	1,757.13
Beer Garden Purchases	0.00
Beer Garden - Other	0.00
Beer Garden - Band	0.00
Beer Garden - Royalty	0.00
Total Cost of Goods Sold	<u>12,667.54</u>

Payroll Expenses	
Wages & Salaries	13,579.50
EI Expense	306.91
CPP Expense	702.72
WCB Expense	0.00
Casual Labour	6,803.64
Total Payroll Expense	<u>21,392.77</u>

General & Administrative Expe...	
Awards	334.68
Accounting & Legal	0.00
Advertising & Promotions	680.00

Lunenburg Curling Club
Income Statement 05/01/2022 to 04/30/2023

Office & Postage	739.98
Amortization	0.00
Insurance	14,634.54
Interest & Bank Charges	852.17
Property Taxes	2,783.64
Miscellaneous	348.90
Ice Maintenance	10,989.59
Building Maintenance	2,650.55
Housekeeping Supplies	1,200.35
Maintenance	0.00
General Club Expenditures	2,825.17
Budgeted Major Building Expenses	0.00
Unbudgeted Major Building Expenses	0.00
Kitchen Expenses	512.80
Telephone & Internet	1,163.36
Heat	5,814.80
Electricity	23,835.61
Water & Sewer	6,728.91
Cable	0.00
Utilities	0.00
NSCA Member Fees	2,140.00
Travel & Entertainment	0.00
200 Club - Prizes	3,500.00
200 Club - Expenses	175.87
General Fund Raising Expenses	0.00
Other Initiatives - Expenses	580.43
Friday Fun Nights Expenses	20.00
Christmas Craft Show Expenses	0.00
Draws Expenses	1,025.33
Scallop Spiel Expenses	752.36
Business Spiel Expenses	190.34
Yard Sale Expenses	0.00
Bob Mayo Memorial Expenses	90.00
Club Championship Expenses	261.36
Fundraising Expenses	0.00
Donation	260.00
Total General & Admin. Expenses	85,090.74
TOTAL EXPENSE	119,151.05
NET INCOME	25,403.25

Lunenburg Curling Club

Balance Sheet As at 04/30/2023

ASSET

Current Assets

Royal Bank Chequing	96,251.18	
CIBC 200 Club	1,819.80	
Canada Emergency Business A...	0.00	
Petty Cash	0.00	
Bar Float	500.00	
TDCT Term Deposits Building	43,241.57	
TDCT Term Deposits Operating	21,869.05	
TDCT short term deposits	0.00	
Lotto Float	0.00	
Petty Cash Scallop Spiel	0.00	
Total Cash		163,681.60
Accounts Receivable	4,631.50	
Allowance for Doubtful Accounts	0.00	
Payroll Advances	0.00	
Total Receivable		4,631.50
Purchase Prepayments		0.00
Prepaid Expenses		12,723.78
Wellness Grant 2011	0.00	
Wellness Grant 2011 Headgear	0.00	
Wellness Grant 2011 First - Aid	0.00	
Wellness Grant 2011		0.00
Jim Dick Memorial Donation		0.00
Total Current Assets		181,036.88

Inventory Assets

Bar Inventory		1,015.34
Safety Headgear		0.00
Total Inventory Assets		1,015.34

Capital Assets

Building - Roof		0.00
Building	0.00	
Accum Amort - Building	0.00	
Net - Building		0.00
Office Furniture & Equipment	0.00	
Accum. Amort. -Furn. & Equip.	0.00	
Net - Furniture & Equipment		0.00
Total Capital Assets		0.00

TOTAL ASSET 182,052.22

LIABILITY

Current Liabilities

Accounts Payable		0.00
Trade Payables		925.00
CEBA Loan Payable		60,000.00
Vacation payable		0.00
EI Payable	38.33	
CPP Payable	100.54	
Federal Income Tax Payable	104.02	
Total Receiver General		242.89
WCB Payable		0.00
HST Charged on Sales	1,581.69	
HST Paid on Purchases	-945.50	
HST Adjustments	0.00	
HST Owing (Refund)		636.19
Prepaid Sales/Deposits		287.50
Total Current Liabilities		62,091.58

Lunenburg Curling Club

Income Statement 05/01/2023 to 04/30/2024

REVENUE

Sales Revenue

Membership Fees	53,999.14
Junior Membership	5,011.11
Bar Revenue	37,663.88
Advertising Revenue	7,416.30
Rental Income	12,140.59
Lotto Revenue	0.00
Beer Garden Revenue	0.00
Friday Fun Nights Revenue	0.00
Christmas Craft Show Revenue	0.00
Draws Revenue	3,347.50
Yard Sale Revenue	0.00
200 Club Revenue	8,000.00
Sport NS Ticket Sales	0.00
Scallop Spiel Revenue	2,086.96
Scallop Spiel Donations	3,009.00
General Fund Raisers	650.00
Business Spiel	608.70
Bob Mayo Memorial Champions...	869.57
Club Championsjip	869.56
Grants Received	0.00
Donations-Members	0.00
Donations- Defibrillator	0.00
Donations other	409.30
Other Initiatives	1,841.30
Building Fund - Triple Raise	0.00
Building Fund	0.00
Miscellaneous Income	20,000.00
Fundraising Income	3,430.00

Net Sales 161,352.91

Other Revenue

Investment Revenue	0.00
Interest Revenue	2,957.40
Miscellaneous Revenue	0.00

Total Other Revenue 2,957.40

TOTAL REVENUE 164,310.31

EXPENSE

Cost of Goods Sold

Bar purchases	13,828.63
Other Bar Expenses	2,307.12
Beer Garden Purchases	0.00
Beer Garden - Other	0.00
Beer Garden - Band	0.00
Beer Garden - Royalty	0.00

Total Cost of Goods Sold 16,135.75

Payroll Expenses

Wages & Salaries	13,669.25
EI Expense	316.06
CPP Expense	725.20
WCB Expense	0.00
Casual Labour	6,781.00

Total Payroll Expense 21,491.51

General & Administrative Expe...

Awards	152.00
Accounting & Legal	0.00
Advertising & Promotions	210.00

Lunenburg Curling Club

Income Statement 05/01/2023 to 04/30/2024

Office & Postage	573.34
Amortization	0.00
Insurance	13,374.18
Interest & Bank Charges	898.23
Property Taxes	3,518.43
Miscellaneous	680.06
Ice Maintenance	32,039.59
Building Maintenance	5,655.51
Housekeeping Supplies	1,315.65
Maintenance	0.00
General Club Expenditures	259.92
Budgeted Major Building Expenses	0.00
Unbudgeted Major Building Expe...	0.00
Kitchen Expenses	120.59
Telephone & Internet	1,163.04
Heat	1,992.68
Electricity	22,251.09
Water & Sewer	7,154.94
Cable	0.00
Utilities	0.00
NCSA Member Fees	2,105.00
Travel & Entertainment	0.00
200 Club - Prizes	3,500.00
200 Club - Expenses	140.47
General Fund Raising Expenses	0.00
Other Initiatives - Expenses	738.46
Friday Fun Nights Expenses	0.00
Christmas Craft Show Expenses	0.00
Draws Expenses	1,079.12
Scallop Spiel Expenses	408.71
Business Spiel Expenses	405.84
Yard Sale Expenses	0.00
Bob Mayo Memorial Expenses	75.00
Club Championship Expenses	523.33
Fundraising Expenses	0.00
Donation	0.00
Total General & Admin. Expen...	<u>100,335.18</u>
TOTAL EXPENSE	<u>137,962.44</u>
NET INCOME	<u><u>26,347.87</u></u>

Lunenburg Curling Club

Balance Sheet As at 04/30/2024

ASSET

Current Assets

Royal Bank Chequing	21,209.23	
CIBC 200 Club	2,050.73	
Canada Emergency Business A...	0.00	
Petty Cash	0.00	
Bar Float	500.00	
TDCT Term Deposits Building	43,916.16	
TDCT Term Deposits Operating	43,143.18	
TDCT short term deposits	0.00	
Lotto Float	0.00	
Petty Cash Scallop Spiel	0.00	
Total Cash		110,819.30
Accounts Receivable	6,945.00	
Allowance for Doubtful Accounts	0.00	
Payroll Advances	0.00	
Total Receivable		6,945.00
Purchase Prepayments		0.00
Prepaid Expenses		13,000.67
Wellness Grant 2011	0.00	
Wellness Grant 2011 Headgear	0.00	
Wellness Grant 2011 First - Aid	0.00	
Wellness Grant 2011		0.00
Jim Dick Memorial Donation		0.00
Total Current Assets		130,764.97

Inventory Assets

Bar Inventory		1,120.31
Safety Headgear		0.00

Total Inventory Assets 1,120.31

Capital Assets

Building - Roof		0.00
Building	0.00	
Accum Amort - Building	0.00	
Net - Building		0.00
Office Furniture & Equipment	0.00	
Accum. Amort. -Furn. & Equip.	0.00	
Net - Furniture & Equipment		0.00

Total Capital Assets 0.00

TOTAL ASSET 131,885.28

LIABILITY

Current Liabilities

Accounts Payable		0.00
Trade Payables		2,670.00
CEBA Loan Payable		0.00
Vacation payable		0.00
EI Payable	35.62	
CPP Payable	90.40	
Federal Income Tax Payable	60.77	
Total Receiver General		186.79
WCB Payable		0.00
HST Charged on Sales	6,602.77	
HST Paid on Purchases	-6,620.58	
HST Adjustments	0.00	
HST Owing (Refund)		-17.81
Prepaid Sales/Deposits		0.00
Total Current Liabilities		2,838.98

Lunenburg Curling Club

Income Statement 05/01/2024 to 04/30/2025

REVENUE

Sales Revenue

Membership Fees	59,195.67
Junior Membership	3,766.98
Bar Revenue	41,055.61
Advertising Revenue	11,192.39
Rental Income	12,358.69
Friday Fun Nights Revenue	0.00
Christmas Craft Show Revenue	0.00
Draws Revenue	2,565.00
200 Club Revenue	8,000.00
Sport NS Ticket Sales	0.00
Scallop Spiel Revenue	2,704.78
Scallop Spiel Donations	2,949.50
General Fund Raisers	834.78
Business Spiel	760.87
Bob Mayo Memorial Champions...	1,321.74
Club Championsjip	1,375.21
Curl for Fishermen's	0.00
Donations-Members	1,293.20
Donations other	2,794.64
Other Initiatives	1,786.08
Miscellaneous Income	161.00
Fundraising Income	3,640.00

Net Sales 157,756.14

Other Revenue

Interest Revenue	2,508.05
Total Other Revenue	<u>2,508.05</u>

TOTAL REVENUE 160,264.19

EXPENSE

Cost of Goods Sold

Bar purchases	16,184.33
Other Bar Expenses	2,768.84

Total Cost of Goods Sold 18,953.17

Payroll Expenses

Wages & Salaries	13,125.00
EI Expense	302.51
CPP Expense	700.80
Casual Labour	9,349.25

Total Payroll Expense 23,477.56

General & Administrative Expe...

Awards	132.50
Advertising & Promotions	340.00
Office & Postage	727.71
Insurance	13,368.20
Interest & Bank Charges	983.64
Property Taxes	4,454.11
Miscellaneous	996.55
Ice Maintenance	12,451.85
Building Maintenance	12,308.35
Housekeeping Supplies	522.42
General Club Expenditures	3,628.00
Kitchen Expenses	697.73
Telephone & Internet	1,162.56
Heat	1,828.99
Electricity	24,767.56
Water & Sewer	8,308.96

Lunenburg Curling Club
Income Statement 05/01/2024 to 04/30/2025

NSCA Member Fees	798.50
200 Club - Prizes	3,500.00
200 Club - Expenses	52.10
Other Initiatives - Expenses	672.54
Friday Fun Nights Expenses	26.00
Christmas Craft Show Expenses	0.00
Curl for Fishermen's Expenses	0.00
Draws Expenses	0.00
Scallop Spiel Expenses	797.15
Business Spiel Expenses	451.26
Bob Mayo Memorial Expenses	150.00
Club Championship Expenses	576.75
Fundraising Expenses	1,289.37
Total General & Admin. Expen...	94,992.80
TOTAL EXPENSE	137,423.53
NET INCOME	22,840.66

Lunenburg Curling Club

Balance Sheet As at 04/30/2025

ASSET

Current Assets

Royal Bank Chequing	36,083.36	
CIBC 200 Club	2,483.63	
Canada Emergency Business A...	0.00	
Petty Cash	0.00	
Bar Float	500.00	
TDCT Term Deposits Building	34,156.12	
TDCT Term Deposits Operating	33,203.17	
Total Cash		106,426.28
Accounts Receivable	10,206.75	
Total Receivable		10,206.75
Prepaid Expenses		13,484.30
Total Current Assets		130,117.33

Inventory Assets

Bar Inventory		2,791.71
Total Inventory Assets		2,791.71

TOTAL ASSET 132,909.04

LIABILITY

Current Liabilities

Trade Payables		2,790.00
CEBA Loan Payable		0.00
EI Payable	0.00	
CPP Payable	0.00	
Federal Income Tax Payable	0.00	
Total Receiver General		0.00
HST Charged on Sales	2,186.09	
HST Paid on Purchases	-2,575.93	
HST Adjustments	0.00	
HST Owing (Refund)		-389.84
Total Current Liabilities		2,400.16

TOTAL LIABILITY 2,400.16

EQUITY

Club Equity

Building Fund	48,244.68	
Rock Fund	0.00	
Lite Rock Fund	35.02	
Club Equity - Previous Year	59,388.52	
Current surplus (shortfall)	22,840.66	
Total Club Equity		130,508.88

TOTAL EQUITY 130,508.88

LIABILITIES AND EQUITY 132,909.04

**Lunenburg Curling Club
Comparative Income Statement**

	Actual May 1, 2025 to Feb 28, 2026	Actual May 1, 2024 to Feb 28, 2025	Difference	Budget 2025-2026
REVENUE				
Sales Revenue				
Membership Fees	67,886.85	59,235.67	8,651.18	62,800.00
Junior Membership	5,907.96	3,766.98	2,140.98	3,950.00
Bar Revenue	21,286.85	23,359.14	(2,072.29)	40,850.00
Advertising Revenue	7,226.97	7,330.00	(103.03)	9,500.00
Rental Income	9,469.83	9,158.69	311.14	9,000.00
Curl for Fishermen's	8,178.07	-	8,178.07	9,600.00
Friday Fun Nights Revenue	2,253.33	-	2,253.33	750.00
Draws Revenue	3,394.50	2,570.50	824.00	2,500.00
200 Club Revenue	-	-	-	8,000.00
Scallop Spiel Revenue	2,149.12	2,704.78	(555.66)	2,700.00
Scallop Spiel Donations	3,213.00	2,949.50	263.50	3,000.00
General Fund Raisers (Doubles)	842.11	834.78	7.33	840.00
Business Spiel	548.25	760.87	(212.62)	800.00
Bob Mayo Memorial Championship	1,070.18	1,321.74	(251.56)	1,400.00
Club Championship	1,069.07	1,348.04	(278.97)	1,200.00
Grants Received	1,429.00	-	1,429.00	-
Donations-Members	1,000.00	1,293.20	(293.20)	1,000.00
Donations other	-	2,494.64	(2,494.64)	400.00
Other Initiatives	1,200.00	50.00	1,150.00	1,000.00
Crib & Curling	-	-	-	650.00
Miscellaneous Income	225.08	153.00	72.08	-
Wine Survivor	-	3,640.00	(3,640.00)	4,000.00
Net Sales	138,350.17	122,971.53	15,378.64	163,940.00
Other Revenue				
Interest Revenue	1,102.14	2,427.84	(1,325.70)	1,200.00
Total Other Revenue	1,102.14	2,427.84	(1,325.70)	1,200.00
TOTAL REVENUE	\$ 139,452.31	\$ 125,399.37	\$ 14,052.94	\$ 165,140.00
EXPENSE				
Cost of Goods Sold				
Bar purchases	13,107.67	14,134.84	(1,027.17)	17,000.00
Other Bar Expenses	1,671.61	1,718.21	(46.60)	2,600.00
Total Cost of Goods Sold	14,779.28	15,853.05	(1,073.77)	19,600.00
Payroll Expenses				
Wages & Salaries	9,800.00	9,187.50	612.50	14,000.00
El Expense	224.22	212.09	12.13	350.00
CPP Expense	527.03	490.56	36.47	850.00
Casual Labour	7,245.90	7,139.65	106.25	11,000.00
Total Payroll Expense	17,797.15	17,029.80	767.35	26,200.00
General & Administrative Expenses				
Awards	-	-	-	150.00
Advertising & Promotions	35.00	340.00	(305.00)	300.00
Office & Postage	701.30	727.71	(26.41)	750.00
Insurance	13,110.50	12,486.70	623.80	14,050.00
Interest & Bank Charges	738.68	773.50	(34.82)	1,000.00
Miscellaneous	616.77	313.15	303.62	400.00
Property Taxes	4,023.43	4,454.11	(430.68)	4,025.00
Ice Maintenance	20,786.84	8,248.60	12,538.24	20,000.00
Building Maintenance	7,653.95	9,237.67	(1,583.72)	10,000.00
Housekeeping Supplies	286.11	480.13	(194.02)	1,000.00
General Club Expenditures	1,555.26	1,978.00	(422.74)	500.00
Kitchen Expenses	119.19	247.73	(128.54)	500.00
Telephone & Internet	871.92	871.92	-	1,200.00
Heat	1,170.19	1,181.95	(11.76)	2,000.00
Electricity	19,728.65	17,677.53	2,051.12	29,500.00
Water & Sewer	5,793.28	5,962.06	(168.78)	10,000.00
NSCA Membership Fees	4,621.00	2,903.50	1,717.50	3,300.00
200 Club Prizes	-	-	-	3,500.00
200 Club - Expenses	115.70	36.00	79.70	100.00
Other Initiatives - Expenses(Doubles)	651.33	463.90	187.43	700.00
Friday Fun Nights Expenses	3,031.68	26.00	3,005.68	50.00
Curl for Fishermen's	-	-	-	7,600.00
Draws Expenses	13.00	1,289.37	(1,276.37)	1,500.00
Scallop Spiel Expenses	540.77	797.15	(256.38)	800.00
Business Spiel Expenses	359.74	451.26	(91.52)	600.00
Bob Mayo Memorial Expenses	160.00	150.00	10.00	300.00
Club Championship Expenses	504.60	576.75	(72.15)	1,000.00
Donation	-	-	-	-
Total General & Admin. Expenses	87,188.89	71,674.69	15,514.20	114,825.00
TOTAL EXPENSE	\$ 119,765.32	\$ 104,557.54	\$ 15,207.78	\$ 160,625.00
NET SURPLUS (LOSS)	\$ 19,686.99	\$ 20,841.83	\$ (1,154.84)	\$ 4,515.00
Distribution of Net Income (Loss)				
Building Fund	4,500.00	4,500.00	-	4,500.00
Rock Fund	-	-	-	-
Retained Earnings	15,186.99	16,341.83	(1,154.84)	15.00
Total:	\$ 19,686.99	\$ 20,841.83	\$ (1,154.84)	\$ 4,515.00

**Lunenburg Curling Club
Comparative Balance Sheet**

	As at February 28, 2026	As at February 28, 2025	Difference
ASSET			
Current Assets			
Royal Bank Chequing	68,963.09	65,381.00	3,582.09
CIBC 200 Club	1,707.93	1,799.73	- 91.80
Bar Float	500.00	500.00	-
TDCT Term Deposits Building	34,669.86	34,075.91	593.95
TDCT Term Deposits Operating	33,791.57	33,203.17	588.40
Total Cash	139,632.45	134,959.81	4,672.64
Accounts Receivable	16,421.54	10,120.00	6,301.54
Total Receivable	16,421.54	10,120.00	6,301.54
Prepaid Expenses	373.80	513.97	- 140.17
Total Current Assets	156,427.79	145,593.78	10,834.01
Inventory Assets			
Bar Inventory	2,791.71	1,120.31	1,671.40
Total Inventory Assets	2,791.71	1,120.31	1,671.40
TOTAL ASSET	\$ 159,219.50	\$ 146,714.09	\$ 12,505.41
LIABILITY			
Current Liabilities			
Trade Payables	109.50	2,449.50	- 2,340.00
EI Payable	109.54	103.34	6.20
CPP Payable	301.16	280.32	20.84
Federal Income Tax Payable	383.48	354.12	29.36
Total Receiver General	794.18	737.78	56.40
HST Charged on Sales	4,445.29	3,601.58	843.71
HST Paid on Purchases	- 2,665.88	- 2,461.80	- 204.08
HST Adjustments	-	-	-
HST Owing (Refund)	1,779.41	1,139.78	639.63
Total Current Liabilities	2,683.09	4,327.06	- 1,643.97
TOTAL LIABILITY	2,683.09	4,327.06	- 1,643.97
EQUITY			
Club Equity			
Building Fund	54,585.22	62,121.66	- 7,536.44
Lite Rock Fund	35.02	35.02	-
Club Equity - Previous Year	82,229.18	59,388.52	22,840.66
Current surplus (shortfall)	19,686.99	20,841.83	- 1,154.84
Total Club Equity	156,536.41	142,387.03	14,149.38
TOTAL EQUITY	156,536.41	142,387.03	14,149.38
LIABILITIES AND EQUITY	\$ 159,219.50	\$ 146,714.09	\$ 12,505.41

CORRESPONDENCE RECIEVED REGARDING 2026/27 BUDGET

PropertyReceived March 12, 2026

Dear Sir:

I wish to have this letter tabled in the next council meeting as correspondence to the town from a concerned citizen. I have sent it CC to each member of council and respectfully ask each one identify if they will support this increase.

On Monday, March 9, I attended a presentation on the Lunenburg Town budget. In that meeting, I became aware of a proposed 2% mill rate increase for residential properties. During the meeting I believe it was stated that it would be only result in a \$6 a month increase for a \$100,000 house. I was somewhat bewildered by the choice of example as I do not know of any houses in Lunenburg in that price range. I did take advantage of the opportunity to express my concern regarding this increase highlighting that revenue had already increased last year by 6.2%.

To put a personal perspective on this issue, my property taxes over the past four years have increased by 40%, 21%, 6% , and 14%. On Tuesday I started wondering if it was only I that was experiencing such substantial tax increases and started researching the numbers on the tax and assessment section of the Viewpoint website . I decided to focus on Green Street where my house is facing. It could be considered a typical Lunenburg street have a good mix of heritage homes and typical new town builds. Of the 53 houses in the sample area I chose, there were 35 houses that hac CAP protection and 18 that did not. Of the CAP protected properties there was still a "cost of living" increase applied with a tax increase of approximately 10% over the past four years. The CAP actually protected these properties from an increase of 60% over those past four years. As soon as the CAP is removed from any of these properties, that increase would take place immediately with a windfall for the town's revenue. For the non-protected properties, the average increases over the past four years have been 21.5%, 16.5%, 12.6% , and 10.9%. I also crunched the number for both CAP and not protected properties to discover that overall tax increases for Green St. for the past four years has been 9%, 7.3%, 6% and 5.4%.

Based on the information above information I find myself literally gob-smacked that the town would consider putting the rates higher. I request form each member of council an indication if they will be supporting this measure and I plan on attending the next meeting to continue my education in this issue.

I will also undertake some discussions with Property Valuation Services re how the CAP is applied and removed, and with my member in the provincial government to discuss if this is this still the best way to calculate municipal taxes. As it currently stands, property owners that have recently purchased or renovated, pay a disproportionate amount of taxes

to their municipality. I know there would be very little support if federal and provincial taxes could skyrocket so easily.

In conclusion, I wish to thank you for your service. I know governance can be difficult. I will however insist this budget cannot be approved with this increase.

Sincerely

George Case

45 Victoria Road

Subject: Lunenburg Curling Club Tax Relief Request

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

Date: March 9, 2026 – Special Budget Council Meeting



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

Subject: 2026/27 Water Utility Draft Operating Budget

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

Date: March 24, 2026 – Special Budget Council Meeting



Recommendation

Draft Motion:

That Council approve the 2026/27 Water Utility Operating Budget as presented, totalling \$1,881,000.

Discussion and Financial

The Water Utility's Operating Budget was reviewed by Council at the Special Budget meeting of March 9, 2026. There were no additional information requested by Council regarding this Operating Budget.

Enclosures:

- a. Water Utility Draft 206/27 Operating Budget v1.0

		Water Utility Operating Budget		2026/27	2025/26	2026/27	2024/25
Increase or (decrease)	ACCOUNT #	Notes	Description	Budget	Budget	Projections	Actual
			Revenue				
			<u>Operating Revenues</u>				
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
			<u>Non-Operating Revenues</u>				
-	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
			Total Revenues	\$ 1,881,000	\$ 1,783,800	\$ 1,818,600	\$ 1,796,660
			Expenditures				
			<u>Source of Supply</u>				
			<u>Supervision and Engineering</u>				
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)	-	-	-	-
			<u>Operation Labour</u>				
300	05-2-12-0201	11	WRO Labour	12,500	12,200	12,200	9,123
			<u>Maintenance of Plant - Intakes (Pump House)</u>				
-	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	-
			Department Total	\$ 37,800	\$ 35,600	\$ 33,200	\$ 25,253
			<u>Pumping</u>				
			<u>Supervision and Engineering</u>				
1,900	05-2-21-0100	6	Portion of Engineers Salary	\$ 16,300	\$ 14,400	\$ 14,400	\$ 11,615
			<u>Operation Labour</u>				
100	05-2-22-0201	11	WRO Labour	3,600	3,500	2,000	528
			<u>Power Purchased</u>				
7,700	05-2-24-0100		Power Purchased - NSPI	42,000	34,300	36,700	33,573
			<u>Maintenance of Plant</u>				
-	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
			<u>Maintenance of Pumping Equipment</u>				
-	05-2-25-2100		Repairs to Pumps	4,000	4,000	2,000	487
			Department Total	\$ 71,200	\$ 61,500	\$ 57,900	\$ 50,690
			<u>Water Treatment</u>				
			<u>Supervision and Engineering</u>				
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
			<u>Operation Labour</u>				
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
			<u>Operation Supplies and Expense</u>				
			<u>Chemical and Additives</u>				
5,500	05-2-33-1500	12	WTP - Chemicals	115,500	110,000	110,700	94,135
			<u>Supplies & Expenses</u>				
-	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
			<u>Maintenance of Plant</u>				
10,000	05-2-34-0500		WTP - Repairs & Maintenance	35,000	25,000	36,000	35,676
			Department Total	\$ 497,600	\$ 459,000	\$ 473,000	\$ 402,422
			<u>Transmission and Distribution</u>				
			<u>Supervision and Engineering</u>				
6,700	05-2-41-0100	6	Portion of Engineers Salary	\$ 59,700	\$ 53,000	\$ 53,000	\$ 41,675
			<u>Operation Labour - Mains</u>				
-	05-2-43-1100	16	Public Works Dept. - Labour	20,000	20,000	20,000	20,648
			<u>Maintenance of Plant</u>				
			<u>Maint. of Plant Reservoirs</u>				
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	
			Water Utility Operating Budget				
-			<u>Maint. of Plant - Mains</u>				
-	05-2-44-3100		10,000	10,000	10,000	18,877	
-	05-2-44-3200	19	25,000	25,000	25,000	20,029	
-	05-2-44-3295	20	3,000	3,000	600	1,787	
-	05-2-44-3300	21	2,000	2,000	-	-	
-			<u>Maint. Services/Meters/Hydants</u>				
-	05-2-44-9100		20,700	20,700	18,000	16,952	
-	05-2-44-9300	16	15,000	15,000	12,000	8,898	
-	05-2-44-9400		1,000	1,000	-	-	
-			<u>STORES (STOCK) EXPENSES</u>				
1,200	05-2-46-0100		14,000	12,800	12,800	12,471	
1,300	05-2-46-0200		8,000	6,700	6,700	6,078	
-	05-2-46-0225		600	600	600	548	
-	05-2-46-0250	22	1,800	1,800	1,800	1,693	
-	05-2-46-0301	23	15,000	15,000	15,000	16,106	
1,300	05-2-46-0302		5,000	3,700	5,000	4,413	
-	05-2-46-0303		500	500	500	837	
-	05-2-46-0400		15,000	15,000	15,000	2,356	
500	05-2-46-0500		6,500	6,000	6,000	6,531	
-			<u>TRANSPORTATION - VEHICLES</u>				
-	05-2-47-0100		4,000	4,000	4,000	5,000	
-	05-2-47-0203		5,000	5,000	5,000	3,016	
-	05-2-47-0202					1,205	
1,000			4,000	3,000	1,500	1,320	
-	05-2-47-0350		1,200	1,200	1,200	1,200	
-	05-2-47-0400		600	600	600	766	
			DEPARTMENT TOTAL	\$ 252,900	\$ 234,500	\$ 220,200	\$ 200,509
-			<u>ADMINISTRATION AND GENERAL</u>				
-		24	<u>ACCOUNTING AND COLLECTING</u>				
-			<u>ACCOUNTING SUPERVISION</u>				
3,700	05-2-51-1100		\$ 34,300	\$ 30,600	\$ 30,600	\$ 18,795	
-			<u>ACCOUNTING METER READINGS</u>				
-	05-2-51-2100		6,100	6,100	6,100	5,559	
-			<u>ACCOUNTING BILLING</u>				
3,300	05-2-51-3100		49,300	46,000	46,000	69,032	
-	05-2-51-3200		4,000	4,000	4,000	3,610	
500	05-2-51-3210		18,500	18,000	18,000	19,394	
-			<u>ACCOUNTING COLLECTION</u>				
1,200	05-2-51-4100		16,400	15,200	15,200	14,547	
-			<u>ACCOUNTING - UNCOLLECTIBLE ACCTS.</u>				
2,000	05-2-51-5100		5,000	3,000	5,000	14,274	
-			<u>SALARIES - OFFICERS & EXECUTIVES</u>				
800	05-2-52-1200		41,000	40,200	40,200	35,425	
(17,100)	05-2-52-1300		50,200	67,300	67,300	38,894	
-			<u>SALARIES - OTHER</u>				
(7,300)	05-2-52-9100		86,100	93,400	93,400	88,407	
(7,600)	05-2-52-9200		91,000	98,600	98,600	83,302	
-			<u>GENERAL OFFICE EXPENSE</u>				
-			<u>GENERAL OFFICERS EXPENSE</u>				
-	05-2-53-1200	25	5,000	5,000	5,000	5,801	
1,700	05-2-53-1201	26	5,500	3,800	3,800	3,967	
-	05-2-53-1400		2,000	2,000	2,000	1,157	
-			<u>GENERAL OFFICE EXPENSE</u>				
500	05-2-53-3100		5,500	5,000	5,000	5,410	
3,000	05-2-53-3150	27	13,000	10,000	12,000	6,977	
-			<u>PROFESSIONAL FEES</u>				
200	05-2-54-1100		6,500	6,300	6,500	6,570	
(5,000)	05-2-54-1200	28	5,000	10,000	10,000	-	
500	05-2-54-1250		8,000	7,500	12,000	39,231	
-	05-2-54-2100		7,500	7,500	7,500	3,750	
200	05-2-54-2150		8,000	7,800	7,800	4,565	
-	05-2-54-2200		1,300	1,300	1,300	1,300	
-			<u>REGULATORY EXPENSES</u>				
-	05-2-55-0100	29	2,000	2,000	2,000	1,951	
-			<u>INSURANCE</u>				
1,500	05-2-56-0100		51,500	50,000	51,200	48,377	
-			<u>RENT OF GENERAL PROPERTY</u>				
-	05-2-57-0100		2,100	2,100	2,100	2,100	
-	05-2-57-0200	30	2,200	2,200	2,200	2,200	
			DEPARTMENT TOTAL	\$ 527,000	\$ 544,900	\$ 554,800	\$ 524,595
-			<u>DEPRECIATION</u>				
1,900	05-2-60-0100	31	\$ 323,500	\$ 321,600	\$ 324,200	\$ 316,728	
			DEPARTMENT TOTAL	\$ 323,500	\$ 321,600	\$ 324,200	\$ 316,728
-			<u>TAXES</u>				
-	05-2-70-0200	32	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,479	
-			DEPARTMENT TOTAL	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,479
-			<u>NON-OPERATING EXPENSES</u>				
-	05-2-90-0200			-	-	17	

Water Utility Operating Budget							
Increase or (decrease)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2026/27 Projections	2024/25 Actual
-			<u>REDEMPTION LONG-TERM DEBT</u>				
-	05-2-91-0100	33	Principal Installments	40,750	40,750	40,750	40,750
-			<u>INTEREST ON LONG-TERM DEBT</u>				
18,100	05-2-92-0100	33	Interest	29,550	11,450	11,450	12,430
-			<u>CAPITAL EXPENDITURE FROM REVENUE</u>				
-	05-2-99-0050		Capital Reserves	-	-		-
-			<u>OTHER NON-OPERATING EXPENSES</u>				
-	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
			DEPARTMENT TOTAL	\$ 127,500	\$ 83,200	\$ 111,800	\$ 232,984
-							
			TOTAL EXPENDITURES	\$ 1,881,000	\$ 1,783,800	\$ 1,818,600	\$ 1,796,660
			Budget Change	\$ 97,200			
				5.4%			

NOTES TO WATER UTILITY BUDGET

Revenue

1. The Nova Scotia Utility and Review board approved changes to the Town of Lunenburg Schedule of Rates and Regulations for the Water Utility in 2022 the first increase was January 1, 2023, the second increase was April 1, 2023, and the third increase 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 24, 2026 – Special Budget Council Meeting



Recommendation

For Council’s review and direction.

Draft budget approval motions are included below should Council wish to consider approval of the Town General Operating Budget for fiscal 2026/27.

Draft Motion:

That Council approve the 2026/27 Town General Operating Budget as presented, totalling \$11,826,300, with the following tax rates:

- Residential Tax Rate of \$___/\$100 of Assessment
- Commercial Tax Rate of \$___/\$100 of Assessment
- Seasonal Tourist Tax Rate of \$___/\$100 of Assessment
- Residential Sewer Rate of \$750.82 per dwelling unit
- Non-Residential Sewer Rate of \$0.7175/\$100 of Assessment
- Church Sewer of \$440.98 per quarter

Discussion and Financial

At the Special Budget Meeting of Council on March 9, 2026 staff were asked to bring back some additional information. This report summarizes that information.

1. Low Income Tax Exemptions Comparisons - noted in chart below:

Town of Bridgewater 2025-26 Exemption Levels		Town of Mahone Bay 2025-26 Exemption Levels		Town of Lunenburg Annual CPI Adjustment	
Income	Tax Exemption	Income	Tax Exemption	Income	Tax Exemption
\$0-\$20,000	\$800	\$0-30,000	\$1,000	\$35,032 or Less	\$1,000
\$20,001-\$25,000	\$500	\$30,001-\$35,000	\$500	\$35,032 to \$40,871	\$500
\$25,001-\$30,000	\$300	\$35,001-\$40,000	\$250	\$40,872 to \$46,710	\$250
\$30,001-\$35,000	\$100			Over \$46,710	NIL
over \$35,000	\$0				

2. Wage Summary – follows on next page:

Budgeted Staff Summary

	2026/27		2025/26		
	FTE	Salaries & Benefits *	FTE	Salaries & Benefits *	
Corporate Services & Utilities	14.0	\$ 1,483,900.00	13.5	\$ 1,367,600.00	Note 1
Community Development & Bylaw	5.5	\$ 611,500.00	5.0	\$ 523,000.00	Note 2
Recreation	5.5	\$ 486,200.00	6.0	\$ 483,700.00	Note 3
Public Works	17.0	\$ 1,807,100.00	16.0	\$ 1,546,800.00	Note 4
	<u>42.0</u>	<u>\$ 4,388,700.00</u>	<u>40.5</u>	<u>\$ 3,921,100.00</u>	

*Salaries & Benefits are allocation to various departments and/or utilities based on assigned activities. Budgeted Cost-of-Living Adjustment for 2026/27 is 3%.

Notes

Note 1: New = 50% Electric Meter Reader

Note 2: New = 50% Bylaw Officer

Note 3: Change = 4 FTE + 1 PT 50% Rec Attendants

Note 4: New = Water/Wastewater Supervisor

Staff wish to note that draft budget v1.0 did have an error in the Staffing Summary on page 3 with the Public Works total and that has been corrected in the chart above and in v2.0 as well. The total change for 2026/27 is \$467,600.

3. Recreation Rate Changes:

- a. Following up on discussion about field rentals, the Softball field rates have been increased to match those of the Soccer Field.
- b. The Drop-In fee for Pickleball has also been increased to \$5 to be the same as Badminton.
- c. Based on the day rate for the Community Centre Auditorium (\$395) staff have increased the hourly rates for:
 - i. Auditorium only to \$50/hr, up from \$42
 - ii. Auditorium & kitchen to \$60/hr, up from \$52

Staff are recommending that additional analysis and a follow-up staff report be completed post budget should Council wish to consider any additional Community Centre rental rates.

Additionally, please note that there have been no budgeted revenue changes as a result of rate adjustments as income is a combination of rates and projected use.

Staff are recommending that the Community Centre rates changes noted above in item "c" become effective July 1, 2026 to allowance for changes in advertising materials.

4. Reserves – example for Tannery Road Culvert Project

The five-year Capital Budget has the Tannery Road Culvert project costing \$1.22M per year between fiscal 27/28 to 30/31 for a total estimated cost of \$4.88M. Assuming the Town could secure a grant for 50% of this project that will still have the Town covering \$2.44M. To finance \$2.44M for 15 years at 5% will cost the Town \$976,000 in interest payments and have an average expenditure of \$227,800 for principal and interest over the 15 years. Using 2026/27 assessments that equals approximately 5 cents. If Council increased rates now by 5 cents while the project is being designed and constructed the Town would have \$1,139,000 toward this project at completion and would only have to secure \$1.3M in financing rather than \$2.44M. This example is just one of several unfunded projects and has assumed sufficient grant support.

5. Reserves – the following chart summarizes the options noted in the staff report with two additional options based on Council discussion. Option D provides for gradual increase to 10 cents for infrastructure reserves (3.33 cents for balance of Council term). Option E provides for a 5 cent increase as noted in the Tannery Road Culvert example. As with all the other options, both Option D and E incorporate the 2.1% CPI adjustment.

	<u>2025/26</u>		<u>2026/27</u>				
			Reserve Options				
	<u>2.1%</u>						
	<u>increase</u>	<u>Option A</u>	<u>Option B</u>	<u>Option C</u>	<u>Option D</u>	<u>Option E</u>	
Residential rate change	\$0.029	\$0.050	\$0.100	\$0.129	\$0.062	\$0.079	
Commercial rate change	\$0.071	\$0.100	\$0.150	\$0.171	\$0.104	\$0.121	
Seasonal rate change	\$0.053	\$0.075	\$0.113	\$0.128	\$0.078	\$0.091	
Tax Contribution Comparison							
Residential	68.3%	69.2%	69.4%	69.8%	70.1%	69.5%	69.7%
Commercial	31.2%	30.3%	30.1%	29.7%	29.4%	30.0%	29.8%
Seasonal Tourist	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
	31.7%	30.8%	30.6%	30.2%	29.9%	30.5%	30.3%
Rates							
Residential	\$1.376	\$1.405	\$1.426	\$1.476	\$1.505	\$1.438	\$1.455
Commercial	\$3.358	\$3.429	\$3.458	\$3.508	\$3.529	\$3.462	\$3.479
Seasonal	\$2.519	\$2.572	\$2.594	\$2.631	\$2.647	\$2.597	\$2.609
Revenue			\$100,000	\$330,000	\$455,000	\$150,000	\$225,000
Exemptions			(\$20,000)	(\$40,000)	(\$40,000)	(\$20,000)	(\$20,000)
Grants resource			(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)
2026/27 Reserve Contribution			\$10,000	\$220,000	\$345,000	\$60,000	\$135,000

6. Tax Rate increases and assessment growth:

- a. Council inquired regarding the amount of tax revenue from assessment growth vs the CIP rate adjustment. The tax revenue increase in fiscal 2026/27 from assessment growth was \$407,900. The tax revenue increase from the CPI adjustment to the tax rates generate an additional \$155,800 in revenue.
- b. Discussion around the Council table noted that the tax rate increases are compounded by assessment increases for taxpayers. The following chart provides annual change for capped properties for each of the options noted in item #5 above:

Assessed Value	2025/26 Taxes	With Cap Change	2.1% tax increase	Annual Change	Monthly Change
\$250,000	\$3,440	\$256,500	\$3,604	\$164	\$13.65
\$300,000	\$4,128	\$307,800	\$4,325	\$197	\$16.38
\$400,000	\$5,504	\$410,400	\$5,766	\$262	\$21.84
\$500,000	\$6,880	\$513,000	\$7,208	\$328	\$27.30
Option A					
\$250,000	\$3,440	\$256,500	\$3,658	\$218	\$18.14
\$300,000	\$4,128	\$307,800	\$4,389	\$261	\$21.77
\$400,000	\$5,504	\$410,400	\$5,852	\$348	\$29.03
\$500,000	\$6,880	\$513,000	\$7,315	\$435	\$36.28
Option B					
\$250,000	\$3,440	\$256,500	\$3,786	\$346	\$28.83
\$300,000	\$4,128	\$307,800	\$4,543	\$415	\$34.59
\$400,000	\$5,504	\$410,400	\$6,058	\$554	\$46.13
\$500,000	\$6,880	\$513,000	\$7,572	\$692	\$57.66
Option C					
\$250,000	\$3,440	\$256,500	\$3,860	\$420	\$35.03
\$300,000	\$4,128	\$307,800	\$4,632	\$504	\$42.03
\$400,000	\$5,504	\$410,400	\$6,177	\$673	\$56.04
\$500,000	\$6,880	\$513,000	\$7,721	\$841	\$70.05
Option D					
\$250,000	\$3,440	\$256,500	\$3,689	\$249	\$20.77
\$300,000	\$4,128	\$307,800	\$4,427	\$299	\$24.92
\$400,000	\$5,504	\$410,400	\$5,903	\$399	\$33.23
\$500,000	\$6,880	\$513,000	\$7,378	\$498	\$41.54
Option E					
\$250,000	\$3,440	\$256,500	\$3,732	\$292	\$24.34
\$300,000	\$4,128	\$307,800	\$4,478	\$350	\$29.21
\$400,000	\$5,504	\$410,400	\$5,971	\$467	\$38.94
\$500,000	\$6,880	\$513,000	\$7,464	\$584	\$48.68

Enclosures:

- a. Town General Draft 2026/27 Operating Budget v2.0

TOWN OF LUNENBURG
2026/27 DRAFT OPERATING BUDGET

INDEX

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

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

	Draft Budget 2026/27	Approved Budget 2025/26	Difference %
<i>Expenditures</i>			
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%
	\$ 11,826,300	\$ 11,318,200	4.5%
<i>Revenue</i>			
Property Tax Revenue, including Sewer	\$ 10,419,900	\$ 9,825,200	6.1%
<i>Non-tax Revenue</i>			
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%
	\$ 11,826,300	\$ 11,318,200	4.5%
<i>Unfunded Operating Expenditures</i>	\$ -	\$ -	

Draft v2.0

2026/27 BUDGET SUMMARY AND TAX RATES

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

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
RESIDENTIAL					
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>
COMMERCIAL					
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
General Tax Rate	<u>1.72</u>

TAX RATE CALCULATION

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

Draft v2.0

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
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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	1,807,100
	42.0	\$ 4,388,700

*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%).

		Town General - Operating Revenue					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			Taxes				
	01-1-11-0000		Assessable Property				
467,900	01-1-11-1100	1	Residential Taxable Assessment	\$ 5,408,900	\$ 4,941,000	\$ 4,958,500	\$ 4,670,624
-			Commercial				
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
-			Resource				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
			Special Assessments				
	01-1-12-1000		Frontage Rates				
14,400	01-1-12-9100	2	Sewer Annual Charges	1,992,000	1,977,600	1,921,000	1,841,891
			Other Taxes				
-	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
			Business Property				
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
			Department Total	\$ 10,061,500	\$ 9,481,300	\$ 9,411,900	\$ 11,050,928
			Grants in Lieu of Taxes				
	01-1-23-0000		Provincial Government				
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
			Department Total	\$ 358,400	\$ 343,900	\$ 343,900	\$ 350,991
			Sales of Services				
	01-1-41-0000		General Gov't Services				
(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
			Environmental Health Services				
(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
			Environmental Develop. Services				
-	01-1-46-0100	7	Zoning Permits & Certificates	3,500	3,500	2,300	6,190
			Recreation & Cultural Services				
-	01-1-47-0100		Library Photocopy Revenue	300	300	100	-
			Protective services				
-	01-1-42-0200	7	Fire Services (Rental Revenue)	100	100	100	-
			Transportation Services				
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
			Lunenburg War Memorial Community Centre & Arena				
			Admissions				
			Arena				
-	01-1-47-1030	8	Public Skating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,810
			Community Centre				
-	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

				Town General - Operating Revenue			
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			Rentals				
			<u>Arena</u>				
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
			<u>Community Centre</u>				
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
				218,200	215,900	215,700	210,429
			Rental - District School Board				
800	01-1-47-4010	22	School Bd. Rental of Auditorium/Grounds	38,000	37,200	37,400	36,409
			<u>Grants - Municipalities</u>				
10,000	01-1-47-5050	23	Operating Grant - MODL	60,000	50,000	45,000	45,000
				60,000	50,000	45,000	45,000
			Miscellaneous Revenue				
-	01-1-47-8010		Miscellaneous (interest)	500	500	500	820
				500	500	500	820
			Total Revenue - LWMCC & Arena	\$ 357,100	\$ 338,600	\$ 338,900	\$ 328,783
		24	<u>Other Revenue/Own Sources</u>				
			<u>Licenses and Permits</u>				
-	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
				16,600	19,600	13,800	23,357
			<u>Fines</u>				
-	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
				14,500	14,500	12,000	17,311
		25	<u>Rentals</u>				
-	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
				291,000	359,500	323,400	366,096
			<u>Return on Investments</u>				
-	01-1-55-9100	26	Bank Interest	80,000	80,000	100,000	130,701
			<u>Penalties & Interest on Taxes</u>				
20,000	01-1-56-2100	27	Interest on Taxes	80,000	60,000	110,000	103,395
			<u>Miscellaneous</u>				
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	-	-
				2,500	3,200	2,600	107,281
				\$ 484,600	\$ 536,800	\$ 561,800	\$ 748,141

		Town General - Operating Revenue					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<i>Department of Municipal Affairs</i>				
-	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
				\$ 50,100	\$ 50,100	\$ 50,100	\$ 50,126
			<i>Conditional Transfers/Fed. Or Prov. Gov'ts</i>				
			Federal Government				
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
				\$ 10,000	\$ 78,800	\$ 83,000	\$ 67,900
			Provincial Government				
			Protective Services				
-	01-1-75-2500		Civic Addressing Prov Grant	1,000	1,000	1,000	1,000
				\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
			Conditional Transfers/Other Local Gov't				
-			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
				\$ 260,800	\$ 244,500	\$ 225,800	\$ 273,929
508,100			Total Revenue	\$ 11,826,300	\$ 11,318,200	\$ 11,254,800	\$ 13,127,337
			Non Property Tax Revenue	\$ 3,995,200	\$ 4,062,800	\$ 4,009,300	\$ 4,058,821
			Change in Non Property Tax Revenue	-1.7%			

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

RATES FOR 2026/27 WITH RESERVE TRANSFERS			
Classification	2026/27 Rate	2025/26 Rate	Yearly Change
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%

Sewer Revenue Contribution Comparison				
	<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
Total Costs	\$2,052,800

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>
Net revenue before enforcement costs	<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	50.00	<i>effective July 1/26</i>
Recreational Use - auditorium & kitchen	/hr	60.00	<i>effective July 1/26</i>
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)	344.00
Per game	40.00
Per season - Youth (per team)	212.00

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		5.00	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.

General Government Services Expenditure Budget (Administration & Finance)							
Increases & (Decreases)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			General Gov't Services				
			Legislative				
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
			General Administrative				
			Office Building				
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
			Financial Management				
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
			Legal and Other Professional Fees				
-	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
			Taxation				
-	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
			Common Services				
1,100	01-2-12-6000	15	Assessment Costs	52,000	50,900	50,900	49,497
			Valuations and Allowances				
-	01-2-82-1100		Uncollectible Taxes & Sundries	-	-	-	440
			Other General Admin. Services				
(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

General Government Services Expenditure Budget (Administration & Finance)							
Increases & (Decreases)	ACCOUNT #	Notes	Description	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<u>Salaries and Benefits</u>				
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)
				419,700	316,400	299,700	427,042
(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)
				558,600	440,000	415,500	481,896
			<u>Other General Gov't Services</u>				
			<u>Elections</u>				
-	01-2-19-1100	21	Elections, Plebiscites, etc.	-	-	-	24,334
-			<u>General Accident & Damage Liability Claims</u>				
(300)	01-2-19-3100		Liability Insurance & Claims	11,200	11,500	10,800	10,462
-			<u>Grants</u>				
(10,000)	01-2-19-5100	22	Grants to Organizations	32,000	42,000	42,000	36,145
-			<u>Other General Services</u>				
	01-2-19-9080	23	Subscriptions & Memberships	8,000	8,000	8,000	5,777
			Department Total	\$ 1,341,600	\$ 1,225,300	\$ 1,179,300	\$ 1,090,279
			Budget Change	\$ 116,300			
				9.5%			

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 1st.

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

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

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

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

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

Included in this item is 1/3 telephone for Corporate Services (1/3 to Other General Admin Telephone and 1/3 to Electric Utility) and advertising ads associated directly with Town Council. Also included are memorial donations/flowers, Remembrance Day Wreaths and Council Printing/Office Supplies. 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
Total Budget	\$70,000

*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
Total Budget	\$45,150

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.

		Other Protective Services Expenditure Budget					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<i>Police Protection</i>				
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
			<i>By-Law Enforcement</i>				
			<i>Legal</i>				
(1,000)	01-2-22-6010	3	Prosecuting Attorney	1,000	2,000	1,000	38
			<i>Salaries & Benefits</i>				
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	-	-	-
			<i>Transfer to Correction Services</i>				
-	01-2-22-9200	5	Provincial Corrections Facilities	-	-	-	-
			Section Total	149,200	95,200	92,200	80,051
			<i>Emergency Measures</i>				
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
			<i>Protective Inspections</i>				
			<i>Building & Fire Inspection</i>				
(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	-	-
				69,000	80,600	80,200	80,805
			<i>Animal and Pest Control</i>				
-	01-2-29-3100		Stray Animals	1,000	1,000	100	-
			<i>Other</i>				
-	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
			Department Total	\$ 1,470,500	\$ 1,329,900	\$ 1,344,300	\$ 1,260,639
			Budget Change	\$ 140,600			
				10.6%			

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
	\$36,000

7. **Revenue Sources**

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

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

		Fire Protection Expenditure Budget					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<u>Administration</u>				
-	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
			<u>Fire Fighting Force</u>				
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
			<u>Water Supply and Hydrants</u>				
14,700	01-2-24-5100	12	Fire Protection Rates *	343,600	328,900	328,900	328,900
			<u>Training</u>				
-	01-2-24-6020	13	Training	20,000	20,000	15,000	20,507
			<u>Fire Stations & Buildings</u>				
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
			<u>Fire Fighting Equipment</u>				
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
			<u>Other</u>				
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	-	-	-
			Department Total	\$ 850,400	\$ 799,700	\$ 764,400	\$ 757,706
			*Non-shareable expense				
			Budget Revenue Dist 1&2 Cost Sharing	2026/27	2025/26	2025/26	2024/25
			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
				\$ 260,770	\$ 244,520	\$ 225,780	\$ 219,460
			Budget Change	\$ 50,700			
				6.3%			

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.

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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 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual	
DESCRIPTION			Budget	Budget	Projections	Actual	
Common Services							
Administration							
(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
General Equipment							
-	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
Small Tools and Equipment							
-	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
Workshops, Yards & Other Bldgs.							
-	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
Roads and Streets							
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
Interest on Loans							
9,100	01-2-32-3970	30	Interest on Capital Loan - Roads/Streets	27,600	18,500	23,400	25,501
Street & Highway Lighting							
13,000	01-2-32-5100	31	Street Lighting	171,000	158,000	155,000	132,136
Traffic Services							
-	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
Parking							
-	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
Public Transit							
10,000	01-2-35-0010	35	Lunenburg County Wheels Grant	10,000	-	-	-
				30,800	19,700	21,200	75,438
Department Total							
				\$ 1,729,900	\$ 1,568,600	\$ 1,534,100	\$ 1,699,769
Budget Change							
				\$ 161,300			10.3%

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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.

		Environmental Health Services Expenditure Budget (Wastewater Treatment & Garbage)					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			Sewage Collection and Disposal				
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
			<u>Sewage Lift Station</u>				
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
			<u>Sewage Treatment Plant</u>				
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
			<u>Interest on Sewer Loans</u>				
3,500	01-2-42-4170	28	Interest on Capital Loan	23,900	20,400	20,400	25,960
				1,380,300	1,309,700	1,253,500	1,187,413
			Garbage & Waste Collection and Disposal				
			<u>Administration</u>				
(1,000)	01-2-43-1120	29	Advertising/Calendar	-	1,000	-	-
			<u>Garbage and Waste Collection</u>				
(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	-	-
			<u>Recycling and Other Garbage Disposal Costs</u>				
(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
				351,300	439,000	416,500	433,053
Department Total				\$ 1,731,600	\$ 1,748,700	\$ 1,670,000	\$ 1,620,466
Budget Change				\$ (17,100)			
				-1.0%			

NOTES TO ENVIRONMENTAL HEALTH SERVICES BUDGET

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

RATES FOR 2026/27 WITH RESERVE TRANSFERS			
Classification	2026/27 Rate	2025/26 Rate	Yearly Change
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%

Sewer Revenue Contribution Comparison				
	<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>
Total Costs	<u>\$2,052,800</u>

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	\$200,000

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

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

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

Based on estimated costs.

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

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:

Waste Type	Chester 2024/25 Tonnage	Chester 2023/24 Tonnage	Chester 2022/23 Tonnage	Chester 2021/22 Tonnage	Chester 2020/21 Tonnage
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
TOTAL TONNES	905.88	943.56	940.73	981.35	931.10

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.

Increases & (Decreases)	ACCOUNT #	Notes	Community Development Services Expenditure Budget				
			2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual	
			Public Health and Welfare Services				
			Public Health				
(600)	01-2-51-1000	1	Transfer to Cemetery	\$ 13,500	\$ 14,100	\$ 2,700	\$ (6,580)
			Housing				
-	01-2-52-1000	2	Regional Housing Corporation	-	-	-	-
			Community Development (Planning)				
-	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)	-
				406,000	285,200	293,500	303,124
-	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
				441,300	308,100	312,800	392,121
			Old Fire Hall, 40 Duke Street				
-	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
				32,000	31,900	25,800	41,726
		17	CN Station, 18 Dufferin (Pending Sale, anticipated closing by March 31, 2026)				
(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
			Lunenburg Academy, 97 Kaulbach Street				
(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
				243,300	234,200	215,000	190,340
			Economic Development & Tourism				
-	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	-
				65,800	196,500	156,400	97,539
		38	Visitor Service Centre				
-	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
				24,400	23,600	21,100	17,344
			Department Total	\$ 820,300	\$ 863,500	\$ 760,700	\$ 758,207
			Budget Change	\$ (43,200)			
				-5.0%			

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NOTES TO COMMUNITY DEVELOPMENT SERVICES BUDGET

1. #01-2-51-1000 Cemetery

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

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

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

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

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.

Old Fire Hall, 40 Duke Street	
Est. Revenue	\$6,100
Expenditure Budget	\$32,000
Net Estimated Operating Cost	\$25,900

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.

Lunenburg Academy, 97 Kaulbach Street	
Est. Revenue:	
Tenant leases	\$204,000
Library lease allocation	<u>\$36,000</u>
	\$240,000
Expenditure Budget	\$243,300
Net Estimated Operating Cost*	\$3,300

*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).

		Recreation and Cultural Services Expenditures Budget					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			<u>Recreation Facilities</u>				
(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
				23,200	25,300	19,300	10,824
			<u>Parks and Playgrounds</u>				
-	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
				91,300	78,500	77,900	77,017
			<u>Arena & Community Centre</u>				
			<u>Salaries</u>				
(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
				396,100	392,700	392,700	333,033
			<u>Fringe Benefits</u>				
(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)
				93,900	93,800	94,300	39,983
			<u>Travel/Training</u>				
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
				9,500	7,500	4,400	3,208
			<u>Administration</u>				
-	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
				9,300	8,800	8,300	8,359
			<u>Arena - (Facility Costs)</u>				
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
			<u>Community Centre - (Facility Costs)</u>				
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
-			<u>Grounds</u>				
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	-	-	-	-
				300,800	254,700	269,900	224,952
			<u>Programs</u>				
-	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
				16,500	16,000	14,000	10,658
			<u>Small Furniture & Equipment</u>				
-	01-2-70-7010	46	Tables & Chairs/Small Capital	-	-	-	-
				-	-	-	-
			Total Expenditures Arena & LWMCC	\$ 826,100	\$ 773,500	\$ 783,600	\$ 620,193

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Recreation and Cultural Services Expenditures Budget							
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<i>Cultural Buildings & Facilities</i>				
			<i>Library</i>				
(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
			<i>Transfer to Regional Library</i>				
-	01-2-72-5095	50	Transfer to Regional Library	18,600	18,600	18,600	18,600
			<i>Heritage Properties</i>				
-	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
			<i>Other Rec. & Cult. Services</i>				
-	01-2-75-9100	57	Public Celebration	14,500	14,500	21,100	9,185
			Department total before LWMCC & Arena	\$ 257,000	\$ 294,900	\$ 231,100	\$ 188,303
			LWMCC & Arena	826,100	773,500	783,600	620,193
			Department Total	\$ 1,083,100	\$ 1,068,400	\$ 1,014,700	\$ 808,496
			Budget Change	\$ 14,700			
				1.4%			

NOTES TO RECREATION AND CULTURE SERVICES BUDGET

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

The Town of Lunenburg is a member of the Lunenburg Accessibility Advisory Committee. 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 30th 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.

		Fiscal Services Expenditure Budget					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27	2025/26	2025/26	2024/25
				Budget	Budget	Projections	Actual
			Principal Installments				
(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
				362,500	366,400	366,400	319,416
-			Financing and Transfers				
-			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
-	012-82-2139	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
				1,133,200	1,104,700	1,377,900	1,548,506
-			Education				
60,200	01-2-84-7700	12	Education Payment	1,303,200	1,243,000	1,243,000	1,144,750
				1,303,200	1,243,000	1,243,000	1,144,750
			Department Total	2,798,900	2,714,100	2,987,300	3,012,672
-			Surplus (Deficit)	-	-	-	1,403
			Total Expenditures	\$ 11,826,300	\$ 11,318,200	\$ 11,254,800	\$ 11,009,637
			Fiscal Services Budget Change	\$ 84,800			
				3.1%			

NOTES TO FISCAL SERVICES BUDGET

1. Principal Payments on Capital Loans

Debt Charges					
Project	Payment	Principal	Interest	Total	Balance at Fiscal YE
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
Total Debt Charges		\$362,492	\$79,025	\$441,517	\$2,189,661

“*” – 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>
Total	<u>\$2,968,000</u>

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>
Total	<u>\$1,900,000</u>

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.

	2023/24	2024/25	2025/26	2026/27
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

		Cemetery Budget					
Increases & (Decreases)	ACCOUNT #	Notes	DESCRIPTION	2026/27 Budget	2025/26 Budget	2025/26 Projections	2024/25 Actual
			<u>Operating Revenue</u>				
-	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)
			Total Revenue	\$ 67,900	\$ 68,500	\$ 51,900	\$ 53,882
			<u>Operating Expenditures</u>				
-	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
			Total Expenditures	\$ 67,900	\$ 68,500	\$ 51,900	\$ 53,882
			Budget Change	\$ (600)			
				-0.9%			

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).**

PROPOSED 2026/27 Rates (NO CHANGE)			
Sale of Lots	Lot Price	Perpetual Care Charge	Total Cost of Lot
1 Cremation Lot	\$316	\$437	\$753
1 Grave Lot	\$632	\$874	\$1,506
2 Grave Lot	\$1,201	\$1,661	\$2,862
Mausoleum	\$961	\$1,328	\$2,289

Burials	2026/27 Rates
Ashes (Cremation) – Resident*	\$688
Ashes (Cremation) – Non-resident	\$1,376
Infant or Child	\$688
Traditional – Resident*	\$1,514
Traditional - Non-resident	\$3,028

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

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

As of March 31, 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: Carry Over Projects from 2025/26 Town Capital Budget
From: Tyson Joyce, P.Eng., PMP, Town Engineer
Reviewed by: Paul Nopper, CAO, Lisa Daigly, Director of Finance
Date: March 12, 2026



Recommendation

That Council approve the carry over the Town Hall Exterior Restoration (Roof Replacement) in the amount of \$310,000 and Brook Street Lift Station Upgrades Projects in the amount of \$215,000 from the 2025/26 Town Capital Budget into the 2026/27 Town Capital Budget, funding sources for both are from Deed Transfer Taxes.

Background

Council passed the 2025/26 Town Capital Budget on May 27, 2025, which included twenty-seven (27) projects for the 2025/26 fiscal year. Since that time, Staff have worked diligently towards executing those approved Capital Projects.

Despite best efforts, some of those have been unable to be executed as planned. Several of these projects were able to be identified earlier and therefore included in the previously approved 2026/27 Town and Water Utility Capital Budgets. These include projects such as the Lunenburg Academy Roof Repairs, Replacement Salt Truck, WWTP – Biofilter Media, Armouries Exterior Improvements and Transmission Main Renewal.

However, there are two other projects relating to the Department of Public Works that are now apparent and will not be completed by the end of fiscal 2025/26 – the Town Hall Exterior Restoration (Roof Replacement) and Brook Street Lift Station Upgrades – Staff are requesting these projects be carried over into fiscal 2026/27 to allow them to be completed as planned.

Discussion

A summary of the status and the need for each of the carry-over projects is included below:

1. Town Hall Exterior Restoration (Roof Replacement)

The Town Hall Exterior Restoration (Roof Replacement) project is the first phase of the total exterior restoration scope. Included within the work are the following:

- Removal and replacement of the modified bitumen roofing, including all flashing, detailing, sealant, electrical, mechanical, and other items to provide a completed roofing system.

- Removal and replacement of asphalt shingles, including all flashing, detailing, sealant, electrical, mechanical, and other items to provide a completed roofing system.
- Removal and replacement of sheet metal roofing at dormers, including all flashing, detailing, sealant, electrical, mechanical, and other items to provide a completed roofing system.
- Removal and replacement of deteriorated sheathing.

On September 22, 2025, Council awarded the Town Hall Roof Replacement Tender to Acadia Roofing and Contracting Limited. The Contractor commenced onsite in late January 2026 and between the winter weather and the unforeseen conditions of extra deterioration of the fascia boards, the work has not been able to progress as planned.

With the winter conditions nearing an end and Staff, Consultants and Contractor working to amicably resolve the unforeseen conditions, this remains an important project to execute for the long-term integrity of the structure of Town Hall. It would also violate our written Agreement with the Contractor for us to not continue with the project.

If carried over, it is expected that the Town Hall Roof Replacement Project shall be completed in the Spring of 2026.

2. Brook Street Lift Station Upgrades

The Brook Street Lift Station Upgrades Project has two components to its scope:

- Structural alterations/repairs, including to the ceiling and shingles; and
- Replacement of forcemain piping with new mechanical pipe and fittings within the wet well.

Throughout fiscal 2025/26 Public Works has proceeded with the structural alterations and repairs, and is nearing completion of the exterior shingling required. The replacement of the forcemain piping would need to be performed by a Contractor or Trades, and Staff have prepared a Request for Proposals (RFP) that is nearly ready for release.

Due to the age and volume that the Brook Street lift station forcemain piping has handled over the years, it remains a high priority to replace the existing pipe with an upgraded Victaulic pipe and stainless-steel fittings that are better suited to a saltwater environment and would provide longevity to this integral piece of wastewater infrastructure.

It is expected the Contractor would have a preference to perform the forcemain replacement in the Fall or Winter period to take advantage of periods of lower wastewater flows to mitigate the risk of an overflow.

Strategic Plan Relevance

Capital Construction Projects are part of the Servicing and Facilities Strategic Direction of the Town's Comprehensive Community Plan, a town where the long-term infrastructure needs of the community

are met through strategic management and incremental, well-phased upgrades that are financially sustainable.

Financial

The financial circumstances for each of the proposed carry-over projects are as follows:

1. Town Hall Exterior Restoration (Roof Replacement)

Council has previously approved a budget of \$310,000 (including net HST), with funding from Deed Transfer Taxes for the Project. The budget includes provision for Engineering, the Civil Tender and a 20% contingency. As the Project progresses, Staff shall monitor the costs incurred against the approved budget and can keep Council informed if it becomes evident that this approved value is not sufficient.

2. Brook Street Lift Station Upgrades

Within the 2025/26 Town Capital Budget, the budget for this Project was \$230,000 (including net HST), with funding from Deed Transfer Taxes. The structural repairs and replacements have been performed by Public Works, and we estimate the total cost for these shall be in the order of \$15,000. The mechanical piping replacement is planned to be procured through an RFQ, and this would leave the remaining \$215,000 from the original value to cover these costs. As per the Town's Procurement Policy, any Tender or Quotation valued at \$100,000 +HST or more needs to be awarded by Council.

Subject: Municipal Finance Spring 2026 Debenture Submissions – Electric Utility

Prepared by:

Lisa Dagley, Director of Finance

Kathleen Rafuse, Deputy Director of Finance



Date: March 24, 2026 Council Meeting

Recommendation

That Council approve a Temporary Borrowing Resolution of \$2,009,642 for the financing of the Feeder Upgrade/Extension of 81W-233 to Dufferin and Phase 1 (25/26) of the Green Street Double Circuit for the Spring 2026 Debenture Issue application, per Schedule 1. (*Please note that this resolution is to be read aloud at the meeting*)

That Council authorize the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of Debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a debenture of \$2,009,642 per Schedule 2.

Alternatives

- Deny the request.
- Modify the request.

Discussion and Financial

The Electric Utility's 2025/26 Approved Capital Budget included capital borrowings totaling approximately \$2.8M. The majority of the borrowing relates to two projects, the Feeder Upgrade/Extension of 81W-233 to Dufferin and Green Street Double Circuit with a combined budgeted total of \$2,373,000. These projects were completed during the summer of 2025 and preliminary billings have been received from the contractor and payments are coming due. As a result the Town must secure a Temporary Borrowing Resolution for this work. The work has been completed at a cost of \$2,009,642, (Schedule 1).

To participate in the 2026 Spring Debenture Issue a Council Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate (Schedule 2) is required. The Municipal Finance and Treasury Board have set the pre-approval interest cap at 7.0%.

Staff are recommending a 15-year loan term.

The objective of the Municipal Finance Debenture program is to provide capital funding to municipalities at the lowest possible cost.

Strategic Plan Relevance

Servicing and Facilities: Direction to ensure efficient infrastructure, and that municipal facilities are properly managed and maintained for future use.

Attachments

Schedule 1 - Temporary Borrowing Resolution

Schedule 2 - Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

**MUNICIPAL COUNCIL OF THE
Town of Lunenburg
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 2,009,642

Capital Projects: Detailed in Schedule "A"

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

WHEREAS the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Lunenburg borrow a sum or sums not exceeding Two million nine thousand six hundred forty-two Dollars (\$ 2,009,642) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding Two million nine thousand six hundred forty-two Dollars (\$ 2,009,642) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of approval of the Minister of Municipal Affairs of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution **read** and duly passed at a meeting of the Council of the Town of Lunenburg held on the 24 day of March, 2026.

GIVEN under the hands of the Clerk and under the seal of the Council of the Town of Lunenburg this day of , 2026.

Clerk

**MUNICIPAL COUNCIL OF THE
Town of Lunenburg
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 2,009,642

Capital Projects: Detailed in Schedule "A"

**SCHEDULE "A"
CAPITAL PROJECTS**

		Estimates \$
Heading / Category: TOL Electric Utility		
Item	Feeder Upgrade/Extension of 81W-233 to Dufferin Street	1,233,566
Item		
Item		
Item		
Heading Sub Total:		1,233,566
Heading / Category: TOL Electric Utility		
Item	Green St Double Circuit	776,076
Item		
Item		
Item		
Heading Sub Total:		776,076
Heading / Category:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading / Category:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading / Category:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading / Category:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		2,009,642

Name of Unit: Town of Lunenburg

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

WHEREAS clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND **WHEREAS** clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

AND WHEREAS clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

AND WHEREAS clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on March 24, 2026.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the *Municipal Government Act*, the

Town of Lunenburg
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 2,009,642, for a period not to exceed 15 years, subject to the approval of the Minister;

THAT the sum be borrowed by the issue and sale of debentures of the

Town of Lunenburg
(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 7.0%;

THAT the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

THAT this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

For Province use only:

TBR #: _____

Minister
signed: _____

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the

Town of Lunenburg

(Name of Unit)

held on the 24 day of March 2026

GIVEN under the hands of the Mayor/Warden and the Clerk of the

Town of Lunenburg

(Name of Unit)

this _____ day of _____ 20____

Mayor/Warden

Clerk

Subject: Municipal Finance Spring 2026 Debenture Submissions – Town General



Prepared by:

Lisa Dagley, Director of Finance

Kathleen Rafuse, Deputy Director of Finance

Date: March 24, 2026 Council Meeting

Recommendation

That Council approve a Temporary Borrowing Resolution of \$219,000 for the financing of the Fire #6 Pumper for the Spring 2026 Debenture Issue application, per Schedule 1. (*Please note that this resolution is to be read aloud at the meeting*)

That Council authorize the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of Debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a debenture of \$219,000 per Schedule 2.

That Council approve a Temporary Borrowing Resolution of \$2,597,500 for the financing of the Wastewater Treatment Upgrade to SBR, per Schedule 3. (*Please note that this resolution is to be read aloud at the meeting*)

Alternatives

- Deny the request.
- Modify the request.

Discussion and Financial

The Town's 2025/26 Approved Capital Budget included a capital borrowing for a new #6 Fire Pumper. The new truck was delivered back in June 2025 at a final cost of \$770,039. It is now time for the Town to secure a Temporary Borrowing Resolution (Schedule 1) for the budgeted amount of \$219,000.

To participate in the 2026 Spring Debenture Issue a Council Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate (Schedule 2) is required. The Municipal Finance of the Finance and Treasury Board have set the pre-approval interest cap at 7.0%.

Staff are recommending a 15-year loan term.

Additionally, when the Wastewater Treatment Plant Upgrade was approved it included debt financing of \$2,597,500. To provide the Town with temporary financing for the balance of construction a Temporary Borrow Resolution is required from the province. This is attached as Schedule 3. A debenture cannot be secured until a project is completed.

The objective of the Municipal Finance Debenture program is to provide capital funding to municipalities at the lowest possible cost.

Strategic Plan Relevance

Servicing and Facilities: Direction to ensure efficient infrastructure, and that municipal facilities are properly managed and maintained for future use.

Attachments

Schedule 1 - Temporary Borrowing Resolution – Fire Pumper

Schedule 2 - Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

Schedule 3 – Temporary Borrowing Resolution – Wastewater Treatment Plant Upgrade to SBR

MUNICIPAL COUNCIL OF THE

Town of Lunenburg

TEMPORARY BORROWING RESOLUTION

Amount: \$ 219,000

Purpose: Fire #6 Pumper Truck

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHEREAS the Council of the Town of Lunenburg has determined to borrow for the purposes of Fire #6 Pumper Truck;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Lunenburg borrow a sum or sums not exceeding Two hundred nineteen thousand Dollars (\$ 219,000) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding Two hundred nineteen thousand Dollars (\$ 219,000) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Lunenburg held on the 24 day of March, 2026. GIVEN under the hands of the Clerk and under the seal of the Town of Lunenburg this day of , 2026. Clerk

Name of Unit: Town of Lunenburg

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

WHEREAS clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND **WHEREAS** clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

AND WHEREAS clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

AND WHEREAS clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on March 24, 2026.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the *Municipal Government Act*, the

Town of Lunenburg
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 219,000 , for a period not to exceed 15 years, subject to the approval of the Minister;

THAT the sum be borrowed by the issue and sale of debentures of the

Town of Lunenburg
(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 7.0%;

THAT the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

THAT this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

For Province use only:
TBR #: _____
Minister signed: _____

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the

Town of Lunenburg
(Name of Unit)

held on the 24 day of March 20 26

GIVEN under the hands of the Mayor/Warden and the Clerk of the

Town of Lunenburg
(Name of Unit)

this _____ day of _____ 20____

Mayor/Warden

Clerk

MUNICIPAL COUNCIL OF THE

Town of Lunenburg

TEMPORARY BORROWING RESOLUTION

Amount: \$ 2,597,500

Purpose: Wastewater Treatment Plant Upgrade to SBR

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Town of Lunenburg, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Town of Lunenburg has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHEREAS the Council of the Town of Lunenburg has determined to borrow for the purposes of Wastewater Treatment Plant Upgrade to SBR;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Lunenburg borrow a sum or sums not exceeding Two million five hundred ninety-seven thousand five hundred Dollars (\$ 2,597,500) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Town of Lunenburg to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding Two million five hundred ninety-seven thousand five hundred Dollars (\$ 2,597,500) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution **read** and duly passed at a meeting of the Council of the Town of Lunenburg held on the 24 day of March, 2026.

GIVEN under the hands of the Clerk and under the seal of the Town of Lunenburg this ____ day of _____, 2026.

Clerk

TOWN OF DIGBY

PO BOX 579 DIGBY NOVA SCOTIA B0V 1A0

March 17, 2026

Dear Premier Houston,

Re: Letter of Support for Antigonish Coalition to End Poverty

On behalf of the Town of Digby, I am writing to express our support for the concerns raised by the Antigonish Coalition to End Poverty (ACEP) regarding the need to increase social assistance and disability support rates in Nova Scotia.

We are increasingly aware of the growing pressures facing residents, as the costs of housing, food, energy, and other essential needs continue to rise. Many individuals and families in our communities rely on social assistance and disability benefits to meet their basic daily needs.

While we acknowledge the announced 1.6% increase to social assistance and disability rates for 2026, Council shares the concern that this adjustment does not keep pace with inflation or the rising cost of living. Without more substantial increases, many individuals and families will continue to experience significant financial hardship.

The Town of Digby supports ACEP's call for a meaningful increase to social assistance and disability support rates, with the goal of ensuring that Nova Scotians are able to meet their basic needs and live with dignity. Addressing poverty strengthens not only individuals and families, but also the overall health and resilience of our communities.

We respectfully encourage your government to carefully consider these concerns and to engage in further discussion with community partners, including ACEP, to identify solutions that better support vulnerable Nova Scotians.

Sincerely,



Mayor Mike Bartlett
Town of Digby

Cc: MLA Jill Balsler, all Nova Scotia Municipalities

Subject: Community Grant Funding Request PIEMunchers Robotics Team
National Event Support

From: Paul Nopper, CAO

Reviewed by: Lisa Dagley, Director of Finance

Date: March 13, 2026



Recommendation

That Council approve a Community Grant to support the PIEMuncher's Robotics Team from Bluenose Academy for their National Robotics Championship event at Brock University in 2026 with a grant of \$2,000, provide Town pins and a flag to represent the community.

Alternative

That Council approve a Community Grant to support the PIEMuncher's Robotics Team from Bluenose Academy for their National Robotics Championship event at Brock University in 2026 with a grant of \$_____, provide Town pins and a flag to represent the community.

That Council tables a Community Grant to support the PIEMuncher's Robotics Team from Bluenose Academy for their National Robotics Championship event at Brock University in 2026 and requests a presentation from the students.

Background

Four students from the Bluenose Academy's Grade 4 class attended the First Annual Lego Robotics Provincial Championships at Acadia University. The PIEMunchers competed against many students from around the province and students much older than them. From the event, they are now Provincial Champions. As such, they will be competing in the Canada Cup of Robotics at Brock University this June in Ontario. The cost to attend the Nationals is \$12,000. Currently, they have a GoFundMe page to help with fundraising for this event. The Town received the following letter from Sarah Meisner on behalf of the PIEMunchers:

Dear Town of Lunenburg, dear Mr Myra,

Thank you again for taking the time to speak with us yesterday. We truly appreciate your willingness to listen and your encouragement to submit a formal request for support.

I am writing on behalf of our local LEGO Robotics team, the PIEMunchers. The students have been working incredibly hard and have been actively fundraising within the community to support their

participation in upcoming robotics events and related expenses. The experience provides them with valuable opportunities to develop skills in science, technology, teamwork, and problem-solving. Our children have already taken impressive initiative. They successfully persuaded a local print shop to sponsor the printing of our flyers and have begun visiting local businesses in town to raise funds. Thanks to their efforts and the generosity of community members, we have raised \$2,201 as of now. We are, however, still a long way from what we need to help cover the remaining costs associated with the team's participation. We would like to respectfully request financial support from the town. Any contribution would directly support the students and help ensure they are able to fully participate in this valuable educational opportunity.

Thank you very much for considering this request and for supporting youth initiatives in our community. Please let me know if you require any additional information. I have also attached the link to our GoFundMe page.

Discussion

As per the Community Grant Policy, consideration should be given by Council to support the PIEMunchers for their National Championships. The students have an opportunity to represent Lunenburg on the National Stage at a STEM (Science, Technology, Engineering, and Math) event. Supporting the growth of students in these fields of education will help foster their STEM opportunities and provide them with an experience to remember, while representing the community at the highest levels of competition.

Resource Relevance

- Community Grant Program Policy, Town of Lunenburg
 - Section 5. A.
 - Only non-profit organizations, or individual Town residents under exceptional circumstances for non-profit activities, e.g. participation in a Provincial, National, etc., athletic competitions, are eligible to apply for a grant. Preference will be given to such organizations in the Town of Lunenburg.

Financial

The Town has \$3,300. remaining in the Community Grant budget for 2025/26. The PIEMunchers have a goal of raising \$12,000 to cover all costs to go to the competition. With four students attending, it is recommended by staff that \$500.00 per student should be considered. This grant would be a value of \$2,000. As of their GoFundMe page on March 13, they have raised \$2,665 to date. Council can modify or change the amount recommended if they choose.

Subject: Solid Waste Disposal Agreement with the District of the Municipality Of Chester

From: Tyson Joyce, P.Eng., PMP, Town Engineer

Reviewed by: Paul Nopper, CAO, Lisa Dagley, Director of Finance

Date: March 13, 2026



Recommendation

That Council approve the new Agreement for solid waste disposal with the District of the Municipality of Chester at their Kaizer Meadows Solid Waste Management facility.

Background

Since 2012, the Town of Lunenburg has had in place an Agreement with the Municipality of the District of Chester (MODC) to dispose of solid waste (garbage, recyclables, compost, etc.) at their Kaizer Meadows Solid Waste Management facility off Trunk 14.

This existing Agreement comes to an end on March 31, 2026, and MODC have provided the Town with a new offer to continue using Kaizer Meadows for solid waste disposal.

Discussion

The new Agreement being offered has almost identical service terms to the previous Agreement. The main change in the new Agreement relates to recyclables from the Town not being included, where, under the Circular Materials Agreement, these are now sent to Whynot's Settlement.

The period of the new Agreement is from April 1, 2026, until March 31, 2036 (a 10-year period), with provision for the Town to terminate it on the 5-year and 10-year anniversary dates. Six-month prior notice would need to be provided by the Town to MODC for the termination to be binding.

Based on the recent service provided by MODC at the Kaizer Meadows Solid Waste Management facility, projected costs and lack of a viable alternative, Staff recommend that Council enter into the new Agreement as offered.

Strategic Plan Relevance

Curbside Waste Management Operations form part of the Servicing and Facilities Strategic Objectives of the Town's Comprehensive Community Plan; improving current policies and procedures to ensure consistency and adaptability.

Financial

Solid Waste Disposal costs are included in the Environmental Health Services Section of the Town's Operating Budget. Staff budgeted for these costs in 2026/27 based on this proposed agreement in the 2026/27 Draft Operating Budget currently being reviewed by Council.