

This document was created using best practices in document accessibility. Should you need assistance reading or understanding this document, call 902-543-8181 or email info@modl.ca.

Special Finance Committee Meeting Agenda
Thursday, April 6, 2023 – 9:00 a.m.
MODL Council Chambers – 10 Allée Champlain Drive, Cookville

- 1. Call to Order**
 - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognition**
- 3. Public Input (15 Minutes)**
- 4. Changes/Approval of Agenda (as circulated)**
- 5. Approval of Minutes – Nil**
- 6. Business Arising from Minutes**
- 7. Awarding of Tenders/RFPs - Nil**
- 8. Presentations/Scheduled Times - Nil**
- 9. Consideration of Correspondence - Nil**
- 10. Recommendations from Council**
 - 10.1.1 Regional Fire Training Station – Reserve Fund 1-3
- 11. Staff Reports**
 - 11.1 Finance Department**
 - 11.1.1 2023-2024 Operating Budget 4-20
- 12. Added Items**
- 13. In Camera**
- 14. Adjournment**



Memorandum

To: Finance Committee
From: Mayor & Council
Date: March 28, 2023
Re: Regional Fire Training Station – Reserve Fund

Municipal Council, in session on March 28, 2023, made the following motion:

“that Municipal Council refer to the Finance Committee the recommendation of the Fire & Emergency Services Committee to establish a reserve fund separate from other fire service grants and funds, for the purpose of constructing a regional fire training facility, for discussion during budget deliberations”.

Mayor & Municipal Council



Council
Item: #10.2.2
Date: March 28, 2023
Authorization: T. MacEwan

Municipality of the District of Lunenburg

Report to Council

Report To: Mayor Carolyn Bolivar-Getson and Municipal Council
Submitted By: Fire & Emergency Services Committee
Date: March 28, 2023
Re: Regional Fire Training Station

Background

At the meeting of the Fire & Emergency Services Committee (FESC) held on March 13, 2023, the Fire Services Coordinator gave a slide deck presentation on the three workshops that were held, one in late 2022 and two more in early 2023. The purpose of the workshops was to discuss the direction and possible strategic projects for fire and emergency services.

The Committee also discussed previous priorities and major accomplishments of the Lunenburg Fire & Emergency Services (LRFES), the FESC, and Municipal Council's collaborative work, as well as current issues facing fire & emergency services.

Some of the topics of discussion were;

- the importance and vital role fire departments play within the municipality and their individual communities;
- volunteer Landscape changing;
- recruitment & retention;
- capacity and governance challenges;
- safety and personal protective equipment ; and
- training in several areas were discussed at some length (development of General Operating guidelines in these areas suggested).

Discussion

The Committee has approved a tentative draft of strategic areas of focus that include:

- increasing minimum equipment standards;
- increasing safety for volunteers;
- increasing volunteer capacity and improving governance and funding models; and
- further investments in recruitment and retention initiatives.

These proposed outcomes will be presented to the Fire Service at the upcoming Annual General Meeting (AGM) in April.

During the discussions, the proposal of developing a regional fire facility was raised. There was considerable excitement from among committee members about the possibility of a facility that would be focused on increasing safety and training for volunteers. This initiative may also address other issues in the future, such as lack of coverage when volunteer resources are scarce. Such a facility would be located centrally and would feature modern live fire training ground props and classrooms facilities. There could also be truck bays for apparatus, possible sleeping quarters for on -call volunteers who may be provided a stipend. Other concepts included the possibility of a hazmat team, leased space for dispatch and/or police joint operations, and partnerships with other organizations.

A motion was passed recommending that Council make a financial contribution to a reserve fund for a possible regional training facility. A regional facility would require much discussion with local partners and municipalities, and would be a long range project. The committee believed that establishing an annual contribution to reserves for such a project would signal the Municipality’s intent to work with potential partners to develop the concept.

Report Preparation	
Department	Administration
Report Prepared by	Chris Kennedy, Fire Services Coordinator
Report Approved by	Alex Dumaresq, Deputy CAO
Date Reviewed by C.A.O.	

2023/24 DRAFT OPERATING BUDGET SUMMARY

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Expenditures							
General Government Services							
Council and Other Legislative Services	\$ 473,579	\$ 719,000	\$ 719,000	\$ 791,400	\$ -	\$ 791,400	10.07%
Administrative and Financial Services							
- Personnel (salaries, benefits, training, travel & conferences)	1,468,181	1,861,300	1,860,900	2,132,200	-	2,132,200	14.55%
- Advisory Services (legal fees, shared services: HR, EDIA, audit & actuarial fees)	472,532	296,100	296,500	405,300	-	405,300	36.88%
- Municipal Services Building - office expenses, insurance, utilities & maintenance	515,604	677,000	682,500	740,200	-	740,200	9.34%
- Tax rebates & exemptions, tax sale fees, uncollectible taxes	239,151	427,300	442,300	455,400	-	455,400	6.58%
- Region 6 grant & Hebbville area rate	23,870	39,800	39,800	37,600	-	37,600	-5.53%
- Data processing & IT shared services	269,838	304,500	304,500	363,800	-	363,800	19.47%
- Government relations, Council Contingency, & Pandemic Assistance	421,225	183,500	183,500	190,000	-	190,000	3.54%
- Safe restart expenses	28,110	200,000	200,000	150,000	-	150,000	-25.00%
Grants to Organizations	586,413	582,600	527,100	609,000	-	609,000	4.53%
Assessment Services	695,379	687,500	687,500	690,300	-	690,300	0.41%
	5,193,883	5,978,600	5,943,600	6,565,200	-	6,565,200	9.81%
Protective Services							
Police	3,545,885	3,958,400	3,933,812	4,173,600	-	4,173,600	5.44%
Corrections and Other Law Enforcement	430,124	456,500	456,500	456,500	-	456,500	0.00%
Water Supply and Hydrant Charges	60,729	64,700	66,700	68,700	-	68,700	6.18%
Fire Protection Rate	3,560,821	3,846,300	3,846,300	4,359,900	-	4,359,900	13.35%
Emergency Measures (REMO/EMO) & Fire Services	426,815	513,100	513,100	657,900	-	657,900	28.22%
Inspection Services	526,294	732,100	733,400	874,000	-	874,000	19.38%
Other Protective Services	57,781	69,900	69,900	69,900	-	69,900	0.00%
	8,608,448	9,641,000	9,619,712	10,660,500	-	10,660,500	10.57%
Transportation Services							
Engineering Services	527,393	764,900	704,300	750,500	-	750,500	-1.88%
Roads and Streets	1,193,708	1,657,500	1,564,900	1,491,700	2,400	1,494,100	-9.86%
Street Lighting	161,895	171,300	171,300	172,100	-	172,100	0.47%
CES Facility	66,662	110,600	110,600	99,400	-	99,400	-10.13%
	1,949,659	2,704,300	2,551,100	2,513,700	2,400	2,516,100	-6.96%
Environmental Health Services							
Sewage Collections and Disposals	669,139	824,300	863,395	886,400	-	886,400	7.53%
Garbage Collections	1,156,527	1,300,700	1,298,200	1,334,100	-	1,334,100	2.57%
Waste Site	1,238,677	1,338,000	1,338,000	1,423,000	-	1,423,000	6.35%

2023/24 DRAFT OPERATING BUDGET SUMMARY

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Public Health	3,064,343	3,463,000	3,499,595	3,643,500	-	3,643,500	5.21%
Regional Housing	34,372	35,000	35,000	35,000	-	35,000	0.00%
Environmental Planning and Zoning							
Planning and Zoning	658,445	1,381,800	1,163,200	1,380,400	282,800	1,663,200	20.36%
Community and Economic Development	1,833,333	1,174,700	724,700	894,600	370,000	1,264,600	7.65%
	2,491,778	2,556,500	1,887,900	2,275,000	652,800	2,927,800	14.52%
Recreation, Culture & Tourism							
Recreation	1,260,099	1,621,700	1,612,900	1,844,400	-	1,844,400	13.73%
Active Transportation	-	-	-	150,000	-	150,000	0.00%
Tourism	95,731	226,200	226,200	220,200	-	220,200	-2.65%
Multi-Purpose Facility	1,065,223	663,800	663,800	671,600	-	671,600	1.18%
Regional Libraries	158,134	199,700	199,700	199,700	-	199,700	0.00%
	2,579,187	2,711,400	2,702,600	3,085,900	-	3,085,900	13.81%
Education	8,598,029	8,802,600	8,802,600	9,539,900	-	9,539,900	8.38%
Sub Total Expenditures	32,519,698	35,892,400	35,042,107	38,318,700	655,200	38,973,900	55.35%
Debt, Financing and Transfers	2,169,667	(287,800)	162,200	165,500	(120,000)	45,500	-115.81%
Total Expenditures	34,689,365	35,604,600	35,204,307	38,484,200	535,200	39,019,400	9.59%
Revenue							
Tax Revenue	32,755,485	33,654,200	34,742,700	36,159,400	2,500	36,161,900	7.45%
Non Tax Revenue	1,933,880	1,962,100	2,762,690	2,785,200	100,000	2,885,200	47.05%
Total Revenue	34,689,365	35,616,300	37,505,390	38,944,600	102,500	39,047,100	9.63%
Surplus (Deficit)	\$ -	\$ 11,700	\$ 2,301,083	\$ 460,400	\$ (432,700)	\$ 27,700	

2023-24 Budget Additions

Department/Description	Expenditure Amount	Revenue Amount	Net Cost (Surplus)
Protective Services			
Regional Fire Training Facility Reserve Fund	\$ 100,000	\$ -	100,000
Reserve Transfer for Fire Training Facility		100,000	(100,000)
	-	-	-
Planning & Development Services			
Private Roads	2,400	2,500	(100)
Planning Personnel - Climate Change	87,800	-	87,800
Research & Innovation Grants	10,000	-	10,000
Public Transit Grants - Lun County Wheels	65,000	-	65,000
Climate Projects	-	-	-
Repayable CEF Grants	120,000	-	120,000
CEF Program LCCF Trust Transfer	-	120,000	(120,000)
Economic Development Services			
Community HUB Leaseholds	300,000	-	300,000
Sector Profiles	20,000	-	20,000
Food Hub	50,000	-	50,000
Recreation Services			
Tourism Marketing Levy	-	100,000	(100,000)
TOTAL ADDITIONS	\$ 755,200	\$ 322,500	\$ 432,700

**Municipality of the District of Lunenburg
Legislative and Administration**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Change Budget 2024 to Budget 2023
INCOME							
Student Grants	6,560	8,400	8,400	-	-	-	-100.0%
Miscellaneous Revenue	6,245	6,300	6,300	6,300	-	6,300	0.0%
	12,805	14,700	14,700	6,300	-	6,300	-57.1%
EXPENDITURES							
General Government Services							
Legislative Services (Council)	468,914	711,800	711,800	785,000	-	785,000	10.3%
Members-at-Large	4,665	7,200	7,200	6,400	-	6,400	-11.1%
Personnel (salaries, benefits, training, travel & conferences)	782,032	1,119,000	1,119,000	1,331,500	-	1,331,500	19.0%
Advisory Services (legal fees, shared services: HR, EDIA)	443,848	263,100	263,100	370,800	-	370,800	40.9%
Office Expense	34,051	35,000	35,000	35,000	-	35,000	0.0%
Council Approved Contingency	19,730	80,000	80,000	80,000	-	80,000	0.0%
Community Pandemic Assistance	293,597	-	-	-	-	-	
Grant - SSRH	-	50,000	50,000	50,000	-	50,000	0.0%
Government Relations	107,898	103,500	103,500	110,000	-	110,000	6.3%
	2,154,735	2,369,600	2,369,600	2,768,700	-	2,768,700	16.8%
Other							
Elections	-	-	-	-	-	-	
Litter Clean Up Program	5,300	10,000	10,000	10,000	-	10,000	0.0%
	5,300	10,000	10,000	10,000	-	10,000	0.0%

**Municipality of the District of Lunenburg
Legislative and Administration**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Change Budget 2024 to Budget 2023
Transfers to (from) Reserves & Funds							
Reserve for Pension Plan Transfer	(299,493)	-	-	-	-	-	
Election Reserve	50,000	50,000	50,000	50,000	-	50,000	0.0%
Transfer for Hospital Donation	-	(50,000)	(50,000)	(50,000)	-	(50,000)	0.0%
	<u>(249,493)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.0%</u>
	1,910,542	2,379,600	2,379,600	2,778,700	-	2,778,700	
NET EXPENDITURES	\$ (1,897,737)	\$ (2,364,900)	\$ (2,364,900)	\$ (2,772,400)	\$ -	\$ (2,772,400)	<u>17.2%</u>

**Municipality of the District of Lunenburg
Protective Services**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
INCOME							
Fire Protection Area Rates	\$ 3,565,895	\$ 3,846,300	\$ 3,846,300	\$ 4,359,900	\$ -	\$ 4,359,900	13.4%
Police Prosecution Fines & Clearance Certificates	59,956	60,000	60,000	60,000	-	60,000	0.0%
REMO - Partners contribution	60,124	73,400	73,400	87,100	-	87,100	18.7%
	3,685,975	3,979,700	3,979,700	4,507,000	-	4,507,000	13.2%
EXPENDITURES							
Fire Protection - Volunteer Fire Departments	3,560,821	3,846,300	3,846,300	4,359,900	-	4,359,900	13.4%
Fire Services Administration & Grants	294,399	343,800	343,800	388,000	-	388,000	12.9%
	3,855,220	4,190,100	4,190,100	4,747,900	-	4,747,900	13.3%
Police Protection - RCMP	3,508,163	3,918,500	3,895,312	4,130,600	-	4,130,600	5.4%
Provincial Corrections	430,124	456,500	456,500	456,500	-	456,500	0.0%
Senior Safety Coordinator Grant	14,480	25,400	25,400	25,400	-	25,400	0.0%
Other Law Enforcement	37,722	39,900	38,500	43,000	-	43,000	7.8%
	3,990,488	4,440,300	4,415,712	4,655,500	-	4,655,500	4.8%
REMO Personnel & Expenditures	119,710	146,200	146,200	171,800	-	171,800	17.5%
Local EMO Services	5,687	9,100	9,100	8,100	-	8,100	-11.0%
Shelter Grants	7,019	14,000	14,000	30,000	-	30,000	114.3%
Drought Response	-	-	-	60,000	-	60,000	100.0%
	132,416	169,300	169,300	269,900	-	269,900	59.4%
Animal Control	43,301	44,500	44,500	44,500	-	44,500	0.0%

**Municipality of the District of Lunenburg
Protective Services**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Transfers to (from) Reserves & Funds							
Transfer from General Operating Reserve - Drought Financing	-	-	-	(50,000)	-	(50,000)	100.0%
Transfer from General Operating Reserve - Regional Fire Training Facility	-	-	-	-	(100,000)	(100,000)	
Transfer to Fire Training Facility Reserve	-	-	-	-	100,000	100,000	100.0%
	-	-	-	(50,000)	-	(50,000)	
	8,021,425	8,844,200	8,819,612	9,667,800	-	9,667,800	
NET EXPENDITURES	\$ (4,335,450)	\$ (4,864,500)	\$ (4,839,912)	\$ (5,160,800)	\$ -	\$ (5,160,800)	6.1%

**Municipality of the District of Lunenburg
Engineering Department**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
INCOME							
Area Rate - Streetlights	\$ 139,491	\$ 143,100	\$ 143,100	\$ 148,900	\$ -	\$ 148,900	4.1%
CES Facility							
Expense Recovery	55,506	79,000	79,000	82,400	-	82,400	4.3%
Rental	86,966	87,000	87,000	87,000	-	87,000	0.0%
	142,472	166,000	166,000	169,400	-	169,400	2.0%
Waste Water Treatment							
Sewer Area Rates	482,279	462,300	462,300	488,800	-	488,800	5.7%
Hydrant Charges	70,139	58,000	58,000	64,000	-	64,000	10.3%
Sewer Interest and permit fees	5,296	2,000	3,000	2,500	-	2,500	25.0%
	557,714	522,300	523,300	555,300	-	555,300	6.3%
Engineering Services							
Student Grants	11,600	-	-	-	-	-	
Other Administration							
Building rental	4,500	-	-	-	-	-	
	855,777	831,400	832,400	873,600	-	873,600	5.1%
EXPENDITURES							
Engineering Services							
Advertising, Legal and Advisory Services	65,934	95,500	51,500	68,500	-	68,500	-28.3%
Hydrants	60,729	64,700	66,700	68,700	-	68,700	6.2%
Personnel (salaries, benefits, training, travel & conferences)	456,780	659,400	646,800	672,000	-	672,000	1.9%
Office Expense	4,679	10,000	6,000	10,000	-	10,000	0.0%
Return of Schools	11,509	20,700	23,500	22,200	-	22,200	7.2%
Garbage Collections	1,156,527	1,300,700	1,298,200	1,334,100	-	1,334,100	2.6%
	1,756,158	2,151,000	2,092,700	2,175,500	-	2,175,500	1.1%

**Municipality of the District of Lunenburg
Engineering Department**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	<i>Percent Change Budget 2024 to Budget 2023</i>
Other Administration							
Municipal Services Bldg - Janitorial	53,530	72,800	72,800	74,000	-	74,000	1.6%
Municipal Services Bldg - maintenance	134,090	195,000	188,500	189,500	-	189,500	-2.8%
	187,620	267,800	261,300	263,500	-	263,500	-1.6%
Transportation							
Municipal Road Maintenance	360,684	426,100	333,500	350,000	-	350,000	-17.9%
Provincial Road Contribution	440,149	462,000	462,000	493,100	-	493,100	6.7%
J Class Road Paving	142,917	500,000	500,000	350,000	-	350,000	-30.0%
Street Lighting	161,895	171,300	171,300	172,100	-	172,100	0.5%
	1,105,646	1,559,400	1,466,800	1,365,200	-	1,365,200	-12.5%
CES Facility							
Building Maintenance	52,863	92,100	92,100	82,400	-	82,400	-10.5%
Non-recoverable expenses	13,800	18,500	18,500	17,000	-	17,000	-8.1%
	66,662	110,600	110,600	99,400	-	99,400	-10.1%
Waste Water Treatment							
Personnel (salaries, benefits, training, travel) & other shared costs	238,095	339,700	356,650	379,200	-	379,200	11.6%
Hebbsville	91,400	104,100	116,840	114,600	-	114,600	10.1%
Riverside and Shore Drive	26,982	34,300	39,630	35,000	-	35,000	2.0%
Cookville	187,031	198,700	200,130	205,500	-	205,500	3.4%
New Germany Lift Stations	25,490	37,000	53,430	37,900	-	37,900	2.4%
New Germany Treatment Plant	100,141	110,500	96,715	114,200	-	114,200	3.3%
	669,139	824,300	863,395	886,400	-	886,400	7.5%
	3,785,225	4,913,100	4,794,795	4,790,000	-	4,790,000	-2.5%

**Municipality of the District of Lunenburg
Engineering Department**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	<i>Percent Change Budget 2024 to Budget 2023</i>
Transfers to (from) Reserves & Funds							
Transfer To (From) Sewer Reserves	175,000	175,000	175,000	175,000	-	175,000	
CCBF Reserve - Roads	(142,917)	(500,000)	(500,000)	(350,000)	-	(350,000)	
Operating Reserve - Roads	25,000	25,000	25,000	25,000	-	25,000	
Operating Reserve -CES	25,000	25,000	25,000	25,000	-	25,000	
	82,083	(275,000)	(275,000)	(125,000)	-	(125,000)	
	3,867,308	4,638,100	4,519,795	4,665,000	-	4,665,000	
NET EXPENDITURES	\$ (3,011,531)	\$ (3,806,700)	\$ (3,687,395)	\$ (3,791,400)	\$ -	\$ (3,791,400)	-0.4%

**Municipality of the District of Lunenburg
Planning, Building Inspection and Zoning**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	<i>Percent Change Budget 2024 to Budget 2023</i>
INCOME							
Private Roads Area Rate	\$ 262,456	\$ 283,000	\$ 283,000	\$ 313,200	\$ 2,500 ¹	\$ 315,700	11.6%
Building Permits & Development Fees	110,703	82,500	87,500	81,500	-	81,500	-1.2%
Sale of Services	29,235	222,100	222,100	462,800	-	462,800	108.4%
D&U Recovery/Sundry	-	-	15,700	100	-	100	0.0%
Civic Numbering	9,840	9,900	9,900	9,900	-	9,900	0.0%
Floodline Mapping Grant	-	170,000	-	-	-	-	-100.0%
Public Transit Grant	-	-	50,000	50,000	-	50,000	
Fancy Lake Study Grant	5,529	-	-	-	-	-	
Sustainability/Student Grants	21,560	4,200	4,200	8,400	-	8,400	100.0%
	439,323	771,700	672,400	925,900	2,500	928,400	20.3%
EXPENDITURES							
Building Inspection							
Personnel (salaries, benefits, training, travel & conferences)	367,066	649,100	645,300	737,400	-	737,400	13.6%
Office Expense	159,228	83,000	88,100	136,600	-	136,600	64.6%
	526,294	732,100	733,400	874,000	-	874,000	19.4%
Private Roads	249,958	269,400	269,400	298,600	2,400 ¹	301,000	11.7%

**Municipality of the District of Lunenburg
Planning, Building Inspection and Zoning**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Planning							
Personnel (salaries, benefits, training, travel & conferences)	605,226	841,700	840,800	899,600	87,800 ²	987,400	17.3%
Planning Services	6,855	8,400	8,400	14,200	-	14,200	69.0%
Boundary Review	-	7,000	7,000	-	-	-	-100.0%
Legal & Other Administrative	21,808	31,700	72,500	25,200	-	25,200	
MODL 2040 Engagement	-	106,000	-	34,200	-	34,200	-67.7%
Climate Projects	-	17,000	-	27,200	-	27,200	
Floodline Mapping Project	-	170,000	-	-	-	-	-100.0%
Research & Innovation Grants	-	-	-	-	10,000 ³	10,000	
Public Transit Grants	-	-	34,500	-	65,000 ⁴	65,000	
Repayable CEF Grants	24,556	200,000	200,000	380,000	120,000 ⁵	500,000	150.0%
	<u>658,445</u>	<u>1,381,800</u>	<u>1,163,200</u>	<u>1,380,400</u>	<u>282,800</u>	<u>1,663,200</u>	<u>20.4%</u>
Transfers to (from) Reserves & Funds							
Clean Energy Financing Program	33,853	(200,000)	(200,000)	(380,000)	(120,000) ⁵	(500,000)	150.0%
	<u>33,853</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(380,000)</u>	<u>(120,000)</u>	<u>(500,000)</u>	
	<u>1,468,550</u>	<u>2,183,300</u>	<u>1,966,000</u>	<u>2,173,000</u>	<u>165,200</u>	<u>2,338,200</u>	
NET EXPENDITURES	<u>\$ (1,029,227)</u>	<u>\$ (1,411,600)</u>	<u>\$ (1,293,600)</u>	<u>\$ (1,247,100)</u>	<u>\$ (162,700)</u>	<u>\$ (1,409,800)</u>	<u>-0.1%</u>

Notes:

1. Lower Cabin Road new maintenance area
2. New Climate Change Personnel 1 FTE
3. New Research & Innovation Grant

4. Transit Grant - Lunenburg County Wheels
5. Additional CEF Grant with funding offset from Lunenburg County Community Fund Trust

**Municipality of the District of Lunenburg
Economic Development**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget
INCOME						
Grants & Other Revenue	7,900	\$ -	\$ 6,000	\$ -	\$ -	\$ -
	7,900	-	6,000	-	-	-
EXPENDITURES						
Personnel (salaries, benefits, training, travel & conferences)	314,670	289,700	289,700	334,100	-	334,100
Legal & Office Expenses	7,529	38,500	38,500	38,500	-	38,500
Community HUB	-	-	-	-	300,000 ¹	300,000
Internet Project	1,500,000	700,000	250,000	450,000	-	450,000
Economic Development Strategy	-	75,000	75,000	-	-	-
Community Development Projects	11,134	71,500	71,500	72,000	70,000 ²	142,000
	1,833,333	1,174,700	724,700	894,600	370,000	1,264,600
Transfers to (from) Reserves & Funds						
Transfer From Reserves - CCBF	(1,500,000)	(700,000)	(250,000)	(450,000)	-	(450,000)
	333,333	474,700	474,700	444,600	370,000	814,600
NET EXPENDITURES	\$ (325,433)	\$ (474,700)	\$ (468,700)	\$ (444,600)	\$ (370,000)	\$ (814,600)

Notes:

1. Community HUB leaseholds
2. Sector Profiles \$20,000, Food Hub \$50,000

**Municipality of the District of Lunenburg
Recreation Services**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
INCOME							
Recreation Fees	\$ 33,782	\$ 57,000	\$ 60,140	\$ 78,500	\$ -	\$ 78,500	37.7%
ProKids	20,709	15,000	15,000	15,000	-	15,000	0.0%
Rental Revenue	2,528	7,000	8,450	-	-	-	-100.0%
Recreation Grant	357,867	155,000	155,000	175,000	-	175,000	12.9%
Tourism - VIC	35,597	46,000	46,000	13,000	-	13,000	-71.7%
Tourism Marketing Levy	-	-	-	-	100,000 ¹	100,000	
	450,483	280,000	284,590	281,500	100,000	381,500	36.3%
EXPENDITURES							
General Services							
Sponsor Ad & Municipal Celebration	7,848	14,500	14,500	14,500	-	14,500	0.0%
Grants to Organizations	563,766	485,900	430,400	511,800	-	511,800	5.3%
DARE Program	-	1,500	1,500	-	-	-	-100.0%
Legal	2,539	10,000	10,000	12,000	-	12,000	20.0%
Insurance & Office Expenses	6,961	10,700	10,700	10,700	-	10,700	0.0%
Personnel (salaries, benefits, training, travel & conferences)	535,713	574,000	574,000	660,400	-	660,400	15.1%
	1,116,826	1,096,600	1,041,100	1,209,400	-	1,209,400	10.3%
Parks & Recreation Building							
Park Maintenance Personnel (salaries, benefits, training, travel & conferences)	238,657	420,000	423,700	415,200	-	415,200	-1.1%
Building, Grounds & Park Maintenance	202,042	210,100	204,100	270,400	-	270,400	28.7%
Building Utilities	15,789	18,700	18,700	21,900	-	21,900	17.1%
Telephone	6,296	8,500	8,500	7,500	-	7,500	-11.8%
Insurance	60,540	73,500	73,500	82,600	-	82,600	12.4%
Office Expense	4,397	10,200	10,200	10,200	-	10,200	0.0%
	527,721	741,000	738,700	807,800	-	807,800	9.0%

**Municipality of the District of Lunenburg
Recreation Services**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
Recreation Programs							
Parks Equipment and Special Programs	85,300	134,200	131,200	167,200	-	167,200	24.6%
Winter Programs	6,527	13,700	13,700	13,800	-	13,800	0.7%
Spring Programs	4,052	10,800	8,500	11,100	-	11,100	2.8%
Swimming Program	8,241	12,000	12,000	16,000	-	16,000	33.3%
Summer Programs	80,632	116,500	115,300	146,500	-	146,500	25.8%
Fall Programs	7,641	14,000	14,000	14,100	-	14,100	0.7%
Special Events - supplies & advertising	4,274	5,500	5,500	7,500	-	7,500	36.4%
	<u>196,666</u>	<u>306,700</u>	<u>300,200</u>	<u>376,200</u>	<u>-</u>	<u>376,200</u>	<u>22.7%</u>
Active Transportation - paved shoulders	-	-	-	150,000	-	150,000	100.0%
Tourism	95,731	226,200	226,200	220,200	-	220,200	-2.7%
<i>(Tourism Officer wages & benefits in Ec Dev prior year)</i>							
Transfers to (from) Reserves & Funds							
Open Space Strategy	60,000	60,000	60,000	60,000	-	60,000	0.0%
General Reserves - Trail Contribution	-	(60,000)	(60,000)	-	-	-	
Pro Kids	4,195	-	-	-	-	-	
CCBF- Active Transportation	-	-	-	(150,000)	-	(150,000)	100.0%
CCBF- Trail Groups	(115,350)	(59,900)	(59,900)	(68,000)	-	(68,000)	13.5%
	<u>(51,155)</u>	<u>(59,900)</u>	<u>(59,900)</u>	<u>(158,000)</u>	<u>-</u>	<u>(158,000)</u>	<u>163.8%</u>
	<u>1,885,788</u>	<u>2,310,600</u>	<u>2,246,300</u>	<u>2,605,600</u>	<u>-</u>	<u>2,605,600</u>	
NET EXPENDITURES	<u>\$ (1,435,305)</u>	<u>\$ (2,030,600)</u>	<u>\$ (1,961,710)</u>	<u>\$ (2,324,100)</u>	<u>\$ 100,000</u>	<u>\$ (2,224,100)</u>	<u>9.5%</u>

Notes:

1. Assumption for new Tourism Marketing Levy revenue

**Municipality of the District of Lunenburg
Financial Services**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
INCOME							
Assessable Property	\$ 27,984,607	\$ 28,607,400	\$ 29,695,100	\$ 30,529,500	\$ -	\$ 30,529,500	6.72%
Grant In Lieu	250,619	254,100	254,900	255,100	-	255,100	0.39%
Licenses and Permits	15,330	12,100	12,100	12,100	-	12,100	0.00%
Interest Income	351,787	301,000	1,001,000	1,002,000	-	1,002,000	232.89%
Interest on Taxes	257,232	212,500	264,500	252,000	-	252,000	18.59%
Tax Sale Fees	57,772	70,000	70,000	70,000	-	70,000	0.00%
Miscellaneous Revenue	225,815	187,800	322,800	134,400	-	134,400	-28.43%
Grants of Farm & Conservation Properties	93,940	93,900	95,200	95,200	-	95,200	1.38%
	29,237,101	29,738,800	31,715,600	32,350,300	-	32,350,300	8.78%
EXPENDITURES							
General							
Personnel (salaries, benefits, training, travel & conferences)	686,149	742,300	741,900	800,700	-	800,700	7.87%
Office & Equipment Expense	152,898	183,000	183,000	187,100	-	187,100	2.24%
Bank Interest and Charges	4,049	4,200	4,200	4,700	-	4,700	11.90%
Audit & Actuarial Fees	22,943	28,000	28,400	29,500	-	29,500	5.36%
Tax Rebate and Exemptions	161,446	255,700	270,700	309,400	-	309,400	21.00%
Advisory Services	5,740	5,000	5,000	5,000	-	5,000	0.00%
Data Processing & IT Shared Services	269,838	304,500	304,500	363,800	-	363,800	19.47%
Sundry	2,202	1,500	1,500	1,500	-	1,500	0.00%
Tax Sale Expenses	54,461	70,000	70,000	70,000	-	70,000	0.00%

**Municipality of the District of Lunenburg
Financial Services**

	2021/22 Actual	2022/23 Annual Budget	2022/23 Budget Forecast	2023/24 Adjusted Baseline	2023/24 Additions	2023/24 Proposed Budget	Percent Change Budget 2024 to Budget 2023
LRCRC - Waste Site Costs	1,219,783	1,311,000	1,311,000	1,395,000	-	1,395,000	6.41%
LRCRC - Monitoring Costs	12,042	20,000	20,000	20,000	-	20,000	0.00%
Previously Exempt Waste (Parks & Fire Depts)	6,853	7,000	7,000	8,000	-	8,000	14.29%
Region 6 Operating Grant	19,870	35,800	35,800	33,600	-	33,600	-6.15%
Grant Hebbville Area Rate	4,000	4,000	4,000	4,000	-	4,000	0.00%
Insurance	125,476	166,300	175,500	227,700	-	227,700	36.92%
Uncollectible Taxes	21,043	100,100	100,100	74,500	-	74,500	-25.57%
Safe Restart Expenses	28,110	200,000	200,000	150,000	-	150,000	-25.00%
Debt Service - Principal & Interest	654,939	-	-	-	-	-	
	3,451,841	3,438,400	3,462,600	3,684,500	-	3,684,500	7.16%
Mandatory Contributions							
Assessment Services	695,379	687,500	687,500	690,300	-	690,300	0.41%
Regional Housing	34,372	35,000	35,000	35,000	-	35,000	0.00%
Regional Library	158,134	199,700	199,700	199,700	-	199,700	0.00%
Education	8,598,029	8,802,600	8,802,600	9,539,900	-	9,539,900	8.38%
	9,485,914	9,724,800	9,724,800	10,464,900	-	10,464,900	7.61%
Multi-Purpose Facility Costs	1,065,223	663,800	663,800	671,600	-	671,600	1.18%
Transfers to (from) Reserves & Funds							
Depreciation, Interest, Site Monitoring, LCLC Depreciation Reserve, Safe Restart	3,199,440	947,100	947,100	1,328,500	-	1,328,500	40.27%
	17,202,419	14,774,100	14,798,300	16,149,500	-	16,149,500	9.31%
NET SURPLUS (EXPENDITURE)	\$ 12,034,683	\$ 14,964,700	\$ 16,917,300	\$ 16,200,800	\$ -	\$ 16,200,800	8.26%