

AGENDA
SPECIAL MUNICIPAL COUNCIL

Bridgewater, NS
Tuesday, May 8, 2018 – 6:00 p.m.

Time & Page

1. CALL TO ORDER
2. PUBLIC INPUT
3. PRESENTATION:
 - 3.1 Draft 2018/19 MODL Operating and Capital Budget
4. RECOMMENDATIONS FROM COMMITTEES & BOARDS:
 - 4.1 Finance Committee
 - 4.1.1 2018/19 Budgets, Tax Rates and Area Rates..... 1-23
5. ADJOURNMENT



Municipality of the District of Lunenburg

May 2, 2018

To Her Worship, Mayor Bolivar-Getson, and Councillors
of the Municipality of the District of Lunenburg

Dear Mayor and Councillors:

The Finance Committee, in session on Tuesday, May 1, 2018, made the following recommendations to Council:

1. That Municipal Council approve the 2018/19 Operating Budget in the amount of \$29,991,200.
2. That Municipal Council approve the 2018/19 Residential Tax Rate of \$0.81 per \$100 of Assessment.
3. That Municipal Council approve the 2018/19 Commercial Tax Rate of \$1.957 per \$100 of Assessment.
4. That Municipal Council approve the 2018/19 Seasonal Commercial Tax Rate of \$1.468 per \$100 of Assessment.
5. That Municipal Council approve the 2018/19 Capital Budget in the amount of \$12,818,400 and the 5-Year Capital Plan.
6. That Municipal Council approve the 2018/19 Reserves Transfers including interest as noted in the 5-Year Financial Plan.
7. That Municipal Council approve the 2018/19 Sewer Rates at:
 - Cookville, New Germany & Conquerall Bank at \$0.73 per \$100 of Assessment; and
 - Hebbville at \$0.43 per \$100 of Assessment.
8. That Municipal Council approve the 2018/19 Fire Hydrant Rate at \$0.140 per \$100 of Assessment.

Recommendations to Council
From Finance Committee
May 2, 2018
Page 2

9. That Municipal Council approve the 2018/19 Street Light Rates as presented.
10. That Municipal Council approve the 2018/19 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission.

Respectfully submitted,

Chairman and Members
Audit & Finance Committee

/jp
Attachments



Municipality of the District of Lunenburg

REQUEST FOR A DECISION

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CMA, CPA
DATE: May 1, 2018
RE: 2018/19 Draft Operating Budget

RECOMMENDATION

Move that the Finance Committee recommend to Council that Municipal Council approve:

- The 2018/19 Operating Budget in the Amount of \$29,991,200
- The 2018/19 Residential Tax Rate of \$0.81 per \$100 of Assessment
- The 2018/19 Commercial Tax Rate of \$1.957 per \$100 of Assessment
- The 2018/19 Seasonal Commercial Tax Rate of \$1.468 per \$100 of Assessment

EXECUTIVE SUMMARY

Enclosed please find the 2018/19 Draft Operating Budget summary, details by Department and the 5-year Financial Plan based on Council's 5-Year Financial Strategy.

This draft budget has been prepared based on previous Committee and Council deliberations. The Draft Budget surplus is \$83,000.

This information is included for the Committee's recommendation to Council to pass the final budget.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: April 23, 2018

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____

2018/19 DRAFT OPERATING BUDGET SUMMARY

| | 2017/18 | 2018/19 | 2018/19 | 2018/19 | Percent |
|--|-------------------|-------------------|---------------------|-------------------|---------------|
| | Annual | Adjusted | Additions | Proposed | Change |
| | Budget | Baseline | | Budget | Budget 2019 |
| | | | | | to Budget |
| | | | | | 2018 |
| Expenditures | | | | | |
| General Government Services | | | | | |
| Council and Other Legislative | \$ 379,400 | \$ 390,100 | \$ 7,000 | \$ 397,100 | 4.67% |
| Administrative and Finance | 2,844,300 | 2,874,700 | 176,400 | 3,051,100 | 7.27% |
| Grants to Organizations | 461,900 | 336,900 | 38,000 | 374,900 | -18.84% |
| Assessment Services | 680,700 | 680,700 | - | 680,700 | 0.00% |
| | 4,366,300 | 4,282,400 | 221,400 | 4,503,800 | 3.15% |
| Protective Services | | | | | |
| Police | 3,190,300 | 3,250,000 | - | 3,250,000 | 1.87% |
| Correction and Other Law Enforcement | 487,800 | 490,000 | - | 490,000 | 0.45% |
| Water Supply and Hydrants Charges | 54,700 | 56,100 | - | 56,100 | 2.56% |
| Grants to Fire Departments | 168,700 | 173,300 | - | 173,300 | 2.73% |
| Fire Protection Rate | 3,060,500 | 3,106,000 | - | 3,106,000 | 1.49% |
| Emergency Measures (REMO/EMO) | 104,700 | 124,400 | - | 124,400 | 18.82% |
| Fire Services Coordinator | 52,000 | 57,900 | - | 57,900 | 18.82% |
| Inspection Services | 349,700 | 352,000 | 125,600 | 477,600 | 36.57% |
| Other Protective Services (Animal Control) | 40,000 | 36,000 | - | 36,000 | -10.00% |
| | 7,508,400 | 7,645,700 | 125,600 | 7,771,300 | 3.50% |
| Transportation Services | | | | | |
| Engineering Services | 353,300 | 326,400 | 15,600 | 342,000 | -3.20% |
| Roads and Streets | 820,700 | 835,300 | - | 835,300 | 1.78% |
| Street Lighting | 143,600 | 146,300 | - | 146,300 | 1.88% |
| CES/CEF | 96,900 | 95,600 | - | 95,600 | 1.88% |
| | 1,414,500 | 1,403,600 | 15,600 | 1,419,200 | 0.33% |
| Environmental Health Services | | | | | |
| Sewage Collections and Disposals | 624,100 | 590,800 | - | 590,800 | -5.34% |
| Garbage Collections | 1,478,800 | 1,470,900 | - | 1,470,900 | -0.53% |
| Waste Site | 1,392,100 | 1,302,000 | - | 1,302,000 | -6.47% |
| | 3,495,000 | 3,363,700 | - | 3,363,700 | -3.76% |
| Public Health | | | | | |
| Regional Housing | 32,000 | 35,000 | - | 35,000 | 9.38% |
| Environmental Planning and Zoning | | | | | |
| Planning and Zoning | 590,500 | 539,600 | 9,000 | 548,600 | -7.10% |
| Community and Economic Development | 663,800 | 619,800 | 48,900 | 668,700 | 0.74% |
| | 1,254,300 | 1,159,400 | 57,900 | 1,217,300 | -2.95% |
| Recreation and Culture | | | | | |
| Recreation | 1,020,200 | 1,039,400 | 16,300 | 1,055,700 | 3.48% |
| Multi-Purpose Facility | 420,500 | 442,500 | - | 442,500 | 3.48% |
| Regional Libraries | 160,000 | 160,000 | - | 160,000 | 0.00% |
| | 1,600,700 | 1,641,900 | 16,300 | 1,658,200 | 3.59% |
| Education | | | | | |
| | 7,815,000 | 8,002,200 | - | 8,002,200 | 2.40% |
| Sub Total Expenditures | | | | | |
| | 27,486,200 | 27,533,900 | 436,800 | 27,970,700 | 1.76% |
| Debt Financing and Transfers | | | | | |
| | 1,856,600 | 2,016,500 | 4,000 | 2,020,500 | 8.83% |
| Total Expenditures | | | | | |
| | 29,342,800 | 29,550,400 | 440,800 | 29,991,200 | 2.21% |
| Revenue | | | | | |
| Tax Revenue | 27,988,700 | 28,460,800 | - | 28,460,800 | 1.69% |
| Non Tax Revenue | 1,472,100 | 1,601,000 | 12,400 | 1,613,400 | 9.60% |
| | 29,460,800 | 30,061,800 | 12,400 | 30,074,200 | 2.08% |
| Surplus (Deficit) | | | | | |
| | \$ 118,000 | \$ 511,400 | \$ (428,400) | \$ 83,000 | |

Municipality of the District of Lunenburg
 Roads and Streets, Street Lights & CES/CEF

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|---|-----------------------------|---------------------------------|----------------------|-------------------------------|
| INCOME | | | | |
| Area Rate - Streetlights | \$ 47,800 | \$ 122,500 | \$ - | \$ 122,500 |
| CES/CEF | | | | |
| Expense Recovery | 83,900 | 81,000 | - | 81,000 |
| Rental | 87,000 | 87,000 | - | 87,000 |
| | 170,900 | 168,000 | - | 168,000 |
| | 218,700 | 290,500 | - | 290,500 |
| EXPENDITURES | | | | |
| Other Administration | | | | |
| Administration Office- Janitorial Services | 45,600 | 43,600 | - | 43,600 |
| Administration Office - Building | 83,300 | 84,600 | - | 84,600 |
| | 128,900 | 128,200 | - | 128,200 |
| Transportation | | | | |
| Roads and Streets | 667,800 | 682,400 | - | 682,400 |
| Street Lighting | 143,600 | 146,300 | - | 146,300 |
| | 811,400 | 828,700 | - | 828,700 |
| CES/CEF | | | | |
| Building Maintenance | 75,500 | 75,000 | - | 75,000 |
| Non-recoverable expenses | 21,400 | 20,600 | - | 20,600 |
| | 96,900 | 95,600 | - | 95,600 |
| Transfers to (from) Reserves & Funds | | | | |
| Operating Reserve - Roads | 25,000 | 25,000 | - | 25,000 |
| Operating Reserve -CES | 25,000 | 25,000 | - | 25,000 |
| | 50,000 | 50,000 | - | 50,000 |
| | 1,087,200 | 1,102,500 | - | 1,102,500 |
| NET EXPENDITURES | \$ (868,500) | \$ (812,000) | \$ - | \$ (812,000) |

Municipality of the District of Lunenburg
Legislative and Administration

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|---|-----------------------------|---------------------------------|----------------------|-------------------------------|
| INCOME | | | | |
| Partners contribution REMO | \$ 43,300 | \$ 53,100 | \$ - | \$ 53,100 |
| Miscellaneous Revenue | - | 500 | - | 500 |
| | 43,300 | 53,600 | - | 53,600 |
| EXPENDITURES | | | | |
| General Government Services | | | | |
| Legislative Services | 370,500 | 381,500 | 7,000 | 388,500 |
| Members-at-Large | 8,900 | 8,600 | - | 8,600 |
| Administration Personnel Costs | 550,900 | 620,900 | 110,000 | 730,900 |
| Advisory Services | 65,300 | 64,300 | 65,200 | 129,500 |
| Office Expense | 16,200 | 25,900 | - | 25,900 |
| IT Shared Services | 203,500 | 188,300 | - | 188,300 |
| Administration Contingency | 80,000 | 80,000 | - | 80,000 |
| Senior Safety Coordinator Grant | 14,200 | 14,200 | - | 14,200 |
| Government Relations | 59,600 | 69,300 | - | 69,300 |
| | 1,369,100 | 1,453,000 | 182,200 | 1,635,200 |
| Emergency Measure Services | | | | |
| REMO Personnel | 52,300 | 67,400 | - | 67,400 |
| REMO Expenses | 33,600 | 38,600 | - | 38,600 |
| Local EMO Services | 18,800 | 18,400 | - | 18,400 |
| | 104,700 | 124,400 | - | 124,400 |
| Other | | | | |
| Dog Control | 40,000 | 36,000 | - | 36,000 |
| Transfers to (from) Reserves & Funds | | | | |
| Transfers and Financing | 35,000 | 35,000 | 4,000 | 39,000 |
| | 1,548,800 | 1,648,400 | 186,200 | 1,834,600 |
| NET EXPENDITURES | \$ (1,505,500) | \$ (1,594,800) | \$ (186,200) | \$ (1,781,000) |

Municipality of the District of Lunenburg
 Fire Protection

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|----------------------------|--------------------------------------|--|------------------------------|--|
| INCOME | | | | |
| Fire Protection | \$ 3,060,500 | \$ 3,106,000 | \$ - | \$ 3,106,000 |
| | 3,060,500 | 3,106,000 | - | 3,106,000 |
| EXPENDITURES | | | | |
| Fire Services Coordinator | 52,000 | 57,900 | - | 57,900 |
| Grants to Fire Departments | 168,700 | 173,300 | - | 173,300 |
| Fire Protection | 3,060,500 | 3,106,000 | - | 3,106,000 |
| | 3,281,200 | 3,337,200 | - | 3,337,200 |
| NET EXPENDITURES | \$ (220,700) | \$ (231,200) | \$ - | \$ (231,200) |

Municipality of the District of Lunenburg
 Engineering Services: Sewage, Hydrants and Garbage Collection

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|---|-----------------------------|---------------------------------|----------------------|-------------------------------|
| INCOME | | | | |
| Sewer Area Rates | \$ 589,100 | \$ 600,600 | \$ - | \$ 600,600 |
| Hydrant Charges | 54,700 | 62,400 | - | 62,400 |
| Admin Charges - Sewer | 92,700 | - | - | - |
| Sewer Interest and permit fees | 10,100 | 4,100 | - | 4,100 |
| Student Grants | 14,000 | - | 8,400 | 8,400 |
| | 760,600 | 667,100 | 8,400 | 675,500 |
| EXPENDITURES | | | | |
| Advertising & Legal | 10,000 | 9,700 | 5,000 | 14,700 |
| Hydrants | 54,700 | 56,100 | - | 56,100 |
| Engineering Personnel Services | 335,800 | 302,200 | 10,600 | 312,800 |
| Office Expense | 7,500 | 14,500 | - | 14,500 |
| Return of Schools | 76,000 | 40,500 | - | 40,500 |
| Garbage Collections | 1,478,800 | 1,470,900 | - | 1,470,900 |
| | 1,962,800 | 1,893,900 | 15,600 | 1,909,500 |
| Sewage | | | | |
| Personnel | 200 | (2,800) | - | (2,800) |
| Hebville | 75,000 | 69,800 | - | 69,800 |
| Riverside and Shore Drive | 67,800 | 53,400 | - | 53,400 |
| Cookville | 274,700 | 271,100 | - | 271,100 |
| New Germany Lift Stations | 37,800 | 37,700 | - | 37,700 |
| New Germany Treatment Plant | 168,600 | 161,600 | - | 161,600 |
| | 624,100 | 590,800 | - | 590,800 |
| Transfers to (from) Reserves & Funds | | | | |
| Transfer To (From) Operating Reserve | 175,000 | 175,000 | - | 175,000 |
| | 2,761,900 | 2,659,700 | 15,600 | 2,675,300 |
| NET EXPENDITURES | \$ (2,001,300) | \$ (1,992,600) | \$ (7,200) | \$ (1,999,800) |

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

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|---|-----------------------------|---------------------------------|----------------------|-------------------------------|
| INCOME | | | | |
| Private Roads Area Rate | \$ 160,900 | \$ 160,900 | \$ - | \$ 160,900 |
| Building Permits & Development Fees | 55,700 | 51,700 | - | 51,700 |
| Sale of Services | 6,500 | 7,500 | - | 7,500 |
| Civic Numbering | 10,000 | 9,900 | - | 9,900 |
| Administration Charges | - | - | - | - |
| | 233,100 | 230,000 | - | 230,000 |
| EXPENDITURES | | | | |
| Building Inspection | | | | |
| Personnel Services | 324,100 | 325,600 | - | 325,600 |
| Office Expense | 25,600 | 26,400 | 125,600 | 152,000 |
| | 349,700 | 352,000 | 125,600 | 477,600 |
| Private Roads | 152,900 | 152,900 | - | 152,900 |
| Planning | | | | |
| Personnel Services | 363,300 | 377,800 | - | 377,800 |
| Planning Services | 58,000 | 20,300 | 9,000 | 29,300 |
| Legal & Other Administrative | 25,000 | 23,600 | - | 23,600 |
| Repayable Pace Grants | 130,000 | 100,000 | - | 100,000 |
| Office Expense | 14,200 | 17,900 | - | 17,900 |
| | 590,500 | 539,600 | 9,000 | 548,600 |
| Transfers to (from) Reserves & Funds | | | | |
| PACE Program | (130,000) | (100,000) | - | (100,000) |
| | (130,000) | (100,000) | - | (100,000) |
| | 963,100 | 944,500 | 134,600 | 1,079,100 |
| NET EXPENDITURES | \$ (730,000) | \$ (714,500) | \$ (134,600) | \$ (849,100) |

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

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|---|--------------------------------------|--|------------------------------|--|
| INCOME | | | | |
| Grants & Other Revenue | \$ 6,400 | \$ 4,500 | \$ - | \$ 4,500 |
| Visitor Information Centre | 44,500 | 43,300 | - | 43,300 |
| | 50,900 | 47,800 | - | 47,800 |
| EXPENDITURES | | | | |
| Personnel Services | 157,700 | 152,300 | 48,900 | 201,200 |
| Legal & Other | 8,000 | 10,000 | - | 10,000 |
| Regional Enterprise Network | 60,000 | 60,000 | - | 60,000 |
| Community Development | 438,100 | 397,500 | - | 397,500 |
| | 663,800 | 619,800 | 48,900 | 668,700 |
| Transfers to (from) Reserves & Funds | | | | |
| Transfer From Reserves | (246,800) | (250,000) | - | (250,000) |
| | 417,000 | 369,800 | 48,900 | 418,700 |
| NET EXPENDITURES | \$ (366,100) | \$ (322,000) | \$ (48,900) | \$ (370,900) |

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

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|---|--------------------------------------|--|------------------------------|--|
| INCOME | | | | |
| Recreation Fees | \$ 49,200 | \$ 40,700 | \$ - | \$ 40,700 |
| ProKids | 20,000 | 20,100 | - | 20,100 |
| Rental Revenue | 17,000 | 12,000 | 4,000 | 16,000 |
| Recreation Grant | 53,200 | 33,000 | - | 33,000 |
| | 139,400 | 105,800 | 4,000 | 109,800 |
| EXPENDITURES | | | | |
| General Services | | | | |
| Sponsor Ad & Municipal Celebration | 55,600 | 24,100 | - | 24,100 |
| Grants to Organizations | 392,600 | 299,100 | 38,000 | 337,100 |
| DARE Program | 1,500 | 1,500 | - | 1,500 |
| Legal | 12,000 | 12,000 | - | 12,000 |
| Non-Owned Auto Insurance | 200 | 200 | - | 200 |
| Administration Personnel Costs | 379,300 | 378,700 | - | 378,700 |
| | 841,200 | 715,600 | 38,000 | 753,600 |
| Parks & Recreation Building | | | | |
| Park Maintenance Personnel | 213,000 | 220,900 | 16,300 | 237,200 |
| Building, Grounds & Park Maintenance | 114,400 | 137,800 | - | 137,800 |
| Building Utilities | 15,900 | 16,900 | - | 16,900 |
| Telephone | 10,000 | 10,500 | - | 10,500 |
| Insurance | 19,500 | 30,400 | - | 30,400 |
| Office Expense | 6,200 | 6,200 | - | 6,200 |
| | 379,000 | 422,700 | 16,300 | 439,000 |
| Recreation Programs | | | | |
| Parks and Programs | 53,300 | 65,800 | - | 65,800 |
| Winter Program | 10,500 | 8,500 | - | 8,500 |
| Spring Program | 8,800 | 6,800 | - | 6,800 |
| Fall Program | 12,300 | 10,100 | - | 10,100 |
| Swimming Program | 20,300 | 20,300 | - | 20,300 |
| General | 143,500 | 113,000 | - | 113,000 |
| Sport Program | 2,000 | 1,500 | - | 1,500 |
| Special Events | 11,200 | 12,000 | - | 12,000 |
| | 261,900 | 238,000 | - | 238,000 |
| Transfers to (from) Reserves & Funds | | | | |
| Sherbrooke Reserve | 40,000 | 40,000 | - | 40,000 |
| Open Space Strategy | 60,000 | 60,000 | - | 60,000 |
| Trails | (90,200) | (58,700) | - | (58,700) |
| Grinders' Square | (40,000) | - | - | - |
| Other Recreation General | (56,800) | (2,600) | - | (2,600) |
| | (87,000) | 38,700 | - | 38,700 |
| | 1,395,100 | 1,415,000 | 54,300 | 1,469,300 |
| NET EXPENDITURES | \$ (1,255,700) | \$ (1,309,200) | \$ (50,300) | \$ (1,359,500) |

Municipality of the District of Lunenburg
Financial Services

| | 2017/18 Annual Budget | 2018/19 Adjusted Baseline | 2018/19 Additions | 2018/19 Proposed Budget |
|--|-----------------------------|---------------------------------|----------------------|-------------------------------|
| INCOME | | | | |
| Assessable Property | \$ 23,859,900 | \$ 24,210,200 | \$ - | \$ 24,210,200 |
| Grant In Lieu | 215,800 | 198,200 | - | 198,200 |
| Licenses and Permits | 9,600 | 9,600 | - | 9,600 |
| Fines | 56,000 | 70,000 | - | 70,000 |
| Interest Income | 335,700 | 559,400 | - | 559,400 |
| Interest on Taxes | 245,000 | 266,000 | - | 266,000 |
| Tax Sale Fees | 70,000 | 70,000 | - | 70,000 |
| Miscellaneous Revenue | 80,100 | 90,400 | - | 90,400 |
| Grants of Farm & Conservation Properties | 82,200 | 87,200 | - | 87,200 |
| | 24,954,300 | 25,561,000 | - | 25,561,000 |
| EXPENDITURES | | | | |
| General | | | | |
| Finance Personnel Costs | 644,600 | 614,300 | - | 614,300 |
| Office & Equipment Expense | 180,200 | 177,100 | - | 177,100 |
| Bank Interest and Charges | 3,200 | 3,200 | - | 3,200 |
| Audit Fees | 30,000 | 24,000 | - | 24,000 |
| Tax Rebate and Exemptions | 168,300 | 167,300 | - | 167,300 |
| Advisory Services and Pension Expense | 371,900 | 400,900 | - | 400,900 |
| Data Processing | 25,000 | 25,000 | 1,200 | 26,200 |
| Sundry | 2,600 | 1,500 | - | 1,500 |
| Tax Sale Expenses | 70,000 | 70,000 | - | 70,000 |
| LCRC - Waste Site Costs | 1,207,000 | 1,183,000 | - | 1,183,000 |
| LCRC - Monitoring Costs | 179,100 | 113,000 | - | 113,000 |
| Previously Exempt Waste | 6,000 | 6,000 | - | 6,000 |
| Region 6 Operating Grant | 24,500 | 22,600 | - | 22,600 |
| Grant Hebble Area Rate | 3,900 | 3,900 | - | 3,900 |
| Insurance | 70,500 | 68,300 | - | 68,300 |
| Uncollectible Taxes | 55,000 | 65,000 | - | 65,000 |
| Debt Service - Principal & Interest | 1,239,400 | 1,217,800 | - | 1,217,800 |
| | 4,281,200 | 4,162,900 | 1,200 | 4,164,100 |
| Police Services | | | | |
| Police Protection | 3,190,300 | 3,250,000 | - | 3,250,000 |
| Corrections | 487,800 | 490,000 | - | 490,000 |
| | 3,678,100 | 3,740,000 | - | 3,740,000 |
| Other Transfers | | | | |
| Assessment Services | 680,700 | 680,700 | - | 680,700 |
| Regional Housing | 32,000 | 35,000 | - | 35,000 |
| Regional Library | 160,000 | 160,000 | - | 160,000 |
| Education | 7,815,000 | 8,002,200 | - | 8,002,200 |
| | 8,687,700 | 8,877,900 | - | 8,877,900 |
| Multi-Purpose Facility Costs | 420,500 | 442,500 | - | 442,500 |
| Transfers to (from) Reserves & Funds | | | | |
| Depreciation, Interest, and Site Monitoring & LCLC Depreciation Reserve | 821,000 | 850,000 | - | 850,000 |
| | 17,888,500 | 18,073,300 | 1,200 | 18,074,500 |
| NET EXPENDITURES | \$ 7,065,800 | \$ 7,487,700 | \$ (1,200) | \$ 7,486,500 |

Municipality of the District of Lunenburg
5- Year Operating Budget

| Description | Projected | | | | | | | | | |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Revenue Sources | | | | | | | | | | |
| Residential property tax | \$19,190,000 | \$19,478,124 | \$19,786,550 | \$20,099,846 | \$20,418,102 | \$20,741,397 | \$21,069,811 | \$21,403,425 | \$21,742,322 | \$22,086,585 |
| Commercial property tax | 2,580,000 | 2,618,038 | 2,657,309 | 2,699,269 | 2,742,003 | 2,785,419 | 2,829,522 | 2,874,324 | 2,919,835 | 2,966,067 |
| Other taxes | 3,386,600 | 3,454,332 | 3,523,419 | 3,593,887 | 3,665,765 | 3,739,080 | 3,813,862 | 3,890,139 | 3,967,942 | 4,047,300 |
| Fire Protection | 3,106,000 | 3,168,120 | 3,231,482 | 3,296,112 | 3,362,034 | 3,429,275 | 3,497,860 | 3,567,818 | 3,639,174 | 3,711,958 |
| Transfers from other govts | 138,500 | 139,193 | 139,888 | 140,588 | 141,291 | 141,997 | 142,707 | 143,421 | 144,138 | 144,859 |
| Other revenue sources | 1,673,100 | 1,681,466 | 1,689,873 | 1,698,322 | 1,706,814 | 1,715,348 | 1,723,925 | 1,732,544 | 1,741,207 | 1,749,913 |
| | \$30,074,200 | \$30,539,272 | \$31,028,521 | \$31,528,024 | \$32,036,008 | \$32,552,516 | \$33,077,687 | \$33,611,671 | \$34,154,618 | \$34,706,682 |
| Expenditures | | | | | | | | | | |
| Discretionary Expenditures | \$11,652,300 | \$11,867,035 | \$12,208,166 | \$12,553,739 | \$12,910,328 | \$13,279,496 | \$13,661,768 | \$14,057,693 | \$14,467,845 | \$14,892,825 |
| Mandatory Expenditures | | | | | | | | | | |
| Mandatory Contributions | 9,313,900 | 9,460,167 | 9,608,759 | 9,759,714 | 9,913,070 | 10,068,865 | 10,227,139 | 10,387,932 | 10,551,285 | 10,717,238 |
| Mandatory Expenditures | 7,004,500 | 7,144,590 | 7,287,482 | 7,433,231 | 7,581,896 | 7,733,534 | 7,888,205 | 8,045,969 | 8,206,888 | 8,371,026 |
| Deficit from prior year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt servicing ¹ | 1,217,800 | 1,172,509 | 2,321,912 | 666,916 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserves | 802,700 | 881,000 | (443,700) | 635,300 | 801,300 | 801,300 | 801,300 | 801,300 | 801,300 | 721,300 |
| | 18,338,900 | 18,658,266 | 18,774,453 | 18,495,161 | 18,296,266 | 18,603,699 | 18,916,644 | 19,235,201 | 19,559,473 | 19,809,564 |
| | \$29,991,200 | \$30,525,301 | \$30,982,619 | \$31,048,900 | \$31,206,594 | \$31,883,195 | \$32,578,412 | \$33,292,894 | \$34,027,318 | \$34,702,389 |
| Surplus/(Deficit) | \$83,000 | \$13,972 | \$45,902 | \$479,124 | \$829,415 | \$669,321 | \$499,276 | \$318,777 | \$127,300 | \$4,293 |
| Reserves Used for Deficit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$80,000 |

Notes:

- 1) Debt Servicing: 2020-21: payout from reserves of \$1,225,000 Economic Development Loan balance;
2021-22: final loan payment made in October 2021 to be debt free.



Municipality of the District of Lunenburg

REQUEST FOR A DECISION

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CMA, CPA
DATE: May 1, 2018
RE: 2018/19 Draft Capital Budget and 5-Year Capital Plan

RECOMMENDATION

Move that the Finance Committee recommend to Council that Municipal Council approve:

- The 2018/19 Capital Budget in the amount of 12,818,400 and 5-Year Capital Plan.

EXECUTIVE SUMMARY

Enclosed please find the 2018/19 Draft Capital Budget summary and 5-Year Capital Plan. This draft budget has been prepared based on previous Committee and Council deliberations.

This information is included for the Committee's information and recommendation to Council to pass the final budget.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: April 23, 2018

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____

| Municipality of the District of Lunenburg - Capital Budget Investment Plan | | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 1 Funding |
|--|---|------------------|------------------|------------------|------------------|------------------|---|
| PROJECT DESCRIPTION | | 2018/19 Budget | 2019/20 | 2020/21 | 2021/22 | 2022/23 | |
| GG5 - General Government Services | | | | | | | |
| | Financial Reporting/HR Accounting Software | 42,000 | | | | | SNSMR Grant |
| | Ramp for Accessibility to Main Floor | | | | | | Dep'n reserve |
| | Phone System Replacement | 11,000 | | | | | Dep'n reserve |
| | Asset Management Plan | | 50,000 | | | | Gas Tax |
| | Administration Building | 7,200,000 | | | | | Capital & Operating Reserves & Sale Proceeds |
| | <i>Section Subtotal</i> | <i>7,253,000</i> | <i>50,000</i> | | | | |
| PS - Planning Services | | | | | | | |
| | Flood Risk Mapping phase 2 of LIDAR Project | 100,000 | | | | | Dep'n Res/FRIIP Grant (50%) |
| | Community Solar Project | | 150,000 | | | | Gas Tax |
| | GPS unit Replacements | 19,000 | | | | | For Building Inspection and civic addressing, Dep'n reserve & sale of old units |
| | Vehicle Replacement (2012 Jeep) | 35,000 | | | | | Dep'n reserve |
| | Vehicle Replacement (2011 Ford Escape) | 35,000 | | | | | Dep'n reserve |
| | <i>Section Subtotal</i> | <i>189,000</i> | <i>150,000</i> | | | | |
| TS - Transportation Services | | | | | | | |
| | Stonehurst, Tanner, & Southside Roads | 560,000 | | | | | NSTIR 50%/ Gas Tax 50% |
| | Whitely Lane Culvert Replacement | 80,000 | | | | | Gas Tax |
| | White Avenue Paving & Culvert installation | 135,000 | | | | | \$64,000 divided 40% Road Reserve, 60% property owners; \$71,000 for culvert replacement from Gas Tax |
| | Turner Heights | | | | | | 50% Cost Shared with NSTIR |
| | Future Road Paving | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | Gas Tax |
| | <i>Section Subtotal</i> | <i>1,025,000</i> | <i>250,000</i> | <i>250,000</i> | <i>250,000</i> | <i>250,000</i> | |
| EHS - Environmental Health Services | | | | | | | |
| | Aerated Compost Carts | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | Aerated Carts \$7,927 in 2017/18 & Gas Tax |
| | Riverport school demolition & remediation (Oct 8/18 deadline) | 10,000 | 560,100 | | | | Environmental Liability |
| | New Germany I&I Mitigation | 7,000 | | | | | Gas Tax |
| | Lahave River Straight Pipe Replacement Program | 2,321,400 | 2,463,900 | 2,438,700 | 2,499,500 | 2,561,900 | BCF/Dep'n Reserve/Donations |
| | Lahave Sewer Solutions Education & Design | | | | | | Dep'n Reserve/PCAP |
| | Conquerall Bank WWTP Operations Manual | | | | | | Gas Tax |
| | SCADA for Cookville and Hebbville and Update New Germany Controls | 30,000 | | | | | Gas Tax/Prov NS \$38,500 |
| | Garden Lots Sewer & Water Upgrades | 75,000 | | | | | Potential Grant & Dep'n Reserve |
| | New Germany WWTP Equipment Replacements | 60,000 | | | | | Gas Tax |
| | Cookville Collection System Refurbishment | | 10,000 | 30,000 | | | Gas Tax & Swr Reserve |
| | Cookville WWTP Refurbishment & Upgrades | 20,000 | 30,000 | 200,000 | | | Gas Tax & Swr Reserve |
| | New Germany Collection System Refurbishment | 15,000 | 25,000 | 260,000 | 490,000 | | Gas Tax & Swr Reserve |
| | New Germany WWTP Refurbishment | | 10,000 | | | | Gas Tax & Swr Reserve |
| | Hebbville Pump Station Upgrades | | | | 80,000 | 860,000 | Gas Tax & Swr Reserve |
| | Conquerall Bank WWTP Upgrades | 25,000 | | 50,000 | | | Gas Tax & Swr Reserve |
| | Van Replacement (2014 Chev) - Sewer | | | 35,000 | | | Dep'n reserve |
| | WW Operator Truck Replacement - Sewer | | | | 30,000 | | Dep'n reserve |
| | <i>Section Subtotal</i> | <i>2,583,400</i> | <i>3,119,000</i> | <i>3,033,700</i> | <i>3,119,500</i> | <i>3,441,900</i> | |

| Municipality of the District of Lunenburg - Capital Budget Investment Plan | | | | | | |
|--|-------------------|------------------|------------------|------------------|------------------|---|
| PROJECT DESCRIPTION | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 1 Funding |
| | 2018/19 Budget | 2019/20 | 2020/21 | 2021/22 | 2022/23 | |
| EDS - Economic Development Services | | | | | | |
| Osprey Village Reservoir Design | | | | | 50,000 | Gas Tax/TOB |
| Rural Internet | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | \$60K Gas Tax/ \$75 K Province (2017/18). Gas Tax thereafter. |
| Cookville Internet Tower Access Road/Trail Connector | 43,000 | | | | | Gas Tax & OHV Fund |
| Internet Capacity Study | | | | | | Gas Tax |
| Centre School Demolition | 800,000 | | | | | Dep'n Reserve |
| Osprey Village - Nathan Cirillo Rd Extension | 50,000 | 850,000 | | | | Osprey Village Reserve & Dep'n Reserve |
| CEF Building & Parking Lot | 85,000 | | | | | CEF Reserve |
| Highway 103 Signage Program | 10,000 | 15,000 | 15,000 | | | Operating Surplus |
| Section Subtotal | 1,238,000 | 1,115,000 | 265,000 | 250,000 | 300,000 | |
| RS - Recreation Services | | | | | | |
| MARC Improvements | 30,000 | 20,000 | 30,000 | - | 20,000 | Dep'n Reserve |
| MARC Deck | | | | | | Dep'n Reserve |
| Active Transportation Plan Implementation | - | 415,000 | 270,000 | 150,000 | 150,000 | Gas Tax |
| Saw Pit Boat Ramp | | | | | | Gas Tax |
| Sherbrooke Lake - Park Design & Implementation | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | Gas Tax |
| Sherbrooke Lake - Road Upgrades | - | 75,000 | | | | Sherbrooke Lake Capital Reserves |
| Water Quality Sampling & Monitoring Meter | 10,000 | | | | | Dep'n Reserve & Contribution from MODC |
| MARC Ballfields - Infield upgrades | | | | | | \$8,912 recreation dugouts reserve; \$3,088 depreciation reserves |
| Riverport Playground | | 40,000 | | | | Dep'n Reserve |
| River Ridge Common | 200,000 | 50,000 | | | 20,000 | Gas Tax \$140K (17/18) Gas Tax \$150K (18/19) |
| United Communities Marine Park - finger wharves | | | | | | Gas Tax/Prov NS |
| Miller Point | 10,000 | | | | | Dep'n Reserve |
| Wile's Lake | - | 30,000 | 20,000 | | | Dep'n Reserve |
| Lahave Sunset Park | 15,000 | | 10,000 | | | Open Space |
| Land Purchase - Conquerall Bank, Rose Bay, Sucker Lake | 145,000 | | | | | Open Space & donation (Rose Bay \$17,000) |
| MARC Equipment | 30,000 | | | | | Dep'n Reserve |
| Hirtles Beach | 15,000 | | | | | \$5K Hirtles Reserve; \$10,000 depreciation |
| Section Subtotal | 530,000 | 705,000 | 405,000 | 225,000 | 265,000 | |
| Total Capital Projects | 12,818,400 | 5,389,000 | 3,953,700 | 3,844,500 | 4,256,900 | |
| Funding of Capital Projects | | | | | | |
| Depreciation Reserves | 3,637,686 | 828,629 | 897,900 | 863,167 | 1,303,967 | |
| Gas Tax Reserves | 1,606,000 | 1,297,500 | 1,135,000 | 1,030,000 | 790,000 | |
| Provincial/Federal Grants | 1,597,600 | 1,642,600 | 1,625,800 | 1,666,333 | 1,707,933 | |
| Other Reserves - Capital Reserves | 2,543,614 | 840,671 | | | | |
| Other Reserves - Operating Reserves | 2,357,600 | 52,500 | 295,000 | 285,000 | 430,000 | |
| Other Contributions | 1,075,900 | 717,100 | | | 25,000 | |
| Total Funding Capital Projects | 12,818,400 | 5,389,000 | 3,953,700 | 3,844,500 | 4,256,900 | |

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Municipality of the District of Lunenburg

REQUEST FOR A DECISION

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CMA, CPA
DATE: May 1, 2018
RE: 2018/19 Draft Reserves Budget and 5-Year Financial Plan

RECOMMENDATION

Move that the Finance Committee recommend to Council that Municipal Council approve:

- **The 2018/19 Reserves Transfers and interest as noted in the 5-Year Financial Plan**

EXECUTIVE SUMMARY

Enclosed please find the 2018/19 Draft Reserves Budget summary and 5-Year Financial Plan. This draft budget has been prepared based on previous Committee and Council deliberations.

This information is included for the Committee's information and recommendation to Council to pass the final budget.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: April 23, 2018

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____



Municipality of the District of Lunenburg

REQUEST FOR A DECISION

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CMA, CPA
DATE: May 1, 2018
RE: 2018/19 Draft Budget Area Rates

RECOMMENDATION

Move that the Finance Committee recommend to Council that Municipal Council approve:

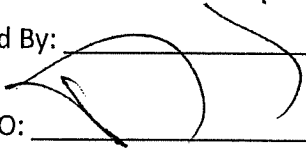
- The 2018/19 Sewer Rates at:
 - Cookville, New Germany & Conquerall Bank at \$0.73 per \$100 of Assessment
 - Hebbville at \$0.43 per \$100 of Assessment
- The 2018/19 Fire Hydrant Rate at \$0.140 per \$100 of Assessment
- The 2018/19 Street Light Rates as presented
- The 2018/19 Flat Fee Area Rate of \$10 per residential and commercial property in the Village of Hebbville on behalf of the Village Commission

EXECUTIVE SUMMARY

Enclosed please find a summary of the Budgeted Area Rates for 2018/19.

These rates have not changed from the prior year with the exception of Street Lights and Fire Hydrants. These rates are calculated based on the prior years' revenues collected against actual costs taking into consideration the current year's assessment and any cumulative overage and shortages in the accounts.

This information is included for the Committee's information and recommendation to Council to pass the final budget.

| | |
|---|----------------------|
| Department: Finance and Administration | |
| Report Prepared By: Elana Wentzell | Date: April 23, 2018 |
| Report Approved By:  | Date _____ |
| Reviewed By CAO: _____ | Date _____ |

Municipality of the District Of Lunenburg
Area Rates 2018/19 Draft Budget

SEWER RATES

| | Rate per \$100 of assessment | Revenue | BPSC Revenue | Expenses | Net Expenses Before Reserve Transfer |
|----------------------|---------------------------------|-----------|--------------|-----------|---|
| Global Sewer | \$0.73 | \$510,200 | | \$549,100 | (\$38,900) |
| Hebbsville Sewer | \$0.43 | 56,900 | 33,500 | 75,000 | 15,400 |
| | | 567,100 | 33,500 | 624,100 | (23,500) |
| Transfer to Reserves | | 0 | 0 | (175,000) | (175,000) |
| Totals | | \$567,100 | \$33,500 | \$449,100 | (\$198,500) |

FIRE HYDRANT RATES

| | Actual 2014/15 | Actual 2015/16 | Actual 2016/17 | Actual 2017/18 | Budget 2018/19 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Rates per \$100 of assessment | \$0.116 | \$0.118 | \$0.118 | \$0.129 | \$0.140 |
| Opening Surplus (deficit) | \$8,008 | \$2,013 | (\$3,393) | (\$2,898) | (\$2,315) |
| Total Cost to Recover | 53,648 | 53,403 | 53,356 | 54,028 | 56,100 |
| Net Costs | 45,640 | 51,390 | 56,749 | 56,926 | 58,415 |
| Billing to Northfield FD | 5,000 | 0 | 0 | 0 | 0 |
| Area Rate Generated | 42,653 | 47,997 | 53,851 | 54,611 | 58,900 |
| | 47,653 | 47,997 | 53,851 | 54,611 | 58,900 |
| Ending Surplus (deficit) | \$2,013 | (\$3,393) | (\$2,898) | (\$2,315) | \$485 |

**Municipality of the District Of Lunenburg
Area Rates 2018/19 Draft Budget**

STREET LIGHT RATES

| | 2017/18 Approved | 2018/19 Proposed |
|--|---------------------|---------------------|
| Rates per hundred of assessment | | |
| Riverport | \$0.023 | \$0.028 |
| Dayspring | \$0.000 | \$0.051 |
| New Germany | \$0.000 | \$0.042 |
| Catidian Place | \$0.000 | \$0.009 |
| Pine Haven Subdivision | \$0.013 | \$0.040 |
| Rates that are Flat Rate Per Property | | |
| Barss Corner | \$4.34 | \$48.20 |
| Vogler's Cove, Broad Cove & Cherry Hill | \$0.00 | \$22.09 |
| Chelsea | \$6.75 | \$83.32 |
| Pine Grove | \$0.00 | \$20.08 |
| Oakhill Acres | \$7.45 | \$32.35 |
| Little Tancook | \$40.92 | \$37.70 |
| Whitley and Jenny | \$0.00 | \$0.00 |
| Westside Drive | \$160.00 | \$160.00 |