



**Municipality of the District of Lunenburg
2019/2020 Budget**

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Note: Municipality of the District of Lunenburg is referred to as “Municipality” throughout this document.

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Executive Summary

Our Goals

Our mission is to maximize opportunities for social and economic development while retaining an attractive, sustainable, and secure environment for the enjoyment of residents and visitors.

The Municipality strives to respond to the needs of the community in a fiscally responsible manner. This budget continues this goal, while at the same time meeting the service levels established by Council.

Operating Budget Overview

The approved budget results in no tax rate increase for residential, commercial or seasonal.

- Residential Rate \$0.81 per \$100 assessment
both residential and resource
no increase from last year
- Commercial Rate \$1.957 per \$100 assessment
no increase from last year
- Seasonal Rate \$1.468 per \$100 assessment
75% of the commercial rate

Total Operating Expenditures

The gross expenditures in the 2019/2020 operating budget amounts to \$31,189,600.

Budget Summary

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
Gross Expenditures (after reserve transfers)	\$ 29,991,200	\$ 30,756,900	\$ 432,700	\$ 31,189,600
Non-Tax Revenue	<u>1,613,400</u>	<u>1,783,600</u>	<u>30,200</u>	<u>1,813,800</u>
Net Expenditures	28,377,800	28,973,300	402,500	29,375,800
Tax Revenue	<u>28,460,800</u>	<u>29,463,300</u>	<u>2,300</u>	<u>29,465,600</u>
Surplus (Deficit)	<u>\$ 83,000</u>	<u>\$ 490,000</u>	<u>\$ (400,200)</u>	<u>\$ 89,800</u>

Change in Assessment Revenue

As the Municipality continues to grow, additional assessment (both residential and commercial) will occur. Most assessment growth for existing development is capped at the Consumer Price Index (CPI). New development and renovations are assessed at market value.

Assessment information is provided annually by Property Valuation Services Corporation (PVSC). PVSC is responsible for the management of property assessment province wide. PVSC values properties on the basis of "Market Value Assessment" with the assessment roll being updated annually. The tax rate is applied to the capped assessment value.

Assessment Summary				
	2018-19	2019-20	Difference	% Change
Total Market Assessment	\$ 2,948,460,200	\$ 2,999,437,400	\$ 50,977,200	1.73%
Total Taxable Assessment (after CAP applied)	\$ 2,644,982,900	\$ 2,730,610,100	\$ 85,627,200	3.24%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	\$ 2,596,367,700	\$ 2,723,010,100	\$ 126,642,400	4.88%
Total Number of Taxable Properties	29,612	29,798		
Total Number of Capped Properties	15,630	13,656		
Assessment Value Differential	\$ 352,092,500	\$ 276,427,300		

Building the Local Economy

Improvements to our infrastructure is necessary to ensure that we maximize the opportunities to build our economy. This budget makes key investments that will help to stimulate growth in our community.

Internet

- Council is pursuing multiple avenues for expanding internet service, with a total investment from all levels of government and Internet Service Providers of \$3,791,000 expected over the next two years, affecting up to 2,000 households:
 - One project with EastLink and the Federal Government will see approximately \$1.48 million invested in the Municipality, with a municipal share of \$233,486 in the work being done.
 - One project with TNC Wireless and the Federal Government will bring a new solution to the northern areas of the Municipality. Of the \$2.15 million total program cost, the Municipality is contributing up to \$193,857.
 - Two new Internet towers will provide fixed wireless internet services for Big Tancook Island, and for areas surrounding the Lunenburg Regional Community Recycling Facility. The Municipality is contributing \$80,410.
 - Continuing to develop relationships with Develop Nova Scotia and possible Internet Service Providers who have interest in expanding in Lunenburg County.

Rural Roads

- A total of \$1.8 million will be spent on the maintenance, operation and improvement of roads in our Municipality.
 - The proposed 2019/20 budget includes \$1.1 million in capital funding for paving of cost-shared provincial roads, should provincial approval be granted.
 - An additional \$738,000 will be spent on maintaining and operating municipally-owned and J class roads.
- Council has reviewed the existing petition by-laws and staff are preparing an options report on revisions that will make passing petitions easier for residents. In conjunction with this policy work, engineering staff are completing assessments and preparing pre-design work for possible upgrade and paving projects on existing municipal roads in the 2020 construction season.

Tourism

- The Municipality has increased the promotion and awareness of the Municipality's tourism sector with improvements to the Lunenburg Region website, upgrades to the Agri-Tour and Lunenburg Region maps, new online mapping project and Highway 103 signage.

Investment Attraction

- The Municipality is moving into the fourth year of the Investment Attraction Strategy that has seen a significant increase in the number of inquiries from both small businesses and new residents interested in moving to the Municipality.

Investing in our Community

Tick Awareness and Lyme Disease

- Lyme Disease is a growing problem in Lunenburg County. The Municipality has committed to funding and working in partnership with the Public Health Agency of Canada on a three-year bait station research project, and with Nova Scotia Public Health on an educational campaign.

Open Space Strategic Plan

- Continue to implement the Open Space Strategic Plan by investing in our parks, including River Ridge Common.
- Council received the Sherbrooke Lake Park concept plan, which will enable Council to develop the park in phases.
- Council continues to aggressively pursue expansions to the network of public parks and trails. The proposed 2019/20 budget includes funding for trails and active transportation, as well as \$320,000 for construction in the lower portion of River Ridge Common. The Sherbrooke Lake Water Quality report has been received by Council, and testing on the lake will continue in 2019/20.

Active Transportation

- We will continue to provide support to the six rails to trails groups, ATV clubs and the Lunenburg County Mountain Bike Association. A focus will be on developing trails that provide connectivity to other trails, recreation facilities and amenities such as gas stations, restaurants and hotels, parks and to other communities.

Fire Services Recruitment and Retention

- Volunteers are the backbone of our Fire Service, and recruiting and retaining active volunteers is a significant challenge for our Fire Service. Council has included \$58,800 in funding for the implementation of recruiting and retention tactics, which is on track to be implemented in 2019/2020.

Accessibility

- The Province has passed accessibility legislation which will create higher standards for accessibility for all public facilities, websites and other services. The legislation requires municipalities to establish accessibility committees with expertise and at large members representing communities with different accessibility requirements. MODL successfully led the creation of a county-wide committee, to make best use of resources and ensure we are able to adequately populate and support the committee. Partnering units are in the process of nominating members, and staff will remain engaged as implementation of the Act begins.
- A new, fully accessible Municipal Services building will be constructed on municipally-owned land at Osprey Village and will cost \$7.2 million to construct. Previous and current Councils have set funds aside for this project for many years, which means the Municipality will not incur debt or raise taxes to build the new Municipal Services building. The Municipality continues to be on track to be debt-free by 2021.

Making Life Affordable

Clean Energy Financing Program

- The Municipality will continue to offer financing for energy efficiency and cleaner energy retrofits. The program is designed to ensure residents save as much or more in energy and heating expenses than the cost of the retrofit loan, which is paid back over a 10-year period. Since beginning in 2016, this program has helped 22 households improve their energy efficiency. For more information visit www.CleanEnergyFinancing.ca

Five-Year Financial Strategy

- The Municipality has accepted a modified *Debt Affordability Model* as its Five-Year Financial Strategy.
- The development of a Five-Year Financial Strategy gives Council the ability to see how current and planned projects affect the Municipal budget and in turn, the tax rate, going forward. It gives Council a solid model to be used as a budgeting tool and is focused on Council's Financial Plan to be debt free by 2021 while maintaining stable tax rates.
- When the Municipality becomes debt-free in 2021, it will be only the second municipality in the province to be debt-free.

No Change in Sewer Tax Rate

- Sewer rates remain unchanged from last year when they were reduced by \$0.02 per \$100 in assessed value.

Maintain Tax Rate

- Residential and commercial tax rates remain constant in this budget.

Removing financial barriers for children and youth

- Continue to contribute to Positive Recreation Opportunities for Kids (PRO Kids). This program strives to remove financial barriers to ensure every child and youth has an opportunity to participate in sport, recreation and cultural activities in the Municipality.

Property Tax Rebate for Low Income Households

- The Municipality increased the property tax rebate to up to \$500 for property owners who have a total household income under \$29,999. An application must be completed to qualify for the rebate. Please call (902) 541-1348 or visit modl.ca to get the application. The application deadline is August 1, 2019.

Protecting the Environment

LaHave River Straight Pipe Replacement Project

- The Municipality has replaced more than 77 straight pipes in the Wastewater Management District. Our goal is to make the lower LaHave River straight pipe free by 2023.
- The Municipality has been a leader in trying to get the Province to change environmental regulations so that straight pipes can be eliminated once and for all. We will continue to advocate for point of sale legislation which would, in the long term, replace all straight pipes with appropriate septic systems.

Cleanup of Abandoned Schools

- \$1M has been included in the budget for the demolition of Riverport School.

Flood Mitigation

- MODL now has completed Light Detection and Ranging (LIDAR) remote sensing data for the entire Municipality and is in the process of converting the data into elevation maps showing floodplains for a range of storms.
- The floodplain mapping will be necessary to have an informed discussion on the type of development controls in a new municipal-wide Land Use By-Law, and what is an appropriate level of planning for Lunenburg County.
- The Province has indicated that municipalities will be required to have land-use planning in place across the entire Municipality in the near future, though specific requirements with respect to what must be included in the by-law is not currently available

Litter Cleanup Program

- The Municipality has set aside \$10,000 towards a Litter Clean Up Grant for not-for-profit organizations.

Meeting Your Needs

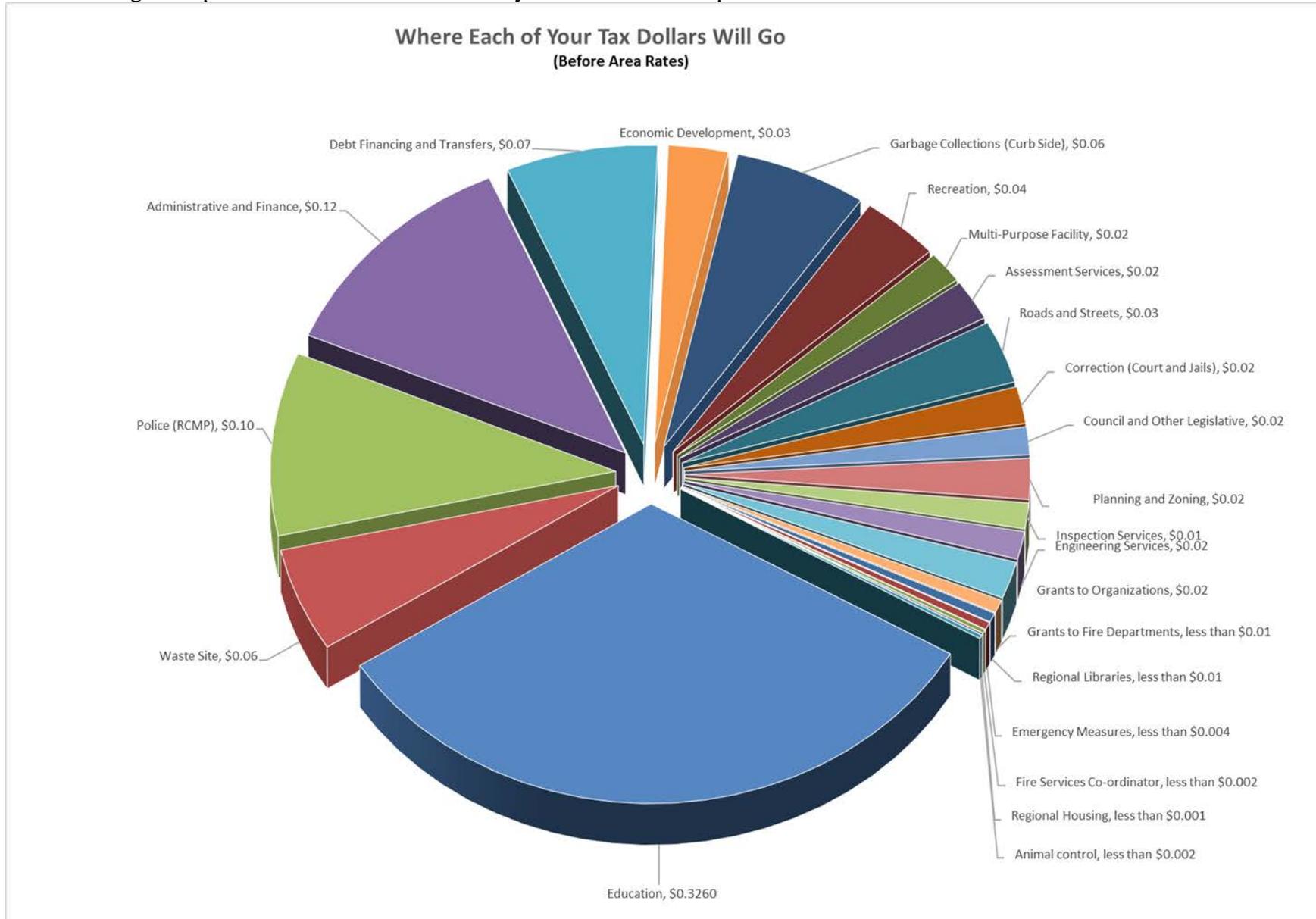
With the adoption of the recommended budget additions, the full budget would result in no increase to the general tax rate. To the owner of a residential property assessed at \$100,000, the impact is:

\$0.81 – \$810 (Annual tax bill exclusive of area rates)

This budget provides for a continuation of existing service levels. A detailed listing of additions proposed are noted in Appendix I on page 93.

Where Your Municipal Tax Dollars Will Go

The following chart provides the breakdown of how your tax dollars are spent.



Mandatory Expenses vs Discretionary Expenses

Mandatory and required expenditures represent 58% of the Municipality's gross expenditure budget and 61% of the net expenditure budget for 2019/2020.

Mandatory and required expenditures include items upon which the Municipality contributes funding for services provided; in which, the Municipality has no control over the budget amount as well as those services that are considered necessary. Mandatory and required expenses include:

	2019/20	
	Gross	Net
Mandatory Contributions		
Education - schools	\$ 8,143,600	\$ 8,143,600
Assessment	698,600	698,600
Corrections - courts and jails	433,500	433,500
Public Housing	35,000	35,000
Regional Library	162,000	162,000
	9,472,700	9,472,700
Mandatory Expenditures		
Policing - RCMP	3,280,000	3,207,000
Roads and Streets	894,800	727,800
Streetlights	145,900	6,500
Curbside Garbage Collection	1,470,900	1,470,900
Waste Site - Joint Services Board - MODL Share	1,208,300	1,208,300
	6,999,900	6,620,500
Debt Repayment & Transfers	1,726,700	1,726,700
	\$ 18,199,300	\$ 17,819,900

The remainder of the expenditures are termed discretionary as the Municipality determines more directly the level of service necessary and whether the service will be provided. These expenditures represent 42% of the 2019/2020 gross expenditure budget or 39% of the net expenditure budget.

Community Profile

The Municipality is the third largest rural municipality in Nova Scotia in terms of total property assessment and encompasses a geographic area representing over 432,000 acres.

The Municipality is home to a population of 25,000 and is an excellent location for development and growth in Nova Scotia.

Rich in charm and history, the Municipality offers a safe, rural lifestyle with wonderful seaside communities, sparkling coves and beaches, miles of Atlantic shoreline and numerous recreational lakes. All of this within a short commute to the large metropolitan area of Halifax.

The Municipality provides several important services to its residents including: sewage treatment; solid waste collection, processing and disposal; emergency management; policing; building inspection; fire inspection; Municipal road maintenance; collection of private road maintenance fees; community planning; recreation facilities and programs; support to volunteer groups and organizations; economic development; and, tourism promotion. In addition, the Municipality funds services not directly provided by the Municipality including Assessment Services, Corrections, Libraries, Education and Police Services.

The Municipality is a progressive community with a sustainable, diversified economy incorporating both traditional resource-based activities and a spirit of innovation and entrepreneurship that capitalizes on new economic activities. The Municipality's success is built on a strong work ethic and productive working relationships with the community and regional partners. The Municipality is a vital economic and service centre for the region.

The Municipality's caring and tolerant communities, supported by a strong volunteer base, provide a rich mosaic of services to enhance the quality of life in our region.

Governance Profile

The Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities; policy direction; monitoring and evaluating the implementation of programs; and, authorizing revenue collection and expenditures.

Council is comprised of a Mayor, Deputy Mayor and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each of the ten Districts. The Mayor is elected at large by the residents of the District to represent the entire District. The Deputy Mayor is elected from among the Councillors, with a term of one year.

Councillors serve for a four-year term of office. The current term began November 2016 and expires in October 2020. The Municipality's political and administrative decision-making structure includes the Council, standing and special committees of Council, the Chief Administrative Officer and operating and supporting departments.

Municipal Council 2019-2020

Mayor **Carolyn Bolivar-Getson**

District 1

Councillor **Eric Hustvedt**

District 2

Councillor **Martin Bell**

District 3

Councillor **Lee Nauss**

District 4

Councillor **John Veinot**

District 5

Deputy Mayor **Cathy Moore**

District 6

Councillor **Claudette Garland**

District 7

Councillor **Wade Carver**

District 8

Councillor **Michael Ernst**

District 9

Councillor **Reid Whynot**

District 10

Councillor **Errol Knickle**

Senior Administrative Staff

Chief Administrative Officer **Kevin Malloy, CPA, CA**

Deputy Chief Administrative Officer **Alex Dumaresq**

Director of Business Development, Tourism and Infrastructure **Dave Waters**

Director of Engineering and Public Works **Stephen Pace, MBA, P.Eng.**

Director of Finance **Elana Wentzell, CPA, CMA**

Director of Planning and Development **Jeff Merrill, MCIP**

Director of Recreation **Trudy Payne, BRM**

Accounting Manager **Angela Veinot, CPA, CGA**

Communications Officer **Sarah Kucharski**

Municipal Clerk **Sherry Conrad**

Municipal Engineer **Jamie Burgess, P.Eng.**

In 2019/2020, the total budgeted complement of the municipal departments is 41 continuous full-time staff and approximately six full-time equivalent staff on a temporary/seasonal basis. For further information, refer to Appendix 3, Staffing and Organizational Charts on page 95.

Fiscal and Accounting Framework

Summary of Comprehensive Fiscal and Accounting Policies

The Municipality follows proper accounting practices. The accounting principles, practices and policies are prescribed by the Public Sector Accounting Board and by the Department of Municipal Affairs further described in the Municipality's annual audited financial statements.

The foundation for all initiatives of the Municipality is a solid financial strategy. To this end, Council's goal with respect to fiscal and accounting policies, practices and principles are as follows:

To ensure that Municipal finances are well managed, transparent in reporting and that required resources are available to support municipal initiatives.

Legislative Compliance – The Municipality follows the legislative financial requirements of the *Municipal Government Act* and regulations. In addition, the Municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Chartered Professional Accountants of Canada. The following provides an overview of the specific financial policies, controls and planning framework of the Municipality.

Operating Budget Control Process

The Municipality has policies in place to allow departments' sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals. Deviations from this practice are reported to and reviewed by the Chief Administrative Officer and Council, as set out herein.
- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval.
- The Audit Committee has been formed with a mandate of overseeing the audit process and making recommendations on internal controls.
- The Finance Committee makes recommendations to Council on a proposed level of operating/capital budget for the subsequent fiscal year and ensures that Municipal finances are well managed.
- Expenditures beyond the level provided for in the budget shall not be made without Council approval.

Financial Planning Policies and Principles

The financial plan, which covers both the operating and capital budgets for all funds, encompasses the following principles:

- **Balanced Budget:** The Municipality is required under the *Municipal Government Act* not to plan for a deficit. To achieve this, the budget is prepared on a financially viable basis and is monitored and controlled to achieve a balanced budget.
- **Long Range Perspective:** All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- **User Pay:** Where deemed appropriate by Municipal Council, the Municipality has a practice to ensure that services identifiable to specific users are charged directly to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- **Proactive Asset Management:** The infrastructure of the Municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs can then be built into the budget process.

Revenue and Expenditure Policies and Principles

- Regular reports are prepared for management and the Finance Committee to monitor actual to planned results.
- **Surplus Allocation:** Any surplus that may be generated will be allocated to reserves mandated by Provincial Legislation.
- **Purchasing Policy:** All purchases for the Municipality must be governed by the financial limits and procurement methods established under the District's Purchasing Policy.

Debt Management

Council reviews the debt level and forecasted level as part of the capital budget review process, and, at a minimum, bi-annually. It is the goal of Council to ensure the debt is fiscally managed and is significantly below the Provincial Government threshold of 15% of own source revenues. The Municipality's aggressive debt repayment schedule is on track for MODL to be debt free by October 2021.

Council adopted a Debt Management Policy in 2013 which is intended to provide a framework for reducing the debt of the District in the long-term financial context of the Municipality.

Investment Policy

This policy applies to the investment of all funds of the Municipality. It is the goal of the Municipality to seek the highest investment return with the maximum security, while meeting the cash needs of the Municipality. Staff must operate within the boundaries of applicable legislation, the *Municipal Government Act*.

Basis of Accounting

The Municipality prepares its financial information in accordance with the generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and prescribed policies issued by the Department of Municipal Affairs. The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable. Expenditures are recognized as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's budget.

Municipal Funds

The Municipality's resources and operations are separated into various funds. Each fund is a separate fiscal and accounting entity organized by their intended purpose. They are separated to comply with legal, finance and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal restrictions and contractual agreements prevent them from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The Municipality's external auditors audit all funds annually. Although all funds are segregated, the Municipality also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The following funds are used for accounting and financial reporting purposes:

- General Operating Fund: This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserves and Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years, contributions are made to Election Reserve.
- Capital Fund: This fund accounts for capital projects related to the delivery of services and programs. The capital budget is presented on the basis of funding source (tax or sewer rate supported Provincial and Federal Government grants, Federal Gas Tax and reserves). Various inter-fund transactions are reflected to achieve the separation for accounting purposes.
- Reserve Fund: This fund accounts for the balance and transfers of the various reserve funds.

Organization of Budget Book and Budget Process

This budget document includes an Executive Summary section, which provides an overview of the recommended Operating and Capital Budgets. The fiscal year for the Municipality is April 1 to March 31.

The appendices to the budget contain information on the approved additions to the baseline budget, cuts to budget, strategic plan review, staffing levels, and the glossary. Each Departmental Section is organized as follows:

- Department Introduction and Overview
- Departmental Mission
- Departmental Goal
- Departmental Service Level and Performance
- 2018/2019 Other Significant Achievements
- Current Conditions
- 2019/2020 Strategic Direction and Priorities
- Additions to Baseline Budget
- Departmental Budget - 2019-2020

Protective Services, Service Partners and Provincial Programs describe the District's participation and provide other high-level information on the service arrangement. The District may influence or contribute significantly to programs identified under these sections; however, they are generally governed externally.

Budget Process Table – 2019/20		
Date	Inputs	Outputs
December 1, 2018	Each Senior Management Team Member	Prepare a list of Potential Capital Projects
December 11, 2018	Council	Strategic Priorities Setting Workshops
December 13, 2018	Senior Management Meeting	Review Strategic Priorities & Preliminary Capital Projects Lists
December 18, 2018	Each Senior Management Team Member	Update Capital Project List & Forward to Finance Department
January 8, 2019	Council	Approval of Strategic Priorities
January 17, 2019	Senior Management Meeting	Five-Year Draft Capital Budget Plan Worksheet Preparation
February 1, 2019	Each Senior Management Team Member	Prepare Operating Budget, Preliminary Draft Baseline and Additions to Baseline Budgets
February 5, 2019	Finance Committee Meeting	Area Rates Approvals – Hydrants & Street Lights
February 7, 2019	Each Senior Management Team Member	Prepare Justification Slides for Draft Capital Budget
February 14, 2019	Senior Management Meeting	Review of Capital Justification Slides & Make Any Necessary Changes to Draft Capital Budget
February 21, 2019	Senior Management Meeting	Five-Year Capital Budget Proposal for Finance Committee
March 5, 2019	Finance Committee Meeting	Preliminary Review of Draft Capital Budget Including Impact on Five-Year Financial Strategy & Proposed Sewer Rates Hebbville
March 7, 2019	Senior Management Meeting	Five Year Capital Budget Updates
March 21, 2019	Senior Management Meeting	Review of Draft Operating Budget & Five-Year Financial Strategy
April 2, 2019	Finance Committee Meeting	Draft Operating Budget Summary By Dept Including Impact on Five-Year Financial Strategy, Service Levels/Strategic Priorities
April 16, 2019	Finance Committee (Special Meeting)	Draft Operating & Capital Budget Update with Five-Year Financial Strategy
April 18, 2019	Senior Management Meeting	Preparation of Draft Budget PowerPoint Presentation
April 30, 2019	Finance Committee Meeting (Special)	Final Review of Operating & Capital Budgets, Reserve Budget, Area Rates & Key Budget Messages
May 14, 2019	Council Meeting (Special Evening)	Budget Presentation

Operating Budget Summary

Total Operating Expenditures

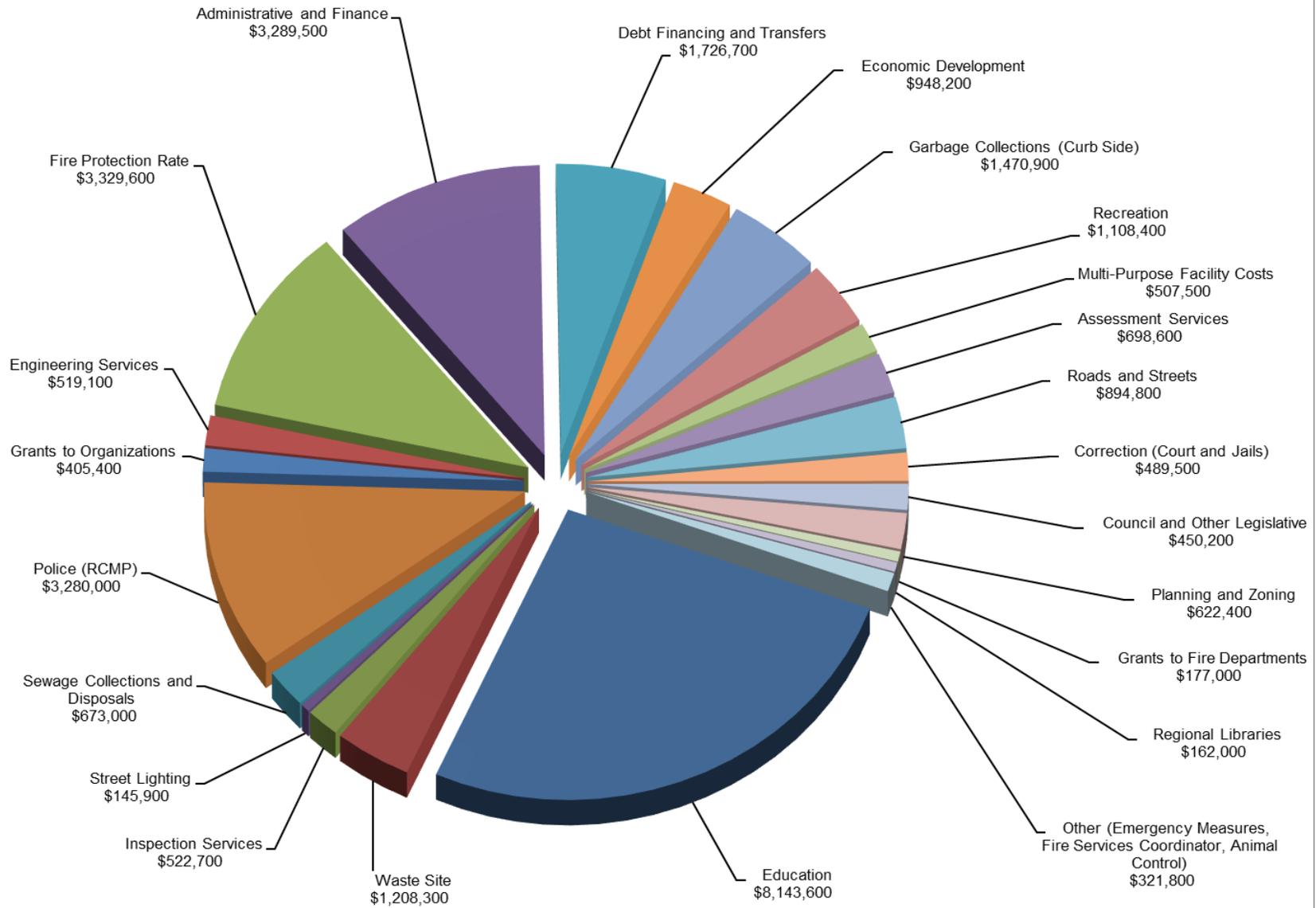
The gross expenditures, provided for in the 2019/2020 operating budget, total \$31,189,600. Major mandatory and required expenditures—including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management—account for \$18,199,300 or 58% of the Municipality’s net expenditures. The following charts summarize the Municipality’s budget and show percentage change over last year’s budget. The next pages summarize revenue and expenses by department.

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget	% Change over Prior Year
Gross Expenditures (after reserve transfers)	\$ 29,991,200	\$ 30,756,900	\$ 432,700	\$ 31,189,600	4.00%
Non-Tax Revenue	<u>1,613,400</u>	<u>1,783,600</u>	<u>30,200</u>	<u>1,813,800</u>	<u>12.42%</u>
Net Expenditures	28,377,800	28,973,300	402,500	29,375,800	3.52%
Tax Revenue	<u>28,460,800</u>	<u>29,463,300</u>	<u>2,300</u>	<u>29,465,600</u>	<u>3.53%</u>
Surplus (Deficit)	<u>\$ 83,000</u>	<u>\$ 490,000</u>	<u>\$ (400,200)</u>	<u>\$ 89,800</u>	

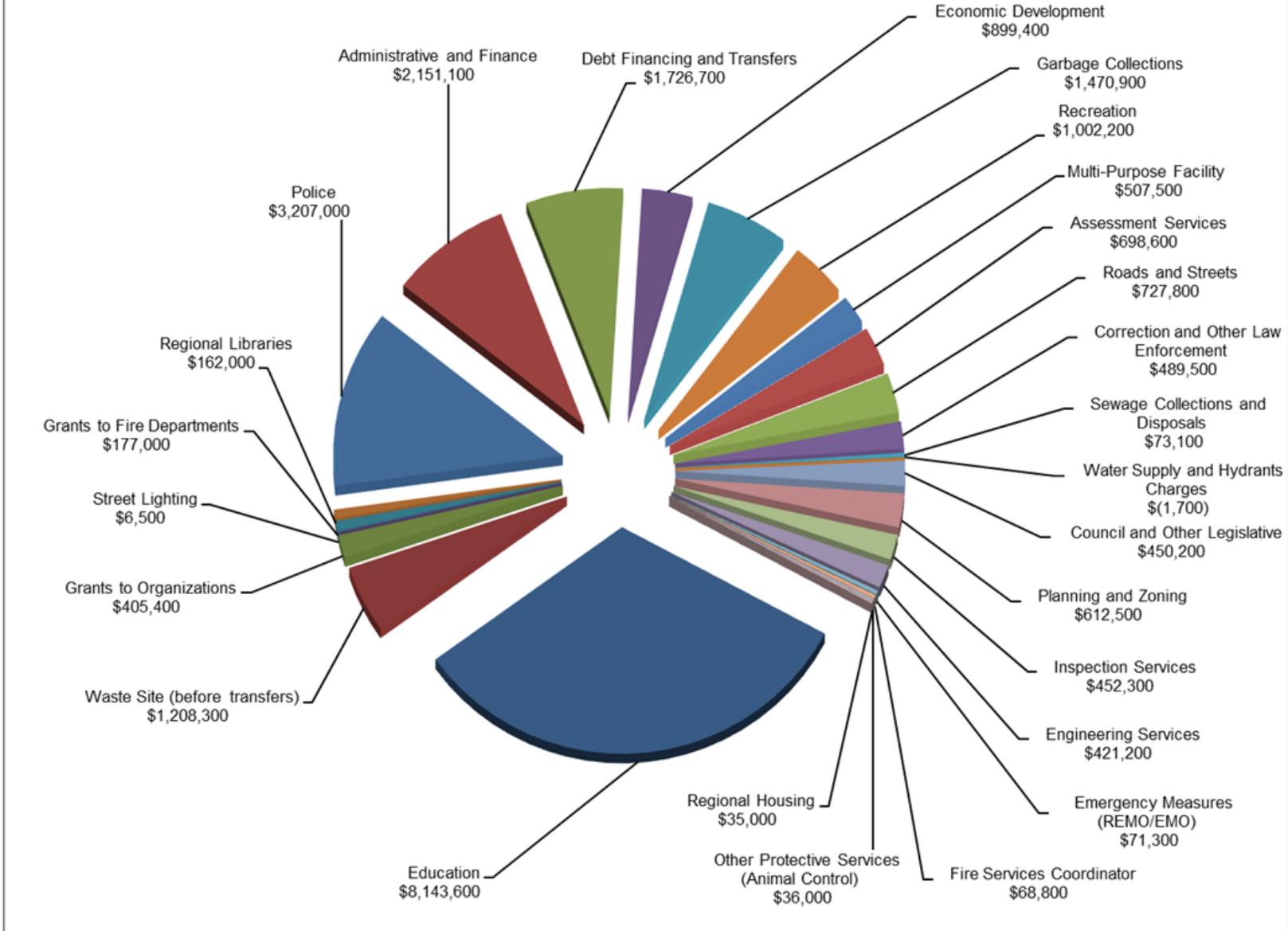
2019/20 DRAFT OPERATING BUDGET SUMMARY

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget	Percent Change Budget 2020 to Budget 2019
Expenditures					
General Government Services					
Council and Other Legislative	\$ 397,100	\$ 449,700	\$ 500	\$ 450,200	13.37%
Administrative and Finance	3,026,100	3,033,700	255,800	3,289,500	8.70%
Grants to Organizations	374,900	397,900	7,500	405,400	8.14%
Assessment Services	680,700	698,600	-	698,600	2.63%
	4,478,800	4,579,900	263,800	4,843,700	8.15%
Protective Services					
Police	3,250,000	3,280,000	-	3,280,000	0.92%
Correction and Other Law Enforcement	490,000	489,500	-	489,500	-0.10%
Water Supply and Hydrants Charges	56,100	57,200	-	57,200	1.96%
Grants to Fire Departments	173,300	177,000	-	177,000	2.14%
Fire Protection Rate	3,106,000	3,329,600	-	3,329,600	7.20%
Emergency Measures (REMO/EMO)	124,400	124,800	-	124,800	0.32%
Fire Services Coordinator	57,900	68,800	-	68,800	0.32%
Inspection Services	477,600	522,700	-	522,700	9.44%
Other Protective Services (Animal Control)	36,000	36,000	-	36,000	0.00%
	7,771,300	8,085,600	-	8,085,600	4.04%
Transportation Services					
Engineering Services	367,000	464,500	54,600	519,100	41.44%
Roads and Streets	835,300	892,000	2,800	894,800	7.12%
Street Lighting	146,300	145,900	-	145,900	-0.27%
CES/CEF	95,600	94,500	-	94,500	-0.27%
	1,444,200	1,596,900	57,400	1,654,300	14.55%
Environmental Health Services					
Sewage Collections and Disposals	590,800	589,000	84,000	673,000	13.91%
Garbage Collections	1,470,900	1,470,900	-	1,470,900	0.00%
Waste Site	1,302,000	1,208,300	-	1,208,300	-7.20%
	3,363,700	3,268,200	84,000	3,352,200	-0.34%
Public Health					
Regional Housing	35,000	35,000	-	35,000	0.00%
Environmental Planning and Zoning					
Planning and Zoning	548,600	527,000	95,400	622,400	13.45%
Community and Economic Development	668,700	898,400	49,800	948,200	41.80%
	1,217,300	1,425,400	145,200	1,570,600	29.02%
Recreation and Culture					
Recreation	1,055,700	1,089,400	19,000	1,108,400	4.99%
Multi-Purpose Facility	442,500	507,500	-	507,500	4.99%
Regional Libraries	160,000	162,000	-	162,000	1.25%
	1,658,200	1,758,900	19,000	1,777,900	7.22%
Education					
	8,002,200	8,143,600	-	8,143,600	1.77%
Sub Total Expenditures					
	27,970,700	28,893,500	569,400	29,462,900	5.33%
Debt Financing and Transfers					
	2,020,500	1,863,400	(136,700)	1,726,700	-14.54%
Total Expenditures					
	29,991,200	30,756,900	432,700	31,189,600	4.00%
Revenue					
Tax Revenue	28,460,800	29,463,300	2,300	29,465,600	3.53%
Non Tax Revenue	1,613,400	1,783,600	30,200	1,813,800	12.42%
Total Revenue					
	30,074,200	31,246,900	32,500	31,279,400	4.01%
Surplus (Deficit)					
	\$ 83,000	\$ 490,000	\$ (400,200)	\$ 89,800	

**Gross Operating Expenses
\$31,189,600**



Net Operating Expenses
\$25,202,200
(After Area Rates)



**Municipal Summary - Net Operating Expenditures
(After Area Rates)
Budget 2019/20**

	Proposed Budget Gross Expense	Revenues	Partner Contributions	Net Cost
Operating Expenditures				
Education	\$ 8,143,600	\$ -	\$ -	\$ 8,143,600
Waste Site (before transfers)	1,208,300	-	-	1,208,300
Police	3,280,000	73,000	-	3,207,000
Fire Protection Rate	3,329,600	3,329,600	-	-
Administrative and Finance	3,289,500	1,138,400	-	2,151,100
Debt Financing & Transfers	1,726,700	-	-	1,726,700
Economic Development	948,200	48,800	-	899,400
Garbage Collections	1,470,900	-	-	1,470,900
Recreation	1,108,400	106,200	-	1,002,200
Multi-Purpose Facility	507,500	-	-	507,500
Assessment Services	698,600	-	-	698,600
Roads and Streets	894,800	167,000	-	727,800
Correction and Other Law Enforcement	489,500	-	-	489,500
Sewage Collections and Disposals	673,000	599,900	-	73,100
Council and Other Legislative	450,200	-	-	450,200
Planning and Zoning	622,400	9,900	-	612,500
Inspection Services	522,700	70,400	-	452,300
Engineering Services	613,600	192,400	-	421,200
Grants to Organizations	405,400	-	-	405,400
Street Lighting	145,900	139,400	-	6,500
Grants to Fire Departments	177,000	-	-	177,000
Regional Libraries	162,000	-	-	162,000
Emergency Measures (REMO/EMO)	124,800	-	53,500	71,300
Fire Services Coordinator	68,800	-	-	68,800
Water Supply and Hydrants Charges	57,200	58,900	-	(1,700)
Other Protective Services (Animal Control)	36,000	-	-	36,000
Regional Housing	35,000	-	-	35,000
Total Expenses	\$ 31,189,600	\$ 5,933,900	\$ 53,500	\$ 25,202,200

Financial Condition Index & Municipal Indicators - Excellent Results

The Financial Condition Index is published annually by the Province to help municipal councils and residents make sense of municipal financial information by providing a variety of sources of information in a single document. The index is organized into three financial dimensions that focus on where municipalities get their revenue, how they spend their money, and how they manage their finances.

The indicators confirm that the Municipality of the District of Lunenburg is in a strong financial position. The Municipality performs better than the threshold on 12 out of 13 indicators.

The Municipality has implemented a 5-Year Financial Strategy to guide financial and strategic decisions. The Municipality continues to reduce debt, plan and invest in capital projects and avoid deficits despite challenging economic circumstances.

Low uncollected taxes and excellent scores on the deficits, reserves, undepreciated assets, and liquidity confirm the Municipality's prudent approach to managing revenue, budgets and capital assets. While debt indicators are above average, the Municipality is pursuing an aggressive debt repayment policy, has no borrowing in the Five-Year Capital Plan, and is projected to be debt free by October 2021.

The Municipality strives to respond to the needs of the community in a fiscally responsible manner by creating a budget that maintains stable tax rates and meets the service levels established by Council. The 2018 Financial Condition index is proof of this fiscal responsibility with green indicators in all dimensions except one. The budget accuracy dimension is red due to budget surpluses. These surpluses are placed in reserves to ensure there are funds to help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on the Municipality's annual operating budget, as well as take advantage of unexpected opportunities to leverage external funding programs.

REVENUE DIMENSION			
The Revenue Dimension of the Financial Condition brings together a series of indicators to assess our revenue sources. A strong revenue base should have at least some growth to keep pace with the rising cost of services. It should also be broad, avoiding an over-reliance on Provincial or Federal transfers, a single large account, or one type of assessment. A well-managed revenue stream will also keep the number of unpaid accounts to a minimum.			
Indicator	MODL Score	Yellow Threshold	Red Threshold
Reliance on Government Transfers	0.4%	15% to 20%	> 20%
Uncollected Taxes	6.9%	10% to 15%	> 15%
3 Year Change in Tax Base	6.4%	Less than actual CPI	Negative growth
Reliance on a Single Business	0.4%	10% to 15%	> 15%

BUDGET DIMENSION

The Budget Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's budgeting process. This includes preparing and following balanced budgets, and ensuring there are sufficient funds on hand to pay expenses. We also strive to efficiently provide municipal services while maintaining a balance between tax burden and income in the community.

Indicator	MODL Score	Yellow Threshold	Red Threshold
Residential Tax Effort	2.2%	4% to 6%	> 6%
Deficits in the last 5 years (Red = 2 years)	0	1 or more	1 or more
Budget Expenditure Accuracy	3	1	> 1
Liquidity Ratio	2.3	1 to 1.5	Less than 1
Operating Reserves	78.2%	10% to 20%	Less than 10%

DEBT & CAPITAL DIMENSION

The Debt and Capital Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's longer term financial planning. A municipality with a strong capital planning process makes regular investments in infrastructure as existing equipment and facilities age, and maintains funds in reserves for upcoming capital projects and unforeseen financial difficulties. A strong municipality will also borrow funds for investment in capital projects without exceeding a prudent and affordable level of debt.

Indicator	MODL Score	Yellow Threshold	Red Threshold
Debt Service Ratio	6.7%	10% to 15%	> 15%
Outstanding Debt	0.0%	25% to 50%	> 50%
Undepreciated Assets	73.0%	35% to 50%	Less than 35%
Combined Capital & Operating Reserves	118.1%	30% to 40%	Less than 30%

MODL Revenue

MODL Revenue is the section pertaining to Municipal operations as a whole and includes all revenues not identified as a revenue stream or as cost recoveries within specific departments.

Property Taxation

Taxation is the major source of revenue for the Municipality. Tax rates to be applied to the various property classes are determined by the total tax levy requirement and the allocation by class of the assessed current market values of real property within the Municipality. This category includes general levies and local improvement collections.

Payments in Lieu of Taxes

Although property owned and occupied by other government entities is not subject to taxation, it is liable for payments in lieu of taxes at the equivalent tax rates. The Municipality receives such payments from the following government entities:

- Federal enterprises and properties
- Nova Scotia government properties

In addition to government properties, there are Provincial agencies that are exempt from property taxes, and instead pay grants based on differing formulas. These agencies include:

- Nova Scotia Power
- Bell Aliant
- Nova Scotia Liquor Commission

Sewer Rate

The Municipality's sewer rate is charged to properties connected to the various sewer systems. This rate covers the operating expenditures and part of the capital reserve for the municipal sewer systems.

Interest on Investments and Taxes

Interest is earned on bank deposits, investments, receivables and loans. The Municipality charges penalties and interest on overdue taxes as a matter of policy to encourage prompt payment. Penalties are charged for late payment of taxes in the year they become due, while interest is charged on arrears remaining after that year.

Area Rates Collected for Other Units

As a taxing authority, the Municipality collects and then remits taxes for other entities that are unable to do so. Examples of these include private road maintenance associations, fire commissions and recreation groups.

Administration Charges

Any amounts kept by the Municipality for collecting private road rates as well as administering Regional Emergency Management (REMO).

Rental Income

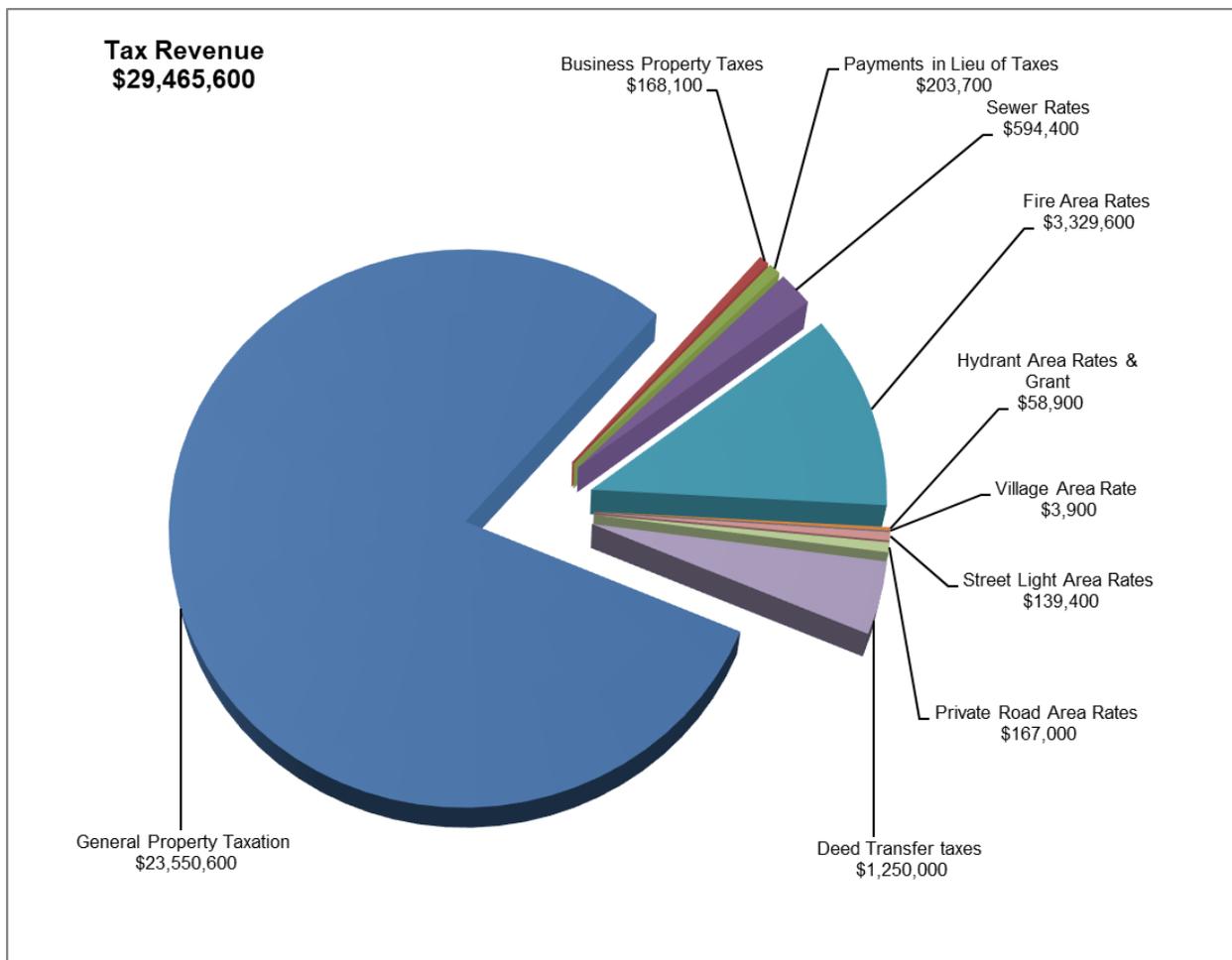
Income received from rental activity, both through the Municipal building and other properties throughout the Municipality.

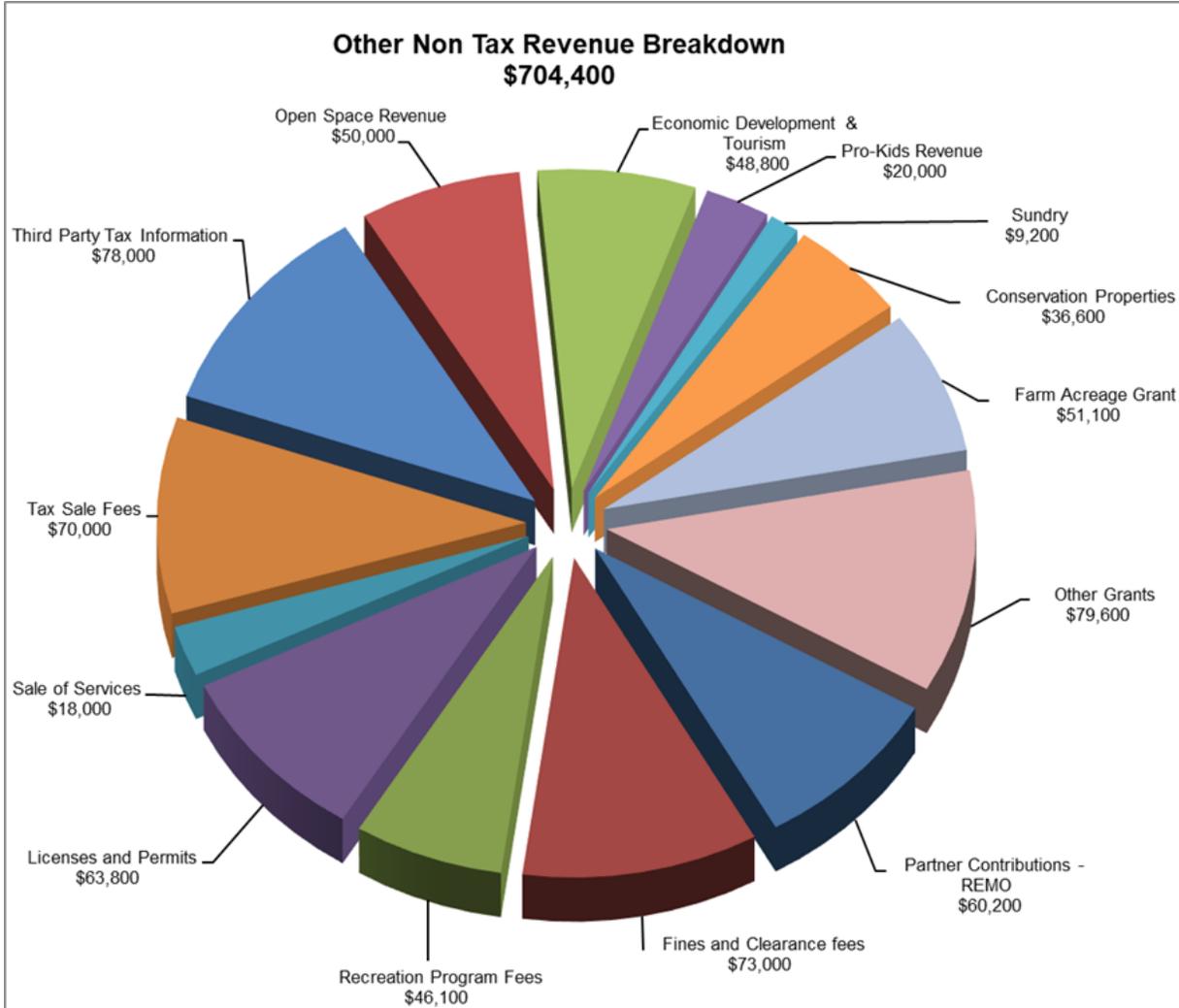
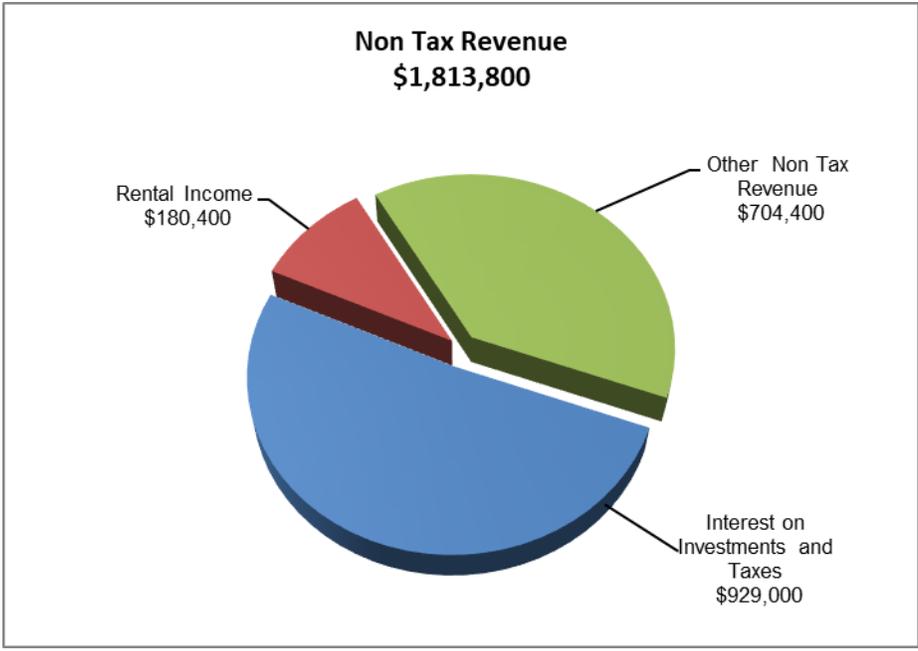
Miscellaneous

Any other revenues of a general nature.

Fund Balance and Transfers

Any budgeted transfers from other funds (Open Space, Capital or Reserve) are identified and shown as revenue for the Municipality.





**Municipality of The District of Lunenburg
Revenue**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
Tax Revenue				
General Property Taxation	\$ 22,817,300	\$ 23,550,600	-	\$ 23,550,600
Recreation Facility Tax	-	-	-	-
Payments in Lieu of Taxes	198,200	203,700	-	203,700
Sewer Rates	600,600	594,400	-	594,400
Fire Area Rates	3,106,000	3,329,600	-	3,329,600
Northfield FD Grant				
Change in Use Tax				
Hydrant Area Rates	62,400	58,900	-	58,900
Street Light Area Rates	122,500	139,400	-	139,400
Private Road Area Rates	160,900	164,700	2,300	167,000
Hebville Village Area Rate	3,900	3,900	-	3,900
Business Property Taxes	164,000	168,100	-	168,100
Deed Transfer taxes	1,225,000	1,250,000	-	1,250,000
Total Tax Revenue	28,460,800	29,463,300	2,300	29,465,600
Non Tax Revenue				
Interest on Investments and Taxes	829,400	929,000	-	929,000
Administration Charges				
Rental Income	184,000	180,400	-	180,400
Other Non Tax Revenue **	600,000	674,200	30,200	704,400
Total Non Tax Revenue	1,613,400	1,783,600	30,200	1,813,800
Total Revenue	\$ 30,074,200	\$ 31,246,900	\$ 32,500	\$ 31,279,400

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Other Non Tax Revenue Breakdown **

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2019/20 Proposed Budget
Other Non Tax Revenue				
Partner Contributions - REMO	53,100	60,200	\$ -	60,200
Sale of Services - Building Inspections	7,500	18,000	-	18,000
Recreation Program Fees	40,700	46,100	-	46,100
Licenses and Permits	61,400	63,800	-	63,800
Fines and Clearance fees	70,000	73,000	-	73,000
Tax Sale Fees	70,000	70,000	-	70,000
Third Party Tax Information	75,000	78,000	-	78,000
Open Space Revenue	10,000	50,000	-	50,000
Economic Development & Tourism	47,800	48,800	-	48,800
Pro-Kids Revenue	20,000	20,000	-	20,000
Sundry	6,000	9,200	-	9,200
Farm Acreage Grant	50,600	51,100	-	51,100
Conservation Properties	36,600	36,600	-	36,600
Other Grants	51,300	49,400	30,200	79,600
	\$ 600,000	\$ 674,200	\$ 30,200	\$ 704,400

**Municipality of the District of Lunenburg
Revenue Uses**

	2018/19 Annual Budget	2019/2020 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
Revenues to Net Expenses				
Sewer Rates	\$ 600,600	\$ 594,400	\$ -	\$ 594,400
Fire Area Rates	3,106,000	3,329,600	-	3,329,600
Northfield FD Grant	-	-	-	-
Change in Use Tax	-	-	-	-
Hydrant Area Rates	62,400	58,900	-	58,900
Street Light Area Rates	122,500	139,400	-	139,400
Private Road Area Rates	160,900	164,700	2,300	167,000
Hebville Village Area Rates	3,900	3,900	-	3,900
Administration Charges	-	-	-	-
Rental Income	184,000	180,400	-	180,400
Partner Contributions - REMO	53,100	60,200	-	60,200
Sale of Services - Building Inspections	7,500	18,000	-	18,000
Recreation Program Fees	40,700	46,100	-	46,100
Licenses and Permits	61,400	63,800	-	63,800
Fines & Clearance fees	70,000	73,000	-	73,000
Tax Sale Fees	70,000	70,000	-	70,000
Sundry	158,800	206,000	-	206,000
	<u>4,701,800</u>	<u>5,008,400</u>	<u>2,300</u>	<u>5,010,700</u>
Supporting Revenues				
General Property Taxation	22,817,300	23,550,600	-	23,550,600
Recreation Facility Tax	-	-	-	-
Payments in Lieu of Taxes	198,200	203,700	-	203,700
Business Property Taxes	164,000	168,100	-	168,100
Deed Transfer Taxes	1,225,000	1,250,000	-	1,250,000
Interest on Investments and Taxes	829,400	929,000	-	929,000
Farm Acreage Grant	50,600	51,100	-	51,100
Conservation Property Grant	36,600	36,600	-	36,600
Other Grants	51,300	49,400	30,200	79,600
	<u>25,372,400</u>	<u>26,238,500</u>	<u>30,200</u>	<u>26,268,700</u>
Total Revenues	<u>\$30,074,200</u>	<u>\$ 31,246,900</u>	<u>\$ 32,500</u>	<u>\$31,279,400</u>



Five-Year Financial Strategy

In February 2018, the Municipality of the District of Lunenburg accepted a modified *Debt Affordability Model* as its Five-Year Financial Strategy.

The development of a Five-Year Financial Strategy gives Council the ability to see how current and planned projects affect the Municipal budget and in turn, the tax rate, going forward. It is a tool that can be used to help communicate why decisions are made and their effect on the Municipality's finances. It gives Council a solid model to be used as a budgeting tool going forward.

The development of the strategy focused on:

- being debt free by October 2021;
- the desire to maintain stable tax rates;
- the ability to add special rates for new infrastructure projects as required; and
- the desire to carefully manage the reserves and continue to fund current commitments.

The *Debt Affordability Model* provided by the Nova Scotia Municipal Finance Corporation was used to meet this need. The tool was originally developed to focus on debt requirements and has been modified for MODL's forecasting purposes to include reserves. The model will be annually reviewed and used as a budgeting tool going forward.

The *Debt Affordability Model* is a long term financial planning model. It considers the following:

- municipal future revenue and expenditure growth;
- the impact on the tax burden of future generations;
- population and economic growth; and
- the effects of maintaining the current municipal tax rate and ensuring current municipal services are not jeopardized.

The *Debt Affordability Model* allows decision makers:

- flexibility to plan for the future;
- the ability to develop future capital improvement plans in a balanced and measured way;
- to prioritize capital projects that are competing for scarce resources; and
- the ability to develop a long-term financial plan.

The *Debt Affordability Model* can also help Council determine the appropriate level of debt. MODL does not foresee any debt requirements in the next five years; however, the model would be used for that purpose should the need arise.

Staff worked with the Nova Scotia Municipal Finance Corporation to develop reasonable and measured assumptions for the model. These assumptions can be changed and updated as additional information becomes available. There are no guarantees that the assumptions used will not change, but they do represent our best estimates.

Operating Budget Projections

As with any financial plan, assumptions have inherent risks. Inflation is set at 2% in the model for the Operating Budget, with a few exceptions, based on historical trends.

Municipality of the District of Lunenburg

5- Year Operating Budget

Description	Current Year	Projected →			
	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Sources					
Residential property tax	\$19,980,000	\$20,179,800	\$20,381,598	\$20,585,414	\$20,997,122
Commercial property tax	2,509,000	2,507,746	2,520,284	2,532,886	2,545,550
Other taxes	3,443,300	3,445,022	3,446,744	3,448,468	3,450,192
Fire Protection	3,329,600	3,396,192	3,464,116	3,533,398	3,604,066
Transfers from other govts	167,300	167,384	167,467	167,551	167,635
Other revenue sources	1,850,200	1,887,204	1,924,948	1,963,447	2,002,716
	<u>\$31,279,400</u>	<u>\$31,583,347</u>	<u>\$31,905,158</u>	<u>\$32,231,163</u>	<u>\$32,767,281</u>
Expenditures					
Discretionary Expenditures	\$12,980,300	\$12,693,799	\$12,902,976	\$13,114,832	\$13,330,131
Mandatory Expenditures					
Mandatory Contributions	9,472,700	9,743,590	9,854,583	9,966,957	10,166,296
Other Mandatory Expenditures	7,009,900	7,290,296	7,581,908	7,885,184	8,200,592
Deficit from prior year	0	0	0	0	0
Debt servicing	1,172,600	2,321,912	666,916	0	0
Reserves	554,100	(510,000)	725,000	579,000	745,000
	<u>18,209,300</u>	<u>18,845,798</u>	<u>18,828,407</u>	<u>18,431,141</u>	<u>19,111,887</u>
	<u>\$31,189,600</u>	<u>\$31,539,597</u>	<u>\$31,731,382</u>	<u>\$31,545,972</u>	<u>\$32,442,018</u>
Surplus/(Deficit)	<u>\$89,800</u>	<u>\$43,750</u>	<u>\$173,775</u>	<u>\$685,191</u>	<u>\$325,263</u>
Reserves Used for Deficit	\$0	\$0	\$0	\$0	\$0

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.

Capital & Reserve Budget Projections are found later in this document under separate tabs.

Legislative Services (Council)

Introduction

The Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities and policy direction; monitoring and evaluating the implementation of programs; and, authorizing revenue collection and expenditures. Currently, Council is composed of a Mayor, Deputy Mayor and nine other Councillors.

Council members are elected directly to Council with one Councillor being elected in each District. The Mayor is elected at large by the residents of the Municipality to represent the entire Municipality. The Deputy Mayor is elected from among the Councillors, with a term of one year.

Councillors serve for a four-year term of office. The current term began November 2016 and ends in October 2020. The Municipality's decision-making structure includes the Council and the standing and special committees of Council, supported by various departments.

The major Committees of Council and purposes are as follows:

- Audit Committee: oversees the interim and final audit and recommends to Council respecting the same and internal controls. All Council members are members of this Committee, as well as a member-at large.
- Finance Committee: oversees the implementation of the Business Plan (Operating and Capital Budgets) and provides recommendations to Council respecting proposed budgets. All Council members are members of this Committee.
- Planning Advisory Committee: provides recommendations to Council on planning and land use issues within the Municipality.
- Policy & Strategy Committee: provides recommendations to Council on policy matters not addressed at the Planning Advisory, Audit and Finance Committees. All Council members are members of this Committee.

Municipal Council also appoints members to many boards, committees, agencies and authorities. Of significance in 2019-20 are the following:

- Municipal Joint Services Board (MJSB). The Municipality has established a Municipal Corporation with the Town of Bridgewater and the Town of Mahone Bay under Section 60 of the *Municipal Government Act*. The mandate of this Corporation is to provide regional services on behalf of the parties in the most effective and efficient manner. The Board was established in February 2012, and in 2013-14 took over the delivery of Solid Waste Management Services for the partnering municipalities. The MJSB also provides Information Technology and Human Resources services to the municipal partners.
- Lunenburg County Multi-Purpose Centre Corporation. The Municipality has established a Municipal Corporation with the Town of Bridgewater to develop and operate the Lunenburg County Lifestyle Centre (LCLC). The LCLC opened its doors to the public in October 2013.

Mission Statement

The Municipality will maximize opportunities for social and economic development while retaining an attractive, sustainable and secure environment for the enjoyment of residents and visitors. Through responsible and professional leadership and in partnership with others, the Municipality will strive to improve the quality of life for all residents living and working in the larger community.

Goal

To represent and protect the needs and rights of residents, businesses, land owners and the collective good and ensure a fair, effective governance process. Municipal Council sets and monitors policy, allocates resources and advocates on behalf the Municipality's interest.

Service Levels

Client Expectation	Service Levels	2018-19 Service Levels
Value for Money	<ul style="list-style-type: none"> Competitive Residential Tax Burden 	<ul style="list-style-type: none"> On average, Municipal residents pay about 2.3% of household income in property taxes. This is below the provincial risk threshold.
Responsible, Accessible Representation	<ul style="list-style-type: none"> Acknowledge telephone and email inquiries within 24 hours Access to Mayor and Council: email, phone and in person 	<ul style="list-style-type: none"> Access to the Mayor and Council in person, by phone and e-mail MODL strives to acknowledge all communication within 24 hours, but no tracking mechanism is in place.
Accountable Municipal Government	<ul style="list-style-type: none"> Annual review & report on Strategic Priorities 	<ul style="list-style-type: none"> Strategic priorities evaluated annually, with updates provided bi-monthly.
Informed Public	<ul style="list-style-type: none"> Draft Minutes distributed to Council and Committee within 14 days of meeting Approved (Council) minutes on website within seven days of approval Meeting agendas posted on website at least 48 hours before the meeting Recordings of meetings posted on website following meeting Publication of Municipal Matters quarterly Municipal information and documents available to public on website and at Municipal Building 	<ul style="list-style-type: none"> Majority of minutes completed and distributed within 14 days of meeting Minutes posted on website within seven days of approval Meeting agendas regularly posted on website four days before meetings Recordings of meetings posted within 48 hours Municipal Matters published quarterly Policies/By-laws/Meeting Notices/Surveys on website Established an organizational Communications Strategy and improved social media presence

<p>Input into Public Policy</p>	<ul style="list-style-type: none"> • Public Representation on Committees of Council • Your Government, Your Ideas meetings held annually • Online surveys used to seek public input 	<ul style="list-style-type: none"> • Committees/Boards with Members at large include: <ul style="list-style-type: none"> ○ PAC ○ Area Advisory Committees ○ Fire & Emergency Services ○ Police Advisory Committee • Six Your Government, Your Ideas meetings held • Regular opportunity for public input at Council and Committee Meetings and engagement events • Developed a Public Engagement Strategy to guide the public consultation process and create consistency throughout the organization • Increased frequency of Public Engagement opportunities, including a presence at local events and holding multiple issue-specific open houses
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2018/19 Other Significant Achievements

1. Economic Development

Council has identified the lack of reliable high-speed internet as a major issue for the Municipality. The Municipality made big strides in 2018/19, completing the development of the Connectivity Strategy. Council was also successful in securing two Federal Connect to Innovate grants with private sector partners Eastlink and TNC, which will begin construction in 2019.

2. Sound Finances

Council continues to demonstrate strong financial leadership for the Municipality. The Municipality continues to pay down long-term debt and will be debt free by October 2021. This goal is being achieved while continuing planned investment in infrastructure and reserves. Council has now fully operationalized the 5-year Financial Strategy, which projects revenues and expenses, and establishes financial goals related to tax rates, debt and reserves. The Plan provides Council with a strong lens to evaluate new projects to ensure financial sustainability.

3. Invest in Infrastructure

Council oversaw the completion of the first year of construction in the LaHave River Straight Pipe Replacement project. In 2018, 77 new systems were installed to replace straight pipes. This budget year will see the launch of the inspection program in addition to another summer of straight pipe replacements. Two-thirds of the cost of the program is covered by infrastructure grants; the remaining costs are recovered from the homeowners receiving the new septic systems.

Council was also successful in a range of other important infrastructure projects that will improve resident's lives including: cost-sharing on the paving of Southside Rd.; paving and culvert upgrades in Pine Grove; and Phase One Construction of the River Ridge Common Park in New Germany.

4. Community Services

Council is committed to improving the community services it offers to residents. In 2018/19, Council worked with the provincial government to continue with the cost-shared paving of subdivision streets and completed a draft Recruitment and Retention Strategy to support the fire service in growing their membership. Council also led the development of a County-wide accessibility committee, which will work with all 5 municipalities to ensure that municipal facilities, websites and services are accessible for everyone. The Committee will begin meeting in 2019 and providing recommendations to municipalities on how to improve accessibility.

5. Forward-looking Administration

Council continues to look for opportunities to improve governance and administration particularly through cooperation with our municipal neighbours and other partners. In 2018/19, MODL undertook a review of the LCLC governance structure with the Town of Bridgewater, developed a new Human Resources Shared Service, and has completed joint purchasing projects for waste collection and municipal insurance.

6. Sustainable Planning

Planning for a sustainable future is a critical function of municipal government. The Municipality continues to develop land-use planning based on sound evidence and information, in a way that balances development with the need for appropriate controls. In 2018/19, the Municipality partnered with the District of Chester to develop floodplain mapping for all of Lunenburg County.

Current Conditions

- Lack of access to reliable high-speed internet is a significant issue for our communities. This service is essential for economic growth, education and quality of life. A key priority for Council will be identifying and executing plans to increase access to this basic service.
- Residents continue to expect a high level of service from the Municipality. Council will maintain existing service levels and seek strategic expansion and improvements, including upgrades to wastewater treatment, investment in roads, and the development of additional outdoor active recreation facilities.
- Council continues to work with other municipal units to find opportunities for collaboration on services to residents in the region.
- Growth in assessment values has been decreasing in recent years. Council will continue to explore opportunities to limit cost increases and identify alternate sources of revenue to lessen the reliance on property taxes.

2019/20 Priorities

Below is a table showing Council’s Strategic Priorities for 2019/20. These were informed by public participation at the Your Government, Your Ideas Meetings and approved by Council on recommendation from the Policy and Strategy Committee.

Project	Objectives for this Term
Rural Internet	Develop and implement a multi-year strategy to expand the number of reliable high-speed internet connections in the Municipality.
Five-Year Financial Strategy	Complete the implementation and operationalization of the new Strategy.
Roads Strategy	Complete a Subdivision By-law Review and continue with implementation of annual improvements to municipally-owned or cost-shared roads.
MJSB and LCLC Governance	Review governance of municipal corporations to ensure alignment with municipal goals and responsible financial management.
LaHave Straight Pipes	Continue installations and cost recovery for program participants, complete exhaustive inventory of all properties in the Wastewater Management District. <i>(for more information see Engineering Section)</i>
Expand Recreational Infrastructure	Pursue investments in public recreation facilities including: River Ridge Common Park development, Sherbrooke Lake Public Access, and improvements to trail connectivity.
Fire Services Recruitment and Retention	When approved, with Fire & Emergency Services Committee, implement plan to increase recruitment of new volunteers in the Fire Service.
Accessibility Plan	Remain involved and informed in the provincial accessibility plan development, in preparation for a municipality-specific plan to significantly improve universal accessibility to municipal facilities.
Lyme Disease Response	Continue deer bait station research project in collaboration with the Public Health Agency of Canada to attempt to reduce the tick population and continue public education campaign to increase daily tick checks by residents.
Flood Mitigation	Complete inland floodplain mapping and hold policy discussion regarding inland floodplains.

Legislative Services budget table (expenditures and revenue) – see page 45.

Administration

Introduction

Administrative Services exist to provide strategic and administrative leadership for the staff of the Municipality and to support Council in performing its functions and achieving its strategic priorities. The Chief Administrative Officer (CAO), Deputy CAO, Municipal Clerk, Communications Officer and Administrative Assistants coordinate a variety of strategic, administrative and legislative services for the Municipality. The Grant Coordinator sources funding opportunities to offset the Municipality's costs in providing services.

Overview

Implementation of the Strategic Plan and the efficient and effective delivery of services rest with Administrative Services. A progressive and forward-looking strategy for the Municipality cannot succeed without a progressive and forward-looking administration. The Department is guided by and oversees the execution of Council's Strategic Plan.

Mission

The Municipality's administration ensures implementation of Council's direction and ensures responsible management of the Municipality.

Goal

Create an environment that facilitates the delivery of municipal services in the most efficient and effective manner possible.

Service Level

Client Expectation	Service Level	Performance 2018-19
Value for Money	<ul style="list-style-type: none">Balanced Budget	<ul style="list-style-type: none">2018/19 budget projected small surplus without any municipal rate increases
Strong Leadership and Clear Direction	<ul style="list-style-type: none">CAO performance planQuarterly financial reportingQuarterly reporting on the Strategic PrioritiesDepartmental Work Programs developed that align with Strategic Plan	<ul style="list-style-type: none">CAO Performance Plan in place; Council committee oversees progressFinancial report delivered monthly to Finance CommitteeStrategic priorities updates brought to Policy and Strategy Committee bi-monthlyDepartmental Work Programs developed and implemented
Accurate Information and Sound Advice	<ul style="list-style-type: none">Real alternatives, options and risks are provided to Council through Council reports	<ul style="list-style-type: none">Standard Staff Reports / Request for Decision Report

	<ul style="list-style-type: none"> • Acknowledge phone calls within 24 hours and communicate timelines for response 	<ul style="list-style-type: none"> • No tracking mechanism currently in place
Positive Corporate Culture	<ul style="list-style-type: none"> • Annual Performance Plan and appraisal for all employees • Active Staff Resources Committee • Employee survey every two years • Formal team building program 	<ul style="list-style-type: none"> • All Employees had performance appraisals • Staff Resources Committee currently engaged in Personnel Policy review • Employee Survey last completed in 2013 • Continued staff wide training opportunities including first aid, customer service, respectful workplace • Organization-wide Change Management Training in 2019/20
Safe Work Environment	<ul style="list-style-type: none"> • 100% compliance with mandated safety training; • Functioning OH&S Committee meeting monthly • All safety incidents and near misses reported, documented and investigated within required timeframes; • Annual review of Safe Work Environment 	<ul style="list-style-type: none"> • Safety Committee training provided • OH&S Committee meets monthly • All Incidents/Near Misses investigated • Safety ongoing part of management agenda. Review of Safe Work Practices ongoing. • Safety Program Review planned for 2019/20.

2018/19 Significant Achievements

1. Rural Internet

Administration staff worked closely with the Economic Development Department on implementation of the Connectivity Strategy, including the successful award of federal funding for a Fibre-based Internet service to Hemford, and a fixed wireless service for the northern half of the Municipality.

2. Straight Pipes on the LaHave River

Over the 2018 construction season, the Administration and Engineering departments saw the replacement of over 77 straight pipes with functioning septic systems. A full review of the first year of the program was completed and recommendations on program improvement were implemented in advance of the year two installation season.

3. Roads Strategy

Administration staff led negotiations with the provincial government which resulted in the cost-shared paving of Southside Road in Stonehurst, and the development of a prioritized paving list for the 2019 construction season.

Current Conditions

- The South Shore continues to face challenging demographic trends and economic environment. Economic development remains a major concern for the Municipality.
- The Municipality lacks sufficient space to accommodate its current staff complement.
- The Municipality continues to work with partners to improve service delivery and reduce costs.

2019/20 Strategic Initiatives

1. Rural Internet

Administration staff will continue to work with the Economic Development Department on implementation of the Connectivity Strategy, working closely with other stakeholders to leverage the largest and most expedient funding for projects in Lunenburg County.

2. Straight Pipes on the LaHave River

Administration staff will continue to work with the Engineering Department to manage the second year of installations along the LaHave River and complete the inspection inventory of all properties in the Wastewater Management District.

3. Fire Services Recruitment and Retention Strategy

Administration staff will complete the development of the Strategy, in collaboration with the Fire and Emergency Services Committee. Once approved, Administration staff will lead the implementation of the plan.

4. Municipal Services Building

Administration staff will work with the Engineering Department to manage the construction of the new Municipal Services building.

5. Lyme Disease

Administration staff will lead a staff team in managing the second year of the bait station project and public education campaign to help reduce the spread of Lyme Disease.

Administration Services Budget Table (expenditures and revenue) – see page 45.

Regional Emergency Management Organization

Introduction

The Regional Emergency Management Organization (REMO) is made possible through a joint Inter-Municipal Service Agreement between the Municipality, the Municipality of the District of Chester, the Town of Mahone Bay, the Town of Bridgewater and the Town of Lunenburg. This Agreement provides for the sharing of services and resources during or in the stages leading up to an emergency. The Municipality provides the administrative and finance support and a Regional Emergency Management Coordinator on behalf of the partner units. The Regional Emergency Operations Centre (REOC) and a radio room are also located in the Municipality's Administrative Office. A second REOC is located at the District of Chester's Municipal Office.

The concept of a truly Regional Operation is reinforced through the allotment of training funds that represent the training needs of all the EOC personnel in each unit. In addition, the REMO budget includes joint funding of the Lunenburg County Ground Search and Rescue Organization and has provided Narcan Spray kits to each of 36 Fire Departments to help ensure their personal protection.

Emergency Management – Municipality of the District of Lunenburg

The Municipality is required under the Emergency Management Act to have an Emergency Management Plan and By-law, an Emergency Management Coordinator and a functional EOC. The Municipality's Emergency Management Coordinator position is filled through the REMO Partnership, through a Regional Emergency Management Coordinator (REMC) position. Each Municipality within this Partnership is required to provide an Assistant Emergency Coordinator (AEC). The Municipality provides this utilizing an existing staff resource. A small honorarium is provided for this.

Between May 2018 and March 2019, of the total 616 REMC hours, 178 hours were logged towards emergency response. Of the 178 total response hours, 143 were for weather-related events between Oct. 2018 and March 2019. The REOC was activated on November 29 from 16:00 for the REOC team to attend the provincial coordination center teleconference on status update of multiple power outages. The REOC was deactivated at 16:30 due to lack of local impacts and estimated restoration of power in less than 72 hours.

2018/19 Significant Achievements

- Budget approval was received to hire an Alternate REMC and the position was filled in July on a 7 hours/week contract. Alternate in place from July 2018 to January 2019.
- Maintained REMO Twitter account (@RegionaleMO. Used to provide updates on weather events and hazardous situations as well as preparedness activities.
- Comfort Center Policy has been revised to remove responsibility for opening a center from Municipal Councillors. Communication strategy developed and distributed.
- Radio Club Exercise was held in August with major repairs to antennas completed for greater connectivity. Regular participants in Exercise Handshake from radio room.

- 2 communities (Herman’s Island and Mahone Bay) picked for pilot of Community Resiliency Project. As of March 2019, 3 meetings have been held for Mahone Bay. Initial meeting with Herman’s Island scheduled for summer.
- Exercise plan created with NS-EMO for 6 tabletop exercise series with EOC team to be conducted in 2019.
- REMO involved in exercise planning and participating in Health Department Operational Exercise October 2019.

Current Conditions

- A hold-over item from 2015/16 includes the need to complete HRVA for tsunami, urban fire, and bomb/explosive. Contingency plans may also need to be developed for these threats as well as for Air Transportation Accident.
- Alternate REMC position currently vacant. Position may be better filled from within existing staff based on the limitation to 7 hours per week.
- In 2016-17 REMO worked with provincial partners to assess the risk of Hazardous Materials and need for response options. The REMC participated in a provincial task force committee designed to address the issue provincial. The task force, including representatives from Department of Transportation Infrastructure Renewal, Department of Health, Fire Marshall’s Office, and NS-EMO, held only 2 meetings and has had yet to provide any direction. There were no meetings held in 2018-19 and the lack of a Haz Mat protocols remains a concern.
- The previous website www.emergencymeasures.ca has been dissolved and MJSB is developing an alternative method and protocols for storage of documents and I.T. procedures during an activation.

2019/20 Strategic Initiatives

1.0 Maintain regional emergency situational awareness and warnings. Respond to regional emergency events.

Analysis of Initiative

Impact on Existing Service Levels

Maintains Emergency Management Act requirements

Enhances public safety

Financial / Budget

None: within baseline budget

2.0 Special Projects

Conducting pilot project with 2 communities to develop greater Community Resiliency as a model that may be replicated in other areas.

Analysis of Initiative

Enhances public safety/preparedness

Model to be replicated in other areas

Financial/Budget

None: within baseline budget

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

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Partners contribution REMO	\$ 53,100	\$ 53,500	\$ -	\$ 53,500
Student Grants	-	-	4,200	4,200
Miscellaneous Revenue	500	10,400	-	10,400
	53,600	63,900	4,200	68,100
EXPENDITURES				
General Government Services				
Legislative Services	388,500	443,500	-	443,500
Members-at-Large	8,600	6,200	500	6,700
Administration Personnel Costs	725,900	613,000	12,000	625,000
Advisory Services	104,500	122,600	155,000	277,600
Office Expense	30,900	26,000	-	26,000
IT Shared Services	188,300	206,800	-	206,800
Administration Contingency	80,000	80,000	-	80,000
Senior Safety Coordinator Grant	14,200	14,500	-	14,500
Government Relations	69,300	64,300	78,800	143,100
	1,610,200	1,576,900	246,300	1,823,200
Emergency Measure Services				
REMO Personnel	67,400	64,400	-	64,400
REMO Expenses	38,600	42,000	-	42,000
Local EMO Services	18,400	18,400	-	18,400
	124,400	124,800	-	124,800
Other				
Dog Control	36,000	36,000	-	36,000
Litter Clean Up Program	-	-	10,000	10,000
	36,000	36,000	10,000	46,000
Transfers to (from) Reserves & Funds				
Transfers and Financing	39,000	39,000	(100,000)	(61,000)
	1,809,600	1,776,700	156,300	1,933,000
NET EXPENDITURES	\$ (1,756,000)	\$ (1,712,800)	\$ (152,100)	\$ (1,864,900)

Fire Services

Introduction

The Municipality was served by approximately 655 volunteer firefighters and 51 junior firefighters, 169 auxiliary members and 171 other/honorary members last year. There were approximately 673 fire and other calls, 406 for Medical First Response. The Municipality has 24 Volunteer Fire Departments/Commissions registered as service providers with a vehicle fleet of approximately 100 emergency related vehicles. There are two Fire Protection Commissions that acquire services from other fire service providers.

The Fire Services in the Municipality are funded through an area rate, fundraising, and grants provided by the Municipality in the annual budget. The Municipality also provides staff resources to assist Fire Departments with inquiries, mapping, and research and policy expectations. This service is provided through the Administration Department. Last year, Fire Departments fundraised approximately \$649,000 across the Municipality.

2018/19 Significant Achievements

- The Municipality now has a permanent full-time Fire Services Coordinator position. The position was developed collaboratively by the Municipality, the Fire & Emergency Services Committee (FESC) and the Lunenburg Regional Fire & Emergency Services. The position is there to support fire departments and help foster a sustainable fire service in Lunenburg County.

Current Conditions

- Permanent full-time Fire Services Coordinator position is now in place due to requests made by the Fire Services and Fire and Emergency Services Committee (FESC)
- Recruiting and Retention program is being developed with input from several surveys via fire services and general public, and engagement with the Lunenburg Regional Fire and Emergency Services.
- Group Firefighter Personnel Insurance Subcommittee of the FESC was struck and a plan to move forward has Council, FESC and fire services support. A Draft RFP for Brokerage Services has been developed and will soon be ready for release.
- Revised registration package for fire services for ease of completing and submitting either by hard copy or electronic version.
- Development of an Income Statement Template designed for Fire Departments that wish to use it.
- Fire Services Coordinator station visits almost completed with the Municipality's Fire Service.

2019/20 Strategic Priorities

- Fire Services Coordinator station visits to be completed with the Municipality’s Fire Service.
- Recruiting and Retention Subcommittee of the FESC struck, has held several workshops and formed an action plan moving forward with municipal and fire services support.
- Continue to work on group firefighter personnel insurance improvements around equitable and more consistent coverages

Municipality of the District of Lunenburg Fire Protection

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Fire Protection	\$ 3,106,000	\$ 3,329,600	\$ -	\$ 3,329,600
	3,106,000	3,329,600	-	3,329,600
EXPENDITURES				
Fire Services Coordinator	57,900	68,800	-	68,800
Grants to Fire Departments	173,300	177,000	-	177,000
Fire Protection	3,106,000	3,329,600	-	3,329,600
	3,337,200	3,575,400	-	3,575,400
NET EXPENDITURES	\$ (231,200)	\$ (245,800)	\$ -	\$ (245,800)

Financial Services

Introduction

Financial Services provides internal support to Council as well as external services to the public.

The Finance Department’s primary responsibilities are to fulfill the statutory duties of the Treasurer, to provide financial advice to Council, and to provide financial services to the Municipality’s Departments and municipal partnerships. This is accomplished by providing accounting services such as: payroll, purchasing services, and, controlling of funds through the development and implementation of appropriate policies, procedures and controls. This department is responsible for all tax administration matters, as well as the development and management of the current and multi-year capital and operating budgets.

Overview

The foundation for all the initiatives in the Municipality’s Strategic Plan will be a solid financial strategy that is consistently updated to reflect required expenditures and available resources.

Mission

Lead and support sound financial stewardship of the Municipality’s resources through advice, services and policies to residents, Council, businesses, community organizations, CAO and internal departments.

Goal

Council’s goal for Financial Services, as noted in the Strategic Plan, is to:

Ensure that Municipal finances are well managed and transparent in reporting, and that the required resources are available to support ongoing Municipal initiatives in a sustainable manner.

Staff members respond to public and ratepayer inquiries and initiatives, the business and development community, and Council directives in ensuring the highest level of service possible.

Service Level

Client Expectations	Service Level	Performance 2018-19
Value for money	<ul style="list-style-type: none">Balanced Budget	<ul style="list-style-type: none">Budget surplus forecast to be achieved again this year
Accurate information and sound advice on Financial Management of the Municipality	<ul style="list-style-type: none">Key municipal financial indicators and monitored annuallyRisks/opportunities evaluated as part of the planning process	<ul style="list-style-type: none">Multi-year budget projectionsKey municipal financial indicators reported in the budget presentation along with monthly reporting of key items to Finance Committee

	<ul style="list-style-type: none"> • Implementation of a 5-year Financial Strategy • Updated Municipal Fees Policy • Audit Standing Committee Policy • Low Income Tax Exemption 	<ul style="list-style-type: none"> • Operating and Capital strategy in budget document. • Completed • Completed • Program expanded to include higher income levels
Timely, accurate and relevant financial reporting	<ul style="list-style-type: none"> • Monthly financial reports to Finance Committee • Performance and variance reporting available to managers in real time • Monthly Financial Reports sent to all Councillors • Compliance with all regulatory and legislative requirements • Easily understood reporting 	<ul style="list-style-type: none"> • Met reporting requirements • In Place • Met • Met • Met
Consistent, assessable and timely processes	<ul style="list-style-type: none"> • Accounts Payable—avoid overdue charges and take advantage of supplier terms • Payroll <ul style="list-style-type: none"> • Bi-weekly pay completed and penalties avoided • Monthly absentee reports • Annual pension statements • Tax bills issued by end of April and September • Acknowledge telephone and email inquiries within 24 hours 	<ul style="list-style-type: none"> • Met: All established service levels in this category except telephone and email response time during peak tax billing times and lack of a comprehensive monitoring system for telephone and email response times
Financial Assets and resources appropriately managed and safeguarded	<ul style="list-style-type: none"> • Internal control framework in place and supporting goals and objectives of the Municipality • Annual external audit opinion—no exceptions • No material or significant findings in annual management letter • Tax address cleanup • Network security monitoring software 	<ul style="list-style-type: none"> • All financial assets and resources are safeguarded • Met • Met • Single Address Initiative continues and further work is ongoing. • Met through MJSB shared service
Other	Financial Processes Review	<ul style="list-style-type: none"> • In progress

2018/2019 Significant Achievements

- Utilized the 5-Year Financial Strategy during budget deliberations
- Updated the 5-Year Capital Plan
- Preparation for and completion of the Annual Tax Sale

- Completed a Municipal fee policy to have all fees in one policy
- Updated the Audit Committee Terms of Reference to match Provincial legislation
- Expanded the Low Income Tax Exemption Program to include more residents
- Continued to increase the number of monthly preauthorized tax payments with a Tax Installment Pre-Payment Plan (TIPP) communication plan
- First year of managing the LaHave River straight pipe payments and loans
- Managed the wind up of the South Shore Regional Enterprise Network
- Met all Provincial Reporting deadlines

Current Conditions

- The Municipality has implemented a five-year Financial Strategy that includes Operating Capital and Reserves Budgets. This strategy is incorporated in this budget document.
- In a rural municipality with over 30,000 tax accounts and \$24 million in tax revenues and two billings a year, significant resources are required to collect taxes. We continue to look for ways to reduce the demand on staff resources in this area. The automation of cash receipting for online and telephone banking payments is one step in this process of implementing best practices.

New Year Service Levels

The following are new service levels that will require new initiatives next year:

- Continue the review of financial processes
- Continue the Tax Address cleanup work with the implementation of the Single Address Initiative in collaboration with Property Valuation Services Corporation
- Asset Management – work with Engineering on this project as needed

2019/2020 Strategic Direction and Service Priorities

The strategic direction for Financial Services is taken from the Strategic Plan and Operations Review and includes:

1.0 5-Year Strategy

Establish term-long plan for finances, including examination of revenues and expenditures, reserves review and investment plan. This was completed in 2017/18 and is included in this budget document.

Analysis of Initiative

Impact on existing service levels

More efficient government, improved ability to maintain stable taxation.

Financial/budget

None: was accommodated within existing budget

Definitions of Budget Categories

Financial Services (Debt and Transfers)

The expenditures in this classification generally pertain to the Municipality's operations as a whole or the benefits are shared across the entire Municipality. They have not been identified within specific departments, but additional details are provided below.

Debt Charges and Capital Funding

This represents the cost of financing the tax-supported programs with the Capital Budget. The major classifications under this expenditure are:

- Sewer, Economic Development, and Waste Site
- Principal and interest payments

Insurance

This is the cost of providing the necessary insurance for all other purposes (i.e. liability, automotive, errors and omissions, etc.)

Financial Expenses

This represents the costs of compliance services, which are not allocated to specific departments. Examples are auditing costs, and banking charges.

Provincial Services

Municipalities in Nova Scotia are required to levy taxes and contribute to numerous Provincial mandated programs. Generally, the Municipal Units contribute on the basis of their property assessment, if the program is not specifically detailed below.

Assessment Services

The Property Valuation Services Corporation (PVSC) provides assessment services and is responsible for delivering an annual property assessment roll to each of the 50 municipalities in compliance with the *Assessment Act*. The property assessment roll provides municipalities the property data to generate revenue to fund the services it provides to its constituents, while the uniform assessment is used to calculate municipal contributions towards provincial services. The major activities in the assessment area include preparation of the annual assessment roll, a property inspection program, the Capped Assessment Program (CAP), an appeal process, client relations, and technology support. Since 2001-2002, the Corporation has operated on a cost-recovery basis, with municipal units being charged back for 100% of the costs.

The Municipality contributes 4% of PVSC's annual budget.

South Shore Regional Library Services

The South Shore Regional Library is one of nine regional library systems in Nova Scotia and was established in 1972. The area includes Lunenburg and Queens Counties and is approximately 5,200 square kilometres in size. There are four town branch libraries throughout the Region. None of the four branches are located in the Municipality. There is a mobile library which serves the rural area of the Municipality. The four town branches and mobile library has a staff of more than 25.

Municipal contributions to the Regional Library are calculated on the basis of population. The Municipality provides approximately 50% of all contributions by municipalities to the South Shore Regional Library.

Regional School Board

The South Shore Regional Centre for Education (SSRCE) replaced the South Shore Regional School Board in 2018. The SSRCE is responsible for providing education in the Lunenburg and Queens County areas and serves 59,000 residents. The SSRCE provides English language education to 6,393 students in 26 schools and also operates the Verge House, which is a community-based education transition program for students aged 18–21 who have individual program plans and who will benefit from the skills and training in the areas of employment, social skills, independent living skills and functional academics.

The amount reflected in the budget is the anticipated required municipal contribution and represents 32.6% of the Municipality's Net Expenditures.

Provincial Services budget table (expenditures): See page 55.

Police Services

Introduction

The provision of policing services is under contract to the Royal Canadian Mounted Police (RCMP), which maintains three station detachments, 2 community offices and approximately 44 uniformed officers, six Lunenburg & Queens traffic services members, one police dog service (Chester Office) and related support staffing. The services are undertaken under the authority of the Provincial Police Services Act.

Overview and Goals

The Municipality's Police Advisory Board is appointed by Council to assist the RCMP with the development of an Annual Performance Plan. The Annual Performance Plan sets out the goals, objectives, actions, and measurable outcomes for Police Services for the year. The Police Advisory Board and, subsequently Council, are provided with quarterly updates in the RCMP's ability to meet the set goals and objectives.

Municipality of the District of Lunenburg

Financial Services

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Assessable Property	\$ 24,210,200	\$ 24,972,600	\$ -	\$ 24,972,600
Grant In Lieu	198,200	203,700	-	203,700
Licenses and Permits	9,600	9,900	-	9,900
Fines	70,000	73,000	-	73,000
Interest Income	559,400	658,000	-	658,000
Interest on Taxes	266,000	267,000	-	267,000
Tax Sale Fees	70,000	70,000	-	70,000
Miscellaneous Revenue	90,400	133,500	-	133,500
Grants of Farm & Conservation Properties	87,200	87,700	-	87,700
	25,561,000	26,475,400	-	26,475,400
EXPENDITURES				
General				
Finance Personnel Costs	614,300	669,700	-	669,700
Office & Equipment Expense	177,100	173,100	-	173,100
Bank Interest and Charges	3,200	3,200	-	3,200
Audit Fees	24,000	25,000	-	25,000
Tax Rebate and Exemptions	167,300	180,900	-	180,900
Advisory Services and Pension Expense	400,900	405,100	-	405,100
Data Processing	26,200	27,300	-	27,300
Sundry	1,500	1,500	-	1,500
Tax Sale Expenses	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,183,000	1,174,000	-	1,174,000
LRCRC - Monitoring Costs	113,000	27,300	-	27,300
Previously Exempt Waste (Parks & Fire Depts)	6,000	7,000	-	7,000
Region 6 Operating Grant	22,600	20,400	-	20,400
Grant Hebbville Area Rate	3,900	3,900	-	3,900
Insurance	68,300	74,500	-	74,500
Uncollectible Taxes	65,000	100,500	-	100,500
Debt Service - Principal & Interest	1,217,800	1,172,600	-	1,172,600
	4,164,100	4,136,000	-	4,136,000

(continued on next page)

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

	2018/19	2019/20	2019/20	2019/20
EXPENDITURES (con't)				
Police Services				
Police Protection	3,250,000	3,280,000	-	3,280,000
Mandatory Contributions				
Corrections	490,000	489,500	-	489,500
Assessment Services	680,700	698,600	-	698,600
Regional Housing	35,000	35,000	-	35,000
Regional Library	160,000	162,000	-	162,000
Education	8,002,200	8,143,600	-	8,143,600
	<u>9,367,900</u>	<u>9,528,700</u>	<u>-</u>	<u>9,528,700</u>
Multi-Purpose Facility Costs	442,500	507,500	-	507,500
Transfers to (from) Reserves & Funds				
Depreciation, Interest, and Site Monitoring & LCLC Depreciation Reserve	850,000	1,017,700	32,500	1,050,200
	<u>18,074,500</u>	<u>18,469,900</u>	<u>32,500</u>	<u>18,502,400</u>
NET SURPLUS (EXPENDITURE)	<u>\$ 7,486,500</u>	<u>\$ 8,005,500</u>	<u>\$ (32,500)</u>	<u>\$ 7,973,000</u>

Economic Development

Introduction

The Economic Development Department was created in 2007. The creation of this department and the functions within the department are identified as a high priority within Council's Strategic Plan.

An Economic Development Strategy was developed in 2009 and has undergone two revisions, one in 2013/14 and a further revision 2014/15. In 2016 the Municipality created a 3-year Investment Attraction Strategy focusing on showing potential investors what the Municipality has to offer. In 2017, Council added the development of improved high-speed Internet for both residences and businesses to the portfolio. With the addition of improving Internet, it was decided that the Investment Attraction Strategy would move from a three-year to a four-year project.

In 2016, the issue of ineffective Internet for our residents was placed front and center, and the Municipality identified improving Internet service as a priority moving forward. In 2017, the Municipality began the process of helping to improve Internet service with the development and implementation of a fixed wireless pilot project in Sweetland. In 2018/19, the Municipality announced partnerships with both Eastlink and TNC Wireless on new improvement projects in the Municipality, and the Municipality also moved forward on an additional project that would see improvements for both Tancook Island and the area around the Lunenburg County Recycling facility. The department continues to work with Internet Service Providers (ISPs), the Federal Government and Provincial Trust on additional improvement projects.

Economic Development also includes leases associated with Construction Engineering Squadron/Construction Engineering Flight, as well as the operation of a joint Visitor Information Centre with the Town of Bridgewater at Exit 11 in Blockhouse.

In 2018, the part-time Tourism & Marketing Coordinator was moved to a full-time position, working on activities such as: Visitor Information Centre, Events Lunenburg County, Social Media activities, South Shore Tourism Cooperative, general marketing and tourism promotion. And in 2019, a new Economic Development Officer will be added that will be partly integrated with the Planning Department.

Overview

The Municipality's traditional economic activities will evolve and prosper while new opportunities for diversified sustainable growth are pursued. A strong and diversified economy will support a superior quality of life for all residents and is necessary to provide the youth with opportunities to prosper in our community.

Mission

The Municipality's Economic Development Department's mission is to increase local employment, grow the tax base, and provide residents with a variety of local retail and

commercial options. The Municipality supports economic development by promoting the Municipality, developing and marketing commercial property, and providing information, programs and services to existing and potential businesses, visitors and community development organizations.

Goals

As specified in the Strategic Plan, Council’s goals for Economic Development are:

Prepare a long-range Economic Development Strategy which establishes an effective structure and approach to facilitate economic development that promotes entrepreneurship within the Municipality; supports and strengthens the local tourism industry; and, fosters the planned development of Osprey Village.

Service Levels

Client Expectation	Service Level	Performance 2018 – 19
Leadership and clear direction	<ul style="list-style-type: none"> Continually update branding and marketing Implement Economic Development Strategy Development and marketing of Osprey Village (commercial serviced land) 	<ul style="list-style-type: none"> Internet improvement projects announced and started; Connect to Innovate Eastlink, Connect to Innovate TNC Wireless and two additional fixed wireless towers in Tancook and near the Lunenburg County Recycling Centre Investment Attraction Strategy Year 3 Agri-tour Map revised Full-time -Tourism & Marketing Coordinator Agriculture Day #6 Lunenburg County Regional Economic Strategy
Consistent, accessible, timely process	<ul style="list-style-type: none"> Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timelines as appropriate 	<ul style="list-style-type: none"> Service level regularly met
Accurate information and sound advice	<ul style="list-style-type: none"> Tourism Website Economic Development Website Municipality Asset Map Visitor Information Centre Social Media 	<ul style="list-style-type: none"> Asset map – some work completed Website kept up-to-date Client visits Management of Visitor Information Centre

2018/2019 Significant Achievements

The past year has seen the completion of a number of key building blocks and projects for economic development within the Municipality, as well as the identification of some new challenges.

The significant achievements in Economic Development were:

- Connect to Innovate Eastlink Fibre project announced and started
- Connect to Innovate TNC Wireless Fixed Wireless project announced and started
- Municipal Internet project with TNC Wireless for Fixed Wireless for Tancook Island and the Lunenburg County Recycling Centre area announced and started
- Full-time Tourism and Marketing Coordinator position
- Year 6 operation of a permanent Visitor Information Centre with 13,000 visitors
- Year 3 of Investment Attraction Strategy projects
- One-on-one client meetings regarding Business Retention & Expansion, Municipality issues, buildings and Tourism initiatives
- Worked with Events Lunenburg County on attracting new events to Lunenburg County such as: Esso Cup and Hike Summit.
- Facilitated year 6 of Agriculture Day with 155 participants
- Established a new Lunenburg County regional economic development strategy
- Developed a new department plan that would see a new Economic Development officer partly integrated with the Planning Department

Current Conditions

- Poor Internet service is affecting growth in the Municipality of the District of Lunenburg
- Increased interest in agriculture and tourism is having a positive effect on the Municipality
- Increased interest in business development opportunities is having a positive effect on the Municipality
- Most new business opportunities are looking for ready-made buildings to renovate
- Monitoring effects of Grow Southwest Nova Scotia Campaign
- Monitoring the effects of the Investment Attraction Strategy
- The development of data to formulate key performance measures is required
- Municipal level business input and analysis
- Continued involvement in regionally-based marketing plans is important

2019/20 Strategic Direction and Priorities

Economic Development activities will be focused on those strategic actions identified by Council in the Economic Strategic Plan as well as other direction given outside of the Strategic Plan.

Direction and Service Priorities for the 2019/2020 fiscal year are:

1. Connect to Innovate Internet Project with Eastlink

Analysis of Initiative

Impact on existing service levels

This project has been approved and started and will see Internet improvements for Baker Settlement, Hemford and Hemford Forest. The project has leveraged funding from Federal and Provincial governments and the private sector.

Financial /Budget

Operating Budget: \$250,000

2. Connect to Innovate Internet Project with TNC

Analysis of Initiative

Impact on existing service levels

This project has been approved and started and will see Internet improvements for many of the communities North of Highway 103 with nine towers being installed over the next two years. The project has leveraged Federal government and private sector funding.

Financial /Budget

Operating Budget: \$195,000

3. Additional improvement to municipality-wide high-speed Internet and High-Speed Internet Strategy

Analysis of Initiative

Impact on existing service levels

The Municipality has implemented a Municipal Internet Connectivity Strategy to guide funding and project decisions related to Internet within the Municipality.

Financial/Budget

Operating Budget: \$500,000 a year

4. Investment Attraction Strategy

Analysis of Initiative

Impact on existing service levels

The implementation of both the year 4 of the Investment Attraction Strategy in 2019/20 and the undertaking of new projects including Municipality video production and website enhancements. The three primary areas of focus will be Agriculture, Tourism, and Osprey Village.

Financial/Budget:

Operating Budget \$21,000

5. Addition of a new Economic Development Officer

Analysis of Initiative

Impact on existing service levels

The Economic Development Department is bringing on a new Economic Development Officer who will work on Business Retention and Expansion projects and will be partly integrated with the Planning Department.

Financial/Budget

Operating budget \$35,000 year one

6. Promote agriculture sector

Analysis of Initiative

Impact on existing service levels

The Municipality will work to assist additional development of the Agriculture Industry in the Municipality, with a focus on value-added-agriculture and the berry sector. The focus will be on using digital media to attract new investment opportunities with additional projects such as: Agriculture Day, Agriculture asset identification, Agri-Tourism Map and Agri-Innovation park development.

Financial/Budget

Existing budget

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

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Grants & Other Revenue	\$ 4,500	\$ 5,500	\$ -	\$ 5,500
Visitor Information Centre	43,300	43,300	-	43,300
	47,800	48,800	-	48,800
EXPENDITURES				
Personnel Services	201,200	239,900	34,800	274,700
Legal & Other	10,000	10,000	-	10,000
Regional Enterprise Network	60,000	-	-	-
Community Development	397,500	648,500	15,000	663,500
	668,700	898,400	49,800	948,200
Transfers to (from) Reserves & Funds				
Transfer From Reserves - Gas Tax	(250,000)	(500,000)	-	(500,000)
	418,700	398,400	49,800	448,200
NET EXPENDITURES	\$ (370,900)	\$ (349,600)	\$ (49,800)	\$ (399,400)

Engineering and Public Works

Introduction

Engineering and Public Works, through the development and maintenance of municipal infrastructure, provides both legislated and requested services, and supports growth and development.

Engineering and Public Works exist to provide strategic and integrated leadership and to support Council in terms of its responsiveness and effectiveness to the public.

The Engineering and Public Works Department consists of a Director, a Municipal Engineer, a Manager of Wastewater Services, a Certified Engineering Technologist, LaHave River Straight Pipe Project Manager, two Wastewater Operators, Administrative Support, Custodian and Co-op Engineering Student placements. This staff oversees solid waste collection; transportation (Municipal public roads); municipally-owned properties; and, wastewater collection and treatment.

Specifically, the Engineering and Public Works Department provides infrastructure services to the Municipality's residents as noted below:

- Management of municipal wastewater collection and treatment systems located in New Germany, Hebbville, Conquerall Bank and Cookville.
- Management, including summer and winter maintenance, of approximately 11 kilometres of gravel-surfaced and paved municipal public roads.
- Management of street lighting requests including intersection lighting requests.
- Repair and maintenance services for the municipal services building and a building occupied by the 14 Construction Engineering Squadron and 143 Construction Engineering Flight (14 CES/ 143 CEF) of the Canadian Forces.
- Management of the municipal solid waste collection contract.
- Approval of new municipal public roads and sewer connections per the Municipal Subdivision By-Law and the Municipal Sewer By-Law.
- Engineering support for the Planning and Development Department regarding private road subdivisions, sewer service and zoning development agreements.
- Engineering support for other departments including Recreation and Economic Development, as required.

Overview

Implementation of the Strategic Plan and providing for the efficient and effective delivery of engineering services rests with the Engineering and Public Works Department. A progressive and forward-looking strategy for the Municipality cannot succeed without a progressive and forward-looking staff.

Council's adopted Integrated Community Sustainability Plan provides the Strategic Direction that guides Engineering and Public Works.

Goal

Council's goal for Municipal Infrastructure, as noted in the Strategic Plan, is as follows:

Consistent with the available resources, develop municipal infrastructure to support sustainable growth while protecting the environment.

Solid Waste

Mission

To protect the environment, public health and attractiveness of the community. The Municipality provides collection of Municipal Solid Waste. The processing and disposal of garbage, recyclable, organics, construction and demolition waste and household hazardous waste for residents, businesses, visitors and partner municipalities is conducted by the Municipal Joint Services Board.

Client Expectation	Service Level	Performance
Consistent and timely collection of Municipal Solid Waste.	<ul style="list-style-type: none">• 100% adherence to bi-weekly collection of garbage, organics, and recyclables	<ul style="list-style-type: none">• Spring road closures interrupted service; alternatives to pick-up are included in the solid waste collection contract
Accurate information and sound advice	<ul style="list-style-type: none">• Information sources: website, phone, newsletters• Curbside inspections with feedback to businesses and residents• Service channels: telephone, email, internet, in person (no established response times), "Hot Line" addition with four-hour response time during business hours	<ul style="list-style-type: none">• Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timeline as appropriate. Route Supervisor provides follow-up responses in timely manner
Protection from hazards	<ul style="list-style-type: none">• Compliance with provisional design and operational requirements• Regular curbside inspection of commercial and residential waste	<ul style="list-style-type: none">• Continue to adhere to this standard

Transportation (Municipal Public Roads)

Mission

To facilitate safe and efficient transportation of residents and visitors throughout the Municipality. The Municipality builds and maintains municipally-owned roads; finances maintenance of Provincial local roads; and, administers petitions for street improvements.

Client Expectation	Service Level	Performance
Safe, accessible streets and roads	<ul style="list-style-type: none"> • Meet provincial maintenance standards (snow, ice, dust control) on Municipal roads 	<ul style="list-style-type: none"> • Continued to adhere to this standard

Wastewater Collection and Treatment

Mission

To protect the environment, public health and groundwater supply and attract business to the Municipality. The Municipality provides wastewater treatment to residents and businesses connected to Municipal Wastewater Treatment and Collection Systems.

Client Expectation	Service Level	Performance
Value for Money	<ul style="list-style-type: none"> • Balanced budget 	<ul style="list-style-type: none"> • Sewer rates stabilized
Reliable service	<ul style="list-style-type: none"> • No full plant by-passes occurred at any of the Wastewater Treatment Plants 	<ul style="list-style-type: none"> • Continue to strive to adhere to high standards
Safe collection and treatment	<ul style="list-style-type: none"> • Cookville Wastewater Treatment Plant is 95% or higher for all parameters • New Germany Wastewater Treatment Plant is 92% compliant or higher for all parameters except pH which was 35% compliant. • Conquerall Bank Sewage Treatment Plant was 96% compliant or higher for all parameters, except pH which was 11% compliant 	<ul style="list-style-type: none"> • Strive for 100% compliance, 80% compliance is permitted by NS Environment • Investigation into the optimal operation of New Germany is required. • pH adjustment required at the New Germany and Conquerall Bank WWTPs

2018/2019 Significant Achievements

During the past year, the Engineering and Public Works department continued to provide a high level of service to our customers. Highlights include:

- WWTP Annual Reports were submitted to NSE per the terms and conditions of each Approval to Operate.
- Supported two subdivision expansions; a portion Meadowbrook and Orchard Point as well as approval for new applications.

- Completed Year 1 of the LaHave River Straight Pipe Replacement program with the installation of 77 systems.
- Completed the installation of new cross-culverts at White Avenue and Whitley Lane as well as paving of White Avenue.
- The following municipal roads were completed and taken over by MODL:
 - Meldrum Avenue Extension, Conquerall Bank
 - Sara Lane, Pine Grove
 - Nick Drive, Pine Grove
 - Adam Ridge Lane, Pine Grove
 - Orchard Point, Conquerall Bank
 - Soleil Crescent, Conquerall Bank
 - Daybreak Crescent, Conquerall Bank
- Contract for the professional design of the Nathan Cirillo Road Extension was awarded to **exp** Services Inc.
- Contract for professional design services of the new Municipal Services building was awarded to the IBI Group.
- Supported other Parks and Recreation, Planning and Development and Economic Development initiatives.
- Performed maintenance on Administration Building.

Current Conditions

- A full time Municipal Engineer was hired.
- Petroleum contamination discovered at Riverport School has to be addressed in compliance with *Nova Scotia Contaminated Site Regulations*.
- The Cookville and New Germany Wastewater Treatment facilities need fully developed operating procedures to ensure compliance with Nova Scotia Department of Environment regulations.
- Need to integrate data structure, collection and tools with Finance in order to support development of Asset Management Plan
- Service level compliance was not fully achieved for Wastewater Management in 2018/19 due to fecal coliform exceedances experienced in New Germany and pH effluent issues at the Conquerall Bank and New Germany Wastewater Treatment Plants.
- A viable Safety Program is required to ensure compliance with all safety regulations.
- Petroleum contamination discovered at the M.A.R.C. facility has to be addressed in accordance with the *Nova Scotia Contaminated Site Regulations*.

2019/2020 Strategic Direction and Priorities

Service priorities this year are based on the direction provided by Council in the Strategic Priorities Chart and resulting from the Operations Review and include:

1.0 Municipal Subdivisions

The remaining portion of the Meadowbrook Subdivision in Conquerall Bank is scheduled for completion.

Analysis of Initiative

Impact on existing services – low

Construction Inspections are conducted by engineering staff.

Financial/Budget

Not applicable.

2.0 Municipal Public Road Paving and Culvert Upgrades

The design, tender and construction of the Nathan Cirillo Road Extension is scheduled for 2019-2020.

Analysis of Initiative

Impact on existing services – medium

The design, contract administration and construction supervision work are being performed by **exp** Services Inc. The tender for construction work will be posted and work completed in 2019.

Financial/Budget

The Capital Budget includes \$1,750,400 for this initiative. An application for funding grant has been submitted.

3.0 Riverport School Remediation Plan

To complete the demolition and removal of the former Riverport School as well as remediation plan for the soil and groundwater contaminated by hydrocarbons to comply with the Contaminated Site Regulations of Nova Scotia.

Analysis of Initiative

Impact on existing services – medium

The project will be overseen by a Site Professional from an outside environmental firm. This year the procurement documentation will be prepared.

Financial/Budget

The Capital Budget includes \$1,083,900 for this initiative. An application for funding grant has been submitted.

4.0 LaHave River Straight Pipe Replacement Program

To replace straight pipes within a Wastewater Management District with approved functioning on-site sewage disposal systems.

Analysis of Initiative

Impact on existing services – low

A Project Manager administers the project and receives direction from the LaHave Project Management Team which includes two engineering staff members. This is the year 3 of an anticipated six-year project. A target of 75-100 system installations is expected in 2019/2020.

Financial/Budget

The Capital Budget includes \$2,321,400 for this initiative. A signed contribution agreement for the New Building Canada Fund is in place.

5.0 New Municipal Services Building

IBI Group was awarded the contract as the lead design team for a new Municipal Services Building. Catalyst Consulting Engineers Inc. are the project managers for the building project. Tenders for the site development, construction and furniture/fixtures and equipment will be issued in 2019. The new facility will be approximately 17,125 square feet with a budget of \$7.2 million. Expected project completion is the end of March 2020.

Analysis of Initiative

Impact on existing services – medium

Financial/Budget

The Capital Budget includes \$7,263,600 for this initiative.

2019/2020 Other Work in Addition to Strategic Priorities

- Improvements to the effluent pH at Conquerall Bank and New Germany WWTP
- Improved maintenance and snow and ice control of Municipal public roads, sidewalks and Municipally-owned properties (within baseline budget)
- Manage Solid Waste Collection Contract (within baseline budget)
- Assist the Recreation Department in executing its capital works program (within baseline budget)
- Assist Economic Development in assessment of buildings turned over from Provincial agencies
- Assist Planning & Development with subdivision and development agreement approvals

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

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Sewer Area Rates	\$ 600,600	\$ 594,400	\$ -	\$ 594,400
Hydrant Charges	62,400	58,900	-	58,900
Admin Charges - Sewer	-	-	-	-
Sewer Interest and permit fees	4,100	5,500	-	5,500
Student Grants	8,400	13,800	12,600	26,400
	675,500	672,600	12,600	685,200
EXPENDITURES				
Advertising, Legal and Advisory Services	39,700	48,500	15,000	63,500
Hydrants	56,100	57,200	-	57,200
Engineering Personnel Services	312,800	401,500	39,600	441,100
Office Expense	14,500	14,500	-	14,500
Return of Schools	40,500	25,000	-	25,000
Garbage Collections	1,470,900	1,470,900	-	1,470,900
	1,934,500	2,017,600	54,600	2,072,200
Sewage				
Personnel & Shared Costs	(2,800)	-	60,000	60,000
Hebbsville	69,800	79,600	9,500	89,100
Riverside and Shore Drive	53,400	49,800	1,000	50,800
Cookville	271,100	272,100	4,900	277,000
New Germany Lift Stations	37,700	31,000	5,000	36,000
New Germany Treatment Plant	161,600	156,500	3,600	160,100
	590,800	589,000	84,000	673,000
Transfers to (from) Reserves & Funds				
Transfer To (From) Sewer Reserves	175,000	175,000	(60,000)	115,000
	2,700,300	2,781,600	78,600	2,860,200
NET EXPENDITURES	\$ (2,024,800)	\$ (2,109,000)	\$ (66,000)	\$ (2,175,000)

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

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Area Rate - Streetlights	\$ 122,500	\$ 139,400	\$ -	\$ 139,400
CES/CEF				
Expense Recovery	81,000	79,000	-	79,000
Rental	87,000	87,000	-	87,000
	<u>168,000</u>	<u>166,000</u>	<u>-</u>	<u>166,000</u>
	<u>290,500</u>	<u>305,400</u>	<u>-</u>	<u>305,400</u>
EXPENDITURES				
Other Administration				
Administration Office- Janitorial Services	43,600	46,100	-	46,100
Administration Office - Building	84,600	80,300	-	80,300
	<u>128,200</u>	<u>126,400</u>	<u>-</u>	<u>126,400</u>
Transportation				
Roads and Streets	682,400	737,900	-	737,900
Street Lighting	146,300	145,900	-	145,900
	<u>828,700</u>	<u>883,800</u>	<u>-</u>	<u>883,800</u>
CES/CEF				
Building Maintenance	75,000	75,000	-	75,000
Non-recoverable expenses	20,600	19,500	-	19,500
	<u>95,600</u>	<u>94,500</u>	<u>-</u>	<u>94,500</u>
Transfers to (from) Reserves & Funds				
Operating Reserve - Roads	25,000	25,000	-	25,000
Operating Reserve -CES	25,000	25,000	-	25,000
	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	<u>1,102,500</u>	<u>1,154,700</u>	<u>-</u>	<u>1,154,700</u>
NET EXPENDITURES	<u>\$ (812,000)</u>	<u>\$ (849,300)</u>	<u>\$ -</u>	<u>\$ (849,300)</u>

Planning and Development Services

Introduction

The Department is responsible for the development, review, maintenance and implementation of Municipal and Secondary Planning Strategies (MPS and SPS), Land Use By-Laws (LUB), and Subdivision By-Laws. The Department manages the Municipality's Geographic Information System and maintains the civic addressing system. The Department is also responsible for the issuance of Building permits under the Building By-Law, conducting required onsite inspections to ensure compliance with the National and Provincial Building Codes and conducting a system of fire inspections as per the Nova Scotia Fire Safety Act.

The Municipal Planning Strategy, Subdivision By-Law and Building By-Law apply throughout the entire Municipality being approximately 432,460 acres of land. Presently, the Municipality has seven Secondary Planning Strategies (SPS) and Land Use By-Laws (LUB) covering a total area of approximately 49,65 acres or 11.5% of the Municipality.

Mission

Efficiently serve the public by providing information and guidance to build better, safer communities.

Client Expectation	Service Level	Performance 2018-2019
Value for Money	<ul style="list-style-type: none"> Balanced Budget 	<ul style="list-style-type: none"> Continued to maintain level of service
Consistent, accessible, timely processes	Meet or exceed established turnaround times: <ul style="list-style-type: none"> Development Permit Application 14 days Subdivision Application 14 days Building Permit Application 14 days Building Inspection 4 days Dangerous and Unsightly Inspections 14 days Fire Inspections as per MDL 26 Service channels: telephone, email, internet, and in person 	Meet or exceed established turnaround times for: <ul style="list-style-type: none"> Development Permit Application – Met 95% of time Subdivision Application –Met 100% of the time. Building Permit Application –Met 94% of the time. Building Inspection –Met (measured by periodic audit) Dangerous Property Inspections– Met 83% of the time. Unsightly Property Inspections– Met 86% of the time. Fire Inspections –Conducted essential inspections or on request while training building official.
Accurate information and sound advice	<ul style="list-style-type: none"> Building Inspectors have highest technical training available Planning and development staff trained and qualified in areas of expertise. 	<ul style="list-style-type: none"> One Certified Building Official Level 2 One Building Official to be Qualified Level 1 by June;

		<ul style="list-style-type: none"> • Assistant Building Official working on residential qualification • Two Building Officials enrolled in Fire Inspection Program • Director has professional designation with Canadian Institute of Planners and Licensed Professional Planners Association of NS. • Planner has Master's Degree in Planning • Development Officer is certified as a General Development Officer by the Municipal Development Officers Association of Nova Scotia (MDOANS); • Planning Technician is certified as a Development Technician by MDOANS.
Opportunity to be heard and have input into future of the community	<ul style="list-style-type: none"> • Meet or exceed requirements of public participation policy • Planning Advisory Committee with 3 community representatives • 6 Area Advisory Committees with public representation 	Department exceeded Council's requirements for public participation.

2018/2019 Significant Achievements

Significant achievements within the framework of providing core services are:

- Completed a review of the Municipal Planning Strategy and Subdivision By-Law;
- Completed a review of the Oakland Secondary Planning Strategy;
- Conducted a land use planning plebiscite for Hemford Forest;
- Entered a memorandum of understanding with three adjacent municipal units to provide regional building inspection, fire inspection and the administration of dangerous and unsightly properties;
- Awarded the RFP for inland flood mapping using LiDAR data to CBCL.
- Completed year-four of the Property Assessed Clean Energy (PACE) financing program;
- Provided building inspection services to the Town of Lunenburg.
- Applications and Inspections:

	Fiscal Year	
	2017-2018	2018-2019
Development Permit applications	97	73

Subdivisions applications received	100	96
Zoning confirmations & Property certificates	39	47
Site Plan Approvals	1	1
Development Agreements & Amendment Requests	2	3
Building Permit Applications	512 (Value \$30.4M)	463 (\$35.7M)
Building Inspections	2162	1913
Fire Inspections	127	4
Building Compliance Inspections	26	30
Dangerous and Unsightly Inspections	235	203

2019/20 Strategic Direction and Priorities

The service priorities, for the Planning & Development Services Department, are based on the direction provided by Council in the Strategic Priorities Chart and include:

1.0 Regional Building Services

- a. Implement regional permit tracking and records management system;
- b. Develop consistent By-Law and policies for the region.

Analysis of Initiative

Impact on existing service levels-

- *improve service delivery*
- *provide a sustainable service*
- *improve training opportunities for staff, and*
- *ensure continuous delivery of the service across the region.*

Financial / budget

\$98,700

2.0 Flood Mitigation

- a. Use the detailed elevation mapping data (LiDAR) to calculate the 1 in 20 year and the 1 in 100 year inland floodplains for all watercourses in the Municipality;
- b. Hold policy discussion regarding inland floodplains.

Analysis of Initiative

Impact on existing service levels –None

Financial / budget

\$100,000 in the capital budget. Funded 50% from depreciation reserve and 50% from the Province of Nova Scotia.

3.0 Property Assessed Clean Energy (PACE) Financing

- a. Continue the PACE program. Enter into another contract with Clean Foundation to administer the program.

Analysis of Initiative

Impact on existing service levels- None

Financial / budget

\$100,000 added to the capital budget for loans. Loan interest rate set at 4%.

4.0 Hemford Forest Secondary Planning Strategy and Land Use By-Law

- a. Work with the residents of Hemford Forest to develop land use regulations for Hemford Forest

Analysis of Initiative

Impact on existing service levels- None

Financial / budget

In Baseline

5.0 Scanning of Building Permit Records

- a. Convert paper building permit records to our digital records management system.

Analysis of Initiative

Impact on existing service levels- Improved access to records and more efficient records management.

Financial / budget

\$50,000 addition

6.0 Minimum Maintenance Levels for Private Roads

- a. Conduct public consultation on establishing minimum maintenance standards for private roads.

Analysis of Initiative

Impact on existing service levels- Improved private roads access.

Financial / budget

In Baseline

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

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Private Roads Area Rate	\$ 160,900	\$ 164,700	\$ 2,300	\$ 167,000
Building Permits & Development Fees	51,700	52,400	-	52,400
Sale of Services	7,500	18,000	-	18,000
Civic Numbering	9,900	9,900	-	9,900
Student Grants	-	-	4,200	4,200
Fancy Lake/Petite Riviere Watershed Project Grant	-	-	9,200	9,200
Administration Charges	-	-	-	-
	230,000	245,000	15,700	260,700
EXPENDITURES				
Building Inspection				
Personnel Services	325,600	349,800	-	349,800
Office Expense	152,000	172,900	-	172,900
	477,600	522,700	-	522,700
Private Roads	152,900	154,100	2,800	156,900
Planning				
Personnel Services	377,800	388,500	14,400	402,900
Planning Services	29,300	8,200	81,000	89,200
Legal & Other Administrative	23,600	23,300	-	23,300
Repayable Pace Grants	100,000	100,000	-	100,000
Office Expense	17,900	7,000	-	7,000
	548,600	527,000	95,400	622,400
Transfers to (from) Reserves & Funds				
PACE Program	(100,000)	(100,000)	-	(100,000)
Fancy Lake/Petite Riviere Watershed Project	-	-	(9,200)	(9,200)
	(100,000)	(100,000)	(9,200)	(109,200)
	1,079,100	1,103,800	89,000	1,192,800
NET EXPENDITURES	\$ (849,100)	\$ (858,800)	\$ (73,300)	\$ (932,100)

Recreation

Introduction

Recreation Services exist to provide residents with quality direct programs, access to both indoor and outdoor facilities, to support community groups and volunteers providing community services, all which enhances the quality of life in the Municipality and contributes to overall health and wellness.

The Director of Recreation Services and Recreation Staff are responsible for ensuring high quality, customer focused service delivery. The Director is responsible to provide leadership in the development of recreation services that contribute to the health and wellness of the Municipality. The Director is responsible for planning, development and implementation of strategies to enhance the awareness and participation of the community in Recreation, Culture and Special Events within the Municipality.

Overview

The Municipality has adopted a Strategic Plan which provides direction to the Recreation Department. The Integrated Community Sustainability Plan, the Open Space Plan, the Active Transportation Plan, and the Active Living Strategy are also plans that help guide the department in establishing priorities and allocating resources.

The Recreation Department will continue to work within a community development model, provide direct services and partner with other levels of government, agencies and organizations to deliver recreation services in the Municipality.

The Municipality is working in partnership with the Town of Bridgewater and the Lunenburg County Lifestyle Centre (LCLC) to align recreation programming between the three organizations. A Request for Proposal was issued in April 2019 to engage the services of a Transition Coordinator to conduct an overview of recreation services, in particular programming, to recommend a model to the Municipality of the District of Lunenburg, the Town of Bridgewater and the LCLC moving forward.

Mission

By providing high quality, direct programming, and indoor and outdoor facilities to residents and visitors, and supporting community groups, Recreation and Culture strengthens the community, promotes mental and physical health, and enhances the Municipality's attractiveness as a place to live.

Goal:

As stated in the Strategic Plan, Council’s goal with respect to Recreation Services is as follows:

Through direct delivery and advocacy, ensure a broad range of community services are available to meet the community's needs and to attract and retain residents.

Service Level

Client Expectations	Existing Service Level	2018/2019
Value for money	<ul style="list-style-type: none"> • Balanced budget 	<ul style="list-style-type: none"> • Continued to maintain level of service while implementing actions outlined in the Municipal Strategic Plan, the Open Space Plan, the Active Transportation Plan and Active Living Strategy.
Affordable and varied recreation programming	<ul style="list-style-type: none"> • 40+ direct Winter and Fall, 25+ Spring, 100+ direct programs in the summer. • Programs are targeted at youth, seniors and adults • Grants provided to support: Community Groups, Recreation Programming and Capital Projects, Special Events and youth participation • Administer and manage the Positive Recreation for Kids Program (PRO Kids) 	<ul style="list-style-type: none"> • Updates about programs have been sent informally to Councillors through emails. Staff will continue to strive to evaluate 10% of direct programs, and analyze the results quarterly. • Programs and special events were offered and we continue to strive to be an age-friendly municipality. Staff will continue offering programs that target various sectors of the Municipality. • Funding was provided to a number of community groups and youth. The Municipality will continue to provide funding to community groups assisting them with their community services. This funding also enables groups to leverage funding from other agencies. • PRO Kids assisted over 180+ youth in the Municipality enabling them to participate in sport, recreation and cultural activities. Youth were also

		assisted through Kidsport and the Canadian Tire Jumpstart Program.
Safe and accessible facilities (i.e. parks, the MARC)	<ul style="list-style-type: none"> • 100% adherence to quarterly safety inspection schedule as per policy • Support to groups developing and maintaining community trails • Four seasonal park positions to maintain the service levels at Municipal parks • Four Gate Keeper positions • One Night time/weekend part-time position at the MARC • Working with the Lunenburg/Queens Recreation Coordinators/Directors Association to develop tools to help assess recreation facilities to make them more accessible. 	<ul style="list-style-type: none"> • Parks managed by the Municipality meet this standard • This is a service that has been provided and the Municipality will continue to provide support to community trail groups who provide a major recreational facility in the Municipality • The four seasonal park staff, gate keepers and year-round part time MARC position enable the Municipality to continue providing residents and visitors with park facilities • The Province of Nova Scotia in 2017 introduced accessibility legislation. The Province is currently working on establishing standards, so this work is relevant and should help inform municipal accessibility plans
Accurate information and sound advice	<ul style="list-style-type: none"> • Four community event listings in the municipal newsletters per year • Four program brochures per year distributed to all households and available on the Municipality’s website • Event announcements posted to website news listing and community calendar • Support to community groups • LighthouseNow Progress Bulletin Recreation Column • South Shore Sunday Morning CKBW • SouthShoreConnect.ca • Recreation Facebook page • Email clients using ActiveNet • Articles in the Breaker 	<ul style="list-style-type: none"> • These service levels were met. Staff distribute four community event listings in the municipal newsletters, four program brochures. Continue to use the various media tools to deliver the recreation message. Continue to support community groups using a community development model • The information is updated weekly on the website. • Information is sent to the LighthouseNow Progress Bulletin • Recreation staff go to CKBW once a month to pre-record for the weekly SS Sunday Morning • Recreation staff continue with the regional partnership to update and maintain SouthShoreConnect.ca, an online database of recreation opportunities in the region.

		<ul style="list-style-type: none"> • Maintain Facebook page and use it to provide almost instant updates • Utilize ActiveNet to send emails about programs to participants • Articles are regularly sent to the Breaker
Consistent, accessible, timely processes	<ul style="list-style-type: none"> • Service channels: telephone, email, internet, in person at MARC and Municipal Building (24 hour response time established) • Program registration (telephone, ActiveNet, In Person, mail) completed and confirmed immediately in real time • A recreation Facebook page is established and actively updated 	<ul style="list-style-type: none"> • It is estimated that this service level was accomplished 80% of the time. Staff will continue to strive to acknowledge telephone, email and website inquires within 24 hours and communicate next steps with expected timeline as appropriate • The program registration service level was met. Staff will continue to offer the various methods to residents providing different ways to register for programs. There has been an increase in participants using the online registration services • The Recreation Facebook page is an effective tool to get messages out about programs, events and cancellations. Good informal evaluation tool
Social Interaction	<ul style="list-style-type: none"> • 15–20 special events per year free to the public. • Recreation integration services provided to residents with special needs 	<ul style="list-style-type: none"> • This service level was met and staff will continue to offer 15-20 special events and provide recreation integration services as required
Employment	<ul style="list-style-type: none"> • 12–16 summer positions • 25–30 part-time instructors are employed throughout the year to offer recreation programs 	<ul style="list-style-type: none"> • We will strive to continue to offer recreation programs throughout the year and employ students to deliver our summer programs.
Community Development	<ul style="list-style-type: none"> • Provide support and assistance to community groups and volunteers • Support community trails and park management groups as they develop and manage free and accessible outdoor 	<ul style="list-style-type: none"> • This is a core service of the Recreation Department and staff will continue to strive to provide support and assistance as required and work with other agencies to provide training and resources to the valuable resource we have in

	recreation space on Crown, private and municipal lands. <ul style="list-style-type: none"> • Provide a grant program that provides financial support to community groups, volunteers and residents to our municipality 	our community groups and volunteers. <ul style="list-style-type: none"> • Issue over \$200,000 in grants to support the work of volunteers, youth and athletes
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2018/2019 Significant Achievements

During the past year, the Recreation Department continued to provide a high level of service to Council, Committees, residents of the Municipality, community groups and visitors through a wide range of program opportunities, parks and facilities and community development. Staff has also been engaged in developing new initiatives and policies. Highlights of the year have been included:

- Undertook the management of the Lunenburg County Lifestyle Centre in October of 2018. Will continue to provide management until otherwise determined by the LCLC Board, the Municipality of the District of Lunenburg and the Town of Bridgewater. An RFP is being issued in April 2019 seeking the services of an individual or firm to manage the LCLC for 12 months.
- From May 2018 to October 2018, the department undertook some temporary staff changes. The Director of Recreation Services took on the role of Acting Deputy CAO; the Program Coordinator took on the role of Acting Director of Recreation Services and an individual was contracted to Act as the Program Coordinator.
- The MARC had an accessibility audit conducted and the final report will help guide the Municipality in making future decisions and investments at this municipally-owned facility.
- Continued to promote and develop the Municipality’s Positive Recreation Opportunities for Kids Program (PRO Kids). Fundraising effort continued. These funds have assisted 180+ youth in the Municipality. The Department has worked closely with Canadian Tire Jumpstart and KidSport programs to maximize PRO Kids funding.
- In partnership with the South Shore Regional Centre for Education, and the NS Health Authority, MODL is piloting and evaluating Physically Active Lessons (PALS) in grade 5 classes at two local schools, Newcombville Elementary and Bluenose Academy. The pilot is called the Nova Scotia Active Smarter (ASK) Kids Pilot. PALS are lessons that occur primarily outdoors and involve the incorporation of physically active games and activities into the delivery of academic lessons. Preliminary evaluation results of the NS ASK Pilot are promising and show that the lessons are increasing students’ weekly levels of physical activity, improving students’ and teachers’ experiences of teaching and learning, and having a positive effect on crucial learning outcomes, such as focus, concentration and collaboration amongst students. The NS ASK Pilot developed out of Britt Vegsund’s research into Norwegian educational and physical activity promotion practices and is slated to run until the end of the 2019 school year.

- Worked closely with many community organizations throughout the year including community halls, trail/park management groups, youth groups, and local volunteers.
- Continued to work with several community advisory committees such as Miller Point Peace Park, Saw Pit Wharf, and Indian Path Commons.
- The River Ridge Common Committee has been working with staff and a Project Manager to begin development of phase 2 which involves developing the lower part of the park with the focus being on the natural playground and landscaping in the lower park area. A grand opening of River Ridge Common is anticipated the end of June, early July. Phase 3 involves completing the network of trails as outlined in the concept plan. Development of the park was divided in four phases, Phase four will form part of the 2020-21 budget.
- Continued to recognize the great work of volunteers through our annual volunteer recognition ceremony. This ceremony was held in the evening at a community hall with friends and families joining the volunteers being recognized to celebrate all that volunteers do in our communities.
- The Trail Capital funding that were allocated from the Municipality for the six Rails to Trails groups were well received and helped significantly in helping maintain the trails for all to enjoy.
- Recreation Staff are members of the Lunenburg Queens Recreation Directors/Coordinators Association and work on regional projects such as South Shore Connect which is a database of recreational opportunities along the South Shore, Facility Access Funding program which provides opportunities to families to access recreation facilities that they otherwise could not; and, most recently, looking at developing tools to help assess recreation facilities to determine what is required to make our recreation facilities accessible.
- In November and December of 2018, with funding from the Department of Communities, Culture and Heritage, MODL engaged the research firm, Nova Insights to conduct a telephone survey related to physical activity opportunities and barriers with local residents. Called the Physical Activity Community Survey, approximately 300 residents of MODL and the neighboring towns participated in the 25-minute telephone survey. Results of the survey were shared with MODL Council at the March 19 Policy and Strategy Committee meeting and with staff of MODL's Recreation Department. The results show that walking remains the number one form of physical activity desired by survey participants, but that significant barriers exist that keep people from doing so, including lack of infrastructure and social connections. The results also showed that the number of people swimming has increased since the last citizen survey on Physical Activity in 2015. The results of the 2018 Physical Activity Community Survey will be used to help refresh MODL's Active Living Strategy moving forward.
- Our Trailblazers After School Program, a free-of-charge program run with funding support from the South Shore Regional Centre for Education and the Department of Communities, Culture and Heritage, is a successful model that has garnered attention from across the province. Over 125 children from across MODL participate in the program every autumn and spring.

- Continue to run a very successful summer program and employ between 12-16 students to plan and lead our summer programs.
- Continue to work cooperatively with trail groups and trail users to support trail connectivity and maintenance.
- Continue to work with the Broad Cove Community Association to obtain ownership of beach front property at Broad Cove Beach and access to the Green Bay to Broad Cove ROW for coastal hiking.
- Continue to support community groups that have management agreements with the Municipality. These groups look after the day to day operations of some of the Municipality's parks and open spaces. The groups include: United Communities Marine Park Society; Petite Riviere Community Park Association; Pinegrove Outdoor Play Association; Rose Bay Marine Park Society; Chelsea United Baptist Church (Molega Lake Park); Lunenburg County Mountain Bike Association (trails at the MARC); the Tancook Island Recreational Association (Big Tancook Park); and the Lunenburg County Wildlife Association (Sucker Lake).
- As a result of recommendations from the Sherbrooke Lake Access Advisory Committee's Final Report and the MOU signed with the District of Chester, a Sherbrooke Lake Stewardship Committee has been appointed with members from both the Municipality of the District of Lunenburg and the District of Chester, and one expert appointed as a member. They are responsible to develop and implement a water quality monitoring program for Sherbrooke Lake. Bluenose Coastal Action Foundation has assisted in developing and implementing the program. May 2018 monthly water testing began and ended in October 2018. A report of the findings was presented to both the Municipality of the District of Lunenburg and Chester Councils in March 2019. These results will help establish a baseline. The Committee also presented the water testing program for the 2019 and the proposed budget. Trained volunteers will begin collecting water samples in May 2019.
- Also, as a result of recommendations from the Sherbrooke Lake Access Advisory Committee's Final Report and the MOU signed with the District of Chester, a Sherbrooke Lake Park Advisory Committee was formed with appointments to the Committee being made by the Municipality of the District of Lunenburg and the District of Chester Councils. The Municipality of the District of Lunenburg, upon recommendation from the Committee, engaged the services of EDM Consulting to develop a concept plan for Sherbrooke Lake based on the public input and to develop the plan in phases. EDM's report and concept plan were presented to Council in November 2018 and received by Council. The first phase involves making improvements to the Old Woodstock Road, an unmaintained public road owned by the Nova Scotia Department of Transportation and Infrastructure Renewal.
- Continue to partner with the Lunenburg County Mountain Bike Association in establishing mountain bike trails at the MARC in Dayspring.
- Worked closely with the team to manage and promote the Rum Runners Destination Trail from Halifax to Lunenburg.

- Worked with a number of partners offering activities and events during Provincial Bike Week in June.
- Continued to offer the Multisport program which included twelve sports (Community Sport Organizations), MODL, TOB, TOL, Sport NS, Province of NS, United Way, and local businesses supporting 30 youth participating for six months.
- The old canteen building at Hirtles Beach was removed.
- The Rose Bay Marine Park Society has reestablished a rock wall to help protect the area from erosion. This year they are working on having a design to establish the parking area and boat launch.

Current Conditions

- Council continues to implement the Active Transportation Plan, Open Space Strategy and Active Living Strategy.
- The Recreation Department continues to provide management services for the LCLC.
- The Municipality of the District of Lunenburg, the Town of Bridgewater and the LCLC will be undergoing a review concerning recreation services, particularly recreation programming, facility bookings and program registration to determine a model that will align these services with the LCLC being the base for residents, users and participants to register or book facilities. Seeking a Transition Coordinator to recommend a model will be part of an RFP that will be issued in April 2019.
- As part of the RFP being issued in April 2019 seeking a Transition Coordinator, the RFP is also seeking an expert to undertake an operations review of the LCLC and to hire an interim manager for the LCLC for 12 months.
- The Municipality continues to work on the Community Development model and entering into management agreements with groups concerning management of open space properties.
- In 2017 Accessibility Legislation was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- The Province of Nova Scotia is working on a Trail Strategy which should be released this Spring and an Active Transportation Strategy.
- Our Trails and Open Space Coordinator continues to work with trail and ATV groups to develop significant trail connectors that would enable a link from Halifax to Yarmouth and from Bridgewater to the Valley.
- In 2016, the Province adopted the Shared Strategy for Advancing Recreation in Nova Scotia. This Shared Strategy is informing the work of Recreation Nova Scotia and the division of Communities, Sport and Recreation Division of the Department of Communities, Culture and Heritage.
- Due to the documented success of the NS ASK Pilot to date, plans to expand the project from 2 schools to 6 in the South Shore Regional Centre for Education for the 2019-2020

school year are currently in the works with the support of the Department of Communities, Culture and Heritage. Expansion of the NS ASK Pilot is also supported by the South Shore Regional Centre for Education and the Nova Scotia Department of Education.

2019/2020 Strategic Direction and Priorities

The Recreation Department will continue to offer a wide range of programs, provide access to a number of parks and recreation facilities and to support community groups using a community development model. Service priorities this year are based on the direction provided by Council in the Strategic Priorities Chart which includes expansion of recreational infrastructure:

1. Alignment of Recreation Services and Governance/Management of the Lunenburg County Lifestyle Centre

Analysis of Initiative

Impact on existing service levels – increase

An RFP will be issued in April of 2019 to engage the services of a Transition Coordinator to recommend a model that would see the alignment of recreation programming, program registration and facility booking for the Municipality of the District of Lunenburg, the Town of Bridgewater and the LCLC to provide a one stop place for facility users and program participants to book facilities or to register for programs out of the LCLC. The RFP is also seeking a firm or individual to conduct an operations review of the LCLC and to manage the LCLC for 12 months.

Financial/Budget

\$140,000 has been budgeted in the LCLC budget.

2. River Ridge Common

Analysis of Initiative

Impact on existing service levels – increase

The Municipality will be completing Phase 2 of this major park project which involves developing the lower park area which will see an accessible trail connecting the parking lot to the lower park area. The lower park will consist of a state-of-the-art natural playground, connection points from one element to the next and the lower picnic area. An official opening of this Park is anticipated for late June/early July 2019.

Phase three, in which there are four phases, is budgeted for this year. This phase will see the development of additional accessible trails, repairs to the existing parking lot, repairs to the existing driveway, development of the single-track trails and purchasing and installing picnic tables and benches.

Financial/Budget

\$320,000 has been allocated in the budget with \$150,000 to come from gas tax.

3. Trail Connectivity

Analysis of Initiative

Impact on existing service levels – increase

The Trails and Open Space Coordinator and the Recreation Team will continue to provide support to the six rails to trails groups, ATV clubs and the Lunenburg County Mountain Bike Association. A focus will be on developing trails that provides connectivity to other trails, recreation facilities and amenities such as gas stations, restaurants and hotels, parks and to other communities.

Financial/Budget

\$55,000 has been allocated to trail groups; \$19,900 to develop plans for the Osprey Village Trail Connect and to create a pedestrian/cycling trail to the MARC from the Adventure Trail, as well as \$13,000 for the Lunenburg Mountain Bike Association to develop trails at the MARC.

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

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Recreation Fees	\$ 40,700	\$ 46,100	\$ -	\$ 46,100
ProKids	20,100	20,000	-	20,000
Rental Revenue	16,000	14,400	-	14,400
Recreation Grant	33,000	25,700	-	25,700
	109,800	106,200	-	106,200
EXPENDITURES				
General Services				
Sponsor Ad & Municipal Celebration	24,100	23,400	-	23,400
Grants to Organizations	337,100	360,700	7,500	368,200
DARE Program	1,500	1,500	-	1,500
Legal	12,000	12,000	-	12,000
Non-Owned Auto Insurance	200	300	-	300
Administration Personnel Costs	378,700	408,600	-	408,600
	753,600	806,500	7,500	814,000
Parks & Recreation Building				
Park Maintenance Personnel	237,200	255,400	-	255,400
Building, Grounds & Park Maintenance	137,800	140,300	-	140,300
Building Utilities	16,900	17,200	-	17,200
Telephone	10,500	7,500	-	7,500
Insurance	30,400	30,700	-	30,700
Office Expense	6,200	6,500	-	6,500
	439,000	457,600	-	457,600
Recreation Programs				
Parks and Programs	65,800	68,800	19,000	87,800
Winter Program	8,500	8,500	-	8,500
Spring Program	6,800	7,300	-	7,300
Fall Program	10,100	11,300	-	11,300
Swimming Program	20,300	8,200	-	8,200
General	113,000	107,100	-	107,100
Sport Program	1,500	1,500	-	1,500
Special Events	12,000	10,500	-	10,500
	238,000	223,200	19,000	242,200
Transfers to (from) Reserves & Funds				
Sherbrooke Reserve	40,000	-	-	-
Open Space Strategy	60,000	60,000	-	60,000
Trails	(58,700)	(55,000)	-	(55,000)
Pinegrove Park	5,300	16,700	-	16,700
Big Tancook Park	-	(7,000)	-	(7,000)
Recreation General	(7,900)	(5,600)	-	(5,600)
	38,700	9,100	-	9,100
	1,469,300	1,496,400	26,500	1,522,900
NET EXPENDITURES	\$ (1,359,500)	\$ (1,390,200)	\$ (26,500)	\$ (1,416,700)

Capital Funds

The Municipality has budgeted \$14,576,200 on capital expenditures in 2019/2020. After grants, reserve funding, and other revenue sources there is no borrowing required for capital projects.

The Municipality will continue to meet its environmental obligations with \$105,000 in Sewer Infrastructure and \$2,352,000 for the LaHave River Straight Pipe capital project. Also \$1,083,900 is budgeted for the Riverport School demolition & remediation, and \$75,000 for a collaborative project to investigate upgrades to sewer and water infrastructure in Garden Lots.

The Municipality will complete Phase 2 of the LiDAR Satellite Mapping Project for flood risk identification estimated to cost \$80,000.

There is \$6,544,000 budgeted for the construction of the new Municipal Services Building.

Recreation capital projects total \$1,241,000 including \$320,000 to continue to develop River Ridge Common, \$225,000 for future land purchases, \$415,000 for Active Transportation and \$141,900 to invest in upgrades to Municipal parks, playgrounds and trails.

Paving of Municipal Roads is a Strategic Priority of Council. The Municipality will cost share with the Nova Scotia Department of Transportation to pave Stonehurst, Tanner, Fort Point, Fort Point Branch, School House and St. Peter's Hall Roads with the Municipality's share estimated at \$1,099,000.

Economic Development projects include \$1,750,400 for the construction of Nathan Cirillo Road extension, and \$165,000 to re-build and pave the parking lot at the CES/CEF building.

The Municipality is in the second year of a 3-year Highway 103 Signage Program to promote the Visitor Information Centre, Municipal Business Park, the Municipality of Lunenburg, and Lunenburg County.

The Municipality continues to invest in rural internet projects. A commitment of \$500,000 per year, over four years is contained in the Municipal Operating Budget for this non-owned infrastructure.

The Capital projects are detailed on the following pages along with the 5-Year Projected Capital Investment Plan.

Municipality of the District of Lunenburg - Capital Budget Investment Plan		Year 1	Year 2	Year 3	Year 4	Year 5	2019-20 & Future Funding
		2019-20	2020-21	2021-22	2022-23	2023-24	
PROJECT DESCRIPTION		Budget	Projected Budget				
GGG - General Government Services							
	Financial Reporting/HR Accounting Software	-	42,000				SNSMR Grant
	Asset Management Plan	50,000					Gas Tax
	Administration Building	6,544,000	719,600				Capital & Operating Reserves & Sale Proceeds
	<i>Section Subtotal</i>	<i>6,594,000</i>	<i>761,600</i>	-	-	-	
PS - Planning Services							
	Flood Risk Mapping phase 2 of LiDAR Project	80,000					Gas Tax/FRIIP Grant
	Vehicle replacement (2016 Ford Escape)					35,000	Dep'n reserve
	<i>Section Subtotal</i>	<i>80,000</i>	-	-	-	<i>35,000</i>	
TS - Transportation Services							
	Road Paving Projects	1,099,000	700,000	250,000	250,000	250,000	Gas Tax
	<i>Section Subtotal</i>	<i>1,099,000</i>	<i>700,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	
EHS - Environmental Health Services							
	Aerated Compost Carts	20,000	-	-	-	-	Gas Tax
	Riverport school demolition & remediation (Oct 8/18 deadline)	1,083,900					Environmental Liability + Potential Grant
	Centre School Demolition		50,000	750,000			Dep'n Reserve
	Lahave River Straight Pipe Replacement Program	2,352,000	2,204,000	2,193,000	2,214,000	-	BCF/Dep'n Reserve
	Garden Lots Sewer & Water Upgrades	75,000					Gas Tax
	Cookville Collection System Refurbishment			10,000	30,000		Gas Tax & Swr Reserve
	Cookville WWTP Refurbishment & Upgrades	-	30,000	150,000			Gas Tax & Swr Reserve
	New Germany Collection System Refurbishment	20,000	-	410,000	150,000		Gas Tax & Swr Reserve
	New Germany WWTP		10,000				Gas Tax & Swr Reserve
	Hebville Pump Station Renewals	50,000		460,000			Gas Tax & Swr Reserve
	Conquerall Bank WWTP Upgrades	25,000	10,000	50,000			Gas Tax & Swr Reserve
	Van Replacement (2014 Chev) - Sewer				35,000		Dep'n reserve
	WW Operator Truck Replacement (2014 F150) - Sewer					30,000	Dep'n reserve
	<i>Section Subtotal</i>	<i>3,625,900</i>	<i>2,304,000</i>	<i>4,023,000</i>	<i>2,429,000</i>	<i>30,000</i>	
EDS - Economic Development Services							
	Osprey Village Reservoir Design					50,000	Gas Tax/TOB
	Rural Internet	-	-	-	-		
	Osprey Village - Nathan Cirillo Rd Extension	1,750,400					Osprey Village Reserve, Potential Grant & Dep'n Reserve
	CEF Building & Parking Lot	165,000					CEF Reserve
	Highway 103 Signage Program	20,000	15,000				Operating Surplus Reserves
	<i>Section Subtotal</i>	<i>1,935,400</i>	<i>15,000</i>	-	-	<i>50,000</i>	

Municipality of the District of Lunenburg - Capital Budget Investment Plan		Year 1	Year 2	Year 3	Year 4	Year 5	2019-20 & Future Funding
		2019-20 Budget	2020-21 Projected Budget	2021-22	2022-23	2023-24	
PROJECT DESCRIPTION							
RS - Recreation Services							
	MARC Improvements	65,000	30,000	-	20,000		Dep'n reserve
	Ballfield Upgrades	20,000					
	Active Transportation Plan Implementation	415,000	270,000	150,000	150,000		Gas Tax
	Cookville Trail Connector (carry over)	36,900					Gas Tax/ OHV Fund
	Sherbrooke Lake - Park Design & implementation		75,000	200,000	150,000		Gas Tax
	Sherbrooke Lake - Road Upgrades		135,000				Sherbrooke Lake Capital Reserves
	Riverport Playground	40,000					Dep'n reserve
	River Ridge Common	320,000	240,000		20,000		Gas Tax
	Miller Point Kiosk Replacement	10,000					Dep'n reserve
	Wile's Lake		30,000	20,000			Dep'n Reserve
	Future Land Purchases	225,000					Open Space
	LaHave Sunset Park Walking Path & Parking	15,000					Open Space
	MARC - Truck (2008 Ford)	75,000					Dep'n reserve
	Sawpit Switchback Trail	20,000	80,000				Gas Tax
	<i>Section Subtotal</i>	<i>1,241,900</i>	<i>860,000</i>	<i>370,000</i>	<i>340,000</i>	<i>-</i>	
Total Capital Projects		14,576,200	4,640,600	4,643,000	3,019,000	365,000	
Funding of Capital Projects							
	Depreciation Reserves	6,086,168	1,564,267	1,501,000	793,000	250,000	
	Gas Tax Reserves	2,123,400	1,239,243	1,002,300	660,000	90,000	
	Provincial/Federal Grants	2,096,677	1,511,333	1,462,000	1,476,000	-	
	Other Reserves - Capital Reserves	3,332,232	135,000				
	Other Reserves - Operating Reserves	342,500	190,757	677,700	90,000	-	
	Other Contributions	595,223			-	25,000	
Total Funding Capital Projects		14,576,200	4,640,600	4,643,000	3,019,000	365,000	

Reserves and Reserve Funds

Reserves and Reserve Funds are established by Council to promote long-term financial stability and assist with financial planning. These funds are authorized under provisions set out in the *Municipal Government Act* and are generally used to invest in infrastructure, smooth tax levy impacts, fund deficits, and help maintain the District's sound financial position.

Operating Reserves

Operating Reserves are an allocation of revenues set aside at the discretion of Council to provide for future expenditure requirements such as infrastructure replacement.

Operating Reserves may be established for any municipal purpose such as working funds, contingencies and asset replacements. The use of reserves assists a municipality in maintaining its financial position. The following are examples of reserves:

Election Reserve: funded by contributions in non-election years to finance expenditures in an election year.

Capital & Equipment Reserves: are earmarked for the replacement of equipment and certain types of capital expenditures. These reserves are generally funded from operating budget transfers or from the allocation of surplus from general fund operations.

Capital Reserve Funds

Capital Reserve Funds are segregated and restricted to meet a specific identified purpose and must receive interest income per the *Municipal Government Act*. They are established through a by-law of Council or by a requirement of Provincial legislation. Council authorized reserve funds are called discretionary or non-discretionary and are established for specific purposes. The following are examples of obligatory reserve funds:

Tax Sale Surplus Reserve: the *Municipal Government Act* requires a twenty-year holding period for excess funds collected during the tax sale process.

Open Space Reserve Fund: monies collected from the development community in lieu of dedication of land for parkland purposes.

2019/2020 Budget

The following sheet shows the actual and projected balance in the Municipality's Operating Reserves and Capital Reserve Funds for the next five years.

**Municipality of the District of Lunenburg
SEWER RATES**

	Rate per \$100 assessment	Revenue	BPSC Revenue	Expenses	Net Revenue (Expenses)
Global Sewer	\$0.73	\$510,000		\$505,700	\$4,300
Hebbsville Sewer	\$0.43	50,900	33,500	92,400	(\$8,000)
		<u>\$560,900</u>	<u>\$33,500</u>	<u>\$598,100</u>	<u>(\$3,700)</u>
Transfer to Reserves					(\$175,000)
Total					<u><u>(\$178,700)</u></u>

FIRE HYDRANT RATES

	Actual 2017/18	Actual 2018/19	Approved 2019/20
Rate per \$100 of assessment	\$0.129	\$0.140	\$0.136
Opening Surplus (Deficit)	(\$2,898)	(\$2,315)	(\$134)
Total Cost to Recover	<u>\$54,028</u>	<u>\$56,714</u>	<u>\$57,065</u>
Net Cost	<u>\$56,926</u>	<u>\$59,029</u>	<u>\$57,199</u>
Area Rate Generated	\$54,611	\$58,895	\$57,062
Ending Surplus (Deficit)	<u>(\$2,315)</u>	<u>(\$134)</u>	<u>(\$137)</u>
		Projected	

STREET LIGHT RATES	2018-19	2019-20
	Approved	Approved
Rates per \$100 of assessment		
Riverport	\$ 0.028	\$ 0.028
Dayspring	\$ 0.051	\$ 0.077
New Germany	\$ 0.042	\$ 0.044
Catidian Place	\$ 0.009	\$ 0.014
Pine Haven Subdivision	\$ 0.040	\$ 0.041
Flat Rates Per Property		
Barss Corner	\$ 48.20	\$ 52.08
Vogler's Cove, Broad Cove & Cherry Hill	\$ 22.09	\$ 51.05
Chelsea	\$ 83.32	\$ 91.48
Pine Grove	\$ 20.08	\$ 54.28
Oakhill Acres	\$ 32.35	\$ 34.45
Little Tancook	\$ 37.70	\$ 31.29
Whitley & Jenny	\$ -	\$ 12.44
Westside Drive	\$ 160.00	\$ 192.90

APPENDIX I – Approved Additions to Baseline Budget

2019/20 Budget Additions

Department/Description	Expenditure Amount	Revenue/ Reserves	Net Cost
Administration & Finance			
Communications Co-op Student	\$ 12,000	\$ 4,200	\$ 7,800
Municipal Webpage	25,000		25,000
Lyme Disease Project	10,000		10,000
Fire Recruitment & Retention	78,800		78,800
Fire Personnel Insurance Project	20,000		20,000
Litter Clean-up Program	10,000		10,000
Employee Pension Investigation	100,000	100,000	-
Members at Large - Audit Committee	500		500
Depreciation Reserve Transfer	32,500		32,500
Engineering Services			
Student Co-op (4 semesters)	39,600	12,600	27,000
Safety Services	15,000	-	15,000
Sewer Operations Manuals	60,000	60,000	-
Standby Compensation	10,400		10,400
Hebbville WWTP - spare impellers	8,600	-	8,600
New Germany Collection System - manhole repairs	5,000	-	5,000
Planning & Development Services			
Private Road - Red Hill Road	2,800	2,300	500
Planning Co-op Student	14,400	4,200	10,200
Fancy Lake/Petite Riviere Watershed Project	81,000	18,400	62,600
Economic Development Services			
Business Development Officer	34,800		34,800
Regional Economic Development	10,000		10,000
NOW Lunenburg Doctor Recruitment Project	5,000		5,000
Recreation Services			
Grant - Sucker Lake	2,500		2,500
Grant - Big Tancook Island Park	5,000		5,000
Osprey Trail Design	9,500		9,500
MARC Rail to Trail	9,500		9,500
TOTAL ADDITIONS	\$ 601,900	\$ 201,700	\$ 400,200



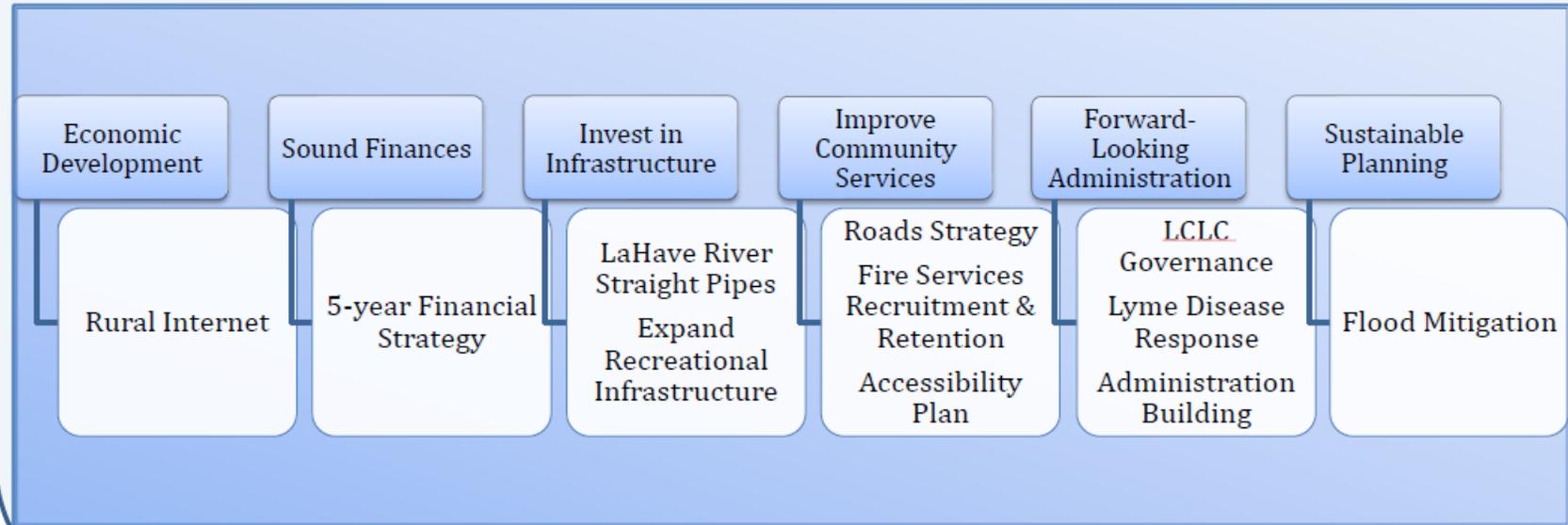
APPENDIX II

Municipality of the District of Lunenburg 2019-20 Strategic Priorities

Council's Vision

The Municipality will maximize opportunities for social and economic development while retaining an attractive, sustainable and secure environment for the enjoyment of residents and visitors. Through responsible and professional leadership and in partnership with others, the Municipality will strive to improve the quality of life for all residents living and working in the larger community.

Council's 2019-20 Priorities



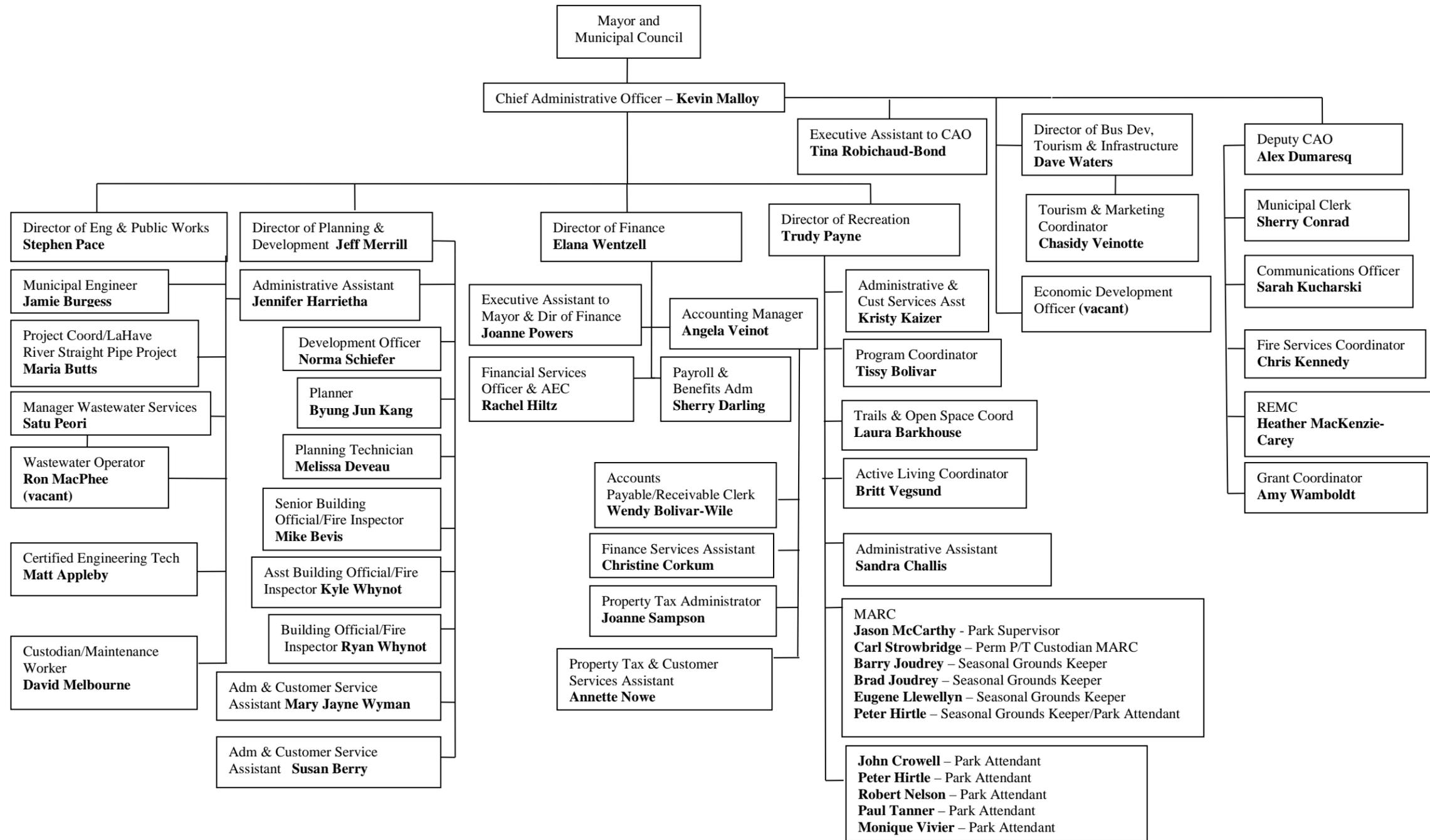
APPENDIX III

Staffing Charts

Department	Position	Full-Time Equivalent
Administration	Chief Administrative Officer	1.00
	Deputy Chief Administrative Officer	1.00
	Municipal Clerk	1.00
	Communications Officer	1.00
	Executive Assistant to CAO	1.00
	Executive Assistant to Mayor & Director of Finance	.75
	Administrative Assistant	.20
	REMO Coordinator	.40
	Deputy REMO Coordinator	.20
	Fire Services Coordinator	1.00
	Grant Coordinator	.50
Finance	Director of Finance	1.00
	Accounting Manager	1.00
	Financial Services Officer	1.00
	Executive Assistant to Mayor & Director of Finance	.25
	Property Tax Administrator	1.00
	Payroll and Benefits Administrator	1.00
	Accounts Payable/Receivable Clerk	1.00
	Property Tax and Customer Services Assistant	1.00
	Financial Services Assistant	1.00
	Administrative Assistant – Tax Period	.20
Economic Development	Director of Business Development, Tourism & Infrastructure	1.00
	Administrative Assistant	.20
	Tourism and Marketing Coordinator	1.00
	Economic Development Officer	1.00
Engineering & Public Works	Director of Engineering & Public Works	1.00
	Municipal Engineer	1.00
	Administrative Assistant-Engineering & Planning	.50

	Certified Engineering Technologist	1.00
	Custodian/Maintenance Worker	1.00
	Wastewater Operator	2.00
	Manager of Wastewater Services	.60
	Custodian/Maintenance Worker	1.00
Planning & Development Services	Director of Planning and Development Services	1.00
	Development Officer	1.00
	Planner	1.00
	Planning Technician	1.00
	Administrative Assistant-Engineering & Planning	.50
	Administrative Assistant	.20
	Senior Building Official/Fire Inspector	1.00
	Building Official/Fire Inspector	2.00
	Administrative and Customer Services Assistant	2.00
Recreation	Director of Recreation Services	1.00
	Recreation Program Coordinator	1.00
	Trails & Open Space Coordinator	1.00
	Active Living Coordinator	1.00
	Administrative and Customer Services Assistant	1.00
	Administrative Assistant	.20
	Park Supervisor	1.00
	MARC – Seasonal Custodian and Groundskeepers	3.18
	Gatekeeper/Park Custodian	1.35

MUNICIPALITY OF THE DISTRICT OF LUNENBURG-STAFF ORGANIZATION



April 2019

APPENDIX IV

Glossary

Accounting Principles

Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

Accrual Accounting

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's Budget.

Administration Building

All costs associated with the maintenance and operation of the facility, which includes utilities, and janitorial salary.

Administration & Financial Services

Includes all costs associated with salaries for the administration and financial staff, training and educational expenses. The main function of these departments is to provide support to Council and to ensure the delivery of services. They also provide support to other departments within the organization in the way of purchasing, accounting, payroll, controlling of funds, and tax collection.

Allowance

A provision for an expected loss or reduction in the value of an asset so as to reduce the reported value of the asset to a value, which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectible Taxes.

Animal Control Services

This is a contract service and the cost of this service covers the salary for the Animal Control Officer.

Approved Budget

The final budget passed by Council which will govern the operations and reporting during the fiscal year.

Area Rate

Area rates may be used to finance all or part of the cost of any municipal service or facility that Council deems to be of benefit for an area. The rate may apply to all taxable property and occupancy assessments.

Assessment

A value established by the Assessment Office for real property for use as a basis for levying property taxes for municipal purposes.

Base Budget

Budget resources that are required to maintain service levels at the level provided in the previous year's budget.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services approved by Council.

Budget Document

The official written statement prepared by Administration, which presents the proposed budget for the fiscal year to Council.

Budget Message

A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains principal budget issues and highlights against the background of financial experience in recent years and presents recommendations made by senior administration for the consideration of Committee and Council.

Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

Building Inspection Services

The costs associated with this service include the administration of the building code by-law and fire inspections.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years (long-term) identifying each capital project and the method of financing.

Current Taxes

Taxes that are levied and payment due within the fiscal year.

Debt and Transfer to Reserves

This includes monies that are remaining from operating reserves that is not anticipated to be used. This money must be transferred into the reserve account for future allocation.

Debenture Debt

The payment of interest and repayment of principal to holders of the District's debt instruments used to finance capital projects.

Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council policy limit or the allowable Provincial Government limit.

Department

A basic organizational unit of the Municipality, which is functionally unique in its delivery of services. Departments within the District are: Legislative, Administrative, Financial Services, Engineering and Public Works, Planning and Development, Protective Services and Recreation.

District

Municipality of the District of Lunenburg

Economic Development Services

All costs associated with salary and expenses of the Economic Development Officer, payments to the Lunenburg Queens Regional Development Agency, expenses associated with the CEF/CES, and borrowing costs for long term loans related to economic development.

Engineering Services

This service is related to the management and administration of wastewater systems, municipal-owned roads, repair and maintenance of municipal structures, and engineering support to other departments. The costs associated with fulfilling these tasks are salaries.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

Financial Expenses

The costs associated with this service pertain to the municipal operations as a whole or the benefits are shared across the entire Municipality, which includes necessary insurance such as liability, errors & omissions and automobile. It also includes the costs associated with compliance services such as legal, auditing and banking charges.

Fire Protection Services

This service is provided by local fire departments and the funding associated with this service is funded through the annual budget, which includes the collection of fire area rates

Fiscal Year

The twelve-month accounting period for the recording of financial transactions. The Municipality's fiscal year is April 1 to March 31.

Full-Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two half-time positions would equate to a (one) FTE.

Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

Garbage Collection Services

All costs associated with road side collection, which is a contracted service.

Generally Accepted Accounting Principles (GAAP)

Recognized uniform principals, standards, and guidelines for financial accounting and reporting. GAAP encompasses the conventions and rules that define accepted accounting principals at a particular time.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments. The Municipality makes grants available to various local cultural, sports and community organizations.

Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, wastewater treatment plants, buildings, vehicles and parks.

Legislative Services

Includes all Council expenses and salaries for the Mayor; Deputy Mayor and Councillors; grants to organizations including fire departments; exemptions for non-profit organizations; election expenses; UNSM and FCM expenses; and other Committees of Council expenses.

Long-Term Debt

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. Municipal debt is issued by debentures through the Municipal Finance Corporation.

Modified Accrual Basis

The basis of accounting in which revenues are recognized when they become both measurable and available, and expenditures are recognized when incurred. All of the Municipality's funds are accounted for using the modified accrual accounting method.

Municipality

Municipality of the District of Lunenburg.

Nova Scotia Federation of Municipalities (NSFM)

NSFM works with and for municipal governments. Traditional activities include inter-government relations and policy development, information gathering and disseminating on all issues affecting municipalities.

Object Code

A revenue or expenditure category used consistently across the Municipality to provide more detailed analysis and reporting of revenues and/or expenditures. For example: grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

Operating (Current) Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

Operating (Revenue) Fund

The fund reflecting general activities of the Municipality. The principal sources of revenue are property taxes, grants and service charges. All line and staff departments are financed through this fund.

Planning and Zoning Services

The services provided are the administration and review of planning documents, mapping, civic addressing and by-law administration. The costs include salaries, technical mapping equipment and permitting systems.

Police Protection Services

Policing services is under a contract with the RCMP, the costs associated with providing this service includes the salaries, benefits, for 22 uniformed officers and related support staff at two separate detachments.

Program

Group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

Protective Management Services

This service covers the cost associated with the Municipality's Emergency Management Co-coordinator honorarium, and any associated costs to training and operating an Emergency Operations Centre.

Provincial Services

Payments to the Province, its agencies, boards or commissions such as: Assessment Services; Correctional Services; Regional Housing; Regional Development Agency; Regional Library; and the School Board.

Recreation Services

The costs associated with recreational services includes: salaries and expenses for staff, building and facility up keep, program support, and equipment purchasing.

REMO Services (Regional Emergency Management Organization)

This service is a joint service shared by three other municipal units, and the cost associated with this service is the salary of the REMO Co-coordinator. The Municipality also provides the administration and financial support for the Coordinator.

Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets. Examples of the Municipality's Reserves are: Capital Reserve, Tax Sale Surplus.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purposes to be segregated. (i.e. Open Space Fund)

Discretionary – created whenever a Municipal Council wishes to earmark revenues to finance a future project for which it has authority to spend money (i.e. Economic Development Reserve)

Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, and interest income.

Sewer Services

Management of municipal wastewater collection and treatment in four communities, the costs associated include salaries, maintenance and upgrading.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

Transportation Services

This service includes the management of municipal owned roads, and all costs associated include, contract services for the maintenance and payments for “J” Class Roads.

Utility and Review Board (URB)

The Nova Scotia Utility and Review Board is an independent quasi-judicial body which has both regulatory and adjudicative jurisdiction flowing from the Utility and Review Board Act.

User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from the service.