



**Municipality of the District of Lunenburg  
2017/2018 Budget**

# Table of Contents

## Introduction

Executive Summary .....	3
Budget Highlights .....	5
Where Each of Your Tax Dollars Will Go .....	10
Community Profile.....	12
Governance Profile .....	13
Fiscal and Accounting Framework .....	15
Organization of Budget Book and Budget Process.....	18
Operating Budget Summary .....	20
Expenditures .....	20
Revenue.....	27
Municipal Financial Condition Indicators .....	25

## Operating Budget

### Department Budgets

Legislative Services (Council).....	32
Administration .....	37
Regional Emergency Management Organization.....	41
Fire Services.....	45
Financial Services .....	47
Provincial Services.....	51
Police Services .....	52
Economic Development.....	55
Engineering and Public Works .....	61
Planning and Development.....	70
Recreation .....	75

<b>Capital Budget.....</b>	<b>85</b>
----------------------------	-----------

<b>Reserve Budget and Reserve Funds .....</b>	<b>87</b>
---	-----------

**Table of Contents**  
Continued

**Area Rates**

Fire Hydrant .....	91
Sewer.....	91
Street Lights .....	92

**Appendix**

I. Approved Additions to Baseline Budget .....	93
II. Strategic Priorities Chart.....	94
III. Staffing and Organizational Charts.....	96
IV. Glossary .....	103

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

Prepared by:

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

210 Aberdeen Road, Bridgewater, NS B4V 4G8

(902) 541-1322

(902) 543-7123 fax

[www.modl.ca](http://www.modl.ca)

For more information contact:

Elana Wentzell, CPA, CMA

Director of Financial Services and Municipal Treasurer

At the above address or:

Email: [elana.wentzell@modl.ca](mailto:elana.wentzell@modl.ca)

Phone: (902) 541-1322

## **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 District 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 or commercial.

- Residential Rate     \$.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
- Special Recreation Facility Rate (Capital)    This commitment has been fully funded and removed from all tax bills.

### **Total Operating Expenditures**

The gross expenditures in the 2017/2018 operating budget amounts to \$29,342,800.

## Budget Summary

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
Gross Expenditures (after reserve transfers)	\$ 29,402,500	\$ 29,093,800	\$ 249,000	\$ 29,342,800
Non-Tax Revenue	<u>1,455,900</u>	<u>1,443,200</u>	<u>28,900</u>	<u>1,472,100</u>
Net Expenditures	27,946,600	27,650,600	220,100	27,870,700
Tax Revenue	<u>28,026,700</u>	<u>27,959,500</u>	<u>29,200</u>	<u>27,988,700</u>
Surplus (Deficit)	<u>\$ 80,100</u>	<u>\$ 308,900</u>	<u>\$ (190,900)</u>	<u>\$ 118,000</u>

## Change in Assessment Revenue

As the District 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.

<b>Assessment Summary</b>				
	2016/17	2017/18	Difference	% Change
Total Market Assessment	\$ 2,873,772,000	\$ 2,923,654,500	\$ 49,882,500	1.74%
Total Taxable Assessment (after CAP applied)	\$ 2,539,239,100	\$ 2,601,836,500	\$ 62,597,400	2.47%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	\$ 2,536,039,100	\$ 2,594,795,300	\$ 58,756,200	2.32%
Total Number of Taxable Properties	29,295	29,465		
Total Number of Capped Properties	15,886	16,319		
Assessment Value Differential	\$ 334,532,900	\$ 321,818,000		

## **2017/2018 Budget Highlights**

The principles for the development of the 2017/2018 operating budget have ensured that the service standards in the District will be maintained. The budget makes the required provision for inflationary pressures, wage increments and programs adopted during the 2017/2018 budget deliberations. The budget also provides for costs associated with the infrastructure of the District, for example, wastewater treatment plants and recreation facilities.

### **Budget Overview**

- No residential or commercial property tax rate increase
- Some area rates have been reduced
- Forecasting a surplus, the 12<sup>th</sup> in a row
- No borrowing for Capital Projects
- Contributions to Reserves to lessen requirement for future borrowing
- Continuance of the Debt Management Strategy – will be debt free by 2021/22
- Positive results on Financial Condition Index – exceed threshold on 13 of 15 indicators

### **Building the Local Economy**

#### **Internet Connectivity Strategy**

- The District is creating an Internet Connectivity Strategy. It will consist of creating a long-term plan to address the needs of the community.
- In conjunction with the long-term strategy development, the District is pursuing opportunities in the short-term:
  - Sweetland is a pilot project being funded in partnership with the provincial government. The province is providing \$75,000 and the District will contribute \$60,000 for the construction of two towers that will deliver high-speed internet up to 288 homes.
  - Council supported 3 projects submitted to the federal Connect to Innovate Program. Council has approved \$246,800 should federal funding be approved.

#### **Rural roads**

- Roads are a major priority in our municipality. Well-maintained, good quality roads are essential for our communities. The District recognizes the importance of roads to our citizens, and is examining an initiative that would allow the District to target road improvements and leverage provincial investment.

#### **Investment Attraction**

- The advertising and social media campaign will be implemented in 2017/18. As well new projects include the: Visitor Conversion Campaign, additional Agriculture Marketing initiatives, district video production and website enhancements. The two primary areas of concentration will be Agriculture and Tourism.

#### **Agriculture**

- The District will continue to work to assist additional development of the Agriculture Industry in the District 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, Agritourism Map and Agri-Innovation park development

### **Customer Service Excellence Program**

- The development of a customer service excellence program where residents and businesses can provide feedback to help us improve services such as the permit approval process.

### **Investing in Recreation and Community**

#### **Open Space Strategic Plan**

- The District will continue to implement the Open Space Strategic Plan by investing in Sherbrooke Lake Public Access, River Ridge Common and Sawpit Boat Launch.

#### **Active Living Strategy**

- Further develop the Active Living Strategy through capital investments to our rails to trails connectivity.

#### **Fire Services Recruitment and Retention**

- Develop and implement a multi-year plan to increase recruitment of new volunteers in the Fire Service in order to assist fire departments in sustaining the critical community service they provide.

#### **Canada 150**

- In recognition and celebration of Canada's 150<sup>th</sup> anniversary of Confederation, the Municipality has included in this year's budget \$20,000 to support Canada 150 community initiatives, activities and events.

#### **Sherbrooke Lake**

- A Sherbrooke Lake Stewardship Committee will be established to develop and implement a water quality monitoring program for Sherbrooke Lake which will provide the Municipality and the community with scientific data to aid in decision-making pertaining to education, planning and development.

#### **Active Transportation**

- The Municipality will continue to partner and invest in active transportation routes. This year funds have been allocated to partner with Transportation and Infrastructure Renewal (TIR) to pave the shoulders in the community of Blue Rocks, pending TIR approval of this project.

### **Making Life Affordable**

#### **Special Recreation Tax Eliminated**

- The Special Recreation Tax for the construction of the Lunenburg County Lifestyle Centre (LCLC) has been removed the tax bill. This special 2.5 cent rate achieved its goal ahead of schedule.

### **Clean Energy Financing Program**

- Continued investment in the Clean Energy Financing program, which offers 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. For more information visit [CleanEnergyFinancing.ca](http://CleanEnergyFinancing.ca)

### **Five-Year Financial Strategy**

- The Municipality is developing a Five-Year Financial Strategy. This will establish term-long plan for finances, including examination of revenues and expenditures and a review of our reserves and investment plan. Residents will benefit from a more efficient government and an improved ability to maintain stable taxation.

### **Decrease Sewer Tax Rate**

- Sewer area rates have been reduced by \$0.02 per \$100 in assessed value.

### **Maintain Tax Rate**

- All residential and commercial property tax rates stayed constant in this budget.

### **Removing financial barriers for children and youth**

- Increase contributions 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 District.

### **Property Tax Rebate for Low Income Households**

- The Municipality continues to offer a property tax rebate of up to \$400 for property owners who have a total gross income of under \$25,000. An application must be completed to qualify for the rebate. Please call the Municipality at (902) 541-1348 or visit the municipal website to get the application. The application deadline is August 1, 2017.

### **Protecting the Environment**

#### **LaHave River Straight Pipe Initiative**

- The Municipality will continue to work with provincial and federal levels of government to launch a program where the Municipality will replace straight pipes in the area with approved systems. The program will not use municipal tax dollars.
- Any costs that are not covered by grants will be repaid by the homeowners receiving the new systems.
- The proposed plan would achieve our goal of making the lower LaHave straight pipe free by 2023.
- Project is contingent on funding from other levels of government.
- The District 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**

- \$526,000 is included in the budget for school remediation.



### **Flood Mitigation**

- Coastal policy development to mitigate impacts on new construction, such as flood damage from storm surges and property losses from coastal erosion.
- Complete coastal building permit waiver, inland floodplain mapping and hold policy discussion regarding inland floodplains.
- Detailed elevation mapping and flood plan identification (\$100,000).

### **Cookville Wastewater Treatment Plant**

- Ammonia levels in the effluent discharged to the LaHave River were 97% compliant in 2016 and are expected to improve further from a low of 79% in 2015 due to seasonal changes to the operation in colder weather and restaurants connected to the plant are required to provide proof of grease interceptor cleanings.

### **Service Level Changes and Adjustments to Baseline Budget**

Appendix I lists the recommended Adjustments to the Baseline Budget. These adjustments are based upon Council's direction through its review of the Strategic Plan as well as other direction provided throughout the past fiscal year. Highlights of the changes are:

- Economic Development: While always a priority for Council, this budget will see increasing emphasis being placed on Economic Development. It will provide for an additional part-time Economic Development personnel, with an emphasis on Rural Internet Connectivity, Investment Readiness and Attraction and continuing with the Regional Enterprise Network (REN).
- Multi-Purpose Facility: This fiscal year will see the continued operation of the Lunenburg County Lifestyle Centre. The District jointly owns and operates this facility in partnership with the Town of Bridgewater. This facility expands recreation services to residents through the offering of an indoor aquatics centre, library, multi-use space and arena.
- Municipal Joint Services Board: The Municipal Joint Services Board (MJSB) will enter its fourth year of operation. The MJSB provides solid waste and IT services to the Town of Mahone Bay, Town of Bridgewater, and MODL.
- Park Development/Upgrades: This Municipality will continue to partner with non-profit organizations who manage parks and open spaces on our behalf. These parks include: United Communities Marine Park, Pinegrove Outdoor Play Association, Petite Riviere Community Park, Molega Lake Park and River Ridge Commons. This budget also provides for the commitment to public access to lakes such as Sherbrooke, Wiles and Church Lake.

## **Meeting Your Needs**

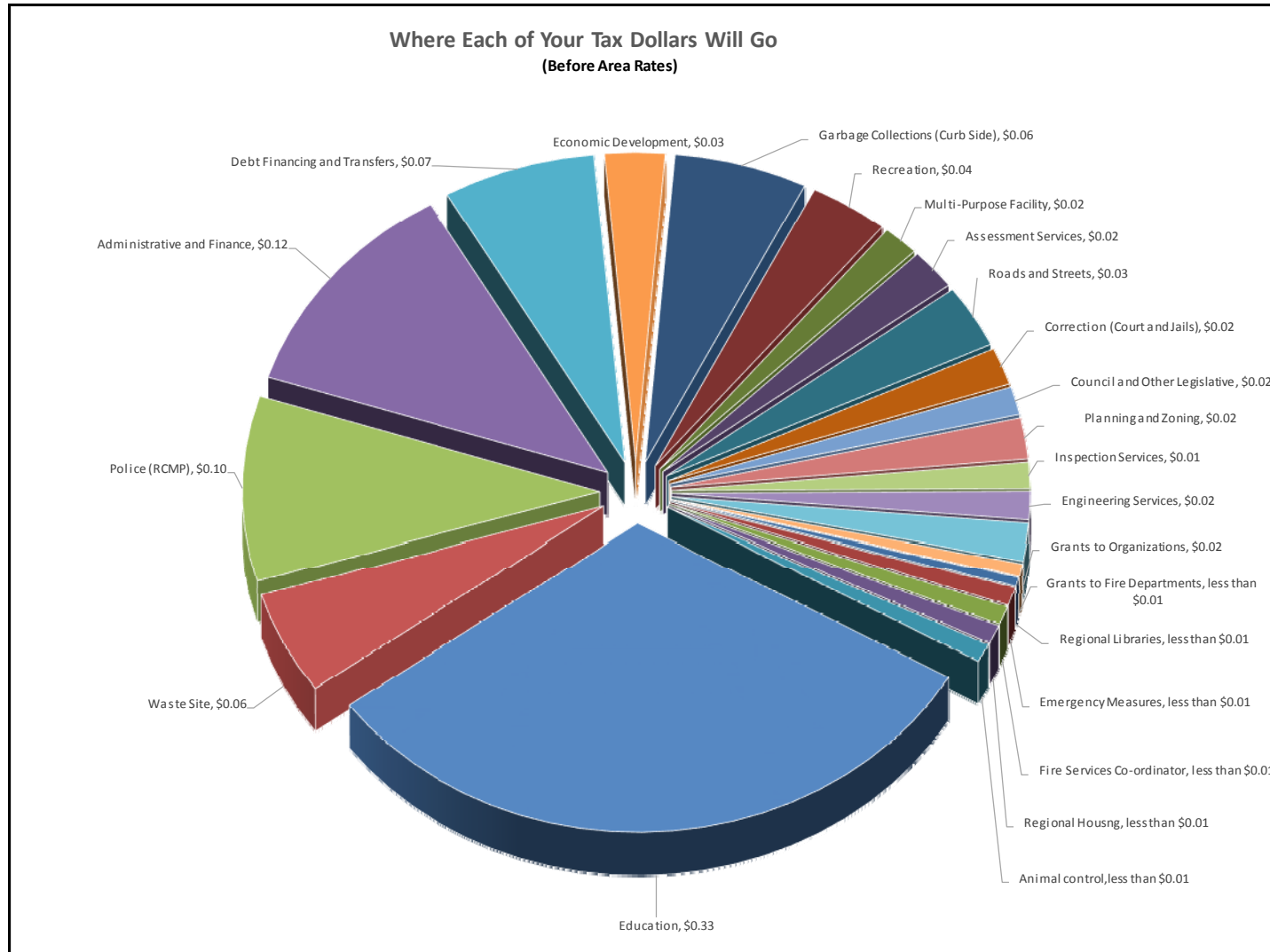
With the adoption of the recommended budget additions the full budget would result in no increase to the general tax rate. To the owner of a residential property assessed at \$100,000 the impact is:

\$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.

## Where Your District 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 61% of the District's gross expenditure budget and 63% of the net expenditure budget for 2017/2018.

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

	<b>2017/18</b>	
	Gross	Net
<b>Mandatory Contributions</b>		
Education - schools	\$ 7,815,000	\$ 7,815,000
Assessment	680,700	680,700
Corrections - courts and jails	487,800	487,800
Public Housing	32,000	32,000
<b>Mandatory Expenditures</b>		
Policing - RCMP	3,190,300	3,134,300
Roads and Streets	820,700	659,800
Streetlights	143,600	95,800
Curbside Garbage Collection	1,478,800	1,478,800
Waste Site - Joint Services Board - MODL Share	1,386,100	1,386,100
Debt Repayment & Transfers	1,911,600	1,911,600
	<b>\$ 17,946,600</b>	<b>\$ 17,681,900</b>

The remainder of the expenditures are termed discretionary as the District determines more directly the level of service necessary and whether the service will be provided. These expenditures represent 39% of the 2017/2018 gross expenditure budget or 37% of the net expenditure budget.

## **Community Profile**

The District 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 District 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 District 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 District 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 District funds services not directly provided by the District including Assessment Services, Corrections, Libraries, Education and Police Services.

The District 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 District's success is built on a strong work ethic and productive working relationships with the community and regional partners. The District is a vital economic and service centre for the region.

The District'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 District. 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 District'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 2017-2018**

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**

Councillor **Cathy Moore**

#### **District 6**

Deputy Mayor **Claudette Garland**

#### **District 7**

Councillor **Wade Carver**

#### **District 8**

Councillor **Michael Ernst**

#### **District 9**

Councillor **Reid Whynot**

#### **District 10**

Councillor **Errol Knickle**

The head of the administrative structure is the Chief Administrative Officer (CAO). Four Directors, each responsible for a service unit (Finance; Engineering and Public Works; Planning and Development; and, Recreation), Administrative Staff (Administrative Assistants, Clerk, Economic Development Officer, Deputy CAO, Strategic Initiatives Coordinator, Communications Officer, and Grant Coordinator), Fire Services Coordinator and the Regional Emergency Management Coordinator report to the CAO.

### **Senior Administrative Staff**

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

Deputy Chief Administrative Officer/Strategic Initiatives Coordinator **Alex Dumaresq**

Director of Recreation Services **Trudy Payne, BRM**

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

Acting Director of Engineering and Public Works **Satu Peori, M.A.Sc., P. Eng.**

Director of Financial Services **Elana Wentzell, CPA, CMA**

Municipal Clerk **Sherry Conrad**

In 2017/2018, the total budgeted complement of the municipal departments is 39 continuous full-time staff and approximately five full-time equivalent staff on a temporary/seasonal basis.

## **Fiscal and Accounting Framework**

### **Summary of Comprehensive Fiscal and Accounting Policies**

The District 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 District's annual audited financial statements.

The foundation for all initiatives of the District 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 District follows the legislative financial requirements of the *Municipal Government Act* and regulations. In addition, the District 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 District.

### **Operating Budget Control Process**

The District 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 or 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 & Finance Committee has been formed with a mandate of overseeing the audit process and making recommendations on internal controls. As well, it 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 District 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 District 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 District 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 Audit & Finance Committee to monitor actual to planned results.
- Surplus Allocation: Any surplus that may be generated will be allocated to reserves after review by the District's Audit & Finance Committee as mandated by Provincial Legislation.
- Purchasing Policy: All purchases for the District 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 District's aggressive debt repayment schedule is on track for MODL to be debt free by 2021/22.

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

## **Basis of Accounting**

The District 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 District'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 District's budget.

## **Municipal Funds**

The District'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 District's external auditors audit all funds annually. Although all funds are segregated, the District 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 District 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
- 2016/2017 Other Significant Achievements
- Current Conditions
- 2017/2018 Strategic Direction and Priorities
- Additions to Baseline Budget
- Departmental Budget - 2017-2018

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.

<b>Budget Process Table -- 2017/2018</b>		
<b>Date</b>	<b>Inputs</b>	<b>Outputs</b>
	Council Members	Strategic Priorities Setting Workshop
December 16, 2016	Each Senior Management Team Member	Prepare a list of Potential Capital Projects
January 10, 2017	Council	Approval of Strategic Priorities
January 12, 2017	Senior Management Meeting	Review Strategic Priorities and review Preliminary Capital Projects Lists
February 7, 2017	Audit/Finance Meeting	Check in on Budget Assumptions and Capital Budget Status
January 26, 2017	Senior Management Meeting	Five Year Draft Capital Budget Plan Worksheet Preparation
February 2, 2017	Senior Management Meeting	Five Year Draft Capital Budget Plan Worksheet Preparation
February 2, 2017	Each Senior Management Team Member	Prepared Operating Budget, Preliminary Draft Baseline and Additions to Baseline Budgets
February 9, 2017	Each Senior Management Team Member	Prepared Capital Justification Slides for Fiscal 2018 Capital Budget
February 16, 2017	Senior Management Meeting	Review of Capital Justification Slides and make any necessary changes to Fiscal 2018 Capital Budget
February 23, 2017	Senior Management Meeting	Five Year Capital Budget Proposal for Audit/Finance
February 28, 2017	Audit/Finance Meeting	Details of Reserve Fund & Reclassification
March 7, 2017	Audit/Finance Meeting	Preliminary review of 2017-18 Capital Budget
March 9, 2017	Senior Management Meeting	Five Year Capital Budget Proposal for Audit/Finance
March 14, 2017	Audit/Finance Meeting (Special Meeting)	Approve Five Year Capital Budget Proposal Review including Capital Power Point Presentation by SMT members
March 16, 2017	Senior Management Meeting	Each SMT member prepare written material for Operating Budget Binder
March 23, 2017	Senior Management Meeting	5-year Capital Budget Review
March 23, 2017	Senior Management Meeting	Review of capital and operating budget
March 28, 2017	Audit/Finance Meeting (Special Meeting)	Draft Operating Budget
April 4, 2017	Audit/Finance Meeting	Operating Budget and Service Levels/Strategic Priorities
April 18, 2017	Audit/Finance Meeting (Special Meeting)	Additions to Operating Budget & Draft Capital Budget
April 20, 2017	Senior Management Meeting	Preparation of Draft Budget Power Point Presentation
April 25, 2017	Audit/Finance Meeting (Special Meeting)	Draft Operating Budget; Draft 5-Year Capital Plan; Reserve Budget and 5-Year Plan; Sewer Rates
May 9, 2017	Council Meeting	2017-2018 Budget Presentation

## Operating Budget Summary

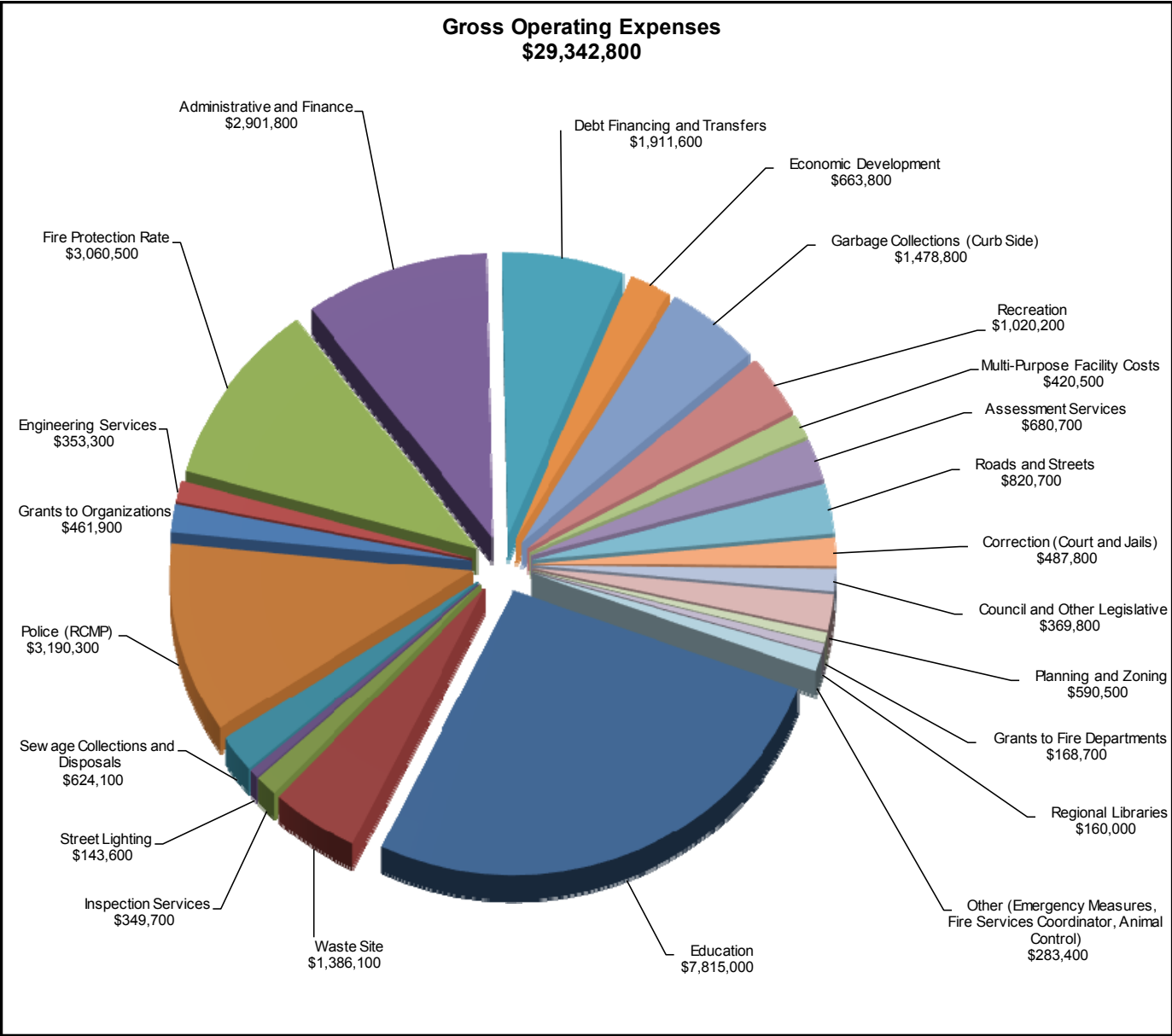
### Total Operating Expenditures

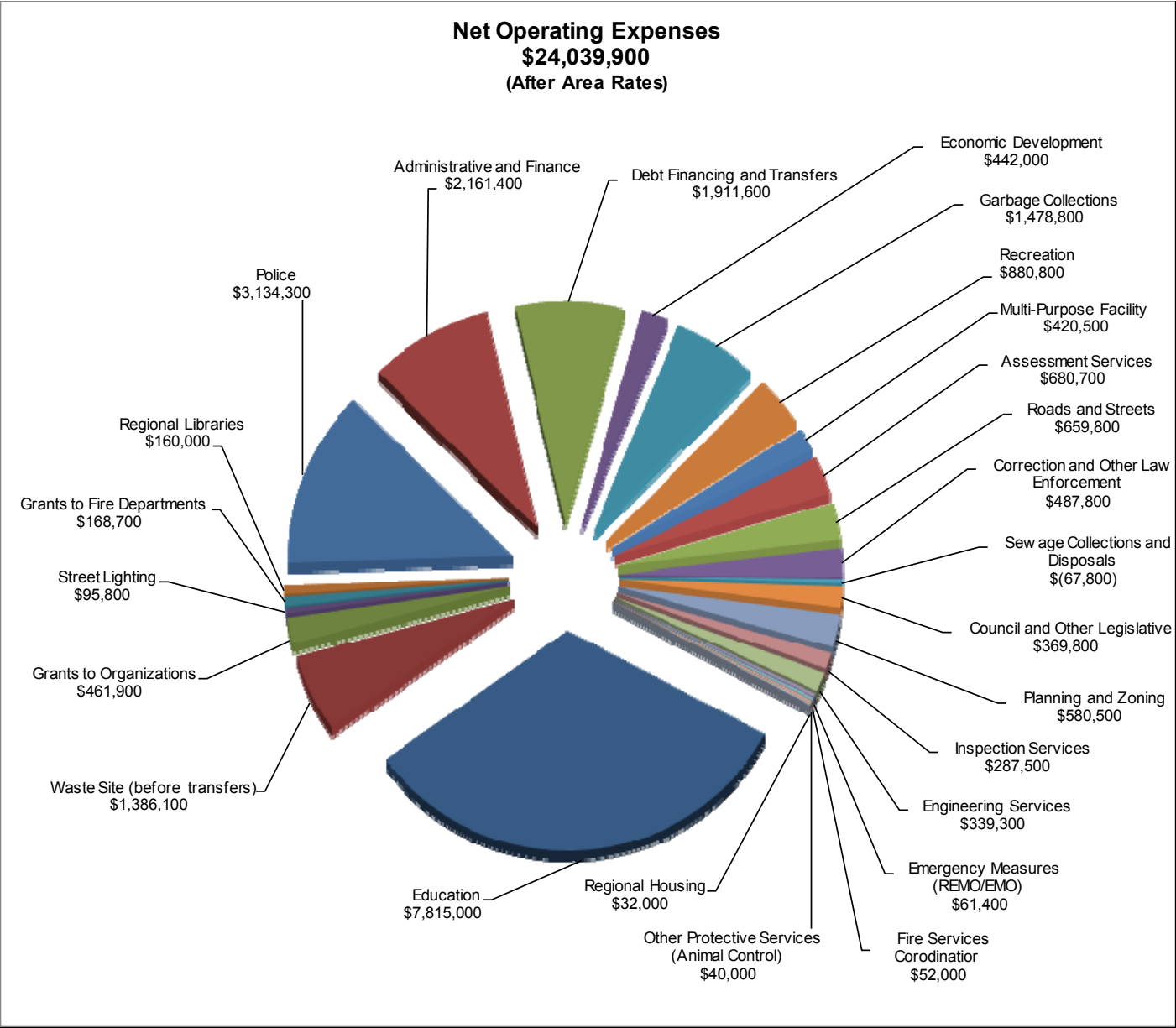
The gross expenditures, provided for in the 2017/2018 operating budget, total \$29,342,800. Major mandatory and required expenditures—including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management—account for \$17,783,900 or 63% of the District’s net expenditures. The following charts summarize the District’s budget and show percentage change over last year’s budget. The next pages summarize revenue and expenses by department.

<b>Municipality of The District of Lunenburg</b>					
<b>District Overall Summary</b>					
	<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2017/18</b>	<b>Percent</b>
	<b>Annual</b>	<b>Adjusted</b>	<b>2017/18</b>	<b>Proposed</b>	<b>Change</b>
	<b>Budget</b>	<b>Baseline</b>	<b>Additions</b>	<b>Budget</b>	<b>Over</b>
					<b>2016/17</b>
					<b>Budget</b>
Gross Expenditures (after reserve transfers)	\$ 29,402,500	\$ 29,093,800	\$ 249,000	\$ 29,342,800	-0.20%
Non-Tax Revenue	<u>1,455,900</u>	<u>1,443,200</u>	<u>28,900</u>	<u>1,472,100</u>	<u>1.11%</u>
Net Expenditures	27,946,600	27,650,600	220,100	27,870,700	-0.27%
Tax Revenue	<u>28,026,700</u>	<u>27,959,500</u>	<u>29,200</u>	<u>27,988,700</u>	<u>-0.14%</u>
Surplus (Deficit)	<u>\$ 80,100</u>	<u>\$ 308,900</u>	<u>\$ (190,900)</u>	<u>\$ 118,000</u>	

**2017/18 DRAFT OPERATING BUDGET SUMMARY**

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>	<b>Percent Change Budget 2018 to Budget 2017</b>
<b>Expenditures</b>					
<b>General Government Services</b>					
Council and Other Legislative	\$ 501,300	\$ 369,800	\$ -	\$ 369,800	-26.23%
Administrative and Finance	3,102,300	2,886,400	15,400	2,901,800	-6.46%
Grants to Organizations	337,600	439,900	22,000	461,900	36.82%
Assessment Services	683,900	680,700	-	680,700	-0.47%
	<b>4,625,100</b>	<b>4,376,800</b>	<b>37,400</b>	<b>4,414,200</b>	<b>-4.56%</b>
<b>Protective Services</b>					
Police	3,073,500	3,190,300	-	3,190,300	3.80%
Correction and Other Law Enforcement	486,900	487,800	-	487,800	0.18%
Water Supply and Hydrants Charges	56,100	54,700	-	54,700	-2.50%
Grants to Fire Departments	168,500	168,700	-	168,700	0.12%
Fire Protection Rate	2,897,400	3,060,500	-	3,060,500	5.63%
Emergency Measures (REMO/EMO)	111,500	104,700	-	104,700	-6.10%
Fire Services Coordinator	60,000	52,000	-	52,000	-6.10%
Inspection Services	353,900	349,700	-	349,700	-1.19%
Other Protective Services (Animal Control)	38,700	40,000	-	40,000	3.36%
	<b>7,246,500</b>	<b>7,508,400</b>	<b>-</b>	<b>7,508,400</b>	<b>3.61%</b>
<b>Transportation Services</b>					
Engineering Services	320,000	314,900	38,400	353,300	10.41%
Roads and Streets	788,500	792,900	27,800	820,700	4.08%
Street Lighting	176,400	143,600	-	143,600	-18.59%
	<b>1,284,900</b>	<b>1,251,400</b>	<b>66,200</b>	<b>1,317,600</b>	<b>2.54%</b>
<b>Environmental Health Services</b>					
Sewage Collections and Disposals	600,800	619,100	5,000	624,100	3.88%
Garbage Collections	1,465,000	1,478,800	-	1,478,800	0.94%
Waste Site	1,263,900	1,386,100	-	1,386,100	9.67%
	<b>3,329,700</b>	<b>3,484,000</b>	<b>5,000</b>	<b>3,489,000</b>	<b>4.78%</b>
<b>Public Health</b>					
Regional Housing	28,400	32,000	-	32,000	12.68%
<b>Environmental Planning and Zoning</b>					
Planning and Zoning	506,200	510,500	80,000	590,500	16.65%
Community and Economic Development	382,900	370,900	292,900	663,800	73.36%
	<b>889,100</b>	<b>881,400</b>	<b>372,900</b>	<b>1,254,300</b>	<b>41.08%</b>
<b>Recreation and Culture</b>					
Recreation	988,900	968,400	51,800	1,020,200	3.17%
Multi-Purpose Facility	399,000	420,500	-	420,500	3.17%
Regional Libraries	161,500	160,000	-	160,000	-0.93%
	<b>1,549,400</b>	<b>1,548,900</b>	<b>51,800</b>	<b>1,600,700</b>	<b>3.31%</b>
<b>Education</b>					
	7,744,700	7,815,000	-	7,815,000	0.91%
<b>Sub Total Expenditures</b>					
	26,697,800	26,897,900	533,300	27,431,200	2.75%
<b>Debt Financing and Transfers</b>					
	2,704,700	2,195,900	(284,300)	1,911,600	-29.32%
<b>Total Expenditures</b>					
	<b>29,402,500</b>	<b>29,093,800</b>	<b>249,000</b>	<b>29,342,800</b>	<b>-0.20%</b>







**District Summary - Net Operating Expenditures  
(After Area Rates)  
Budget 2017/2018**

	<b>Proposed Budget Gross Expense</b>	<b>Revenues</b>	<b>Partner Contributions</b>	<b>Net Cost</b>
<b>Operating Expenditures</b>				
Education	\$ 7,815,000	\$ -	\$ -	\$ 7,815,000
Waste Site (before transfers)	1,386,100	-	-	1,386,100
Police	3,190,300	56,000	-	3,134,300
Fire Protection Rate	3,060,500	3,060,500	-	-
Administrative and Finance	2,901,800	740,400	-	2,161,400
Debt Financing and Transfers	1,911,600	-	-	1,911,600
Economic Development	663,800	221,800	-	442,000
Garbage Collections	1,478,800	-	-	1,478,800
Recreation	1,020,200	139,400	-	880,800
Multi-Purpose Facility	420,500	-	-	420,500
Assessment Services	680,700	-	-	680,700
Roads and Streets	820,700	160,900	-	659,800
Correction and Other Law Enforcement	487,800	-	-	487,800
Sewage Collections and Disposals	624,100	691,900	-	(67,800)
Council and Other Legislative	369,800	-	-	369,800
Planning and Zoning	590,500	10,000	-	580,500
Inspection Services	349,700	62,200	-	287,500
Engineering Services	353,300	14,000	-	339,300
Grants to Organizations	461,900	-	-	461,900
Street Lighting	143,600	47,800	-	95,800
Grants to Fire Departments	168,700	-	-	168,700
Regional Libraries	160,000	-	-	160,000
Emergency Measures (REMO/EMO)	104,700	-	43,300	61,400
Fire Services Coordinator	52,000	-	-	52,000
Water Supply and Hydrants Charges	54,700	54,700	-	-
Other Protective Services (Animal Control)	40,000	-	-	40,000
Regional Housing	32,000	-	-	32,000
<b>Total Expenses</b>	<b><u>\$29,342,800</u></b>	<b><u>\$ 5,259,600</u></b>	<b><u>\$ 43,300</u></b>	<b><u>\$24,039,900</u></b>

## 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 District performs better than the threshold on 13 out of 15 indicators.

The District continues to employ multi-year financial plans to guide financial and strategic decisions. As a result, the District has been able 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 2021/22.

The increase in the debt service ratio reflects a planned, one-time principal payment on outstanding debt. As a result, total outstanding debt decreased, with a one-year spike in the debt service ratio. The debt service ratio is expected to drop below 8% in 2016/17.

The District has a low percentage of commercial assessment, but works cooperatively with its neighbouring municipalities to foster economic development.

<b>REVENUE DIMENSION</b>			
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.			
<b>Indicator</b>	<b>District Score</b>	<b>Rural Municipal Threshold</b>	<b>Rural Municipal Average</b>
Reliance on Government Transfers	0.6%	Below 15	4.5%
Uncollected Taxes	6.7%	Below 10	9.1%
3 Year Change in Tax Base	11.0%	Above 3.3	9.6%
Commercial Property Assessment	5.3%	Above 10	11.2%
Reliance on a Single Business	0.4%	Below 10	3.4%

<b>BUDGET DIMENSION</b>			
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.			
<b>Indicator</b>	<b>District Score</b>	<b>Rural Municipal Threshold</b>	<b>Rural Municipal Average</b>
Residential Tax Effort	2.7%	Below 4	2.3%
Number of Deficits	0.0%	Below 1	0.4%
Budget Expenditure Accuracy	3.4%	Between -5 & 5	3.2%
Liquidity Ratio	4.7%	Above 1	3.3%
Operating Reserves	48.7%	Above 10	51.0%

<b>DEBT &amp; CAPITAL DIMENSION</b>			
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.			
<b>Indicator</b>	<b>District Score</b>	<b>Rural Municipal Threshold</b>	<b>Rural Municipal Average</b>
Debt Service Ratio*	20.6%	Below 15	4.6%
Outstanding Debt	0.3%	Below 3.5	0.5%
Undepreciated Assets	76.3%	Above 60	62.1%
5 Year Capital Purchases	236.2%	Above 100	201.3%
5 Year Contributions to Capital Reserve	36.5%	Above 10	29.0%
* The increase in the debt service ratio reflects a planned, one-time principal payment on outstanding debt. As a result, total outstanding debt decreased, with a one-year spike in the debt service ratio. The debt service ratio is expected to drop below 8% in 2016/17.			

Notes:

1. Based on Municipal Indicator data provided by Department of Municipal Affairs from last reporting data (2016).

## **District Revenue**

**District Revenue** is the section pertaining to District 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 District. 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 District. 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 District 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 District's sewer rate is charged to properties connected to the various sewer systems. This rate covers for the operating expenditures and part of the capital reserve for the municipal sewer systems.

### **Interest on Investments and Taxes**

Interest earned on bank deposits, investments, receivables and loans. The District 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 District 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 District for collecting private road rates as well as administering Regional Emergency Management (REMO).

### Rental Income

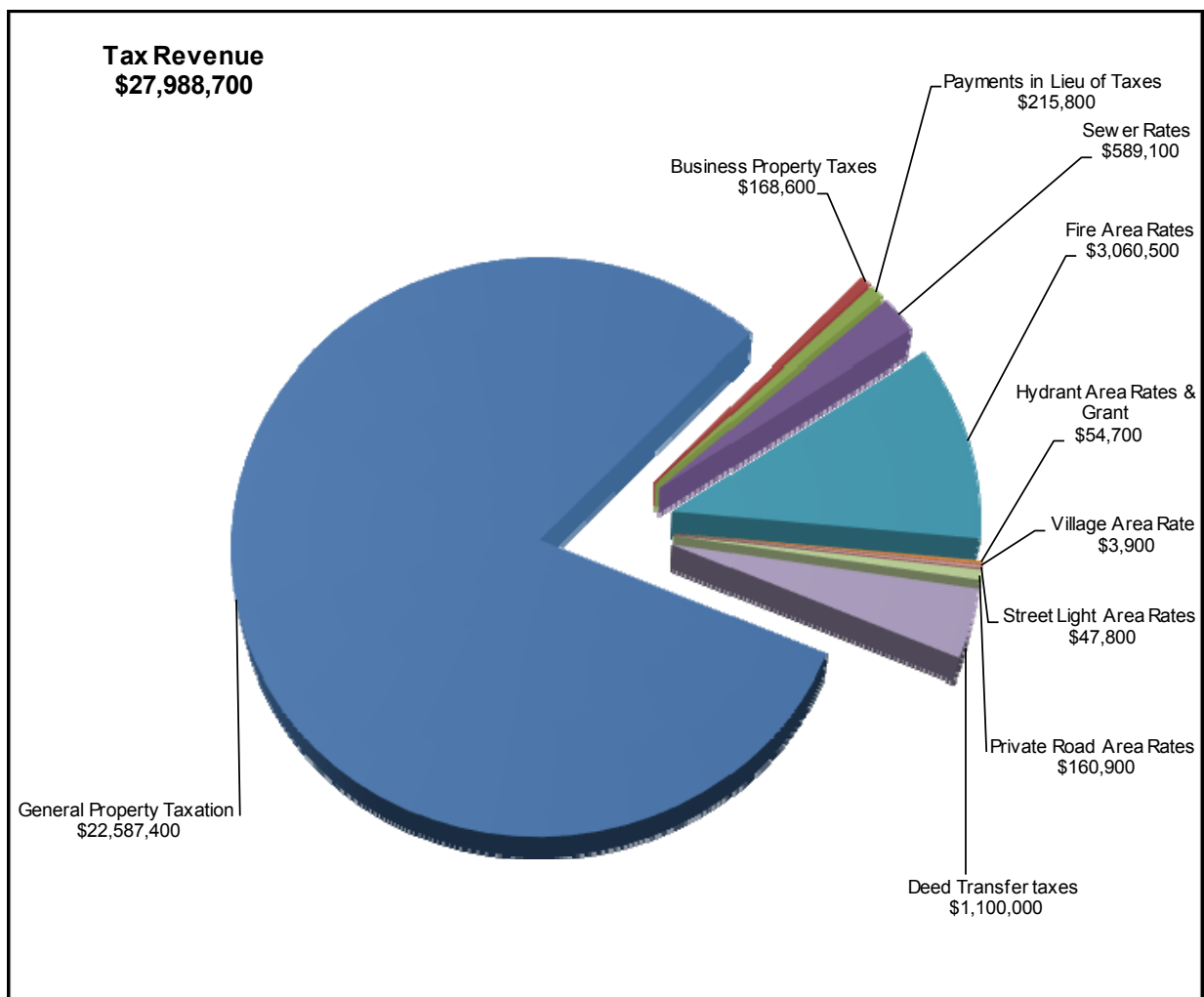
Income received from rental activity, both through the Municipal building and other properties throughout the District.

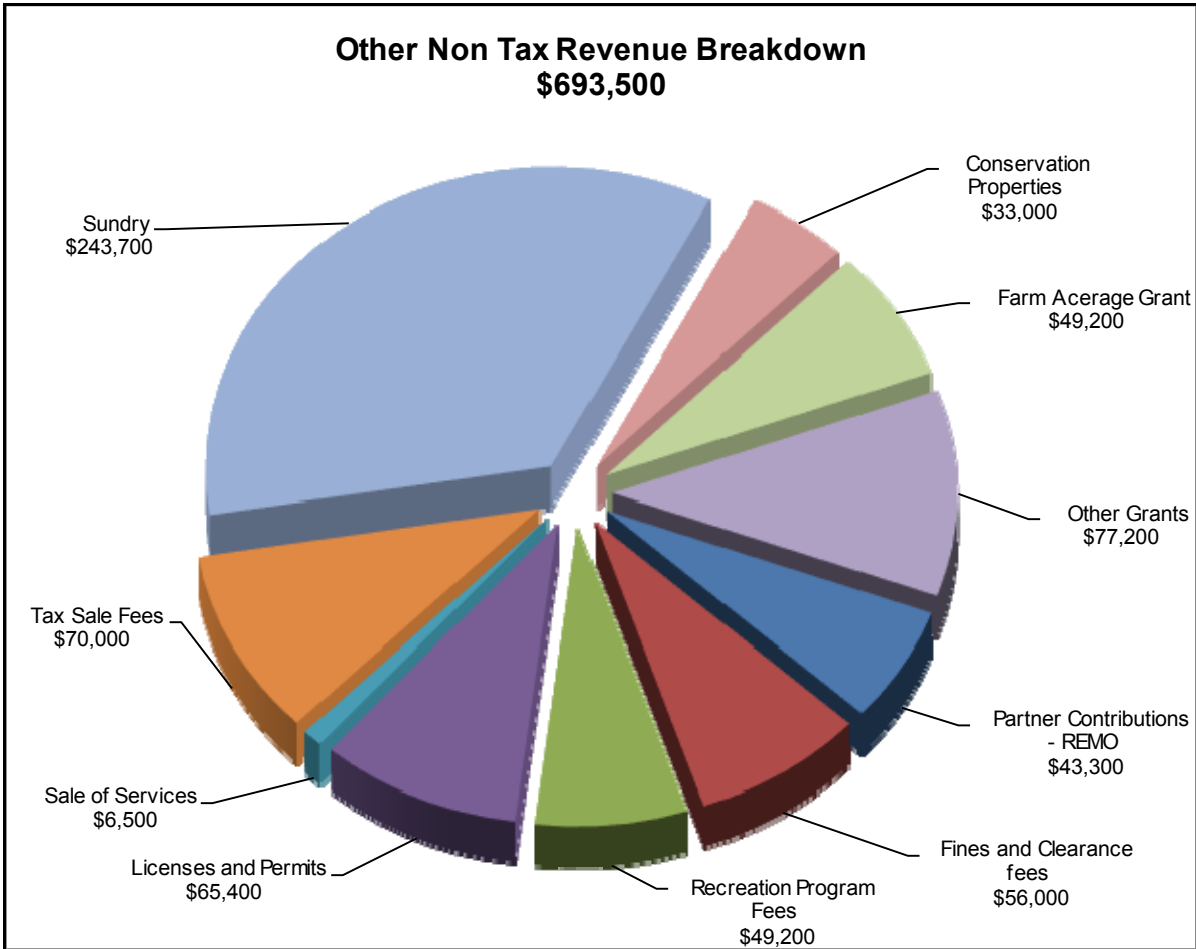
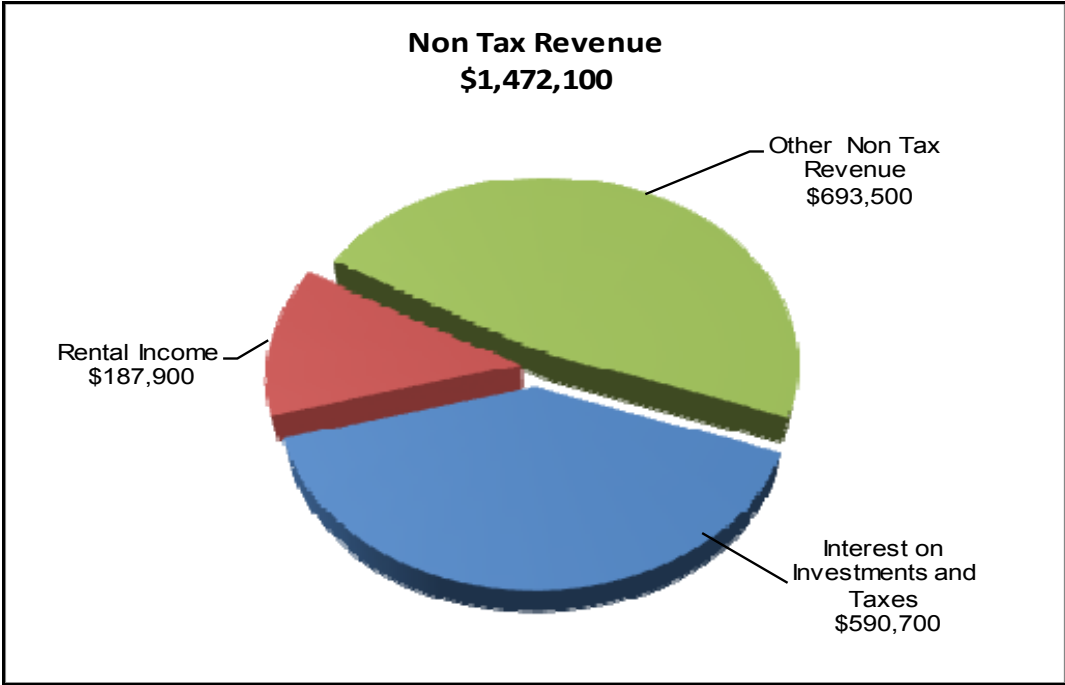
### Miscellaneous

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 District.





**District Revenue**

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>Tax Revenue</b>				
General Property Taxation	\$ 22,129,800	\$ 22,587,400	-	\$ 22,587,400
Recreation Facility Tax	634,000	-	-	-
Payments in Lieu of Taxes	196,900	215,800	-	215,800
Sewer Rates	596,300	589,100	-	589,100
Fire Area Rates	2,897,500	3,060,500	-	3,060,500
Northfield FD Grant				
Change in Use Tax				
Hydrant Area Rates	48,000	54,700	-	54,700
Street Light Area Rates	166,600	47,800	-	47,800
Private Road Area Rates	138,500	131,700	29,200	160,900
Hebbsville Village Area Rate	3,900	3,900	-	3,900
Business Property Taxes	165,200	168,600	-	168,600
Deed Transfer taxes	<u>1,050,000</u>	1,100,000	-	1,100,000
<b>Total Tax Revenue</b>	<b>28,026,700</b>	<b>27,959,500</b>	<b>29,200</b>	<b>27,988,700</b>
<b>Non Tax Revenue</b>				
Interest on Investments and Taxes	549,100	590,700	-	590,700
Administration Charges				
Rental Income	203,000	187,900	-	187,900
Other Non Tax Revenue **	703,800	664,600	28,900	693,500
<b>Total Non Tax Revenue</b>	<b>1,455,900</b>	<b>1,443,200</b>	<b>28,900</b>	<b>1,472,100</b>
<b>Total Revenue</b>	<b>\$ 29,482,600</b>	<b>\$ 29,402,700</b>	<b>\$ 58,100</b>	<b>\$ 29,460,800</b>

**Other Non Tax Revenue Breakdown \*\***

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>Other Non Tax Revenue</b>				
Partner Contributions - REMO	45,800	43,300	\$ -	43,300
Sale of Services - Building Inspections	-	6,500	-	6,500
Recreation Program Fees	62,600	37,300	\$ 11,900	49,200
Licenses and Permits	67,800	65,400	\$ -	65,400
Fines and Clearance fees	49,000	56,000	\$ -	56,000
Tax Sale Fees	70,000	70,000	\$ -	70,000
Sundry	260,700	243,700	\$ -	243,700
Farm Acreage Grant	49,900	49,200	\$ -	49,200
Conservation Properties	33,000	33,000	\$ -	33,000
Other Grants	65,000	60,200	\$ 17,000	77,200
	<b>\$ 703,800</b>	<b>\$ 664,600</b>	<b>\$ 28,900</b>	<b>\$ 693,500</b>

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

	<b>2016/17 Annual Budget</b>	<b>2017/2018 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>Revenues to Net Expenses</b>				
Sewer Rates	\$ 596,300	\$ 589,100	\$ -	\$ 589,100
Fire Area Rates	2,897,500	3,060,500	-	3,060,500
Northfield FD Grant	-	-	-	-
Change in Use Tax	-	-	-	-
Hydrant Area Rates	48,000	54,700	-	54,700
Street Light Area Rates	166,600	47,800	-	47,800
Private Road Area Rates	138,500	131,700	29,200	160,900
Hebbsville Village Area Rates	3,900	3,900	-	3,900
Administration Charges	-	-	-	-
Rental Income	203,000	187,900	-	187,900
Partner Contributions - REMO	45,800	43,300	-	43,300
Sale of Services - Building Inspections	-	6,500	-	6,500
Recreation Program Fees	62,600	37,300	11,900	49,200
Licenses and Permits	67,800	65,400	-	65,400
Fines & Clearance fees	49,000	56,000	-	56,000
Tax Sale Fees	70,000	70,000	-	70,000
Sundry	<u>260,700</u>	<u>243,700</u>	<u>-</u>	<u>243,700</u>
	4,609,700	4,597,800	41,100	4,638,900
<b>Supporting Revenues</b>				
General Property Taxation	22,129,800	22,587,400	-	22,587,400
Recreation Facility Tax	634,000	-	-	-
Payments in Lieu of Taxes	196,900	215,800	-	215,800
Business Property Taxes	165,200	168,600	-	168,600
Deed Transfer Taxes	1,050,000	1,100,000	-	1,100,000
Interest on Investments and Taxes	549,100	590,700	-	590,700
Farm Acreage Grant	49,900	49,200	-	49,200
Conservation Property Grant	33,000	33,000	-	33,000
Other Grants	<u>65,000</u>	<u>60,200</u>	<u>17,000</u>	<u>77,200</u>
	24,872,900	24,804,900	17,000	24,821,900
<b>Total Revenues</b>	<b><u>\$29,482,600</u></b>	<b><u>\$ 29,402,700</u></b>	<b><u>\$ 58,100</u></b>	<b><u>\$29,460,800</u></b>



## Legislative Services (Council)

### Introduction

The Municipal Council is the governing and legislative body for the District. 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 District 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 expires in October 2020. The District'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:

- Planning Advisory Committee: provides recommendations to Council on planning and land use issues within the District.
- Audit & Finance Committee: oversees the implementation of the Business Plan (Operating and Capital Budgets), and provides recommendations to Council respecting proposed budgets. Also oversees the interim and final audit and recommends to Council respecting the same and internal controls. All Council members are members of this committee.
- Policy & Strategy Committee: provides recommendations to Council on policy matters not addressed at the Planning Advisory and Audit and Finance Committees. All Council members are members of this committee.
- Fire & Emergency Services Committee: focuses on matters pertaining to fire and emergency services in the District and recommends to Municipal Council respecting the same.
- Police Advisory Board: provides recommendations to the Royal Canadian Mounted Police (RCMP) respecting priorities in the delivery of policing services to citizens of the District.

Municipal Council also appoints members to a large number of boards, committees, agencies and authorities. Of significance in 2017-18 are the following:

- Municipal Joint Services Board (MJSB). The District 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 now also provides information technology (IT) services to the municipal partners.

- Lunenburg County Multi-Purpose Centre Corporation. The District has established a Municipal Corporation with the Town of Bridgewater under Section 60 of the *Municipal Government Act*. The mandate of this Corporation is to develop and operate the Lunenburg County Lifestyle Centre (LCLC). The LCLC opened its doors to the public in October 2013.

## Mission Statement

*The District 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 District 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 and land owners and the collective good and ensure fair, effective governance process. Municipal Council sets and monitors policy, allocates resources and advocates on behalf the District's interest.*

## Service Levels

Client Expectation	Service Levels	2016-17 Service Levels
Value for Money	<ul style="list-style-type: none"> <li>• Competitive Residential Tax Burden</li> </ul>	<ul style="list-style-type: none"> <li>• The District has slightly higher than average residential tax burden than other rural municipalities (\$1,328 per household vs. \$1,165 per household)</li> </ul>
Responsible, Accessible Representation	<ul style="list-style-type: none"> <li>• Acknowledge telephone and email inquiries within 24 hours</li> <li>• Access to Mayor and Council: email, phone and in person</li> </ul>	<ul style="list-style-type: none"> <li>• Meetings booked within 7 days</li> <li>• Access to the Mayor and Council in person, by phone and e-mail</li> </ul>
Accountable Municipal Government	<ul style="list-style-type: none"> <li>• Annual Report to public on Integrated Community Sustainability Plan (ICSP) and Strategic Plan Implementation</li> </ul>	<ul style="list-style-type: none"> <li>• Strategic priorities updates normally provided bi-monthly</li> </ul>
Informed Public	<ul style="list-style-type: none"> <li>• Draft Minutes distributed to Council and Committee within 14 days of meeting</li> <li>• Approved (Council) minutes on website within seven days of approval</li> <li>• Meeting agendas posted on website at least 48 hours before the meeting</li> </ul>	<ul style="list-style-type: none"> <li>• Majority of minutes completed and distributed within 14 days of meeting</li> <li>• Minutes posted on website within seven days of approval</li> <li>• Meeting agendas regularly posted on website four days before meetings</li> </ul>

	<ul style="list-style-type: none"> <li>• Recordings of meetings posted on website following meeting</li> <li>• Publication of Municipal Matters quarterly</li> <li>• Municipal information and documents available to public on website and at Municipal Building</li> </ul>	<ul style="list-style-type: none"> <li>• Recordings of meetings posted within 48 hours</li> <li>• Municipal Matters published quarterly</li> <li>• Policies/By-laws/Meeting Notices/Surveys on website</li> </ul>
Input into Public Policy	<ul style="list-style-type: none"> <li>• Public Representation on Committees of Council</li> <li>• Seven open public meetings a year: Your Government, Your Ideas</li> <li>• On-line Surveys used to seek public input</li> </ul>	<ul style="list-style-type: none"> <li>• Committees/Boards with Members at large include: <ul style="list-style-type: none"> <li>○ PAC</li> <li>○ Fire &amp; Emergency Services</li> <li>○ Area Advisory Committees</li> <li>○ Police Advisory Committee</li> <li>○ Active Living Committee</li> <li>○ LCLC Board</li> </ul> </li> <li>• Five Your Government, Your Ideas meetings held, two election awareness meetings held</li> <li>• Regular opportunity for public input at Council and Committees</li> <li>• Online submissions encouraged (e.g. contact form, online registration)</li> </ul>

## 2016/17 Other Significant Achievements

### 1. Engagement

The Municipality held an election that met the highest standards of integrity. In preparation, the Municipality completed an election awareness campaign to promote participation in municipal government. The Communications Officer position was filled, and the District looks forward to improving the flow of information with citizens in 2017/18.

### 2. Economic Development

Economic development remains a key priority of Council. In 2016/17 Council finalized the Investment Attraction Strategy, and began implementing action items including support for the agriculture sector.

Over the year, access to reliable high-speed internet in rural communities became an important priority for the Municipality. The District successfully applied for funding for a pilot project in the Sweetland area. 2017/18 will see the construction and beginning of service, allowing the District to evaluate the effectiveness of newer fixed wireless technologies.

### 3. Sound Finances

Council adhered to its long-term plan for municipal finances. The District continues to pay down long-term debt and will be debt free by 2021/22. This goal is being achieved while continuing planned investment in infrastructure and reserves. Council is once again projecting a small surplus for 2016/17. Council also continued to make progress on the Financial Processes Review, amending its Procurement Policy, expanding the role and

membership of the Audit & Finance Committee, and developing improved internal controls.

#### **4. Invest in Infrastructure & Community Services**

Council made a number of investments in community assets in 2016/17: accessibility upgrades were made to the MARC in Dayspring, as well as a new roof and expanded outdoor classroom area; the pedestrian bridge at Miller Point Peace Park was replaced; upgrades were carried out at the New Germany and Cookville Wastewater Treatment Plants, to ensure the protection of our environment.

Council also completed public engagement and voted to apply for infrastructure funding to replace straight pipes along the lower LaHave River. If the application is approved, the District will begin replacements in 2017/18. Council also acted on the unanimous recommendation of the Sherbrooke Lake Access Advisory Committee, and purchased a large piece of waterfront property on the lake, accessed via the Woodstock Road. This property will provide the public an access point long sought after by our community.

#### **5. Sustainable Planning**

Planning for a sustainable future is a critical function of municipal government. The District 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 2016/17 the District acquired detailed elevation mapping data (LiDAR) and held a plebiscite in the community of Wileville (*for further details, see the Planning Section*).

### **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 District. 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. The Municipal Joint Services Board is undergoing a regular four-year review to ensure the organization is meeting its objectives. The District continues to explore opportunities for greater collaboration and efficiency with our neighbouring municipalities.
- 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.

## 2017/18 Priorities

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 District.
Five-Year Financial Strategy	Establish term-long plan for finances, including examination of revenues and expenditures, reserves review and investment plan.
Roads Issues	Amend Street Improvement Bylaw & Policies, develop Roads Capital Investment Policy, complete a Subdivision Bylaw Review (including private road standards).
MJSB and LCLC Governance	Review governance of municipal corporations to ensure alignment with municipal goals and responsible financial management.
LaHave Straight Pipes	Approval of program documents, launch recruitment and begin installations, contingent on positive funding decision from Federal/Provincial government. <i>(for more information see Engineering Section)</i>
Expand Recreational Infrastructure	Pursue investments in public recreation facilities including: Saw Pit Boat Launch, River Ridge Commons Park development, Sherbrooke Lake Public Access, and improvements to trail connectivity.
Fire Services Recruitment and Retention	With Fire & Emergency Services Committee, develop and begin to implement plan to increase recruitment of new volunteers in the Fire Service.
Surplus Schools	Complete the demolition and remediation at Riverport, mitigate risk and cost at Centre, and prevent further downloading of abandoned schools.
Flood Mitigation	Complete coastal building permit waiver, complete inland floodplain mapping and hold policy discussion regarding inland floodplains.

Legislative Services budget table (expenditures and revenue) – see page 44.

## Administration

### Introduction

Administrative Services exist to provide strategic and administrative leadership for the staff of the District and to support Council in performing its functions and achieving its strategic priorities. The Chief Administrative Officer, Deputy CAO/Strategic Projects Coordinator, Municipal Clerk, Communications Officer and Administrative Assistants coordinate a variety of strategic, administrative and legislative services for the District. The Grant Coordinator sources funding opportunities to offset the District'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 District 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 District's administration ensures implementation of Council's direction and ensures responsible management of the District.**

### 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 2016-17
Value for Money	<ul style="list-style-type: none"><li>Balanced Budget</li></ul>	<ul style="list-style-type: none"><li>2016/17 budget projected small surplus without any municipal rate increases</li></ul>
Strong Leadership and Clear Direction	<ul style="list-style-type: none"><li>CAO performance plan</li><li>Quarterly Financial Reporting</li><li>Quarterly reporting on the Strategic Priorities</li><li>Departmental Work Programs developed that align with Strategic Plan</li></ul>	<ul style="list-style-type: none"><li>CAO Performance Plan in place; Council committee oversees progress</li><li>Financial report delivered monthly to Audit &amp; Finance Committee.</li><li>Strategic priorities updates brought to Council</li><li>Departmental Work Programs developed and implemented</li></ul>
Accurate Information and Sound Advice	<ul style="list-style-type: none"><li>Real alternatives, options and risks are provided to Council through Council reports</li></ul>	<ul style="list-style-type: none"><li>Standard Staff Reports/ Request for Direction / Request for Decision Report</li><li>No tracking mechanism currently in place</li></ul>

	<ul style="list-style-type: none"> <li>• Acknowledge phone calls within 24 hours and communicate timelines for response</li> </ul>	
Positive Corporate Culture	<ul style="list-style-type: none"> <li>• Annual Performance Plan and appraisal for all employees</li> <li>• Active Staff Resources Committee</li> <li>• Employee survey every two years</li> <li>• Formal team building program</li> </ul>	<ul style="list-style-type: none"> <li>• All Employees had performance appraisals</li> <li>• Staff Resources Committee currently engaged in personnel policy review</li> <li>• Employee Survey last completed in 2013;</li> <li>• Level II Communication &amp; Team Building completed by Staff.</li> </ul>
Safe Work Environment	<ul style="list-style-type: none"> <li>• 100 % compliance with mandated safety training;</li> <li>• Functioning OH&amp;S Committee meeting monthly</li> <li>• All safety incidents and near misses reported, documented and investigated within required timeframes;</li> <li>• Annual review of Safe Work Environment</li> </ul>	<ul style="list-style-type: none"> <li>• Safety Committee training provided</li> <li>• OH&amp;S Committee meets monthly</li> <li>• All Incidents/Near Misses investigated</li> <li>• Safety ongoing part of management agenda. Review of Safe Work Practices ongoing.</li> <li>• Safety Program Review incomplete</li> </ul>

## 2016/17 Significant Achievements

### Engagement and the 2016 Municipal Elections

- The District conducted municipal and school board elections that met the highest standards of integrity.
- The District offered electronic and telephone voting during advance polls, making it easier for citizens to cast their ballots.
- The District hosted an election awareness campaign to promote participation in municipal government and to encourage greater voter turnout. Total number of voters increased from 2012 to 2016.
- The District hired a Communications Officer to increase our ability to effectively provide information to our communities.

### Local Governance Review

- Municipal staff played key support role for the Municipal Governance Review Committee, working collaboratively with staff from participating municipalities to develop workplans, and budgets for the review components.
- Partner municipalities did not approve the budget and after the 2016 elections it was determined that shared services, not amalgamation, is the priority of Councils.

## **Current Conditions**

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

## **2017/18 Strategic Initiatives**

### **1. Rural Internet**

Administration Staff will continue to work with the Economic Development department on implementation of the fixed wireless internet pilot project, and the development of a multi-year strategy to expand access to reliable high-speed internet service.

### **2. Straight Pipes on the LaHave River**

Administration staff will continue to work with the Engineering and Planning Departments to prepare for the replacement of straight pipes along the LaHave River, pending successful funding from the Federal/Provincial Government. If approved, the Municipality plans to begin installations in the summer of 2017.

### **3. Roads Strategy**

Administration staff will work with Engineering Department staff to revise road investment and petition policies. The outcome will be a strategic plan identifying priorities for road improvements in partnership with the Provincial Department of Transportation and Infrastructure Renewal.

### **4. MJSB & LCLC**

In 2017/18 Administration will lead the completion of the planned 4-year review of the MJSB Agreement. The review is to ensure that the original goals of the organization remain relevant, and that the governance outlined in the Agreement is relevant and appropriate given the experience of the first years of operation. Administration staff intend to work with our partners in the Town of Bridgewater and the LCLC to examine the management model of the LCLC to ensure the organization is effective and efficient.

#### *Financial Impact*

No additional financial resources are required for the governance work.

#### *Impact on Service Levels*

No impact on existing service levels

### **5. Records Management**

Complete implementation of Laserfiche, a new records system in Administration and Finance Departments.

#### *Financial Impact*

No additional financial resources are required for installation.

#### *Impact on Service Levels*

No impact on existing service levels



Administration Services budget table (expenditures and revenue) – see page 44.

## **Regional Emergency Management Organization**

### **Introduction**

The Regional Emergency Management Organization (REMO) is made possible through a joint Inter-Municipal Service Agreement between the District, 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 District 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 District'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.

### Emergency Management - District

The District 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 District's Emergency Management Coordinator position is filled through the REMO Partnership, through a Regional Emergency Management Coordinator position. Each Municipality within this Partnership is required to provide an Emergency Management Assistant. The District provides this utilizing an existing staff resource. A small honorarium is provided for this.

Between May 2016 and January 2017, a total of 203 REMC hours were logged towards emergency response. February and March 2017 were excluded due to the timing of this report. Most of these were in relation to weather events. Significant time was spent from August through November on response to dry well occurrences throughout the region. Other events included grass or structure fires and power outages. There were no REOC activations and no specific resource requests.

### **2016/17 Significant Achievements**

- REMC participated in Evacuation Exercise held at Shoreham Long-Term Care Facility in conjunction with their Halifax authorities. Support was given during the planning, execution and review of this exercise. It was determined a REOC activation would not be required for such an emergency event although a site liaison could be of assistance in the Shoreham EOC.
- REOC was activated for a provincial exercise in conjunction with NS-EMO and DND in June. Exercise was focused on weather event causing supply interruption.
- The REMO Website [www.emergencymeasures.ca](http://www.emergencymeasures.ca) was updated to increase security and enhance features and usability. An interactive map for Comfort Centers is now included on the site as is the link to REMO twitter account @RegionaleMO.

- REMO supported planning for the following Mass Gathering Events: New Ross Anniversary event; South Shore Exhibition; Chester Race Week, Christmas on the LaHave, Riverfest and Tall Ships Festival.
- Several municipalities have appointed new Assistant Emergency Coordinators (AECs) to the REMO group. Training is being supplied in cooperation with NS-EMO. The current goal is to have all AECs, and some CAOs trained to ICS200 and ECC levels. The REMC and some AECs have already achieved levels above this.
- Maintained REMO Twitter account (@RegionaleMO). Used to provide updates on weather events and hazardous situations as well as preparedness activities. This was used to communicate with media and the public during dry- well situations. As of January 2017, 404 followers and over 3700 tweets were logged.
- Presentation delivered to elected officials throughout the region. Presentation was aimed at the role of REMO and the need for counsellor involvement in Comfort Centre planning and operation. Officials were present from all municipalities.

## **Current Conditions**

- Riverfest Mass gathering planning revealed the need to ensure bylaws around event or mass gatherings are revised and operational.
- 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. HRVA for earthquakes was completed and revealed this to be a low-level risk without need for a specific contingency plan.
- REMO Contract provides for 14 hours per week for all of REMO. This allows only for a response to emergencies. The current budget does not allow for additional planning/preparedness activities. There is a need for the partner units to ensure adequate time is allotted for AEC participation.
- REMO continued through 2016-17 to work with provincial partners to assess the risk of Hazardous Materials and need for response options. The REMC is participating in a provincial task force committee designed to address the issue provincial. The task force includes representatives from Department of Transportation Infrastructure Renewal, Department of Health, Fire Marshall's Office, NS-EMO.
- The 2016/17 Special Project budget item ensured the creation of a "Shelter-In-Place Family Preparedness" pamphlet specific to Lunenburg County. A download copy of this brochure is available on the REMO website with links to municipal websites. All municipalities have brochures available for residents and in some cases these have been distributed in mail-outs. The REMC remains available to distribute these brochures with a presentation format to Comfort Centre groups. Two sessions have been booked to date.

## **2017/18 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**

2017/18 budget allocates \$5,000 for special projects identified as high priority throughout the year. This contingency funding will allow the REMO Advisory Committee to direct REMC time if required for special assignment throughout the year not covered with the response parameters.

Analysis of Initiative

*Impact on Existing Service Levels*

*Financial/Budget*

None: within baseline budget

<b>Municipality of the District of Lunenburg Legislative and Administration</b>				
	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Partners contribution REMO	\$ 45,800	\$ 43,300	\$ -	\$ 43,300
	<b>45,800</b>	<b>43,300</b>	<b>-</b>	<b>43,300</b>
<b>EXPENDITURES</b>				
<b>General Government Services</b>				
Legislative Services	390,700	360,900	-	360,900
Members-at-Large	110,600	8,900	-	8,900
Administration Personnel Costs	582,400	640,500	-	640,500
Advisory Services	95,100	65,300	-	65,300
Office Expense	16,200	16,200	-	16,200
IT Shared Services	211,200	203,500	-	203,500
Senior Safety Coordinator Grant	14,200	14,200	-	14,200
Government Relations	95,600	57,600	2,000	59,600
	<b>1,516,000</b>	<b>1,367,100</b>	<b>2,000</b>	<b>1,369,100</b>
<b>Emergency Measure Services</b>				
REMO Personnel	55,800	52,300	-	52,300
REMO Expenses	35,900	33,600	-	33,600
Local EMO Services	19,800	18,800	-	18,800
	<b>111,500</b>	<b>104,700</b>	<b>-</b>	<b>104,700</b>
<b>Other</b>				
CES/CEF - Promotions	2,400	2,300	-	2,300
Dog Control	38,700	40,000	-	40,000
Elections	171,500	-	-	-
<b>Transfers to (from) Reserves &amp; Funds</b>				
Transfer and Financing	(166,000)	35,000	-	35,000
	<b>1,674,100</b>	<b>1,549,100</b>	<b>2,000</b>	<b>1,551,100</b>
<b>NET EXPENDITURES</b>	<b>\$ (1,628,300)</b>	<b>\$ (1,505,800)</b>	<b>\$ (2,000)</b>	<b>\$ (1,507,800)</b>

## **Fire Services**

### **Introduction**

The District is served by approximately 666 volunteer firefighters and 28 other volunteer members either auxiliary or junior firefighters. Last year, there were approximately 816 fire and other calls, and approximately 476 calls for Medical First Response. The District has 26 Volunteer Fire Departments/Commissions registered as service providers with a vehicle fleet of approximately 100 emergency related vehicles.

The Fire Services in the District are funded through an area rate, fundraising, and grants provided by the District in the annual budget. The District 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 a total of approximately \$558,000 across the District.

### **2016/17 Significant Achievements**

- The District now has a full-time term Fire Services Coordinator/Administrator 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 intended to support departments and help foster a sustainable fire service in Lunenburg County.

### **Current Conditions**

- Full-time term Fire Services Coordinator/Administrator is now in place due to requests made by the Fire Services and FESC.
- Meeting with all Fire Departments in District as introduction and open discussion with membership.
- Recruiting and retention is an ongoing concern throughout the District and beyond.
- A review of firefighter personnel insurance is beginning as costs are a concern for departments.
- Lengthy registration forms for Fire Departments is a reporting burden on precious volunteer hours.
- Some Fire Departments inquired if an Income Statement Template could be designed for Fire Departments that wish to use it.

### **2017/18 Strategic Priorities**

- Fire Services Coordinator/Administrator continuing station visits to have better understanding of the District's fire service and how to assist them wherever possible.
- Recruiting and retention will be targeted with a new program and materials available through the Fire Service Association of Nova Scotia.
- Group firefighter personnel insurance being revisited for feasibility and possible cost savings.

- FESC is looking at creating a revised registration package to reduce time and enhance stats for call types and volumes.
- FESC is exploring a possible best practices template tool to assist with financial reporting for Fire Departments that requested it or want to use it.

**Municipality of the District of Lunenburg  
Fire Protection**

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Fire Protection	\$ 2,897,500	\$ 3,060,500	\$ -	\$ 3,060,500
	<b>2,897,500</b>	<b>3,060,500</b>	<b>-</b>	<b>3,060,500</b>
<b>EXPENDITURES</b>				
Fire Services Coordinator	60,000	52,000	-	52,000
Grants to Fire Departments	168,500	168,700	-	168,700
Fire Protection	2,897,400	3,060,500	-	3,060,500
	<b>3,125,900</b>	<b>3,281,200</b>	<b>-</b>	<b>3,281,200</b>
<b>NET EXPENDITURES</b>	<b>\$ (228,400)</b>	<b>\$ (220,700)</b>	<b>\$ -</b>	<b>\$ (220,700)</b>

## Financial Services

### Introduction

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

The Finance unit'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 District'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 unit 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 of the initiatives in the District'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 District'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 2016-17
Value for money	<ul style="list-style-type: none"><li>Balanced Budget</li></ul>	<ul style="list-style-type: none"><li>Budget surplus forecast to be achieved again this year</li></ul>
Accurate information and sound advice on Financial Management of the District	<ul style="list-style-type: none"><li>Key municipal financial indicators and monitored annually</li><li>Risks/opportunities evaluated as part of the planning process</li><li>Development of a multi-year financial strategy</li></ul>	<ul style="list-style-type: none"><li>Multi-year budget projections</li><li>Key municipal financial indicators reported in the budget presentation along with monthly reporting of key items to Audit &amp; Finance Committee</li></ul>



		<ul style="list-style-type: none"> <li>• Operating and Capital strategy in budget document.</li> </ul>
Timely, accurate and relevant financial reporting	<ul style="list-style-type: none"> <li>• Monthly financial reports to Audit &amp; Finance Committee</li> <li>• Performance and variance reporting available to managers in real time</li> <li>• Monthly Financial Reports sent to all Councillors</li> <li>• Compliance with all regulatory and legislative requirements</li> <li>• Easily understood reporting</li> <li>• New Financial Reporting format</li> </ul>	<ul style="list-style-type: none"> <li>• Met reporting requirements</li> <li>• In Place</li> <li>• Met</li> <li>• Met</li> <li>• Met</li> <li>• Variance reports updated</li> <li>• Complete Audit &amp; Finance agendas available on webpage</li> <li>• Met</li> </ul>
Consistent, assessable and timely processes	<ul style="list-style-type: none"> <li>• Accounts Payable—avoid overdue charges and take advantage of supplier terms</li> <li>• Payroll <ul style="list-style-type: none"> <li>• Bi-weekly pay completed and penalties avoided</li> <li>• Monthly absentee reports</li> <li>• Annual pension statements</li> </ul> </li> <li>• Tax bills issued by end of April and September</li> <li>• Procurement <ul style="list-style-type: none"> <li>• Tenders (\$20K +) three weeks from receipt of approved documents</li> <li>• Request for Proposals—three weeks</li> <li>• Response to phone calls/email inquiries to be tracked and reported for 2016-17</li> <li>• Request for Quotes—two weeks</li> </ul> </li> <li>• Consultation with industry associations re: technical tender specifications every 2–3 years</li> <li>• Acknowledge telephone and email inquiries within 24 hours</li> </ul>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Met</li> <li>• Met</li> <li>• Tender &amp; RFP guidelines developed</li> <li>• Estimate compliant 75% of time</li> </ul>
Financial Assets and resources appropriately managed and safeguarded	<ul style="list-style-type: none"> <li>• Internal control framework in place and supporting goals and objectives of the District</li> <li>• Annual external audit opinion—no exceptions</li> <li>• No material or significant findings in annual management letter</li> </ul>	<ul style="list-style-type: none"> <li>• All financial assets and resources are safeguarded</li> <li>• Met</li> <li>• Met</li> </ul>

	<ul style="list-style-type: none"> <li>• Tax address cleanup</li> <li>• Revision of Purchasing Policy</li> <li>• Network security monitoring software</li> <li>• Investment Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Significant improvements continue to be achieved</li> <li>• Done</li> <li>• Met</li> <li>• In progress</li> </ul>
Other	Financial Processes Review	<ul style="list-style-type: none"> <li>• In progress</li> </ul>

**2016/2017 Significant Achievements**

- Updated the Five-year Capital Plan
- Preparation for and completion of the Annual Tax Sale
- Five year capital budget prepared and included in budget document
- Managed the Financial requirements of the golf course sale
- Successfully implemented automated receipting of online and telephone banking payments
- Successfully implemented accounting for Clean Energy Loan payments
- Continued to increase the number of monthly preauthorized tax payments

**Current Conditions**

- The District prepares five-year operating budgets. Five-year capital plans have been prepared for a number of years to meet the Provincial reporting requirements. The operating budgets will now incorporate the multi-year information into the long-range planning process and the public budget document.
- In a rural municipality with over 29,000 tax accounts and \$23 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
- Provide training to the Audit & Finance Committee as per the terms of reference

**2017/2018 Strategic Direction and Service Priorities**

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

**1.0 Five-Year Financial Strategy**

Establish term-long plan for finances, including examination of revenues and expenditures, reserves review and investment plan.

### Analysis of Initiative

#### *Impact on existing service levels*

More efficient government, improved ability to maintain stable taxation.

#### *Financial/budget*

None: can be accommodated within existing budget

## **Definitions of Budget Categories**

### **Financial Services (Debt and Transfers)**

The expenditures in this classification generally pertain to the District's operations as a whole or the benefits are shared across the entire District. 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**

Assessment Services 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 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 Division has operated on a cost-recovery basis, with municipal units being charged back for 100% of the costs.

The District contributes 4% of the Assessment Services' 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 kilometers in size. There are four town branch libraries throughout the Region. None of the four branches are located in the District. There is a mobile library which serves the rural area of the District. 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 District provides approximately 50% of all contributions by municipalities to the South Shore Regional Library.

### **Regional School Board**

The South Shore Regional School Board (SSRSB) covers the Lunenburg and Queens County areas and serves 59,000 residents. The SSRSB has provided English language education to 6,347 students in 27 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 32.5% of the District'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 two station detachments, and approximately 43 uniformed officers, five 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 District'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**

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Assessable Property	\$ 23,348,900	\$ 23,859,900	\$ -	\$ 23,859,900
Grant In Lieu	196,900	215,800	-	215,800
LCLC Tax	634,000	-	-	-
Licenses and Permits	10,000	9,600	-	9,600
Fines	49,000	56,000	-	56,000
Interest Income	272,100	335,700	-	335,700
Interest on Taxes	267,000	245,000	-	245,000
Tax Sale Fees	70,000	70,000	-	70,000
Miscellaneous Revenue	81,500	80,100	-	80,100
Grants of Farm & Conservation Properties	82,900	82,200	-	82,200
	<b>25,012,300</b>	<b>24,954,300</b>	<b>-</b>	<b>24,954,300</b>
<b>EXPENDITURES</b>				
<b>General</b>				
Finance Personnel Costs	634,000	644,600	-	644,600
Office & Equipment Expense	162,300	171,800	8,400	180,200
Bank Interest and Charges	3,100	3,200	-	3,200
Audit Fees	30,000	30,000	-	30,000
Tax Rebate and Exemptions	172,800	168,300	-	168,300
Advisory Services	374,200	371,900	-	371,900
Data Processing	34,000	25,000	-	25,000
Sundry	-	2,600	-	2,600
Tax Sale Expenses	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,184,800	1,207,000	-	1,207,000
LRCRC - Monitoring Costs	79,100	179,100	-	179,100
Previously Exempt Waste	10,000	6,000	-	6,000
Region 6 Operating Grant	24,500	24,500	-	24,500
Grant Hebble Area Rate	3,900	3,900	-	3,900
Insurance	71,700	70,500	-	70,500
	<b>2,854,400</b>	<b>2,978,400</b>	<b>8,400</b>	<b>2,986,800</b>

(continued on next page)

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

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>EXPENDITURES (con't)</b>				
Uncollectible Taxes	55,000	55,000	-	55,000
Debt Service - Principal & Interest	1,306,000	1,239,400	-	1,239,400
	<u>1,361,000</u>	<u>1,294,400</u>	-	<u>1,294,400</u>
<b>Police Services</b>				
Police Protection	3,073,500	3,190,300	-	3,190,300
Corrections	486,900	487,800	-	487,800
	<u>3,560,400</u>	<u>3,678,100</u>	-	<u>3,678,100</u>
<b>Other Transfers</b>				
Assessment Services	683,900	680,700	-	680,700
Regional Housing	28,400	32,000	-	32,000
Regional Library	161,500	160,000	-	160,000
Education	7,744,700	7,815,000	-	7,815,000
	<u>8,618,500</u>	<u>8,687,700</u>	-	<u>8,687,700</u>
Multi-Purpose Facility Costs	399,000	420,500	-	420,500
<b>Transfers to (from) Reserves &amp; Funds</b>				
Depreciation, Interest, and Site Monitor	700,000	821,000	-	821,000
LCLCS Tax Reserve	634,600	-	-	-
	<u>1,334,600</u>	<u>821,000</u>	-	<u>821,000</u>
	<b><u>18,127,900</u></b>	<b><u>17,880,100</u></b>	<b><u>8,400</u></b>	<b><u>17,888,500</u></b>
<b>NET EXPENDITURES</b>	<b><u>\$ 6,884,400</u></b>	<b><u>\$ 7,074,200</u></b>	<b><u>\$ (8,400)</u></b>	<b><u>\$ 7,065,800</u></b>

## **Economic Development**

### **Introduction**

The Economic Development Department was created in 2007. The creation of this department and the functions within this department are identified as a high priority within Council's Strategic Plan, in recognition that the District needs to develop a long-term perspective and plan for economic development.

An Economic Development Strategy was developed in 2009 and was last revised in 2014/15. Economic Development also includes: management of surplus school properties; leases associated with Canadian Engineering Squadron/ Canadian Engineering Flight; as well as the operation of a joint Visitor Information Centre with the Town of Bridgewater at Exit 11 in Blockhouse.

### **Overview**

The District'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 District'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 District 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 District; supports and strengthens the local tourism industry; and, fosters the planned development of Osprey Village.*



## Service Levels

Client Expectation	Service Level	Performance 2016 – 17
Leadership and clear direction	<ul style="list-style-type: none"> <li>• Use recreation in branding and marketing (within existing tools)</li> <li>• Implement Economic Development Strategy</li> <li>• Development and marketing of Osprey Village (commercial serviced land)</li> </ul>	<ul style="list-style-type: none"> <li>• Investment Attraction Strategy Projects: Entrepreneur Attraction Integrated Advertising Campaign Phase One, Agriculture Asset Identification and Marketing Phase One and Promotion of Osprey Village Phase One.</li> <li>• Lease extension Fisheries Museum at Centre School</li> <li>• Agriculture Day #4</li> <li>• Operation of Joint Visitor Information Centre</li> <li>• Rural High Speed Internet planning</li> </ul>
Consistent, accessible, timely process	<ul style="list-style-type: none"> <li>• Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timelines as appropriate</li> </ul>	<ul style="list-style-type: none"> <li>• Service level regularly met</li> </ul>
Accurate information and sound advice	<ul style="list-style-type: none"> <li>• Tourism Website</li> <li>• Economic Development Website</li> <li>• District Asset Map</li> <li>• Visitor Information Centre</li> </ul>	<ul style="list-style-type: none"> <li>• Asset map: some work completed</li> <li>• Website kept up-to-date</li> <li>• Client visits</li> <li>• Management of Visitor Information Centre</li> </ul>

## 2016/2017 Significant Achievements

The past year has seen the completion of a number of key building blocks and projects for economic development within the District as well as the identification of some new challenges. The significant achievements in Economic Development were:

- Developed a Pilot High Speed Internet Project for the Sweetland and surrounding area
- Submitted a Joint Connect to Innovate application with an internet provider to enhance additional internet services
- Developed an Agriculture inventory asset listing database
- Fourth year operation of Permanent Visitor Information Centre which served 12,000 visitors in 2016/17
- New Osprey Village promotional sign installed on Hwy 103 between Exit 14 and Exit 15
- Investment Attraction Strategy projects complete: Develop new brand for Economic Development, Update Economic Development Website, Update Investment Attraction

booklet, develop three-year Advertising Campaign, develop three year social media campaign

- One on One client meetings regarding Business Retention & Expansion, District issues, buildings and Tourism initiatives
- Joint Business Retention and Expansion Project with the Town of Bridgewater
- Worked with Events Lunenburg on attracting new events to Lunenburg County such as: Ribfest, 55+ Games, and the Esso Cup.
- Facilitated fourth year of Agriculture Day with 100 participants
- Worked with the Regional Enterprise Network (REN) on a new regional Economic Development Strategy
- Worked on the Municipal Government Act review committee
- Partnered with the Region of Queens, District of Shelburne and District of Yarmouth on a Grow Southwest Nova Scotia campaign for agriculture

### **Current Conditions**

- Poor Internet service is affecting the growth in the District
- Increase interest in Agriculture and Tourism is having a positive effect on the District
- There is increasing interest in business development opportunities in the District
- 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
- Slow economic conditions affecting progress on the Osprey Village Master Plan
- The development of data to formulate key performance measures is required
- Continued involvement in regionally based marketing plans (WhyHere.ca) is important

### **2017/18 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 2017/2018 fiscal year are:

#### **1.0 Complete development of pilot internet enhancement project in Sweetland**

##### Analysis of Initiatives

##### *Impact on existing service levels*

The completion of a pilot project enhancing internet in Sweetland will provide capacity for up to 288 connections and will be used to gauge future internet improvements for the District of Lunenburg.

##### *Financial/Budget*

Capital: \$135,000 (\$75,000 provincial grant and \$60,000 gas tax)

#### **2.0 Connect to Innovate Internet project ISP Partnership**

### Analysis of Initiative

#### *Impact on existing service levels*

Should the project receive Federal Government approval it will provide significant internet service improvement to residences and businesses and provide much needed backbone infrastructure that can be leveraged for future internet enhancement projects.

#### *Financial /Budget*

Capital Budget: \$246,800 (Maximum municipal contribution)

### **3.0 Investment Attraction Strategy**

#### Analysis of Initiative

#### *Impact on existing service levels*

The implementation of both the first year of the Advertising and social media campaign in 2017/18 as well as undertaking new projects including: Visitor Conversion Campaign, additional Agriculture Marketing initiatives, district video production and website enhancements. The three primary areas of concentration will be Agriculture, Tourism, and Osprey Village.

#### *Financial/Budget:*

\$ 56,500 (Operating budget)

### **4.0 Enhanced Tourism Presence in the District**

#### Analysis of Initiative

#### *Impact on existing service levels*

The District work and involvement with both the Tourism and the Visitor Information continues to grow. To better serve this sector and other areas of responsibilities within the Economic Development Department a new temporary part-time Marketing and Tourism position will be added in 2017/18.

#### *Financial/Budget*

\$17,500 (Operating budget)

### **5.0 Continue Joint South Shore Tourism Marketing South Shore Tourism Association**

#### Analysis of Initiative

#### *Impact on existing service levels*

Continue to market the District's tourism marketing brand aspect of the South Shore Tourism Association with a renewed focus on collaborative efforts with other regional partners. There will be a new focus moving forward that will see the District become more regional in nature with the promotion of novascotia.com/southshore and the new development of the LaHave and Petite Riviere sections.

#### *Financial/Budget*

\$4,800 (operating budget)

**6.0 Continue work with Events Lunenburg on the promotion and development of new high profile events such as the 55+ Games, RibFest, and the Esso Cup**

Analysis of Initiative

*Impact on existing service levels*

The Department will work closely with other partners on sourcing new events moving forward.

Financial/Budget

Events Promotions \$20,000

**7.0 Promote Agriculture such as wineries, Haskap berries and other products in the District of Lunenburg**

Analysis of Initiative

*Impact on existing service levels*

The District will work to assist additional development of Agriculture Industry in the District with a focus 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, Agritourism Map and Agri-Innovation park development

*Financial/Budget*

No additional financial resources required beyond baseline budget.

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

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>	<b>\$ 47,400</b>	<b>\$ 50,900</b>	<b>\$ -</b>	<b>\$ 50,900</b>
<b>EXPENDITURES</b>				
Personnel Services	128,300	137,900	19,800	157,700
Legal & Other	8,000	8,000	-	8,000
Regional Enterprise Network	60,000	60,000	-	60,000
Climate Data Project Grant	3,000	-	-	-
Community Development	183,600	165,000	273,100	438,100
	<b>382,900</b>	<b>370,900</b>	<b>292,900</b>	<b>663,800</b>
<b>Transfers to (from) Reserves &amp; Funds</b>				
Transfer From Reserves	-	-	(246,800)	(246,800)
	<b>382,900</b>	<b>370,900</b>	<b>46,100</b>	<b>417,000</b>
<b>NET EXPENDITURES</b>	<b>\$ (335,500)</b>	<b>\$ (320,000)</b>	<b>\$ (46,100)</b>	<b>\$ (366,100)</b>

## **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 Certified Engineering Technologist, two Wastewater Operators, Administrative Support and a Custodian. This staff oversees solid waste collection; transportation (Municipal public roads); municipally owned properties; and, wastewater collection and treatment.

Specifically, the Engineering Department provides infrastructure services to the District's residents as noted below:

- Management of Municipal wastewater collection and treatment systems located in New Germany, Hebbville, Conquerall Bank and Cookville; and, a smaller treatment plant located at the former Centre School site.
- Management, including summer and winter maintenance, of approximately 10 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 administration 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 Bylaw and the Municipal Sewer Bylaw.
- 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 District 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.*

## Service Level - Solid Waste

### Mission

**To protect the environment, public health and attractiveness of the community. The District 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"><li>• 100% adherence to bi-weekly collection of garbage, organics, and recyclables</li></ul>	<ul style="list-style-type: none"><li>• Spring road closures interrupted service; alternatives to pick-up are included in the solid waste collection contract</li></ul>
Accurate information and sound advice	<ul style="list-style-type: none"><li>• Information sources: website, phone, newsletters</li><li>• Curbside inspections with feedback to businesses and residents</li><li>• Service channels: telephone, email, internet, in person (no established response times), “Hot Line” addition with four-hour response time during business hours</li></ul>	<ul style="list-style-type: none"><li>• 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</li></ul>
Protection from hazards	<ul style="list-style-type: none"><li>• Compliance with provisional design and operational requirements</li><li>• Regular curbside inspection of commercial and residential waste</li></ul>	<ul style="list-style-type: none"><li>• Continue to adhere to this standard</li></ul>

**Service Level – Transportation (Municipal Public Roads)**

**Mission**

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

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

**Service Level – Wastewater Collection and Treatment**

**Mission**

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

<b>Client Expectation</b>	<b>Service Level</b>	<b>Performance</b>
Value for Money	<ul style="list-style-type: none"> <li>• Balanced budget</li> </ul>	<ul style="list-style-type: none"> <li>• Sewer rates stabilized in 2014/15</li> </ul>
Reliable service	<ul style="list-style-type: none"> <li>• No full plant by-passes occurred at any of the Wastewater Treatment Plants</li> </ul>	<ul style="list-style-type: none"> <li>• Completed Inflow and Infiltration Study on New Germany collection system</li> <li>• Continued sewer flushing maintenance program</li> <li>• Continue to improve and strive to adhere to high standards</li> </ul>



<p>Safe collection and treatment</p>	<ul style="list-style-type: none"> <li>• Cookville Wastewater Treatment Plant is 96% or higher for all parameters; while, the New Germany Wastewater Treatment Plant is 86% compliant or higher for all parameters measured for NS Environment, except pH which was 44% compliant</li> <li>• Conquerall Bank Sewage Treatment Plant was 96% compliant or higher for all parameters, except for pH which was 8% compliant</li> </ul>	<ul style="list-style-type: none"> <li>• Strive for 100% compliance, 80% compliance is acceptable to NS Environment</li> <li>• Changes at the Cookville WWTP operations have resulted in improved ammonia compliance in 2016</li> <li>• Significant improvements to effluent quality have been achieved in 2016 with new Conquerall Bank WWTP upgrades</li> <li>• pH adjustment may be required at the New Germany and Conquerall Bank WWTPs</li> </ul>
--------------------------------------	---	---

**2016/2017 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:

- Replaced the Cookville Wastewater Treatment Plant membrane modules.
- Completed replacement of undersized water distribution system on Jubilee Road.
- Completed investigation into the sources of inflow and infiltration into the New Germany Wastewater Collection System.
- WWTP Annual Reports were submitted to NSE.
- Completed an Operations Manual, including detailed Standard Operating Procedures, for the Conquerall Bank Wastewater Treatment Plant
- Supported the expansion of a subdivision in Billie Lane.
- Designed and installed a pedestrian bridge for Miller Point Peace Park
- Parking lot was completed for Indian Path Commons
- Supported other Parks and Recreation, Planning and Development and Economic Development initiatives.
- Performed maintenance on Administration Building.

**Current Conditions**

- The Director of Engineering and Public Works position has been occupied by the Municipal Engineer since June 2014 and continues. A term Municipal Engineer position has been filled.
- Petroleum contamination discovered at one of the former schools has to be addressed in compliance with *NS Contaminated Site Regulations*.
- The District 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 2016/17 due to pH effluent issues.

## **2017/2018 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 Staff Space Requirement Options**

Project will include a review of The District’s current and future space requirements. The information will provide the basis for Council’s decision on where to house current and future staff.

#### Analysis of Initiative

*Impact on existing services – medium*

The work will be conducted by engineering staff.

*Financial/Budget*

Not applicable.

### **2.0 Upgrade Accessibility Ramp for First Floor of Administration Building**

This project will upgrade the ramp that is used for accessibility to the Finance and Administration Departments in the Administration Building.

#### Analysis of Initiative

*Impact on existing services – high*

The project will be designed, project managed and inspected by engineering staff.

*Financial/Budget*

The Capital Budget includes \$60,000 for this initiative.

### **3.0 Pine Grove Subdivision Expansions (Billie Lane and Meldrum Avenue)**

Extension of subdivisions off of Billie Lane and Meldrum Avenue

#### Analysis of Initiative

*Impact on existing services – medium*

Inspections are conducted by engineering staff.

*Financial/Budget*

Not applicable.

### **4.0 Municipal Public Road Culvert Upgrades**

The replacement of existing cross-culverts in disrepair on White Avenue and Whitley Lane.

*Impact on existing services – medium*

The project includes the design and tender document preparation by engineering staff. Survey, paving, and construction work will be contracted.

*Financial/Budget*

The Capital Budget includes \$100,000 for this initiative.

**5.0 Riverport School Remediation Plan**

To complete the 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 managed by a Site Professional from an outside environmental firm. This year the tender documentation will be prepared.

*Financial/Budget*

The Capital Budget includes \$30,000 for this initiative.

**6.0 LaHave River Straight Pipe Replacement Program**

To replace straight pipes within a Wastewater Management District with approved functioning septic systems.

*Impact on existing services – medium*

A Project Coordinator will be hired to oversee the project and will be directed by the LaHave Project Management Team which includes two engineering staff members. This is the first year of an anticipated six-year project.

*Financial/Budget*

The Capital Budget includes \$1,142,000 for this initiative. This work is contingent upon receiving funding from Build Canada Fund.

**7.0 SCADA for Cookville and Hebbville Pump Stations**

To install Supervisory Control and Data Acquisition (SCADA) onto two Cookville and three Hebbville pump stations to assist in preventing sewer spills.

*Impact on existing services – low*

An RFP will be prepared to hire an electronics expert who can provide on-going service once the project is complete. Some assistance will be required from the Wastewater Operators.

*Financial/Budget*

The Capital Budget includes \$100,000 for this initiative.

## **8.0 Phase II Environmental Site Assessment and Hazardous Materials Study for Centre School**

To complete the Environmental Site Assessment and Hazardous Materials Study of Centre School to minimize the risk of expensive change orders during the demolition.

*Impact on existing services – medium*

An RFP is required for the work to be completed.

*Financial/Budget*

The Capital Budget includes \$75,000 for this initiative.

## **9.0 Projects to Carry Forward from Previous Fiscal Year**

- New Germany Inflow and Infiltration Investigation (\$14,000)
- Conquerall Bank Wastewater Treatment Plant Operations Manual (\$25,000)
- Sawpit Boat Ramp (\$100,000)

Analysis of Initiative

*Impact on existing services – medium*

Work is conducted by engineering consultant experts in the scope of work of the first two projects. The Sawpit Boat Ramp will require tender documentation preparation and inspection services during construction.

*Financial/Budget*

The Capital Budget includes \$139,000 for these initiatives.

## **2017/2018 Other Work in addition to Strategic Priorities**

- New Germany WWTP critical spare parts purchase (\$71,000 Capital Budget)
- 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)
- Purchase storage container unit that is being rented for \$100 per month (\$5,000)
- 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**

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Sewer Area Rates	\$ 596,300	\$ 589,100	\$ -	\$ 589,100
Hydrant Charges	48,000	54,700	-	54,700
Admin Charges - Sewer	92,700	92,700	-	92,700
Sewer Interest and permit fees	10,200	10,100	-	10,100
Recovery - School Leases & maintenance	6,500	-	-	-
Student Grants	-	-	14,000	14,000
	<b>753,700</b>	<b>746,600</b>	<b>14,000</b>	<b>760,600</b>
<b>EXPENDITURES</b>				
Advertising & Legal	8,700	10,000	-	10,000
Hydrants	56,100	54,700	-	54,700
Engineering Personnel Services	303,800	297,400	38,400	335,800
Office Expense	7,500	7,500	-	7,500
Return of Schools	98,100	76,000	-	76,000
Garbage Collections	1,465,000	1,478,800	-	1,478,800
	1,939,200	1,924,400	38,400	1,962,800
<b>Sewage</b>				
Personnel	1,500	200	-	200
Hebville	74,800	75,000	-	75,000
Riverside and Shore Drive	63,500	67,800	-	67,800
Cookville	265,100	269,700	5,000	274,700
New Germany Lift Stations	36,200	37,800	-	37,800
New Germany Treatment Plant	159,700	168,600	-	168,600
	600,800	619,100	5,000	624,100
<b>Transfers to (from) Reserves &amp; Funds</b>				
Transfer To (From) Operating Reserve	175,000	175,000	-	175,000
	<b>2,715,000</b>	<b>2,718,500</b>	<b>43,400</b>	<b>2,761,900</b>
<b>NET EXPENDITURES</b>	<b>\$ (1,961,300)</b>	<b>\$ (1,971,900)</b>	<b>\$ (29,400)</b>	<b>\$ (2,001,300)</b>

**Municipality of the District of Lunenburg  
Roads and Streets & Street Lights**

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Area Rate - Streetlights	\$ 166,600	\$ 47,800	\$ -	\$ 47,800
Rental - CES/CEF	177,500	170,900	-	170,900
	<b>344,100</b>	<b>218,700</b>	<b>-</b>	<b>218,700</b>
<b>EXPENDITURES</b>				
<b>Other Administration</b>				
Administration Office- Janitorial Service	43,900	45,600	-	45,600
Administration Office - Building	84,400	78,300	5,000	83,300
	128,300	123,900	5,000	128,900
<b>Transportation</b>				
Roads and Streets	656,900	667,800	-	667,800
Street Lighting	176,400	143,600	-	143,600
	833,300	811,400	-	811,400
CES/CEF Repairs and Maintenance	96,800	94,600	-	94,600
<b>Transfers to (from) Reserves &amp; Funds</b>				
Operating Reserve - Roads	25,000	25,000	-	25,000
Operating Reserve -CES	25,000	25,000	-	25,000
	50,000	50,000	-	50,000
	<b>1,108,400</b>	<b>1,079,900</b>	<b>5,000</b>	<b>1,084,900</b>
<b>NET EXPENDITURES</b>	<b>\$ (764,300)</b>	<b>\$ (861,200)</b>	<b>\$ (5,000)</b>	<b>\$ (866,200)</b>

## 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 District being approximately 432,460 acres of land. Presently, the District has seven Secondary Planning Strategies (SPS) and Land Use By-laws (LUB) covering a total area of approximately 49,685 acres or 11.5% of the District.

### Mission

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

Client Expectation	Service Level	Performance 2016-2017
Value for Money		
Consistent, accessible, timely processes	Meet or exceed established turnaround times: <ul style="list-style-type: none"> <li>• Development Permit Application 14 days</li> <li>• Subdivision Application 14 days</li> <li>• Building Permit Application 14 days</li> <li>• Building Inspection four days</li> <li>• Dangerous and Unsightly Inspections 14 days</li> <li>• Fire Inspections as per MDL 26</li> <li>• Service channels: telephone, email, internet, and in person</li> </ul>	Meet or exceed established turnaround times for: <ul style="list-style-type: none"> <li>• Development Permit Application – Met 96% of time</li> <li>• Subdivision Application –Met 100% of the time.</li> <li>• Building Permit Application –Met 90% of the time</li> <li>• Building Inspection –Met (measured by periodic audit)</li> <li>• Dangerous Property Inspections– Met 88% of the time</li> <li>• Unsightly Property Inspections– Met 55% of the time</li> <li>• Fire Inspections –Met service level</li> </ul>
Accurate information and sound advice	<ul style="list-style-type: none"> <li>• Building Inspectors have highest technical training available</li> </ul>	<ul style="list-style-type: none"> <li>• Building Officials are Certified Building Official Level 2 (CBO II)</li> <li>• Fire Inspector is certified Level 1 Fire Inspector by Fire Inspectors</li> </ul>

	<ul style="list-style-type: none"> <li>• Planning and development staff trained and qualified in areas of expertise</li> </ul>	<p>Association of NS and Qualified Level 2 Building Official</p> <ul style="list-style-type: none"> <li>• Director has professional designation with Canadian Institute of Planners and Licensed Professional Planners Association of NS</li> <li>• Planner has Master’s Degree in Planning</li> <li>• Development Officer is certified as a General Development Officer by the Municipal Development Officers Association of Nova Scotia (MDOANS)</li> <li>• Planning Technician is certified as a Development Technician by MDOANS</li> </ul>
Opportunity to be heard and have input into future of the community	<ul style="list-style-type: none"> <li>• Meet or exceed requirements of public participation policy</li> <li>• Planning Advisory Committee with four community representatives</li> <li>• Five Area Advisory Committees with public representation</li> </ul>	Department exceeded Council’s requirements for public participation.

**2016/2017 Significant Achievements**

Significant achievements within the framework of providing core services are:

- Completed the Princes Inlet and Area Secondary Planning Strategy and Land Use By-law plan review;
- Lead the implementation of a records management system in the Recreation Department;
- Implemented a Property Assessed Clean Energy (PACE) financing program. Completed the pilot year and conducted an in-depth evaluation of the program.
- Conducted public meetings leading up to the Wileville planning plebiscite.
- Acquired detailed elevation data for Lunenburg County (called LiDAR) in partnership with the District of Chester and the Province of Nova Scotia.



- Applications and Inspections:

	Fiscal Year	
	2016-2017	2015-2016
Development Permit applications	72	85
Subdivisions applications received	91	82
Zoning confirmations & Property certificates	31	33
Site Plan Approvals	3	0
Development Agreements & Amendment Requests	2	4
Building Permit Applications	548 (Value \$30.4M)	541 (Value \$28.6M)
Building Inspections	2026	1641
Fire Inspections	125	210
Building Compliance Inspections	56	96
Dangerous and Unsightly Inspections	215	147

## 2017/18 Strategic Direction and Priorities

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

### 1.0 Customer Service Excellence Program

- Develop and implement a customer feedback and service excellence program.

#### Analysis of Initiative

*Impact on existing service levels*—None

*Financial/Budget*

\$2,000 addition for printed materials

### 2.0 Flood Mitigation

- Use the detailed elevation mapping data, collected in 2016-2017 (LiDAR) to calculate the 1 in 20 year and the 1 in 100 year inland floodplains for all watercourses in the Municipality;
- Complete coastal building permit waiver;
- Hold policy discussion regarding inland floodplains.

#### Analysis of Initiative

*Impact on existing service levels*—None

*Financial/Budget*

\$100,000 in the capital budget. Funded from Gas Tax.

### **3.0 The Oakland Secondary Planning Strategy and Land Use By-law Review**

- a. Complete the Oakland Secondary Planning Strategy and Land Use By-law review.

#### Analysis of Initiative

*Impact on existing service levels* –Applications for Development Agreements or Amendments impact the amount of resources dedicated towards plan reviews.

#### *Financial/Budget*

In baseline, no additional impact to budget.

### **4.0 Property Assessed Clean Energy (PACE) Financing**

- a. Continue the PACE program. Make program improvements as directed by Council. Enter into a one-year 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. \$30,000 carry-over from the pilot year. Loan interest rate set at 4% for year two.

### **5.0 Dangerous and Unsightly Property Program Review**

- a. Review the dangerous and unsightly property program with the Dangerous & Unsightly Property Committee.

#### Analysis of Initiative

*Impact on existing service levels*- None

#### *Financial/Budget*

\$2,000 addition proposed for a financial assistance program.

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

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Private Roads Area Rate	\$ 138,500	\$ 131,700	\$ 29,200	\$ 160,900
Building Permits & Development Fees	57,600	55,700	-	55,700
Sale of Services	-	6,500	-	6,500
Civic Numbering	10,000	10,000	-	10,000
Administration Charges	2,400	-	-	-
	<b>208,500</b>	<b>203,900</b>	<b>29,200</b>	<b>233,100</b>
<b>EXPENDITURES</b>				
<b>Building Inspection</b>				
Personnel Services	324,500	324,100	-	324,100
Office Expense	29,400	25,600	-	25,600
	353,900	349,700	-	349,700
Private Roads	131,600	125,100	27,800	152,900
<b>Planning</b>				
Personnel Services	358,900	363,300	-	363,300
Planning Services	5,100	8,000	50,000	58,000
Legal & Other Administrative	26,700	25,000	-	25,000
Repayable Pace Grants	100,000	100,000	30,000	130,000
Office Expense	15,500	14,200	-	14,200
	506,200	510,500	80,000	590,500
<b>Transfers to (from) Reserves &amp; Funds</b>				
PACE Program	(100,000)	(100,000)	(30,000)	(130,000)
	(100,000)	(100,000)	(30,000)	(130,000)
	<b>891,700</b>	<b>885,300</b>	<b>77,800</b>	<b>963,100</b>
<b>NET EXPENDITURES</b>	<b>\$ (683,200)</b>	<b>\$ (681,400)</b>	<b>\$ (48,600)</b>	<b>\$ (730,000)</b>

# 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 District 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 District. 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 District.

## Overview

The District 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 District.

## 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 District'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**

<b>Client Expectations</b>	<b>Existing Service Level</b>	<b>2016/2017</b>
Value for money	<ul style="list-style-type: none"> <li>Balanced budget</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>
Affordable and varied recreation programming	<ul style="list-style-type: none"> <li>40+ direct Winter and Fall, 25+ Spring, 100+ direct programs in the summer.</li> <li>Programs are targeted at youth, seniors and adults</li> <li>Grants provided to support: Community Groups, Recreation Programming and Capital Projects, Special Events and youth participation</li> <li>Administer and manage the Positive Recreation for Kids Program(PRO Kids)</li> </ul>	<ul style="list-style-type: none"> <li>The standard of evaluating 10% has been exceeded. 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.</li> <li>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 District.</li> <li>Funding was provided to a number of community groups and youth. The District 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.</li> <li>PRO Kids assisted over 250+ youth in the Municipality enabling them to participate in sport, recreation and cultural activities</li> </ul>
Safe and accessible facilities (i.e. parks, the MARC)	<ul style="list-style-type: none"> <li>100% adherence to quarterly safety inspection schedule as per policy</li> <li>Support to groups developing and maintaining community trails</li> <li>Three seasonal park positions to maintain the service levels at District parks</li> </ul>	<ul style="list-style-type: none"> <li>Parks managed by the District meet this standard</li> <li>This is a service that has been provided and the District will continue to provide support to community trail groups who provide a major recreational facility in the District</li> <li>The three seasonal park staff, gate keepers and year-round part time</li> </ul>

	<ul style="list-style-type: none"> <li>• Four Gate Keeper positions</li> <li>• One Night time/weekend part-time position at the MARC</li> <li>• Working with the Lunenburg/Queens Recreation Coordinators/Directors Association to develop an inclusion policy working towards ensuring access for all to recreation programs and facilities</li> </ul>	<p>MARC position enable the District to continue providing residents and visitors with park facilities</p> <ul style="list-style-type: none"> <li>• The inclusion policy aligns with provincial legislation that is anticipated in 2017 that will help guide timelines and expected results</li> </ul>
Accurate information and sound advice	<ul style="list-style-type: none"> <li>• Four community event listings in the municipal newsletters per year</li> <li>• Four program brochures per year distributed to all households and available on the District's website</li> <li>• Event announcements posted to website news listing and community calendar</li> <li>• Support to community groups</li> <li>• LighthouseNow Log Recreation Column</li> <li>• South Shore Sunday Morning CKBW</li> <li>• SouthShoreConnect.ca</li> <li>• Recreation Facebook page</li> <li>• Email clients using ActiveNet</li> <li>• Articles in the Breaker</li> </ul>	<ul style="list-style-type: none"> <li>• These service levels were met. Staff will 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</li> <li>• The information is updated weekly on the website.</li> <li>• Information is sent to the LighthouseNow Log</li> <li>• Recreation staff go to CKBW once a month to pre-record for the weekly SS Sunday Morning</li> <li>• Recreation staff continue with the regional partnership to update and maintain SouthShoreConnect.ca, an online database of recreation opportunities in the region.</li> <li>• Maintain Facebook page and use it to provide almost instant updates</li> <li>• Utilize ActiveNet to send emails about programs to participants</li> <li>• Articles are regularly sent to the Breaker</li> </ul>
Consistent, accessible, timely processes	<ul style="list-style-type: none"> <li>• Service channels: telephone, email, internet, in person at MARC and Municipal</li> </ul>	<ul style="list-style-type: none"> <li>• It is estimated that this service level was accomplished 90% of the time. Staff will continue to strive to acknowledge telephone,</li> </ul>

	<p>Building (24 hour response time established)</p> <ul style="list-style-type: none"> <li>• Program registration (telephone, ActiveNet, In Person, mail) completed and confirmed immediately in real time</li> <li>• A recreation Facebook page is established and actively updated</li> </ul>	<p>email and website inquires within 24 hours and communicate next steps with expected timeline as appropriate</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• The Recreation Facebook page is an effective tool to get messages out about programs, events and cancellations. Good informal evaluation tool</li> </ul>
Social Interaction	<ul style="list-style-type: none"> <li>• 15–20 special events per year free to the public.</li> <li>• Recreation integration services provided to residents with special needs</li> </ul>	<ul style="list-style-type: none"> <li>• This service level was met and staff will continue to offer 15-20 special events and provide recreation integration services as required</li> </ul>
Employment	<ul style="list-style-type: none"> <li>• 12–16 summer positions</li> <li>• 25–30 part-time instructors are employed throughout the year to offer recreation programs</li> </ul>	<ul style="list-style-type: none"> <li>• We will strive to continue to offer recreation programs throughout the year and employ students to deliver our summer programs.</li> </ul>
Community Development	<ul style="list-style-type: none"> <li>• Provide support and assistance to community groups and volunteers</li> <li>• Support community trails and park management groups as they develop and manage free and accessible outdoor recreation space on Crown, private and municipal lands.</li> <li>• Provide a grant program that provides financial support to community groups, volunteers and residents to our municipality</li> </ul>	<ul style="list-style-type: none"> <li>• 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 such as the Volunteer Partnership to provide training and resources to the valuable resource we have in our community groups and volunteers.</li> <li>• Indian Path Commons Committee, River Ridge Commons, Central Nova ATV Club, United Communities Marine Park and Petite Riviere Community Park Association are all carrying out new planning and construction in 2017.</li> </ul>

		<ul style="list-style-type: none"> <li>• Issue over \$200,000 in grants to support the work of volunteers, youth and athletes</li> </ul>
--	--	--

**2016/2017 Significant Achievements**

During the past year, the Recreation Department continued to provide a high level of service to Council, Committees, residents of the District, 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:

- Continued to promote and develop the District’s Positive Recreation Opportunities for Kids Program (PRO Kids). Fundraising effort continued. These funds have assisted 250+ youth in the Municipality.
- Creation of a District-based chapter of the Women on Wheels Program (WOW). A provincial-wide initiative to re-introduce women 55+ to cycling. The group meets for weekly rides during the spring, summer, and fall.
- Partnered with Transportation and Infrastructure Renewal in paving the shoulders on Pine Grove Road for active transportation.
- The Miller Point Peace Park pedestrian bridge was replaced.
- The Municipal Activity & Recreation Complex (MARC) located in Dayspring saw some upgrades in the summer/fall with a new metal roof being installed and a new wheelchair accessible deck/outdoor program space being built on the Program Building.
- 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 Ad Hoc Committee has completed a concept plan for the 115 acres and will begin developing recreational opportunities at this outdoor space in 2017.
- 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 District 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 securing adaptive equipment (i.e. trikes, sledges, fat wheels); 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.

- Staff and a Councillor continue to sit on the Grinders Square Skate Park Committee, Growing Green Committee and Christmas on the LaHave Committee.
- Our Trailblazers After School Program, run with funding support from the South Shore Regional School Board and the Department of Communities, Culture and Heritage, is a successful model that has garnered attention from across the province.
- 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 on the Green Bay to Broad Cove Trail.
- Continue to support community groups that have management agreements with the District. These groups look after the day to day operations of some of the District'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).
- A Sherbrooke Lake Access Advisory Committee was formed in May 2015 and tasked with providing broad based community advice to the Municipality of the District of Lunenburg and to provide options available for establishing public access to Sherbrooke Lake. The firm UPLAND was hired to conduct a public consultation process which included an on-line survey, three public open houses and a focus group. The survey received over 1,000 valid responses! The report was finalized and presented to the public in June 2016. The Sherbrooke Lake Access Advisory Committee fulfilled their mandate by providing site options and recommendations to Council. Council acquired 30+ acres to provide public access to Sherbrooke Lake. A consultant was also hired to develop a history of Sherbrooke Lake document, in which, along with all the other documents pertaining the Sherbrooke Lake, can be found at [www.modl.ca/sherbrooke](http://www.modl.ca/sherbrooke). A concept plan is planned to be developed in 2017-2018.
- A Memorandum of Understanding (MOU) was signed with the Municipality of the District of Chester that will provide guidance to the development of the properties acquired by the District, within MODC, adjacent Sherbrooke Lake.
- Continue to partner with the Lunenburg County Mountain Bike Association in establishing mountain bike trails at the MARC in Dayspring. New inspection sheets and signage will be created in the spring of 2017.
- 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.

- Secured funding for four Municipal and community projects from the National Trails Coalition.
- Council made a motion to acquire the property on Sucker Lake from the Lunenburg County Wildlife Association. Staff will continue to work with the Association in acquiring the property, ensuring public access to Sucker Lake for today's residents and for generations to come.

### **Current Conditions**

- Council continues to implement the Active Transportation Plan, Open Space Strategy and Active Living Strategy.
- The District is a partner with the Lunenburg County Lifestyle Centre.
- 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 is anticipated to be 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 and an Active Transportation Strategy.
- The Trails and Open Space Coordinator was seconded by the Department of Health and Wellness as their Trails Works Coordinator for the South Shore Region for two days a week. Another year contract may be offered, with the Coordinator being seconded for one day a week in 2017-2018.
- 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.
- In 2015 the Pathways to Wellbeing- A framework for Recreation was endorsed by the Provincial and Territorial Ministers (excluding Quebec) and supported by the Government of Canada.

### **2017/2018 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. Public Access to Sherbrooke Lake**

##### Analysis of Initiative

*Impact on existing service levels – increase*

A Sherbrooke Lake Stewardship Committee and a Park Advisory Committee will be created. The Stewardship Committee will be responsible for a water quality monitoring program for the Lake and the Park Advisory Committee will provide advice to the District Council concerning the design of the Park.

A concept plan for the park will be developed in fiscal 2017-2018.

*Financial/Budget*

\$50,000 is budgeted for the concept plan from Gas Tax funding and \$10,000 for a gate(s) and the water quality monitoring program.

## **2. Saw Pit Wharf Boat Launch**

### Analysis of Initiative

*Impact on existing service levels – increase*

A boat ramp will be installed at the Saw Pit Wharf to accommodate the boats that use the facility. Currently with no boat ramp, boats can only launch at high tide and at times cannot launch at all due to the softness of the ground.

*Financial/Budget*

\$100,000 has been allocated from Gas Tax funding.

## **3. River Ridge Commons**

### Analysis of Initiative

*Impact on existing service levels – increase*

The River Ridge Commons Committee completed a concept plan in 2016 which outlined the long -range plans for the park and broke down the development into phases. The Committee presented to Council the phases they would like to complete in the 2017-2018 fiscal year. This includes dealing with erosion issues, developing the lower park area and upgrading some trails.

*Financial/Budget*

*\$200,000 has been allocated in the budget with \$140,000 to come from gas tax and \$60,000 from other funding sources, such as the OHV Fund and the Recreation Facility Development Grant with the Department of Communities, Culture and Heritage.*

#### **4. 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's 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 and to other communities.

##### *Financial/Budget*

\$86,400 has been allocated in the 2017-2018 recreation operating budget; of this, \$82,700 is Gas Tax funding.

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

	<b>2016/17 Annual Budget</b>	<b>2017/18 Adjusted Baseline</b>	<b>2017/18 Additions</b>	<b>2017/18 Proposed Budget</b>
<b>INCOME</b>				
Recreation Fees	\$ 62,600	\$ 37,300	\$ 11,900	\$ 49,200
ProKids	36,700	20,000	-	20,000
Rental Revenue	19,000	17,000	-	17,000
Recreation Grant	55,000	50,200	3,000	53,200
	<b>173,300</b>	<b>124,500</b>	<b>14,900</b>	<b>139,400</b>
<b>EXPENDITURES</b>				
<b>General Services</b>				
Sponsor Ad & Municipal Celebration	31,200	33,600	22,000	55,600
Grants to Organizations	297,700	392,600	-	392,600
DARE Program	1,500	1,500	-	1,500
Legal	7,000	12,000	-	12,000
Non-Owned Auto Insurance	200	200	-	200
Administration Personnel Costs	372,300	379,300	-	379,300
	709,900	819,200	22,000	841,200
<b>Parks &amp; Recreation Building</b>				
Park Maintenance	205,500	213,000	-	213,000
Building Maintenance	119,100	94,400	20,000	114,400
Building Utilities	15,700	15,900	-	15,900
Telephone	10,800	10,000	-	10,000
Insurance	26,600	19,500	-	19,500
Office Expense	7,700	6,200	-	6,200
	385,400	359,000	20,000	379,000
<b>Recreation Programs</b>				
Parks and Programs	45,700	47,000	6,300	53,300
Winter Program	10,500	10,500	-	10,500
Spring Program	9,400	8,800	-	8,800
Fall Program	14,600	12,300	-	12,300
Swimming Program	20,400	20,300	-	20,300
General	115,600	118,000	25,500	143,500
Sport Program	2,300	2,000	-	2,000
Special Events	12,700	11,200	-	11,200
	231,200	230,100	31,800	261,900
<b>Transfers to (from) Reserves &amp; Funds</b>				
Sherbrooke Reserve	40,000	40,000	-	40,000
Open Space Strategy	60,000	60,000	-	60,000
Trails	(49,900)	(127,700)	(2,500)	(130,200)
Other Recreation General	-	(51,800)	(5,000)	(56,800)
	50,100	(79,500)	(7,500)	(87,000)
	<b>1,376,600</b>	<b>1,328,800</b>	<b>66,300</b>	<b>1,395,100</b>
<b>NET EXPENDITURES</b>	<b>\$ (1,203,300)</b>	<b>\$ (1,204,300)</b>	<b>\$ (51,400)</b>	<b>\$ (1,255,700)</b>

## **Capital Funds**

The District has also budgeted \$3,454,500 on capital expenditures in 2017/2018. After grants, reserve funding, other revenue and funding sources there is no borrowing required for capital projects.

The District will continue to meet its environmental obligations with \$210,000 in Sewer Infrastructure and \$1,142,000 to implement the LaHave Straight Pipe capital project (pending federal approval). Also, \$30,000 is budgeted for the Riverport School remediation design and \$75,000 to begin demolition of Centre School.

The Municipality will be spending \$100,000 for flood risk identification now that the LiDAR project has been completed.

The administration building at 210 Aberdeen Road will see a new ramp to improve accessibility at a cost of \$60,000.

Recreation capital projects total over \$723,000 including \$200,000 to begin Phase I construction of the new park at River Ridge Commons.

The District is hoping to cost share with the Nova Scotia Department of Transportation to pave the shoulders of roads in Blue Rocks and pave Turner Heights and Stonehurst. White Avenue will be paved at cost of \$92,000 which is cost shared by the residents living there.

There is \$135,000 included for the rural internet pilot project in Sweetland, \$75,000 of which has been recovered from the Provincial Government to support this project.

The projects are detailed on the following page along with a five year projected capital investment plan for gas tax purposes.

Municipality of the District of Lunenburg - Capital Budget Investment Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Funding
PROJECT DESCRIPTION		2017/18	2018/19	2019/20	2020/21	2021/22	Proposed Sources
<b>GGS - General Government Services</b>							
	Financial Reporting/HR Accounting Software	42,000	40,000				SNSMR Grant/Dep'n reserves
	Ramp for Accessibility to Main Floor Administration Building	60,000					Dep'n reserve
<b>PS - Planning Services</b>							
	Carry-over Flood Risk Identification phase of LiDAR Project	100,000					Gas Tax
	Community Solar Project		150,000				Gas Tax
	Permit Tracking System		42,000				Dep'n reserve
	Vehicle Replacement (2011 Jeep)		35,000				Dep'n reserve
	Vehicle Replacement (2012 Ford Escape)			35,000			Dep'n reserve
<b>TS - Transportation Services</b>							
	Stonehurst, Tanner, & Southside Roads	560,000					50% Cost Shared with NSTIR through NSTIR Subdivision Street Program (MODL Share from Gas Tax)
	Whitely Lane Culvert Replacement	8,000	80,000				Gas Tax
	White Avenue Paving & Culvert Installation - approved Mar 28 Council	92,000					\$64,000 divided 40% Road Reserve, 60% property owners; \$66,400 for culvert replacement
	Turner Heights	150,000					50% Cost Shared with NSTIR through NSTIR Subdivision Street Program (MODL Share from Gas Tax)
	Future Road Paving		250,000	250,000	250,000	250,000	Gas Tax
<b>EHS - Environmental Health Services</b>							
	Aerated Compost Carts	25,000	25,000	25,000	25,000	25,000	Aerated Carts & Gas Tax
	Centre School Demolition	75,000	875,000				Dep'n Reserve
	Riverport school demolition & remediation	30,000	570,100				Capital Site Closure Liability
	New Germany I&I Mitigation	14,000					Gas Tax
	Lahave River Straight Pipe Replacement Program (contingent on approved federal funding)	1,142,000	2,260,000	2,317,000	2,375,000	2,435,000	BCF/Dep'n Reserve/Donations
	Lahave Sewer Solutions Design (\$30k & \$20k) carry over	12,500					Provincial Grant
	Conquerall Bank WWTP Operations Manual (carry over to 2017/18)	25,000					Gas Tax
	Access to New Germany MH 4, 5, 123, 124 and Cookville MH 52 to 55		10,000	60,000			Gas Tax
	SCADA for Cookville and Hebbville and Update New Germany Controls	100,000					Gas Tax
	Centre Jail Site Remediation				60,000		Dep'n Reserve
	Asset Management Plan		50,000	36,000			Gas Tax
	New Germany Sewer Collection System Upgrade				420,000		Gas Tax
	Hebbville Pump Station Upgrades				40,000	860,000	Gas Tax
	Van Replacement (2014 Chev) - Sewer				35,000		Gas Tax
	New Germany Pump Station 6 Replacement			20,000	250,000		Lift Station Replacement/Gas Tax
	New Germany WWTP Equipment Replacements	71,000					Gas Tax
<b>EDS - Economic Development Services</b>							
	Osprey Village Reservoir Design					50,000	Gas Tax/TOB
	Rural Internet Pilot Project	135,000					\$60K Gas Tax/ \$75 K Province
	Cookville Internet Tower Access Road/Trail Connector	50,000					Gas Tax
	Internet Capacity Study - Long Term Strategy & Implementation	40,000	200,000	200,000	200,000	200,000	Gas Tax
<b>RS - Recreation Services</b>							
	MARC Improvements	30,000	50,000		30,000		Dep'n Reserve
	MARC Deck	2,000					Dep'n Reserve
	Active Transportation Plan Implementation	250,000	150,000	150,000	150,000	150,000	Gas Tax
	Saw Pit Boat Ramp - Carry Over	100,000					Gas Tax
	Sherbrooke Lake - Park Design & implementation	50,000	75,000	75,000	75,000	75,000	Gas Tax
	Sherbrooke Lake - Road Upgrades		70,000				Capital Reserves
	MARC Ballfields - infield upgrades	12,000					\$8,912 recreation dugouts reserve; \$3,088 depreciation reserves
	Riverport Playground	40,000					Dep'n Reserve
	River Ridge Common	200,000	200,000				Gas Tax \$140K (17/18) Gas Tax \$100K (18/19)
	United Communities Marine Park - finger wharves	19,000					Gas Tax/Prov NS
	Wile's Lake Culvert Replacement	20,000					Dep'n Reserve
<b>Total Capital Projects</b>		<b>3,454,500</b>	<b>5,132,100</b>	<b>3,168,000</b>	<b>3,910,000</b>	<b>4,045,000</b>	
<b>Funding of Capital Projects</b>							
	Depreciation Reserves	225,088	1,422,000	807,333	1,131,667	811,667	
	Gas Tax Reserves	1,734,960	1,010,000	816,000	1,195,000	1,610,000	
	Provincial/Federal Grants	845,833	1,546,667	1,544,667	1,583,333	1,623,333	
	Other Reserves	143,752	150,000				
	Other Contributions	504,867	1,003,433				
<b>Total Funding Capital Projects</b>		<b>3,454,500</b>	<b>5,132,100</b>	<b>3,168,000</b>	<b>3,910,000</b>	<b>4,045,000</b>	

## 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 fund operations, invest in infrastructure, smooth tax levy impacts, and help maintain the District's sound financial position.

### Reserves

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

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.

### Reserve Funds

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.

### 2017/2018 Budget

The following sheet shows the actual and projected balance in the District's Reserves and Reserve Funds for the period 2017/2018.



CAPITAL & OPERATING RESERVE FUND SUMMARY	Year 1	Year 2	Year 3	Year 4	Year 5
	2017/18	2018/19	2019/20	2020/21	2021/22
Reserve Balance, Beginning of Year (Budget)					
Depreciation	5,013,900	5,638,812	5,121,193	5,271,478	5,100,145
Gas Tax Reserves	2,337,433	1,429,173	1,448,173	1,661,173	1,495,173
Other Reserves	7,258,534	7,262,262	7,517,262	7,932,262	8,217,262
	14,609,867	14,330,247	14,086,628	14,864,913	14,812,580
Used in Capital Budget					
Depreciation	225,088	1,422,000	807,333	1,131,667	811,667
Gas Tax Reserves	1,734,960	1,010,000	816,000	1,195,000	1,610,000
Other Reserves	143,752	150,000	-	-	-
	2,103,800	2,582,000	1,623,333	2,326,667	2,421,667
Estimated Revenue/Expenditures in Fiscal Year					
Depreciation	850,000	850,000	850,000	850,000	850,000
Gas Tax Reserves (Agreement 2014-2024)	1,104,000	1,104,000	1,104,000	1,104,000	1,104,000
Gas Tax Reserves used on Trails & Grinder's square	(277,300)	(75,000)	(75,000)	(75,000)	(75,000)
LaHave River Straight Pipe Loans payback	-	54,381	107,619	110,333	113,095
Other Reserve Transfers from Operating Fund	147,480	405,000	415,000	285,000	(1,035,000)
	1,824,180	2,338,381	2,401,619	2,274,333	957,095
Estimated Reserve Balance, End of Year					
Depreciation	5,638,812	5,121,193	5,271,478	5,100,145	5,251,574
Gas Tax Reserves	1,429,173	1,448,173	1,661,173	1,495,173	914,173
Other Reserves	7,262,262	7,517,262	7,932,262	8,217,262	7,182,262
	14,330,247	14,086,628	14,864,913	14,812,580	13,348,009

<b>RESERVE FUND BUDGET DETAILS 2017/18</b>	Opening Balance Budget 31-Mar-17	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Interest kept (Transfer to Ops) Budget	Ending Balance Budget 31-Mar-18
<b>OPERATING RESERVES</b>					
Seniors Grant	845		(845)	(10)	-
Public Open Space	187,806		60,000	(2,254)	247,806
Surveying Common Land	17,202			(206)	17,202
NS Transit Grant *	43,884			658	44,543
Election	-		35,000	-	35,000
Recreation	8,000			(96)	8,000
Operating Surplus Reserve	3,090,990			(37,092)	3,090,990
PACE Loans	(100,000)		(130,000)	1,200	(230,000)
PACE Loan Payments			7,000		7,000
LCLC Recreation Complex Tax Fund	(76,278)			915	(76,278)
LCLC Recreation Complex - Additional Capital Costs	(1,671,478)			20,058	(1,671,478)
LCLC Depreciation Reserve	55,000		110,000	(660)	165,000
Sewer Depreciation Reserve	1,250,816		175,000	(15,010)	1,425,816
Depreciation Reserve - General Operations	5,013,900	(225,088)	850,000	(60,167)	5,638,812
Employee Contingency - Pension	754,880			(9,059)	754,880
CES Building Reserve	175,000		25,000	(2,100)	200,000
Roads	175,000	(60,000)	25,000	(2,100)	140,000
SNSMR Grant	42,000	(42,000)		(504)	-
Active Transportation/Recreation	14,700		(14,700)	(176)	-
Indian Path	833			(10)	833
Environmental Petite Riviere	9,180			(110)	9,180
Hirtle's Beach	5,391		(5,000)	(65)	391
Pro Kids	4,501			(54)	4,501
Grinder's Square	40,000		(40,000)	(480)	-
LaHave River Sewer Solutions Grant	12,500	(12,500)		(150)	-
<b>TOTAL OPERATING RESERVE</b>	<b>9,054,672</b>	<b>(339,588)</b>	<b>1,096,455</b>	<b>(107,471)</b>	<b>9,812,198</b>

<b>RESERVE FUND BUDGET DETAILS 2017/18</b>	Opening Balance Budget 31-Mar-17	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Interest kept (Transfer to Ops) Budget	Ending Balance Budget 31-Mar-18
<b>CAPITAL RESERVES</b>					
Lift Station Replacement	537			(6)	537
Recreation Dugouts	8,912	(8,912)		(107)	-
Land Development - Saw Pit Wharf	6,276			(75)	6,276
District Special - Site Closure *	949,308		(179,100)	12,341	782,549
Land Sales - Osprey Village	765,671			(9,188)	765,671
Recreation Complex	34,648			(416)	34,648
Trails	6,245			(75)	6,245
Gas Tax Revenue *	2,184,466	(630,960)	(277,300)	26,214	1,302,420
Gas Tax Revenue -- Public Transit earmarked *	152,966			1,836	154,802
Open Space	170,918			(2,051)	170,918
Golf Property Sale - Capital Reserve	-			-	-
Sewer Capital Reserve - User Connect Fees	11,012			(132)	11,012
General Capital	1,137,772	(14,800)		(13,653)	1,122,972
Aerated Carts	6,463	(6,463)		(78)	-
Sherbrooke Reserve	120,000		40,000	(1,440)	160,000
<b>TOTAL CAPITAL RESERVE</b>	<b>5,555,195</b>	<b>(661,135)</b>	<b>(416,400)</b>	<b>13,169</b>	<b>4,518,050</b>
<b>TOTAL RESERVES (*Includes Interest kept)</b>	<b>14,609,867</b>	<b>(1,000,723)</b>	<b>680,055</b>	<b>41,048</b>	<b>14,330,247</b>

**Municipality of the District of Lunenburg  
Summary Sewer Rates 2017/18 Budget**

	Rate per \$100 of assessment	Revenue	BPSC Revenue	Expenses	Net Expenses Before Reserve Transfer
Global Sewer	\$0.73	\$497,000		\$549,100	(\$52,100)
Hebville Sewer	\$0.43	92,100	41,600	75,000	58,700
		589,100	41,600	624,100	6,600
Transfer to Reserves		0	0	-175,000	-175,000
Totals		589,100	41,600	449,100	-168,400

**Municipality of the District of Lunenburg  
Fire Hydrant Budget**

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Budget 2017/18
Rates per \$100 of assessment	\$0.154	\$0.116	\$0.118	\$0.118	<b>\$0.129</b>
Opening Surplus (deficit)	(\$10,650)	\$8,008	\$2,013	(\$3,393)	<b>(\$4,879)</b>
Total Cost to Recover	53,056	53,648	53,403	53,403	<b>56,100</b>
Net Costs	63,706	45,640	51,390	56,796	<b>60,979</b>
Billing to Northfield FD	3,000	5,000	0	0	<b>0</b>
Area Rate Generated	68,714	42,653	47,997	51,917	<b>54,700</b>
	71,714	47,653	47,997	51,917	<b>54,700</b>
Ending Surplus (deficit)	\$8,008	\$2,013	(\$3,393)	(\$4,879)	<b>(\$6,279)</b>

**Municipality of the District of Lunenburg  
Proposed Street Light Budget 2017/18**

	<b>2016/17 Rate</b>	<b>Proposed 2017/18 Rate</b>
<b>Rates per hundred of assessment</b>		
Riverport	<b>\$0.029</b>	<b>\$0.023</b>
Dayspring	<b>\$0.093</b>	<b>\$0.000</b>
New Germany	<b>\$0.055</b>	<b>\$0.000</b>
Catidian Place	<b>\$0.016</b>	<b>\$0.000</b>
Pine Haven Subdivision	<b>\$0.051</b>	<b>\$0.013</b>
<b>Rates that are Flat Rate Per Property</b>		
Barss Corner	<b>\$64.06</b>	<b>\$4.34</b>
Vogler's Cove, Broad Cove & Cherry Hill	<b>\$68.55</b>	<b>\$0.00</b>
Chelsea	<b>\$105.80</b>	<b>\$6.75</b>
Pine Grove	<b>\$76.00</b>	<b>\$0.00</b>
Oakhill Acres	<b>\$37.50</b>	<b>\$7.45</b>
Little Tancook	<b>\$48.57</b>	<b>\$40.92</b>
Whitley and Jenny	<b>\$43.75</b>	<b>\$0.00</b>
Westside Drive	<b>\$160.00</b>	<b>\$160.00</b>

## APPENDIX I – Approved Additions to Baseline Budget

### 2017/18 Budget Additions

Department/Description	Expenditure Amount	Revenue/ Reserves	Net Cost
Administration & Finance			
Laser fiche Implementation	\$ 8,400	\$ -	\$ 8,400
Municipal Celebrations			
Canada 150	22,000	-	22,000
Fire Services			
Fire Recruitment & Retention	2,000	-	2,000
Roads & Streets			
Private Road Maintenance	27,800	29,200	(1,400)
Engineering Services			
Student Wages	38,400	14,000	24,400
Admin Building Windows	5,000	-	5,000
Environmental Health Services			
Cookville Sewer Storage Container	5,000	-	5,000
Planning & Development Services			
Subdivision By-law Review	50,000	-	50,000
PACE Clean Energy Financing	30,000	30,000	-
Economic Development Services			
Part-time Staff	19,800	-	19,800
South Shore Tourism/Marketing	9,300	-	9,300
ISP Internet Project	246,800	246,800	-
Events Promotion	17,000	-	17,000
Recreation Services			
Summer Staff	4,000	-	4,000
Hirtle's Beach Parking Lot	5,000	5,000	-
Sherbrooke Lake Gates	10,000	-	10,000
Equipment Replacement	8,200	-	8,200
Electric Bicycle	3,100	2,500	600
Recreation Programs	21,500	14,900	6,600
<b>TOTAL ADDITIONS</b>	<b>\$ 533,300</b>	<b>\$ 342,400</b>	<b>\$ 190,900</b>

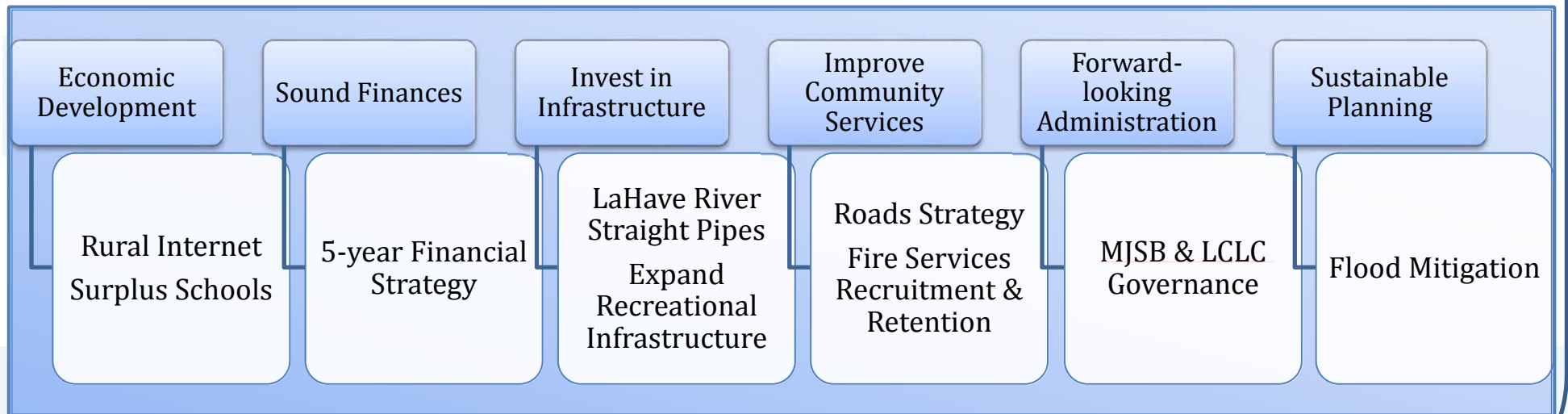


## Municipality of the District of Lunenburg 2017-18 Strategic Priorities

### 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 2017-18 Priorities



Project	Objectives for this Term	Benefit to Citizens
Rural Internet	Develop and implement a multi-year strategy to expand the number of reliable high speed internet connections in MODL.	Increased level of service available from ISPs in project areas. Project will assist in combating negative population trends and stimulate economic development.
Surplus Schools	Complete the demolition and remediation at Riverport, mitigate risk and cost at Centre, and prevent further downloading of abandoned schools	Indirect: improved ability to maintain stable taxation.
5- year Financial Strategy	Establish term-long plan for finances, including examination of revenues and expenditures, Reserves review and investment plan.	More efficient government, improved ability to maintain stable taxation.
Roads Issues	Amend street improvement bylaw and policies, develop roads capital investment policy, complete a subdivision bylaw review (including private road standards).	Improved road network. Upgrades may also translate to less costly and improved maintenance for some NSTIR and municipal roads.
MJSB & LCLC Governance	Review governance of municipal corporations to ensure alignment with municipal goals and responsible financial management.	More efficient government, improved ability to maintain stable taxation.
LaHave Straight Pipes	Approval of program documents, launch recruitment & begin installations ( <i>pending positive funding decision</i> )	Functioning wastewater treatment within WWMD, leading to healthier river environment.
Expand Recreational Infrastructure	Sawpit Boat Launch River Ridge Commons Sherbrooke Lake Access Trail Connectivity	Greater opportunities to do physical activity and access waterways.
Fire Services Recruitment & Retention	With FESC, develop & begin to implement plan to increase recruitment of new volunteers in the Fire Service.	Assist fire departments in sustaining the critical community service they provide.
Flood Mitigation	Complete coastal building permit waiver, complete inland floodplain mapping and hold policy discussion regarding inland floodplains.	Direct – increased awareness or regulation for individuals considering development in areas prone to flooding. Indirect – protection of environment and reduced demand for emergency response.



## APPENDIX III

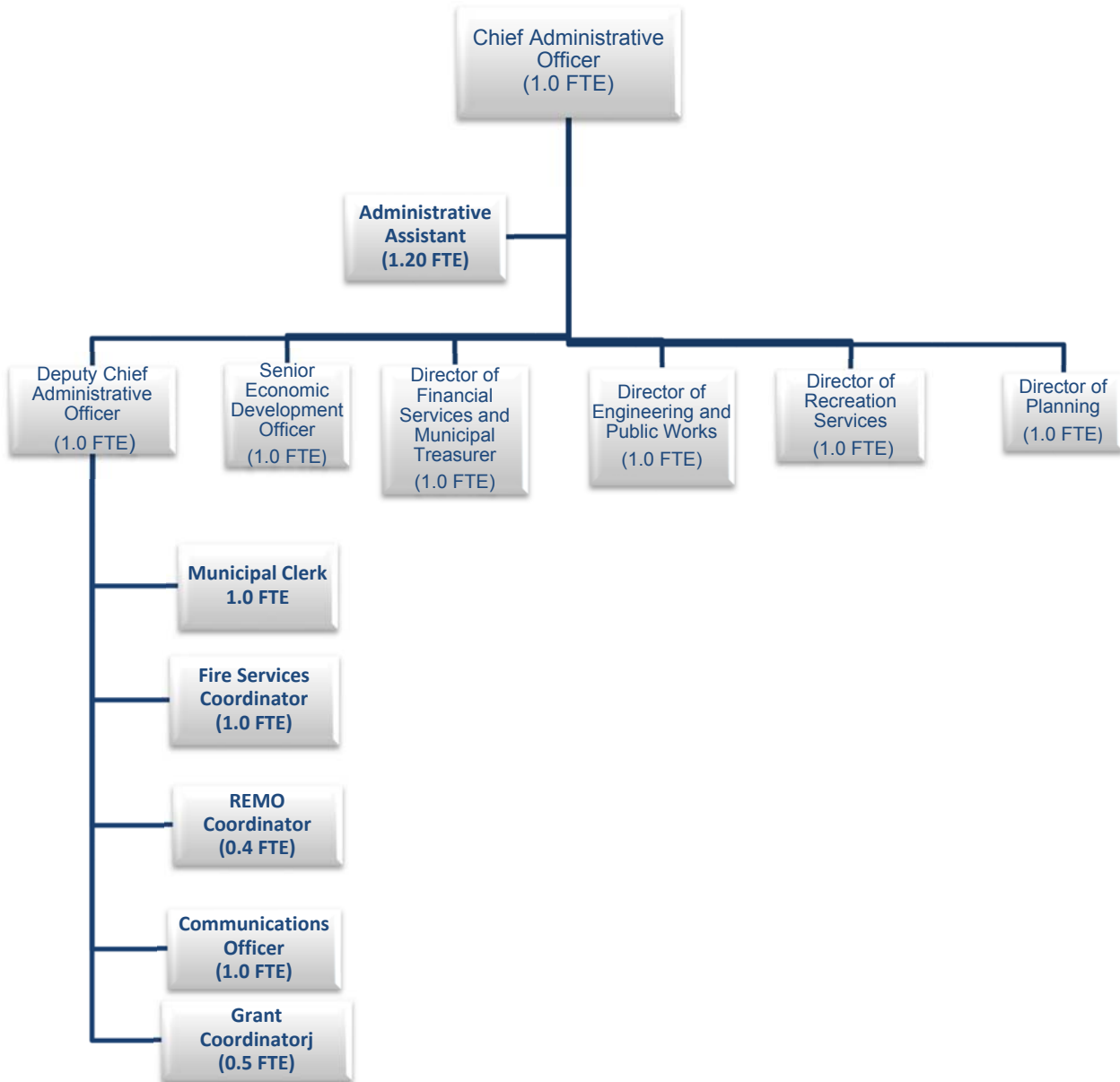
### Staffing Charts

Department	Position	Full-Time Equivalent
Administration	Chief Administrative Officer	1.00
	Deputy CAO/Strategic Initiatives Coordinator	1.00
	Municipal Clerk	1.00
	Communications Officer	1.00
	Administrative Assistant	1.00
	Administrative Support	0.20
	REMO Coordinator	0.40
	Fire Services Coordinator/Administrator	1.00
	Grant Coordinator	0.50
Finance	Director of Financial Services/Municipal Treasurer	1.00
	Assistant Treasurer	1.00
	Purchasing Coordinator	1.00
	Administrative Assistant	1.00
	Tax Clerk	1.00
	Senior Payroll Clerk	1.00
	Accounts Payable Clerk	1.00
	Cashier/Customer Service Clerk	1.00
	Secretary Clerk	1.00
	Administrative Support - Tax Period	0.20
Economic Development	Community Economic Development Officer	1.00
	Administrative Support	0.20
	Tourism/Marketing Officer	0.40
Engineering and Public Works	Director of Engineering and Public Works (Acting)	1.00
	Municipal Engineer (Term)	1.00
	Administrative Assistant	0.50
	Certified Engineering Technologist	1.00
	Custodian	1.00
	Wastewater System Operator	2.00

## Staffing Charts (Continued)

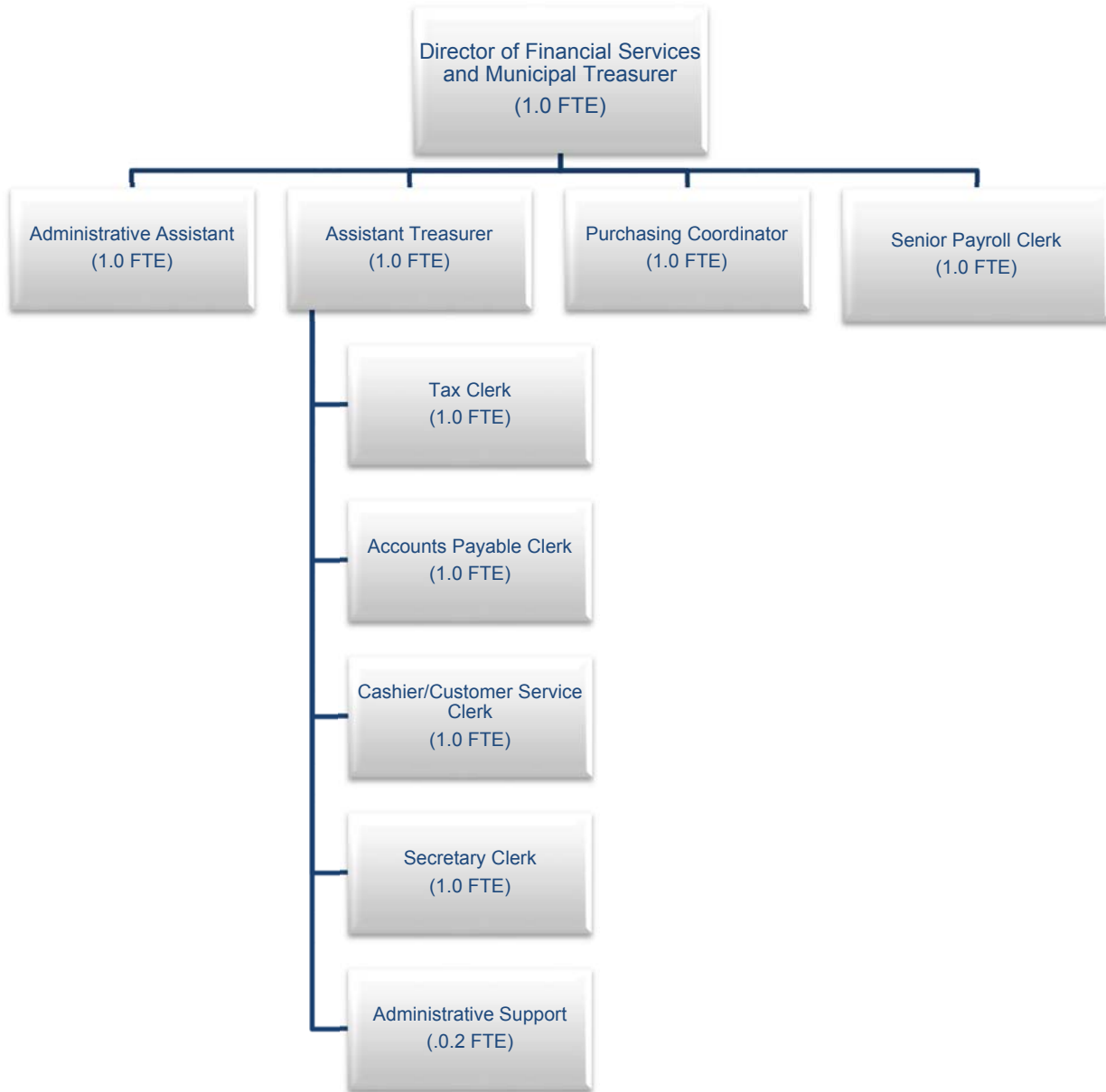
Planning and Development Services	Director of Planning	1.00
	Development Officer	1.00
	Planner	1.00
	Planning Technician	1.00
	Administrative Assistant	0.20
	Administrative Support	0.26
	Building Inspector	1.00
	Building Inspector/Fire Inspector	2.00
	Secretary Clerk	2.00
Recreation	Director of Recreation Services	1.00
	Program Coordinator	1.00
	Trails and Open Space Coordinator	1.00
	Active Living Coordinator (Term)	1.00
	Secretary Clerk	1.00
	Administration Support	0.20
	Park Supervisor	1.00
	MARC - Seasonal Custodian/Groundskeeper	2.66
	Gatekeepers/Park Custodian	1.35

**Organizational Chart**  
 Chief Administrative Officer



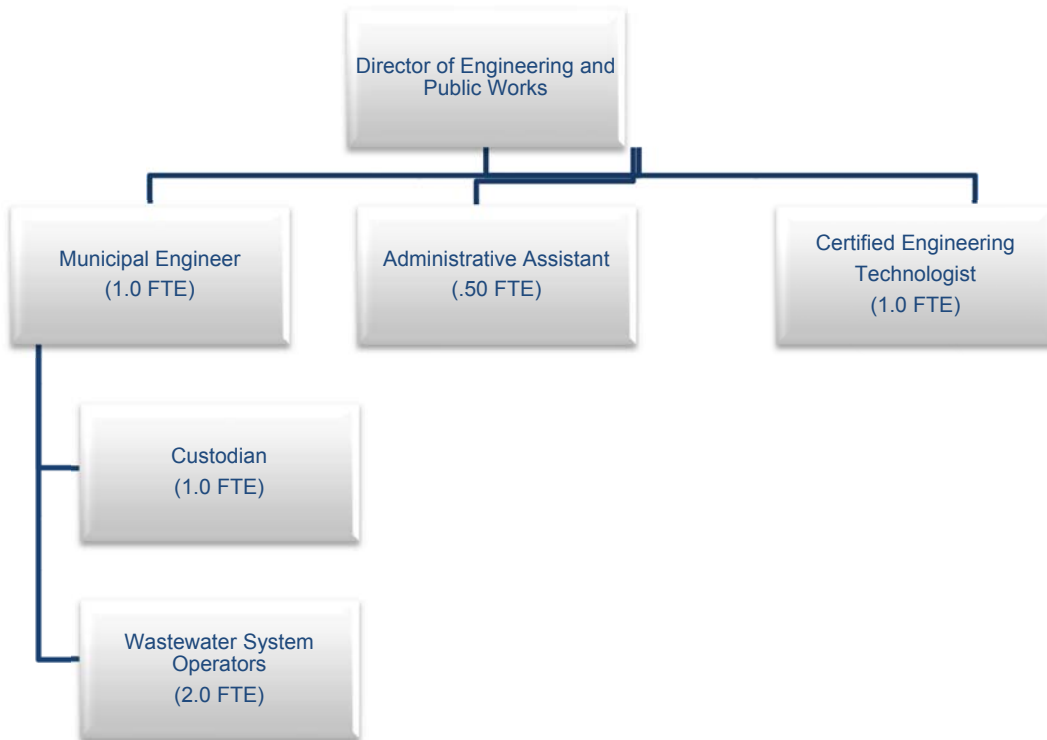
# Organizational Chart

Director of Financial Services and Municipal Treasurer



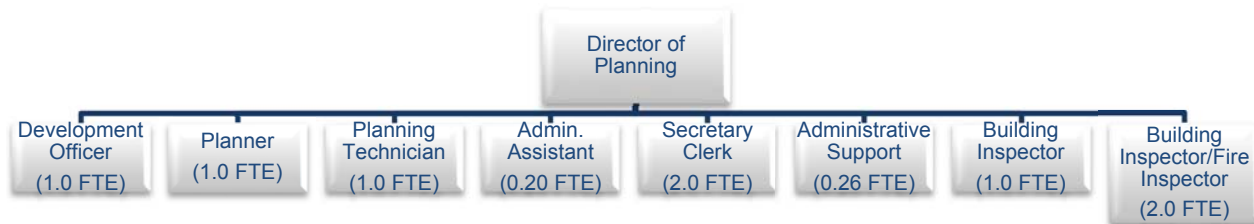
# Organizational Chart

Director of Engineering and Public Works



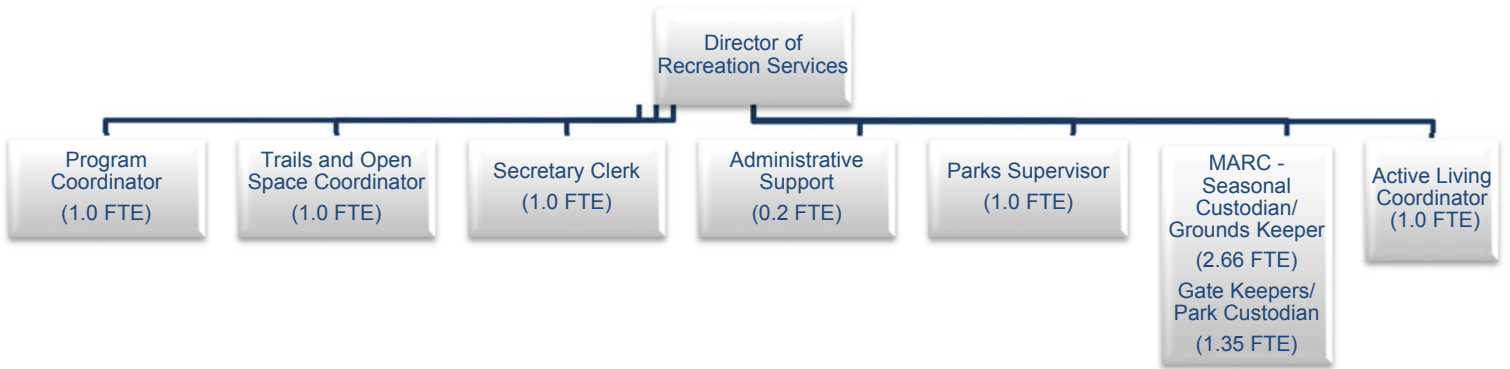
# Organizational Chart

Director of Planning



# Organizational Chart

Director of Recreation Services



## 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 District'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 District'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 District, 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 District'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 District 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 plant, buildings and vehicles.

**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. District 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 District's funds are accounted for using the modified accrual accounting method.

**Municipality**

Municipality of the District of Lunenburg.

**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 District. 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 District 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 District'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.

**Union of Nova Scotia Municipalities (UNSM)**

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

**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.