



**Municipality of the District of Lunenburg
2018/2019 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
Financial Condition Index & Municipal Indicators	25
Operating Budget Summary	27
Revenue.....	27
Five-Year Financial Strategy	32

Operating Budget

Department Budgets

Legislative Services (Council).....	34
Administration	39
Regional Emergency Management Organization	42
Fire Services.....	46
Financial Services	48
Provincial Services.....	52
Police Services	53
Economic Development.....	56
Engineering and Public Works	62
Planning and Development.....	71
Recreation	77

Capital Budget.....	88
----------------------------	-----------

Reserve Budget and Reserve Funds	91
---	-----------

Table of Contents
Continued

Area Rates

Sewer.....93
Fire Hydrant93
Street Lights94

Appendix

I. Approved Additions to Baseline Budget95
II. Strategic Priorities Chart.....96
III. Staffing and Organizational Charts.....97
IV. Glossary100

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

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Executive Summary

Our Goals

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

The 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, commercial or seasonal.

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

Total Operating Expenditures

The gross expenditures in the 2018/2019 operating budget amounts to \$29,991,200.

Budget Summary

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget
Gross Expenditures (after reserve transfers)	\$ 29,342,800	\$ 29,550,400	\$ 440,800	\$ 29,991,200
Non-Tax Revenue	<u>1,472,100</u>	<u>1,601,000</u>	<u>12,400</u>	<u>1,613,400</u>
Net Expenditures	27,870,700	27,949,400	428,400	28,377,800
Tax Revenue	<u>27,988,700</u>	<u>28,460,800</u>	-	<u>28,460,800</u>
Surplus (Deficit)	<u>\$ 118,000</u>	<u>\$ 511,400</u>	<u>\$ (428,400)</u>	<u>\$ 83,000</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.

Assessment Summary				
	2018/19	2017/18	Difference	% Change
Total Market Assessment	\$ 2,948,460,200	\$ 2,923,654,500	\$ 24,805,700	0.84%
Total Taxable Assessment (after CAP applied)	\$ 2,644,982,900	\$ 2,601,836,500	\$ 43,146,400	1.63%
Taxable Assessment (after CAP & allowance for appeals and exemptions)	\$ 2,596,367,700	\$ 2,536,039,100	\$ 60,328,600	2.32%
Total Number of Taxable Properties	29,612	29,295		
Total Number of Capped Properties	15,630	15,886		
Assessment Value Differential	\$ 303,477,300	\$ 321,818,000		



Building the Local Economy

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

Internet Connectivity Strategy

- The Municipality 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 Municipality is working on multiple projects:
 - The Municipality will conduct a Canadian Internet Registration Authority (CIRA) study with the District of Chester and Region of Queens to get a detailed evaluation of residents' speed and level of service. Look for details in 2018 on how to become involved.
 - The Municipality has a submission in under the Federal Connect to Innovate Program, in partnership with Eastlink. Council has approved \$250,000 for this project.
 - The Municipality is investigating other Internet-related improvement projects with multiple Internet Service Providers. Council has approved \$250,000 in this year's capital budget for possible projects.

To learn more, visit www.modl.ca/Internet

Rural roads

- The Municipality recognizes the importance of roads to our citizens and has identified targeted road improvements chosen to leverage provincial investment.
- Council has \$810,000 in the capital budget to invest in cost sharing projects for the repaving of provincial roads and \$215,000 for culvert and resurfacing on municipal roads.

Investment Attraction

- As part of our Investment Attraction Strategy, 2018/19 will see new projects including: video production and website enhancements. The three primary areas of concentration will be Agriculture, Tourism, and Osprey Village.

Agriculture

- The Municipality will continue to promote our agriculture industry 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 developing an Agri-Innovation Park.

Tourism

- The Municipality continues to understand the value that the Tourism sector brings to the area and recognizes the growth that has taken place over the past 10 years. To continue to develop this sector the Municipality will be moving the current part-time Tourism and Marketing Coordinator to a full-time position.



Investing in our Community

Tick Awareness and Lyme Disease

- Lyme Disease is a growing problem in Lunenburg county. The Municipality has committed to funding and working in partnership with the Public Health Agency of Canada on a three-year bait station research project, and with Nova Scotia Public Health on an educational campaign. To learn more, visit www.modl.ca/ticks

Open Space Strategic Plan

- Continue to implement the Open Space Strategic Plan by investing in our parks, including River Ridge Common and Sherbrooke Lake Public Access.

River Ridge Common

- The River Ridge Common Committee completed a concept plan in 2016 which outlined the long-range plans for the park and broke down the development into phases. In 2017-2018 erosion control was addressed, and there was development of some accessible trails. There was stockpiling of aggregate on the site to be used in future phases. For 2018-2019 the development of the lower site is planned, which includes a natural playground and the continuation of development of trails.

Sherbrooke Lake

- A Sherbrooke Lake Stewardship Committee and a Park Advisory Committee was 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 Council concerning the design of the Park. A concept plan for the park will be developed in fiscal 2018-2019.

Active Transportation

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

Fire Services Recruitment and Retention

- Volunteers are the backbone of our fire service. This year the Municipality and the Fire Service will finalize 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.



Making Life Affordable

Clean Energy Financing Program

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

Five-Year Financial Strategy

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

No Change in Sewer Tax Rate

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

Maintain Tax Rate

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

Removing financial barriers for children and youth

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

Property Tax Rebate for Low Income Households

- The Municipality 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 (902) 541-1348 or visit modl.ca to get the application. The application deadline is August 1, 2018.



Protecting the Environment

LaHave River Straight Pipe Replacement Project

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

Cleanup of Abandoned Schools

- \$10,000 is included in the budget for surplus school property remediation and \$800,000 for demolition.

Flood Mitigation

- The Municipality continues to work on research and policies that will help protect residents and infrastructure from flooding. This work includes:
 - Detailed elevation mapping and flood plan identification (\$100,000).
 - Completed inland floodplain mapping and policy discussions regarding inland floodplains and a coastal building permit waiver.
- Coastal policy development to mitigate impacts on new construction, such as flood damage from storm surges and property losses from coastal erosion.

Wastewater Treatment

- The Municipality continues to make improvements to the New Germany Wastewater System by identifying where surface and ground water are entering the system, diverting these flows and performing repairs.

Meeting Your Needs

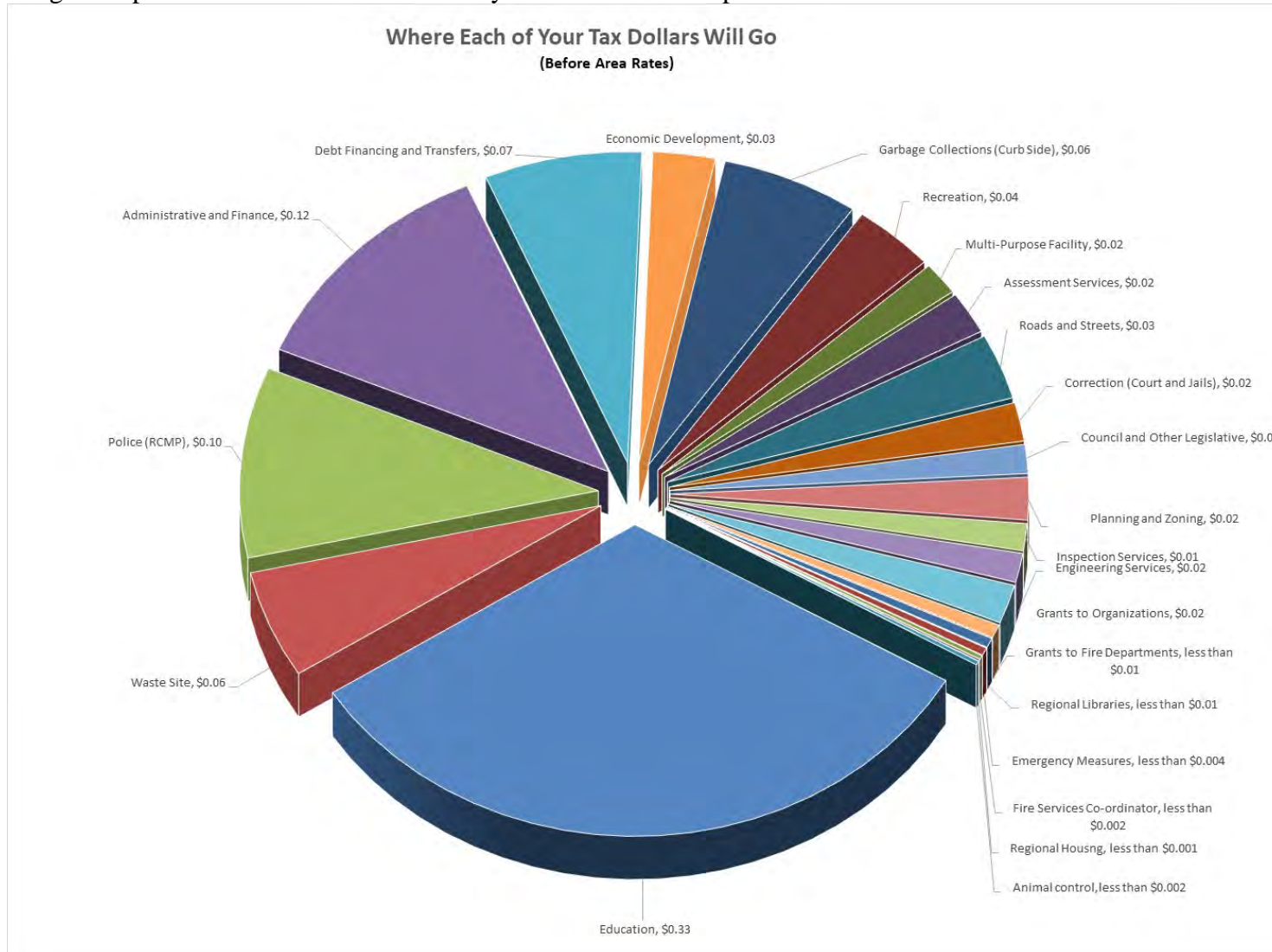
With the adoption of the recommended budget additions the full budget would result in no increase to the general tax rate. To the owner of a residential property assessed at \$100,000 the impact is:

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

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

Where Your 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 2018/2019.

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:

	2018/19	
	Gross	Net
Mandatory Contributions		
Education - schools	\$ 8,002,200	\$ 8,002,200
Assessment	680,700	680,700
Corrections - courts and jails	436,000	436,000
Public Housing	35,000	35,000
Regional Library	160,000	160,000
	9,313,900	9,313,900
Mandatory Expenditures		
Policing - RCMP	3,250,000	3,180,000
Roads and Streets	835,300	674,400
Streetlights	146,300	23,800
Curbside Garbage Collection	1,470,900	1,470,900
Waste Site - Joint Services Board - MODL Share	1,302,000	1,302,000
	7,004,500	6,651,100
Debt Repayment & Transfers	2,020,500	2,020,500
	\$ 18,338,900	\$ 17,985,500

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 2018/2019 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 2018-2019

Mayor **Carolyn Bolivar-Getson**

District 1

Councillor **Eric Hustvedt**

District 2

Deputy Mayor **Martin Bell**

District 3

Councillor **Lee Nauss**

District 4

Councillor **John Veinot**

District 5

Councillor **Cathy Moore**

District 6

Councillor **Claudette Garland**

District 7

Councillor **Wade Carver**

District 8

Councillor **Michael Ernst**

District 9

Councillor **Reid Whynot**

District 10

Councillor **Errol Knickle**

The head of the administrative structure is the Chief Administrative Officer (CAO). Four Directors, each responsible for a service unit (Engineering and Public Works; Finance; 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/Administrator and the Regional Emergency Management Coordinator report to the Deputy CAO.

Senior Administrative Staff

Chief Administrative Officer **Kevin Malloy, CPA, CA**
Deputy Chief Administrative Officer/Strategic Initiatives Coordinator **Alex Dumaresq**
Director of Engineering and Public Works **Stephen Pace, MBA, P.Eng.**
Director of Financial Services & Municipal Treasurer **Elana Wentzell, CPA, CMA**
Director of Planning and Development **Jeff Merrill, MCIP**
Director of Recreation Services **Trudy Payne, BRM**
Assistant Municipal Treasurer **Angela Veinot, CPA, CGA**
Communications Officer **Sarah Kucharski**
Economic Development Officer **Dave Waters**
Municipal Clerk **Sherry Conrad**
Municipal Engineer **Brock Jeans, P.Eng.**

In 2018/2019, the total budgeted complement of the municipal departments is 40 continuous full-time staff and approximately six 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 Committee has been formed with a mandate of overseeing the audit process and making recommendations on internal controls.
- The Finance Committee makes recommendations to Council on a proposed level of operating/capital budget for the subsequent fiscal year and ensures that Municipal finances are well managed.
- Expenditures beyond the level provided for in the budget shall not be made without Council approval.

Financial Planning Policies and Principles

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

- **Balanced Budget:** The 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 Finance Committee to monitor actual to planned results.
- Surplus Allocation: Any surplus that may be generated will be allocated to reserves mandated by Provincial Legislation.
- Purchasing Policy: All purchases for the 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 October 2021.

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

Investment Policy

This policy applies to the investment of all funds of the 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
- 2017/2018 Other Significant Achievements
- Current Conditions
- 2018/2019 Strategic Direction and Priorities
- Additions to Baseline Budget
- Departmental Budget - 2018-2019

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

Budget Process Table - 2018/2019		
Date	Inputs	Outputs
	Council Members	Strategic Priorities Setting Workshop
December 1, 2017	Each Senior Management Team Member	Prepare a list of Potential Capital Projects
December 12, 2017	Council	5-Year Financial Strategy Approval
December 14, 2017	Senior Management Meeting	Review Strategic Priorities & Review Preliminary Capital Projects
January 9, 2018	Council	Approval of Strategic Priorities
January 17, 2018	Council Workshop	Review 5-Year Financial Strategy
January 25, 2018	Senior Management Meeting	5-Year Draft Capital Budget Plan Worksheet Preparation
February 1, 2018	Each Senior Management Team Member	Prepared Operating Budget, Preliminary Draft Baseline and Additions to Baseline Budgets
February 6, 2018	Audit/Finance Meeting	Check in on Budget Assumptions and Capital Budget Status
February 8, 2018	Each Senior Management Team Member	Prepared Capital Justification Slides for Fiscal 17 Capital Budget
February 15, 2018	Senior Management Meeting	Review of Capital Justification Slides & Make Any Necessary Changes to Fiscal 2018 Capital Budget
February 22, 2018	Senior Management Meeting	5-Year Capital Budget Proposal for Audit/Finance
March 6, 2018	Audit/Finance Meeting	Preliminary Review of 2018-19 Capital Budget
March 8, 2018	Senior Management Meeting	Five Year Capital Budget Proposal for Audit/Finance
March 22, 2018	Senior Management Meeting	5-year Review of Operating and Capital Budget
March 27, 2018	Audit/Finance (Special Meeting	2018/19 Draft Operating Budget Summary by Department
April 3, 2018	Finance Committee Meeting	Operating Budget & Service Levels/Strategic Priorities
April 17, 2018	Finance Committee (Special Meeting)	Draft Operating & Capital Budget Update
April 19, 2018	Senior Management Meeting	Preparation of Draft Budget PowerPoint Presentation
May 1, 2018	Finance Committee Meeting)	Draft Operating & Capital Budget Summaries, Reserve Budget, Area Rates and Key Budget Messages
May 8, 2018	Council Meeting (Special)	2018/19 Budget Presentation

Operating Budget Summary

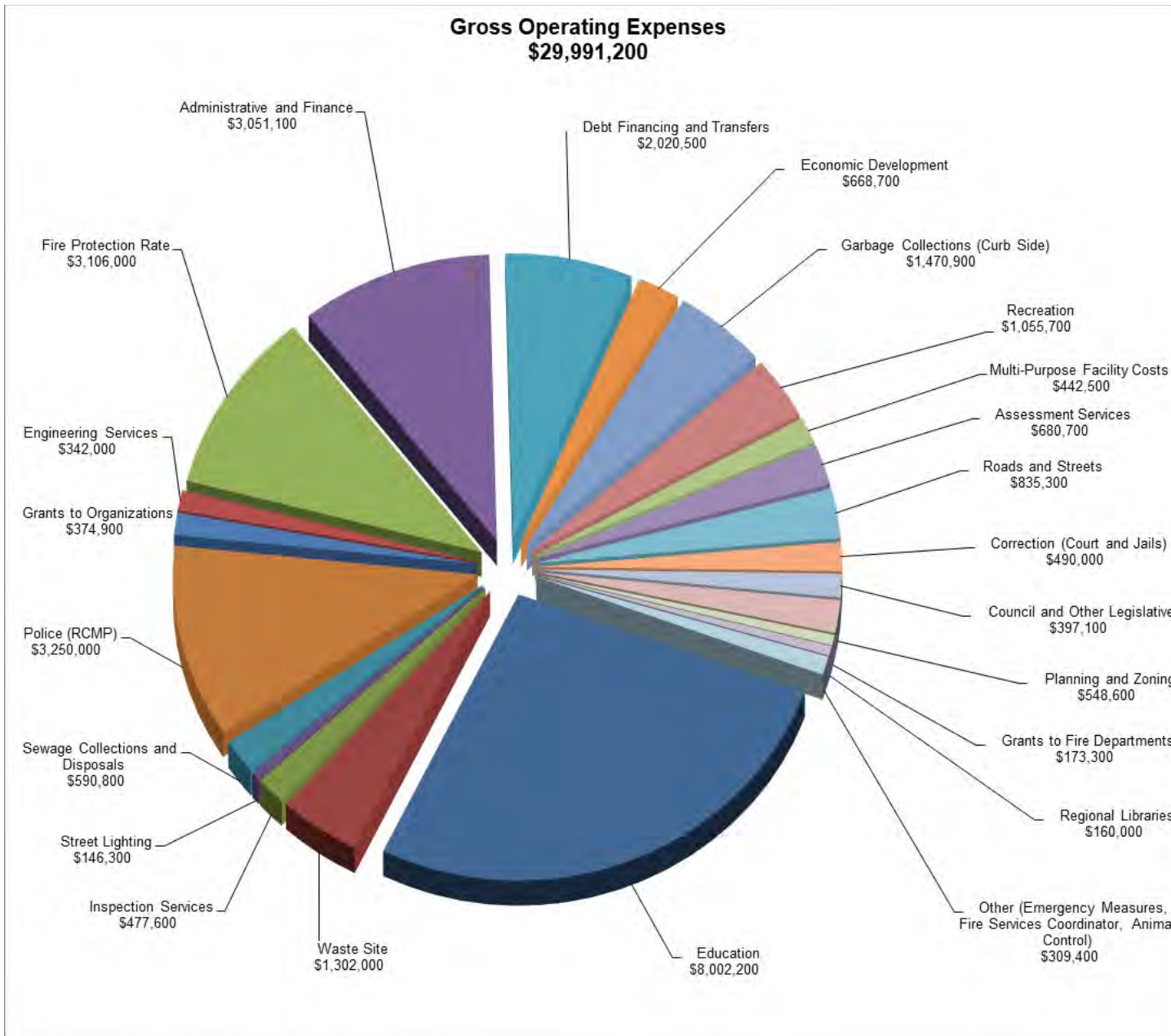
Total Operating Expenditures

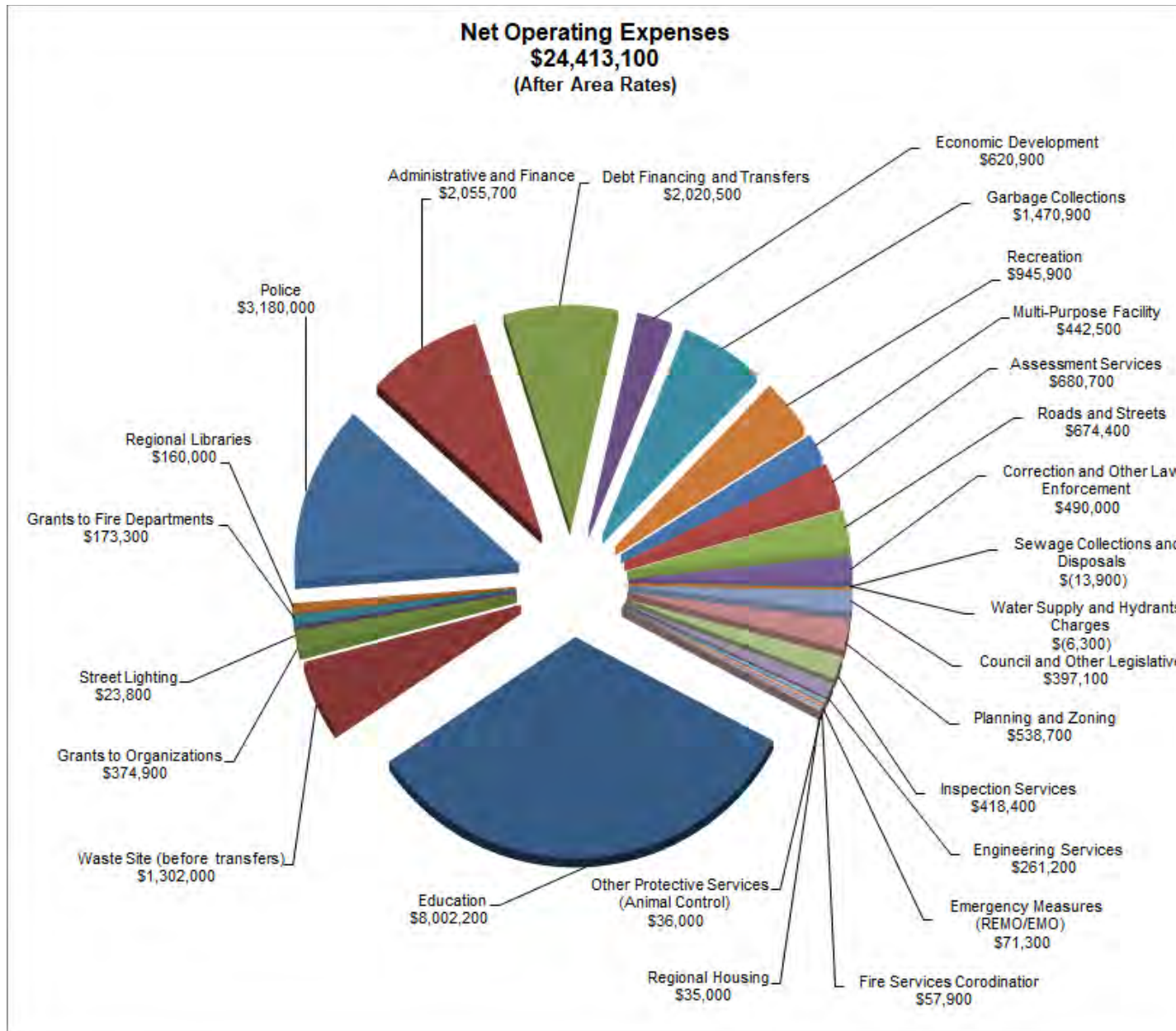
The gross expenditures, provided for in the 2018/2019 operating budget, total \$29,991,200. Major mandatory and required expenditures—including the Provincial Services, Protective Services (Police and Fire), and Solid Waste Management—account for \$17,985,500 or 63% of the District’s net expenditures. 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.

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget	Percent Change Over 2017/18 Budget
Gross Expenditures (after reserve transfers)	\$ 29,342,800	\$ 29,550,400	\$ 440,800	\$ 29,991,200	2.21%
Non-Tax Revenue	<u>1,472,100</u>	<u>1,601,000</u>	<u>12,400</u>	<u>1,613,400</u>	<u>9.60%</u>
Net Expenditures	27,870,700	27,949,400	428,400	28,377,800	1.82%
Tax Revenue	<u>27,988,700</u>	<u>28,460,800</u>	-	<u>28,460,800</u>	<u>1.69%</u>
Surplus (Deficit)	<u>\$ 118,000</u>	<u>\$ 511,400</u>	<u>\$ (428,400)</u>	<u>\$ 83,000</u>	

2018/19 DRAFT OPERATING BUDGET SUMMARY

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





**District Summary - Net Operating Expenditures
(After Area Rates)
Budget 2018/2019**

	Proposed Budget Gross Expense	Revenues	Partner Contributions	Net Cost
Operating Expenditures				
Education	\$ 8,002,200	\$ -	\$ -	\$ 8,002,200
Waste Site (before transfers)	1,302,000	-	-	1,302,000
Police	3,250,000	70,000	-	3,180,000
Fire Protection Rate	3,106,000	3,106,000	-	-
Administrative and Finance	3,051,100	995,400	-	2,055,700
Debt Financing & Transfers	2,020,500	-	-	2,020,500
Economic Development	668,700	47,800	-	620,900
Garbage Collections	1,470,900	-	-	1,470,900
Recreation	1,055,700	109,800	-	945,900
Multi-Purpose Facility	442,500	-	-	442,500
Assessment Services	680,700	-	-	680,700
Roads and Streets	835,300	160,900	-	674,400
Correction and Other Law Enforcement	490,000	-	-	490,000
Sewage Collections and Disposals	590,800	604,700	-	(13,900)
Council and Other Legislative	397,100	-	-	397,100
Planning and Zoning	548,600	9,900	-	538,700
Inspection Services	477,600	59,200	-	418,400
Engineering Services	437,600	176,400	-	261,200
Grants to Organizations	374,900	-	-	374,900
Street Lighting	146,300	122,500	-	23,800
Grants to Fire Departments	173,300	-	-	173,300
Regional Libraries	160,000	-	-	160,000
Emergency Measures (REMO/EMO)	124,400	-	53,100	71,300
Fire Services Coordinator	57,900	-	-	57,900
Water Supply and Hydrants Charges	56,100	62,400	-	(6,300)
Other Protective Services (Animal Control)	36,000	-	-	36,000
Regional Housing	35,000	-	-	35,000
	<u>\$29,991,200</u>	<u>\$ 5,525,000</u>	<u>\$ 53,100</u>	<u>\$24,413,100</u>
Total Expenses				

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 12 out of 13 indicators.

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

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

The indicators have undergone revision in 2017 based on a commitment by the Province to review the indicators after 5 years to make improvements in order to enhance the effectiveness and reliability of the indicators. There are now 13 indicators instead of 15; the Commercial Property Assessment indicator has been removed and the 5-year Capital Purchases and 5-Year Contributions to Reserves have been replaced by a Combined reserve indicator. Thresholds have been revised – yellow now indicates medium risk and red now indicates high risk. The District had 1 yellow indicator in 2017. The following are draft figures for 2016/17:

REVENUE DIMENSION			
The Revenue Dimension of the Financial Condition brings together a series of indicators to assess our revenue sources. A strong revenue base should have at least some growth to keep pace with the rising cost of services. It should also be broad, avoiding an over-reliance on Provincial or Federal transfers, a single large account, or one type of assessment. A well-managed revenue stream will also keep the number of unpaid accounts to a minimum.			
Indicator	District Score	Yellow Threshold	Red Threshold
Reliance on Government Transfers	0.5%	15% to 20%	> 20%
Uncollected Taxes	6.8%	10% to 15%	> 15%
3 Year Change in Tax Base	8.9%	Less than actual CPI	Negative growth
Reliance on a Single Business	0.4%	10% to 15%	> 15%

BUDGET DIMENSION			
The Budget Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's budgeting process. This includes preparing and following balanced budgets, and ensuring there are sufficient funds on hand to pay expenses. We also strive to efficiently provide municipal services while maintaining a balance between tax burden and income in the community.			
Indicator	District Score	Yellow Threshold	Red Threshold
Residential Tax Effort	2.3%	4% to 6%	> 6%
Deficits in the last 5 years (Red = 2 years)	0	1 or more	1 or more
Budget Expenditure Accuracy	1	1	> 1
Liquidity Ratio	1.8	1 to 1.5	Less than 1
Operating Reserves	64.9%	10% to 20%	Less than 10%

DEBT & CAPITAL DIMENSION			
The Debt and Capital Dimension of the Financial Condition Index brings together a series of indicators to assess the strength of a municipality's longer term financial planning. A municipality with a strong capital planning process makes regular investments in infrastructure as existing equipment and facilities age, and maintains funds in reserves for upcoming capital projects and unforeseen financial difficulties. A strong municipality will also borrow funds for investment in capital projects without exceeding a prudent and affordable level of debt.			
Indicator	District Score	Yellow Threshold	Red Threshold
Debt Service Ratio	6.7%	10% to 15%	> 15%
Outstanding Debt	0.0%	25% to 50%	> 50%
Undepreciated Assets	80.4%	35% to 50%	Less than 35%
Combined Capital & Operating Reserves	92.6%	30% to 40%	Less than 30%

Notes:

1. Based on Draft Municipal Indicator data provided by Department of Municipal Affairs from last reporting data (2017).

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 the operating expenditures and part of the capital reserve for the municipal sewer systems.

Interest on Investments and Taxes

Interest is earned on bank deposits, investments, receivables and loans. The 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

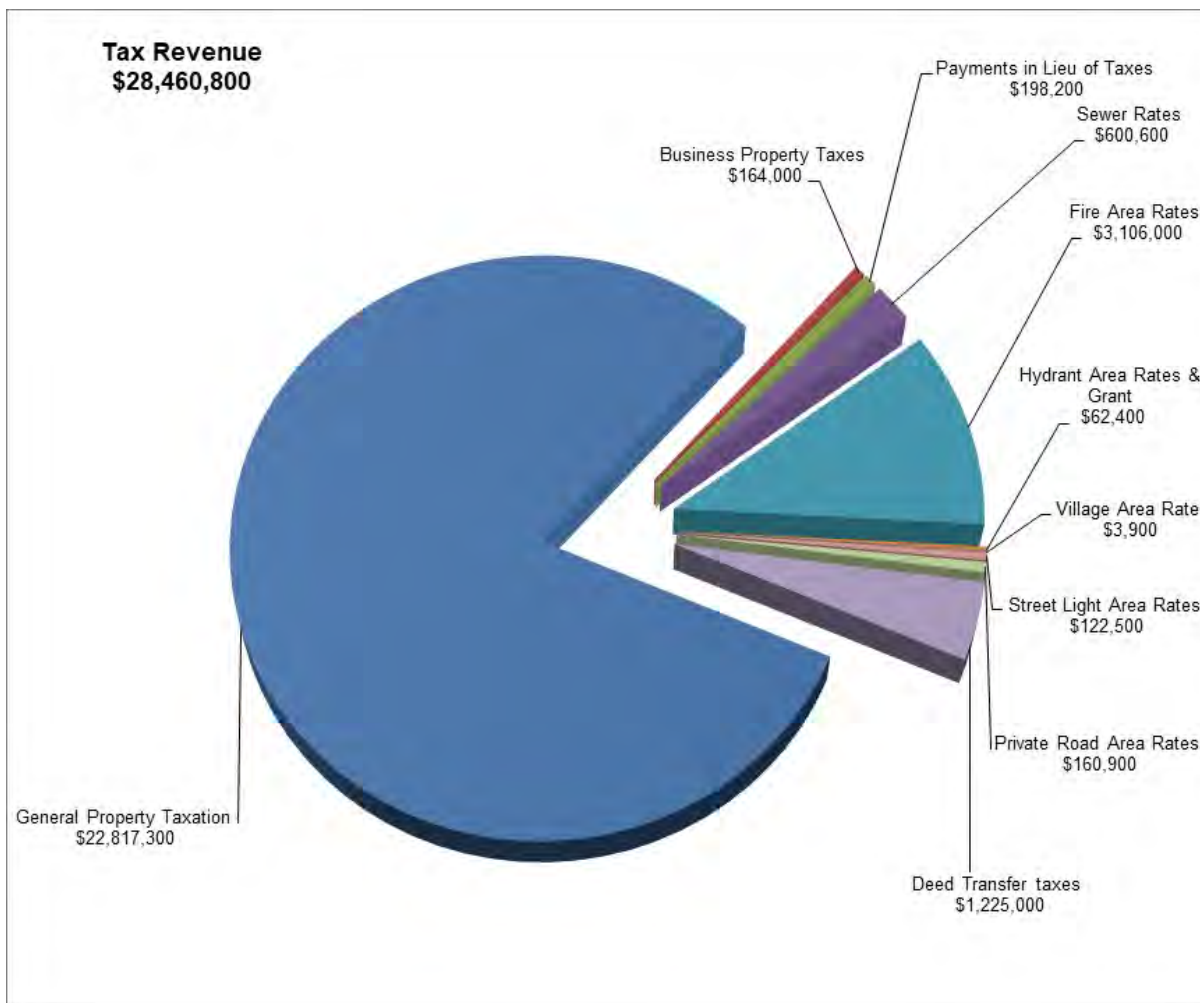
Income received from rental activity, both through the Municipal building and other properties throughout the District.

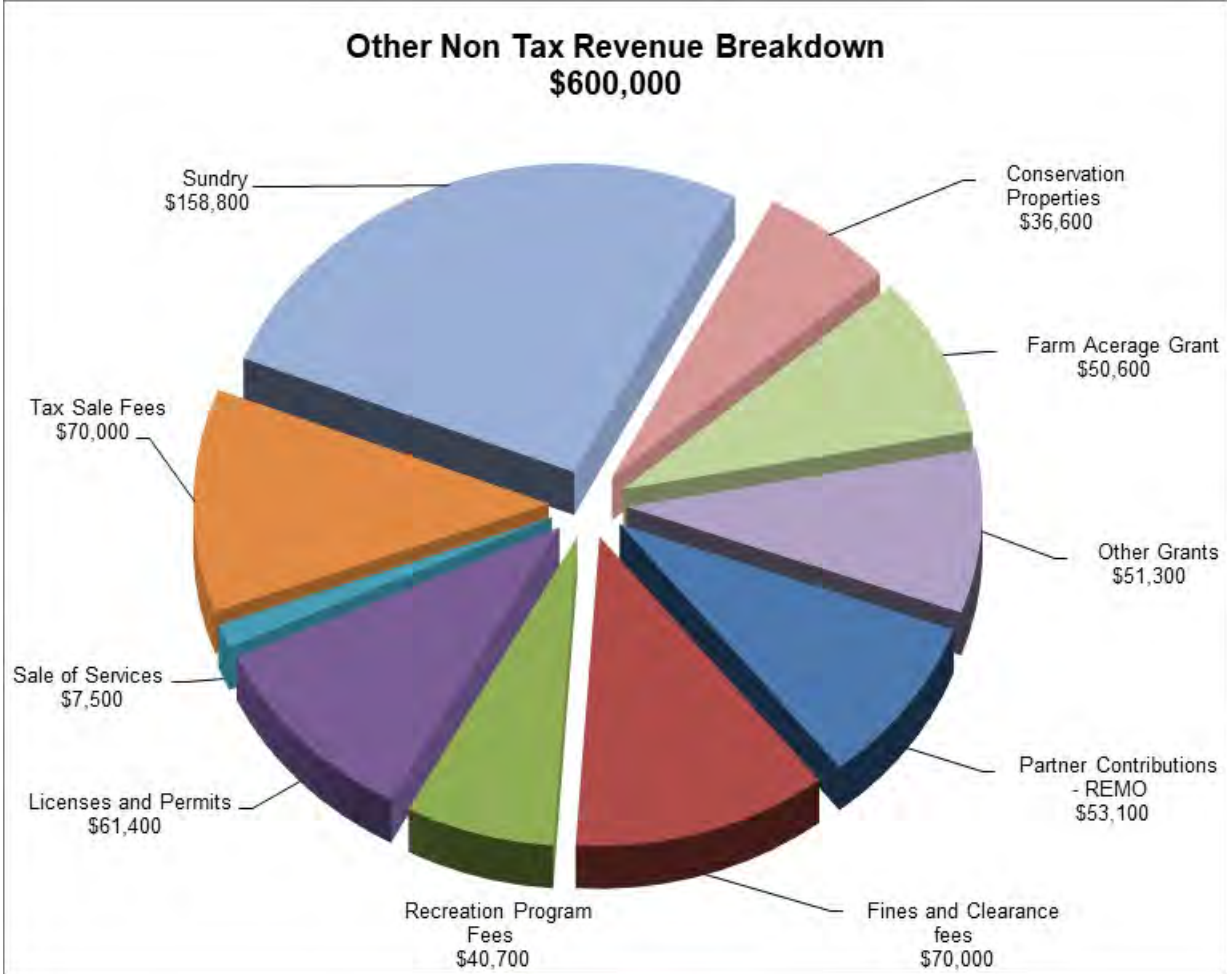
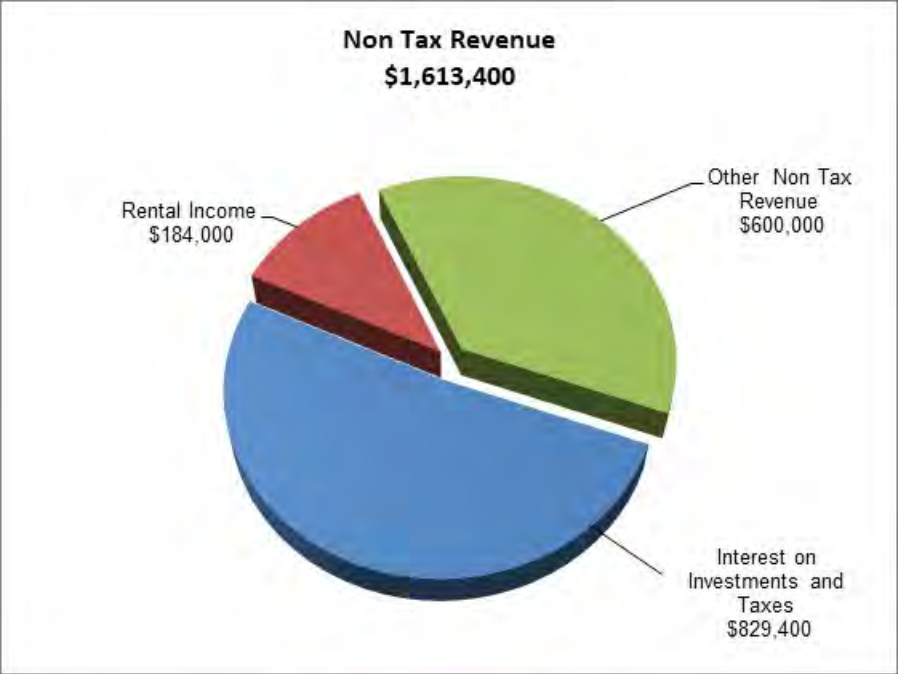
Miscellaneous

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.





**Municipality of The District of Lunenburg
District Revenue**

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget
Tax Revenue				
General Property Taxation	\$ 22,587,400	\$ 22,817,300	-	\$ 22,817,300
Recreation Facility Tax	-	-	-	-
Payments in Lieu of Taxes	215,800	198,200	-	198,200
Sewer Rates	589,100	600,600	-	600,600
Fire Area Rates	3,060,500	3,106,000	-	3,106,000
Hydrant Area Rates	54,700	62,400	-	62,400
Street Light Area Rates	47,800	122,500	-	122,500
Private Road Area Rates	160,900	160,900	-	160,900
Hebbsville Village Area Rate	3,900	3,900	-	3,900
Business Property Taxes	168,600	164,000	-	164,000
Deed Transfer taxes	1,100,000	1,225,000	-	1,225,000
Total Tax Revenue	27,988,700	28,460,800	-	28,460,800
Non Tax Revenue				
Interest on Investments and Taxes	590,700	829,400	-	829,400
Administration Charges				
Rental Income	187,900	180,000	4,000	184,000
Other Non Tax Revenue **	693,500	591,600	8,400	600,000
Total Non Tax Revenue	1,472,100	1,601,000	12,400	1,613,400
Total Revenue	\$ 29,460,800	\$ 30,061,800	\$ 12,400	\$ 30,074,200

Other Non Tax Revenue Breakdown **

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget
Other Non Tax Revenue				
Partner Contributions - REMO	43,300	53,100	\$ -	53,100
Sale of Services - Building Inspections	6,500	7,500	-	7,500
Recreation Program Fees	49,200	40,700	\$ -	40,700
Licenses and Permits	65,400	61,400	\$ -	61,400
Fines and Clearance fees	56,000	70,000	\$ -	70,000
Tax Sale Fees	70,000	70,000	\$ -	70,000
Sundry	243,700	158,800	\$ -	158,800
Farm Acreage Grant	49,200	50,600	\$ -	50,600
Conservation Properties	33,000	36,600	\$ -	36,600
Other Grants	77,200	42,900	\$ 8,400	51,300
	\$ 693,500	\$ 591,600	\$ 8,400	\$ 600,000

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

	2017/18 Annual Budget	2018/2019 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget
Revenues to Net Expenses				
Sewer Rates	\$ 589,100	\$ 600,600	\$ -	\$ 600,600
Fire Area Rates	3,060,500	3,106,000	-	3,106,000
Northfield FD Grant	-	-	-	-
Change in Use Tax	-	-	-	-
Hydrant Area Rates	54,700	62,400	-	62,400
Street Light Area Rates	47,800	122,500	-	122,500
Private Road Area Rates	160,900	160,900	-	160,900
Hebbsville Village Area Rates	3,900	3,900	-	3,900
Administration Charges	-	-	-	-
Rental Income	187,900	180,000	4,000	184,000
Partner Contributions - REMO	43,300	53,100	-	53,100
Sale of Services - Building Inspections	6,500	7,500	-	7,500
Recreation Program Fees	49,200	40,700	-	40,700
Licenses and Permits	65,400	61,400	-	61,400
Fines & Clearance fees	56,000	70,000	-	70,000
Tax Sale Fees	70,000	70,000	-	70,000
Sundry	243,700	158,800	-	158,800
	<u>4,638,900</u>	<u>4,697,800</u>	<u>4,000</u>	<u>4,701,800</u>
Supporting Revenues				
General Property Taxation	22,587,400	22,817,300	-	22,817,300
Recreation Facility Tax	-	-	-	-
Payments in Lieu of Taxes	215,800	198,200	-	198,200
Business Property Taxes	168,600	164,000	-	164,000
Deed Transfer Taxes	1,100,000	1,225,000	-	1,225,000
Interest on Investments and Taxes	590,700	829,400	-	829,400
Farm Acreage Grant	49,200	50,600	-	50,600
Conservation Property Grant	33,000	36,600	-	36,600
Other Grants	77,200	42,900	8,400	51,300
	<u>24,821,900</u>	<u>25,364,000</u>	<u>8,400</u>	<u>25,372,400</u>
Total Revenues	<u>\$29,460,800</u>	<u>\$ 30,061,800</u>	<u>\$ 12,400</u>	<u>\$30,074,200</u>



Five-Year Financial Strategy

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

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

The development of the strategy focused on:

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

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

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

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

The *Debt Affordability Model* allows decision makers:

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

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

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

Operating Budget Projections

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

The model does not consider increasing user fees. Increases in user fees will be set by a new policy. The strategy of this policy will be to increase user fees every three years based on the annual cumulative CPI for Nova Scotia.

Municipality of the District of Lunenburg 5- Year Operating Budget

Description	Current Year	Projected			
	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Sources					
Residential property tax	\$19,190,000	\$19,478,124	\$19,786,550	\$20,099,846	\$20,418,102
Commercial property tax	2,580,000	2,618,038	2,657,309	2,699,269	2,742,003
Other taxes	3,386,600	3,454,332	3,523,419	3,593,887	3,665,765
Fire Protection	3,106,000	3,168,120	3,231,482	3,296,112	3,362,034
Transfers from other govts	138,500	139,193	139,888	140,588	141,291
Other revenue sources	1,673,100	1,681,466	1,689,873	1,698,322	1,706,814
	<u>\$30,074,200</u>	<u>\$30,539,272</u>	<u>\$31,028,521</u>	<u>\$31,528,024</u>	<u>\$32,036,008</u>
Expenditures					
Discretionary Expenditures	\$11,652,300	\$11,867,035	\$12,208,166	\$12,553,739	\$12,910,328
Mandatory Expenditures					
Mandatory Contributions	9,313,900	9,460,167	9,608,759	9,759,714	9,913,070
Mandatory Expenditures	7,004,500	7,144,590	7,287,482	7,433,231	7,581,896
Deficit from prior year	0	0	0	0	0
Debt servicing ¹	1,217,800	1,172,509	2,321,912	666,916	0
Reserves	802,700	881,000	(443,700)	635,300	801,300
	<u>18,338,900</u>	<u>18,658,266</u>	<u>18,774,453</u>	<u>18,495,161</u>	<u>18,296,266</u>
	<u>\$29,991,200</u>	<u>\$30,525,301</u>	<u>\$30,982,619</u>	<u>\$31,048,900</u>	<u>\$31,206,594</u>
Surplus/(Deficit)	<u>\$83,000</u>	<u>\$13,972</u>	<u>\$45,902</u>	<u>\$479,124</u>	<u>\$829,415</u>

Reserves Used for Deficit	\$0	\$0	\$0	\$0	\$0
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Notes:

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

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

Legislative Services (Council)

Introduction

The Municipal Council is the governing and legislative body for the 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 ends 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.
- Finance Committee: oversees the implementation of the Business Plan (Operating and Capital Budgets) and provides recommendations to Council respecting proposed budgets. All Council members are members of this committee.
- Audit Committee: Oversees the interim and final audit and recommends to Council respecting the same and internal controls. All Council members are members of this committee, as well as a member-at large.
- 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.
- 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 many boards, committees, agencies and authorities. Of significance in 2018-19 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	2017-18 Service Levels
Value for Money	<ul style="list-style-type: none"> • Competitive Residential Tax Burden 	<ul style="list-style-type: none"> • On average municipal residents pay about 2.3% of household income in property taxes. This is below the provincial risk threshold of 4%.
Responsible, Accessible Representation	<ul style="list-style-type: none"> • Acknowledge telephone and email inquiries within 24 hours • Access to Mayor and Council: email, phone and in person 	<ul style="list-style-type: none"> • Access to the Mayor and Council in person, by phone and e-mail • MODL strives to acknowledge all communication within 24 hours, but no tracking mechanism is in place.
Accountable Municipal Government	<ul style="list-style-type: none"> • Annual review & report on Strategic Priorities 	<ul style="list-style-type: none"> • Strategic priorities evaluated annually, with updates provided bi-monthly.
Informed Public	<ul style="list-style-type: none"> • Draft Minutes distributed to Council and Committee within 14 days of meeting • Approved (Council) minutes on website within seven days of approval • Meeting agendas posted on website at least 48 hours before the meeting • Recordings of meetings posted on website following meeting • Publication of Municipal Matters quarterly 	<ul style="list-style-type: none"> • Majority of minutes completed and distributed within 14 days of meeting • Minutes posted on website within seven days of approval • Meeting agendas regularly posted on website four days before meetings • Recordings of meetings posted within 48 hours • Municipal Matters published quarterly

	<ul style="list-style-type: none"> • Municipal information and documents available to public on website and at Municipal Building 	<ul style="list-style-type: none"> • Policies/By-laws/Meeting Notices/Surveys on website
Input into Public Policy	<ul style="list-style-type: none"> • Public Representation on Committees of Council • Your Government, Your Ideas meetings held annually • Online surveys used to seek public input 	<ul style="list-style-type: none"> • Committees/Boards with Members at large include: <ul style="list-style-type: none"> ○ PAC ○ Fire & Emergency Services ○ Area Advisory Committees ○ Police Advisory Committee ○ LCLC Board • Six Your Government, Your Ideas meetings held • Regular opportunity for public input at Council and Committees and engagement events • Online submissions encouraged (e.g. contact form, online registration) • Public Participation strategy to enhance existing approaches currently underway.

2017/18 Other Significant Achievements

1. Economic Development

Council has identified the lack of reliable high-speed internet as a major issue for the Municipality. The Municipality made big strides in 2017/18, constructing a fixed wireless internet service that is operating in Sweetland and surrounding communities. Council has also applied for federal “Connect to Innovate” (CTI) funding for a fibre-optic cable extension project, and supported CTI bids by private sector companies looking to expand into our region. The Municipality also engaged with the community and began research for a connectivity strategy.

2. Sound Finances

Council continues to demonstrate strong financial leadership for the District. The District continues to pay down long-term debt and will be debt free by October 2012. This goal is being achieved while continuing planned investment in infrastructure and reserves. This Year Council adopted a 5-year financial strategy, which projects revenues and expenses, and establishes financial goals related to tax rates, debt and reserves. The Plan will provide Council with a strong lens to evaluate new projects to ensure financial sustainability.

3. Invest in Infrastructure

Council completed major milestones for the clean-up of the LaHave River this year, including: securing two-thirds of the estimated cost to replace straight pipes from the provincial and federal government, and securing \$1-million dollars in private funding as well. Council also completed the public engagement and debate necessary to develop the program documents and pass the required by-law and policies to create the replacement program. 2018/19 will see the design and installation of up to 100 systems.

Council was also successful in a range of other important infrastructure projects that will improve resident's lives including: cost-sharing on the paving of Turner Heights subdivision, and improvements to the District's networks of parks, for example, Council purchased and opened LaHave Sunset Park in Conquerall Bank.

4. Community Services

Council is committed to improving community services it offers to residents. In 2017/18 Council repealed policies that restricted the paving and improvement of roads and replaced them with an evidenced based policy for selecting road improvement projects each year. Council is also working hard with the Fire Service to address concerns about the number of active firefighters. In 2018/19 Council and the Fire Service will approve and launch a Recruitment and Retention Plan.

5. Forward-looking Administration

Council continues to look for opportunities to improve governance and administration particularly through cooperation with our municipal neighbours. In 2017/18 MODL undertook a review of the Municipal Joint Services Board Agreement, launched a pilot shared services project for building services with three other partners, and has begun preparing for the joint procurement of the next waste collection contract.

6. 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 2018/19 the District is partnering with the District of Chester to develop floodplain mapping for all of Lunenburg County (*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 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.

2018/19 Priorities

Below is a table showing Council’s Strategic Priorities for 2018/19. These were in part formed by public participation at the Your Government, Your Ideas Meetings and approved by Council on recommendation from the Policy and Strategy Committee.

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

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

Administration

Introduction

Administrative Services exist to provide strategic and administrative leadership for the staff of the District and to support Council in performing its functions and achieving its strategic priorities. The Chief Administrative Officer (CAO), Deputy CAO, Municipal Clerk, Communications Officer and Administrative Assistants coordinate a variety of strategic, administrative and legislative services for the 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 Municipality.

Goal

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

Service Level

Client Expectation	Service Level	Performance 2017-18
Value for Money	<ul style="list-style-type: none"> Balanced Budget 	<ul style="list-style-type: none"> 2017/18 budget projected small surplus without any municipal rate increases
Strong Leadership and Clear Direction	<ul style="list-style-type: none"> CAO performance plan Quarterly financial reporting Quarterly reporting on the Strategic Priorities Departmental Work Programs developed that align with Strategic Plan 	<ul style="list-style-type: none"> CAO Performance Plan in place; Council committee oversees progress Financial report delivered monthly to Audit & Finance Committee (now Finance Committee) Strategic priorities updates brought to Policy and Strategy Committee bi-monthly Departmental Work Programs developed and implemented
Accurate Information and Sound Advice	<ul style="list-style-type: none"> Real alternatives, options and risks are provided to Council through Council reports 	<ul style="list-style-type: none"> Standard Staff Reports/ Request for Direction / Request for Decision Report

	<ul style="list-style-type: none"> • Acknowledge phone calls within 24 hours and communicate timelines for response 	<ul style="list-style-type: none"> • No tracking mechanism currently in place
Positive Corporate Culture	<ul style="list-style-type: none"> • Annual Performance Plan and appraisal for all employees • Active Staff Resources Committee • Employee survey every two years • Formal team building program 	<ul style="list-style-type: none"> • All Employees had performance appraisals • Staff Resources Committee currently engaged in personnel policy review • Employee Survey last completed in 2013 • Continued staff wide training opportunities including first aid, customer service, respectful workplace • SMT to undergo Change Management Training in 2018/19
Safe Work Environment	<ul style="list-style-type: none"> • 100 % compliance with mandated safety training; • Functioning OH&S Committee meeting monthly • All safety incidents and near misses reported, documented and investigated within required timeframes; • Annual review of Safe Work Environment 	<ul style="list-style-type: none"> • Safety Committee training provided • OH&S Committee meets monthly • All Incidents/Near Misses investigated • Safety ongoing part of management agenda. Review of Safe Work Practices ongoing. • Safety Program Review planned for 2018/19.

2017/18 Significant Achievements

1. Rural Internet

Administration staff worked closely with the Economic Development Department on implementation of the fixed wireless internet pilot project, which is now providing internet services to customers in Sweetland and surrounding communities. Background research complete in cooperation with the District of Chester and Region of Queens was successfully completed. Administration staff will continue to work with Council to research options to expand access to reliable high-speed internet service.

2. Straight Pipes on the LaHave River

Administration staff successfully concluded negotiations with Federal and Provincial funders for this major project and guided the development of key program documents and legislation.

3. Roads Strategy

Administration staff, with support from the Engineering Department, supported Council with the review and development of an investment policy to guide road improvements.

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.

2018/19 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 Department to manage the replacement of straight pipes along the LaHave River and complete the inventory of all properties in the Wastewater Management District.

3. Fire Services Recruitment and Retention

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

4. Administration Building

Administration staff will work with the Engineering Department on the development of design for a proposed new administration building, including public engagement prior to a Council decision.

5. Lyme Disease

Administration staff guide the launch of the bait station project and public education campaign to help reduce the spread of Lyme Disease.

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

Regional Emergency Management Organization

Introduction

The Regional Emergency Management Organization (REMO) is made possible through a joint Inter-Municipal Service Agreement between the 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 (REMC) position. Each Municipality within this Partnership is required to provide an Assistant Emergency Coordinator (AEC). The District provides this utilizing an existing staff resource. A small honorarium is provided for this.

Between May 2017 and January 2018, a total of 168 REMC hours were logged towards emergency response. February and March 2018 were excluded due to the timing of this report. Of the 168 response hours, 103 were accumulated during December and January due to weather related events. There were two REOC activations between May 2017 and January 2018: August 8 for a Communications Disruption (province-wide), and January 2-6 for a weather event with extended power outages.

2017/18 Significant Achievements

- REMO participated in emergency pre-planning for the Tall Ships event held over several days in August 2017 with crowds of over 10,000 expected each day. Evacuation Plans and maps were produced for the event, contingency and communication plans were developed and extensive liaison with first responders, emergency support partners and event staff occurred.
- An Emergency Coordination Center (ECC) course, facilitated by NS-EMO was held with all AECs, REMC, MODL-Fire Services Coordinator, and 2 CAOs completing the training. Members also completed the ICS-100 and ICS-200 courses as a pre-requisite to the ECC training.

- Because of hazard analysis on the emerging risk of fentanyl, REMO provided each Fire Department within Lunenburg Co. with a Narcan Spray kit to be used by firefighters as a first-aid measure for personnel who might be exposed to Fentanyl. Training information was also distributed with the kits.
- An Emergency Management Best Practices Review document was produced by REMO, the result of which was the recommendation by REMO Advisory to include a part-time (7-hour week) REMC alternate and operational position to the organizational structure within the 2018-19 budget.
- The REMC presented at the National Disaster Risk Reduction and Climate Adaptation Conference sharing the development of the “Shelter-In-Place” brochure as a modification to the past 72-hour preparedness campaign. Several other EMOs have adopted this brochure.
- Maintained REMO Twitter account (@RegionaleMO). Used to provide updates on weather events and hazardous situations as well as preparedness activities. As of January 2018, 476 followers and over 5,240 tweets were logged.
- The REMC is working with Acadia First Nation to integrate Gold River reserve into current REMO plans and procedures.

Current Conditions

- A hold-over item from 2015/16 includes the need to complete HRVA for tsunami, urban fire, and bomb/explosive. Contingency plans may also need to be developed for these threats as well as for Air Transportation Accident.
- REMO Contract provides for 14 hours per week for all of REMO. This allows only for a response to emergencies. The proposed 2018-19 budget will allow for additional hours for an REMC alternate, potentially allowing some time for operationalization of plans and procedures. There is a need for the partner units to ensure adequate time is allotted for AEC participation.
- In 2016-17 REMO worked with provincial partners to assess the risk of Hazardous Materials and need for response options. The REMC participated in a provincial task force committee designed to address the issue provincial. The task force, including representatives from Department of Transportation Infrastructure Renewal, Department of Health, Fire Marshall’s Office, NS-EMO, held only 2 meetings has had yet to provide any direction.
- Activations in 2017-18 reveal the need to revise the Comfort Center policy and procedure in consultation with councilors and present and potential comfort center providers.
- REMO is working with Fire Services and Scotia Business to develop strategy around preventing a single-point-of failure in dispatch services. This work is expected to continue in 2018.

2018/19 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

2018/19 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 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

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

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

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.

2017/18 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.

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

Financial Services

Introduction

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

The Finance Department’s primary responsibilities are to fulfill the statutory duties of the Treasurer, to provide financial advice to Council, and to provide financial services to the 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 department is responsible for all tax administration matters, as well as the development and management of the current and multi-year capital and operating budgets.

Overview

The foundation for all the initiatives in the 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 2017-18
Value for money	<ul style="list-style-type: none">Balanced Budget	<ul style="list-style-type: none">Budget surplus forecast to be achieved again this year
Accurate information and sound advice on Financial Management of the District	<ul style="list-style-type: none">Key municipal financial indicators and monitored annuallyRisks/opportunities evaluated as part of the planning process	<ul style="list-style-type: none">Multi-year budget projectionsKey municipal financial indicators reported in the budget presentation along with monthly reporting of key items to Audit & Finance Committee

	<ul style="list-style-type: none"> • Development of a multi-year financial strategy • Training for Audit & Finance Committee as per terms of reference • Revenue Collection Policy 	<ul style="list-style-type: none"> • Operating and Capital strategy in budget document. • Completed • Completed
Timely, accurate and relevant financial reporting	<ul style="list-style-type: none"> • Monthly financial reports to Finance Committee • Performance and variance reporting available to managers in real time • Monthly Financial Reports sent to all Councillors • Compliance with all regulatory and legislative requirements • Easily understood reporting 	<ul style="list-style-type: none"> • Met reporting requirements • In Place • Met • Met • Met
Consistent, assessable and timely processes	<ul style="list-style-type: none"> • Accounts Payable—avoid overdue charges and take advantage of supplier terms • Payroll <ul style="list-style-type: none"> • Bi-weekly pay completed and penalties avoided • Monthly absentee reports • Annual pension statements • Tax bills issued by end of April and September • Procurement <ul style="list-style-type: none"> • Tenders (\$20K +) three weeks from receipt of approved documents • Request for Proposals—three weeks • Request for Quotes—two weeks • Acknowledge telephone and email inquiries within 24 hours 	<ul style="list-style-type: none"> • Met: All established service levels in this category except telephone and email response time during peak tax billing times and lack of a comprehensive monitoring system for telephone and email response times
Financial Assets and resources appropriately managed and safeguarded	<ul style="list-style-type: none"> • Internal control framework in place and supporting goals and objectives of the District • Annual external audit opinion—no exceptions • No material or significant findings in annual management letter • Tax address cleanup • Network security monitoring software 	<ul style="list-style-type: none"> • All financial assets and resources are safeguarded • Met • Met • Single Address Initiative was the first step in this process. Work is ongoing. • Met through MJSB shared service
Other	Financial Processes Review	<ul style="list-style-type: none"> • In progress

2017/2018 Significant Achievements

- Implemented a 5-Year Financial Strategy
- Updated the 5-Year Capital Plan
- Preparation for and completion of the Annual Tax Sale
- Completed a communication plan for low income tax exemptions
- Continued to increase the number of monthly preauthorized tax payments with a Tax Installment Pre-Payment Plan (TIPP) communication plan
- Completed two RFPs: Annual audit services and Pension plan administration
- Implemented a Revenue Collection Policy
- Became part of the Single Address Initiative to improve service to ratepayers. Property owners can now change their mailing address at the Municipal Office
- Met all Provincial Reporting deadlines

Current Conditions

- The District has adopted a five-year Financial Strategy that includes Operating Capital and Reserves Budgets. This strategy is incorporated in this budget document.
- In a rural municipality with over 29,000 tax accounts and \$24 million in tax revenues and two billings a year, significant resources are required to collect taxes. We continue to look for ways to reduce the demand on staff resources in this area. The automation of cash receipting for online and telephone banking payments is one step in this process of implementing best practices.

New Year Service Levels

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

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

2018/2019 Strategic Direction and Service Priorities

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

1.0 5-Year Financial Strategy

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

Analysis of Initiative

Impact on existing service levels

More efficient government, improved ability to maintain stable taxation.

Financial/budget

None: was accommodated within existing budget

Definitions of Budget Categories

Financial Services (Debt and Transfers)

The expenditures in this classification generally pertain to the 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

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

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

South Shore Regional Library Services

The South Shore Regional Library is one of nine regional library systems in Nova Scotia, and was established in 1972. The area includes Lunenburg and Queens Counties and is approximately 5,200 square kilometres in size. There are four town branch libraries throughout the Region. None of the four branches are located in the 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**

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget
INCOME				
Assessable Property	\$ 23,859,900	\$ 24,210,200	\$ -	\$ 24,210,200
Grant In Lieu	215,800	198,200	-	198,200
Licenses and Permits	9,600	9,600	-	9,600
Fines	56,000	70,000	-	70,000
Interest Income	335,700	559,400	-	559,400
Interest on Taxes	245,000	266,000	-	266,000
Tax Sale Fees	70,000	70,000	-	70,000
Miscellaneous Revenue	80,100	90,400	-	90,400
Grants of Farm & Conservation Properties	82,200	87,200	-	87,200
	24,954,300	25,561,000	-	25,561,000
EXPENDITURES				
General				
Finance Personnel Costs	644,600	614,300	-	614,300
Office & Equipment Expense	180,200	177,100	-	177,100
Bank Interest and Charges	3,200	3,200	-	3,200
Audit Fees	30,000	24,000	-	24,000
Tax Rebate and Exemptions	168,300	167,300	-	167,300
Advisory Services and Pension Expense	371,900	400,900	-	400,900
Data Processing	25,000	25,000	1,200	26,200
Sundry	2,600	1,500	-	1,500
Tax Sale Expenses	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,207,000	1,183,000	-	1,183,000
LRCRC - Monitoring Costs	179,100	113,000	-	113,000
Previously Exempt Waste	6,000	6,000	-	6,000
Region 6 Operating Grant	24,500	22,600	-	22,600
Grant Hebbville Area Rate	3,900	3,900	-	3,900
Insurance	70,500	68,300	-	68,300

(continued on next page)

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

	2017/18 Annual Budget	2018/19 Adjusted Baseline	2018/19 Additions	2018/19 Proposed Budget
EXPENDITURES (con't)				
Uncollectible Taxes	55,000	65,000	-	65,000
Debt Service - Principal & Interest	1,239,400	1,217,800	-	1,217,800
	<u>4,281,200</u>	<u>4,162,900</u>	1,200	<u>4,164,100</u>
Police Services				
Police Protection	3,190,300	3,250,000	-	3,250,000
Corrections	487,800	490,000	-	490,000
	<u>3,678,100</u>	<u>3,740,000</u>	-	<u>3,740,000</u>
Other Transfers				
Assessment Services	680,700	680,700	-	680,700
Regional Housing	32,000	35,000	-	35,000
Regional Library	160,000	160,000	-	160,000
Education	7,815,000	8,002,200	-	8,002,200
	<u>8,687,700</u>	<u>8,877,900</u>	-	<u>8,877,900</u>
Multi-Purpose Facility Costs	420,500	442,500	-	442,500
Transfers to (from) Reserves & Funds				
Depreciation, Interest, and Site Monitoring & LCLC Depreciation Reserve	821,000	850,000	-	850,000
	<u>17,888,500</u>	<u>18,073,300</u>	<u>1,200</u>	<u>18,074,500</u>
NET EXPENDITURES	<u>\$ 7,065,800</u>	<u>\$ 7,487,700</u>	<u>\$ (1,200)</u>	<u>\$ 7,486,500</u>

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 has undergone two revisions in 2013/14 and a final revision 2014/15. In 2016 the District created a 3-year Investment Attraction Strategy with the focus on showing potential investors what the District has to offer. In 2017 the District added the development of improved high-speed internet for its residences and businesses to the portfolio. With the addition of improving internet it was decided that the Investment Attraction Strategy would move from a three-year project to a four-year project.

In 2016 the issue of ineffective internet for our residents became front and centre and the Municipality identified improving internet service as a priority moving forward. In 2017 the Municipality began the process of helping to improve internet service with the development and implementation of a fixed wireless pilot project in Sweetland. In 2017/18 the Municipality has been working to develop an Internet Improvement Strategy moving forward.

Economic Development also includes leases associated with Construction Engineering Squadron/Construction Engineering Flight, as well as the operation of a joint Visitor Information Centre with the Town of Bridgewater at Exit 11 in Blockhouse.⁶⁷

In 2017 the District of Lunenburg Economic Development Department added both a part-time Admin Support and Tourism & Marketing Coordinator. In 2018 the part-time Tourism and Marketing Coordinator will move to a full-time position working on activities such as: the Visitor Information Centre, Events Lunenburg County, Social Media activities, South Shore Tourism Cooperative and general marketing and tourism promotion.

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 2017 – 18
Leadership and clear direction	<ul style="list-style-type: none"> • Use recreation (high service, low cost) in branding and marketing (within existing tools) • Implement Economic Development Strategy • Development and marketing of Osprey Village (commercial serviced land) 	<ul style="list-style-type: none"> • Sweetland Internet Pilot Project • Investment Attraction Strategy Projects: Entrepreneur Attraction Integrated Advertising Campaign Phase Two, Agriculture Asset Identification and Marketing Phase One and Promotion of Osprey Village Phase One • Agri-tour Map • New Tourism & Marketing Coordinator • Agriculture Day #5 • Operation of Joint Visitor Information Centre • Centre School
Consistent, accessible, timely process	<ul style="list-style-type: none"> • Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timelines as appropriate 	<ul style="list-style-type: none"> • Service level regularly met
Accurate information and sound advice	<ul style="list-style-type: none"> • Tourism Website • Economic Development Website • District Asset Map • Visitor Information Centre • Social Media 	<ul style="list-style-type: none"> • Asset map – some work completed • Website kept up-to-date • Client visits • Management of Visitor Information Centre

2017/2018 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:

- Early stage implementation of Sweetland High-Speed Internet Project
- Phase One development of a High-Speed Internet Strategy
- Development of new Tourism and Marketing Coordinator position
- Fifth year operation of a permanent Visitor Information Centre with 13,000 visitors
- Investment Attraction Strategy projects completed: first year of digital campaign, update Economic Development website, social media development, Agri-tour map and Visitor Conversion Campaign development
- One-on-one client meetings regarding Business Retention & Expansion, District issues, buildings and Tourism initiatives
- Worked with Events Lunenburg County on attracting new events to Lunenburg County such as: RibFest, 55+ Games, and the Esso Cup.
- Facilitated fifth year of Agriculture Day with 100 participants
- Partnered with the Region of Queens, District of Shelburne and District of Yarmouth on a Grow Southwest Nova Scotia campaign for agriculture
- Reviewing Osprey Village development plans

Current Conditions

- Poor internet service is affecting the growth in the District of Lunenburg
- Increase interest in agriculture and tourism is having a positive effect on the District
- Increase interest in business development opportunities are having a positive effect on 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
- The development of data to formulate key performance measures is required
- District level business input and analysis
- Continued involvement in regionally based marketing plans is important

2018/19 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 2018/2019 fiscal year are:

1. Continue development of pilot internet enhancement project in Sweetland

Analysis of Initiatives

Impact on existing service levels

The completion of pilot internet enhancement project in Sweetland will focus on improving internet capacity for residence in and around the Sweetland communities. Current connection exceeds 50 in various communities such as Sweetland, Maitland, Union Square, and Middle Cornwall.

Financial/Budget

No additional budget required

2. Connect to Innovate Internet Project with Eastlink

Analysis of Initiative

Impact on existing service levels

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

Financial /Budget

Operating Budget: \$250,000

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

Analysis of Initiative

Impact on existing service levels

The District is developing a High-Speed Internet Strategy that will look at a possible global based solution long term while implementing other short-term enhancement project similar to what was done with the Sweetland project.

Financial/Budget

Capital Budget: \$250,000

4. Investment Attraction Strategy

Analysis of Initiative

Impact on existing service levels

The implementation of both the second year of the advertising and social media campaign in 2018/19 as well as undertaking new projects including: district video production and website enhancements. The three primary areas of concentration will be Agriculture, Tourism, and Osprey Village.

Financial/Budget:

Operating Budget \$ 21,000

5. Provide enhanced development with both Tourism and the Visitor Information Centre with addition of the full-time Marketing and Tourism position

Analysis of Initiative

Impact on existing service levels

The District's 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's Marketing and Tourism position.

Financial/Budget

Operating budget \$49,000

6. Continue to promote the District as part of the South Shore Tourism Market – with investment in the South Shore Tourism Association

Analysis of Initiative

Impact on existing service levels

Continue to market the District’s tourism marketing brand 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)

7. 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

Marketing and Agriculture Day (part of Economic Development marketing budget)

Agri-Innovation park (current budget)

Agritourism map (Part of the Investment Attraction Strategy)

Agriculture asset identification (current budget)

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

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

Engineering and Public Works

Introduction

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

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

The Engineering and Public Works Department consists of a Director, a Municipal Engineer, a Manager of Wastewater Services, a Certified Engineering Technologist, 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 and Public Works 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
- 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 By-law and the Municipal Sewer By-law.
- Engineering support for the Planning and Development Department regarding private road subdivisions, sewer service and zoning development agreements.
- Engineering support for other departments including Recreation and Economic Development, as required.

Overview

Implementation of the Strategic Plan and providing for the efficient and effective delivery of engineering services rests with the Engineering and Public Works Department. A progressive and forward-looking strategy for the 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"> • 100% adherence to bi-weekly collection of garbage, organics, and recyclables 	<ul style="list-style-type: none"> • Spring road closures interrupted service; alternatives to pick-up are included in the solid waste collection contract
Accurate information and sound advice	<ul style="list-style-type: none"> • Information sources: website, phone, newsletters • Curbside inspections with feedback to businesses and residents • Service channels: telephone, email, internet, in person (no established response times), “Hot Line” addition with four-hour response time during business hours 	<ul style="list-style-type: none"> • Acknowledge telephone and email inquiries within 24 hours and communicate next steps with expected timeline as appropriate. Route Supervisor provides follow-up responses in timely manner
Protection from hazards	<ul style="list-style-type: none"> • Compliance with provisional design and operational requirements • Regular curbside inspection of commercial and residential waste 	<ul style="list-style-type: none"> • Continue to adhere to this standard

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.

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

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.

Client Expectation	Service Level	Performance
Value for Money	<ul style="list-style-type: none"> Balanced budget 	<ul style="list-style-type: none"> Sewer rates stabilized in 2014/15
Reliable service	<ul style="list-style-type: none"> No full plant by-passes occurred at any of the Wastewater Treatment Plants 	<ul style="list-style-type: none"> Made repairs to mitigate worst infiltration issues in New Germany collection system Continue sewer flushing maintenance program Continue to improve and strive to adhere to high standards
Safe collection and treatment	<ul style="list-style-type: none"> Cookville Wastewater Treatment Plant is 97% or higher for all parameters New Germany Wastewater Treatment Plant is 90% compliant or higher for all parameters except pH which was 54% compliant and fecal coliform which dropped to 71% compliance. Conquerall Bank Sewage Treatment Plant was 80% compliant or higher for all parameters, except pH which was 68% compliant 	<ul style="list-style-type: none"> Strive for 100% compliance, 80% compliance is permitted by NS Environment Changes at the Cookville WWTP operations have resulted in improved ammonia compliance in 2016 Investigation into the optimal operation of New Germany is required. pH adjustment may be required at the New Germany and Conquerall Bank WWTPs

2017/2018 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:

- Performed repairs on the worst sources of infiltration into the New Germany Wastewater Collection System.
- WWTP Annual Reports were submitted to NSE per the terms and conditions of each Approval to Operate.
- Completed an Operations Manual, including detailed Standard Operating Procedures, for the Conquerall Bank Wastewater Treatment Plant
- Supported two subdivision expansions; Billie Lane (Pinegrove) and Meadowbrook (Conquerall Bank).
- Began the LaHave River Straight Pipe Replacement program including design and installation of the first systems.
- Designed and installed a Boat Ramp at Sawpit Wharf Park.
- Designed and installed an internet tower driveway in Cookville.
- Replaced two culverts at our Wiles Lake Depot.
- Completed structural repairs to the MARC Barn and installed a new barn door.
- Supported other Parks and Recreation, Planning and Development and Economic Development initiatives.
- Performed maintenance on Administration Building.

Current Conditions

- A new Director of Engineering, Project Management and Public Works was hired. The former Acting Director of Engineering and Public Works moved to the new position of Manager of Wastewater Services. The term Municipal Engineer position was made a permanent regular position.
- Petroleum contamination discovered at one of the former schools has to be addressed in compliance with *NS Contaminated Site Regulations*.
- The Cookville and New Germany Wastewater Treatment facilities need fully developed operating procedures to ensure compliance with Nova Scotia Department of Environment regulations.
- Need to integrate data structure, collection and tools with Finance in order to support development of Asset Management Plan
- Service level compliance was not fully achieved for Wastewater Management in 2017/18 due to fecal coliform exceedances experienced in New Germany and pH effluent issues at the Conquerall Bank and New Germany Wastewater Treatment Plants.
- A viable Safety Program is required to ensure compliance with all safety regulations.

2018/2019 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 Municipal Subdivisions

Billie Lane in Pinegrove:

- Subdivision Expansion off the back
- Road Widening from Pinegrove Road to Jippie Avenue (This depends on Subdivision By-Law changes)

Meadowbrook in Conquerall Mills:

- Meldrum Avenue extension

Orchard Point, a new subdivision in Conquerall Mills

Analysis of Initiative

Impact on existing services – medium

Construction Inspections are conducted by engineering staff.

Financial/Budget

Not applicable.

3.0 Municipal Public Road Paving and Culvert Upgrades

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

Impact on existing services – High

Engineering staff to hire consultant for design. Tender preparation will be prepared by Engineering staff. Paving and culvert work will be included in the same tender and will be contracted.

Financial/Budget

The Capital Budget includes \$215,000 for this initiative.

4.0 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 \$570,100 for this initiative.

5.0 LaHave River Straight Pipe Replacement Program

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

Impact on existing services – low

A Project Coordinator was hired to oversee and administer the project and receives direction from the LaHave Project Management Team which includes two engineering staff members. This is the second year of an anticipated six-year project.

Financial/Budget

The Capital Budget includes \$2,321,400 for this initiative. The signed contribution agreement for the New Building Canada Fund has been received.

6.0 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 with the target completion date of October 31, 2018.

Financial/Budget

The Capital Budget includes \$800,000 for this initiative.

7.0 New Municipal Administration Building

An RFP is to be prepared and issued for design services for a new Municipal Administration Building

8.0 Projects to Carry Forward from Previous Fiscal Year

- New Germany Inflow and Infiltration Investigation
- Conquerall Bank Wastewater Treatment Plant Operations Manual

Analysis of Initiative

Impact on existing services – medium

Financial/Budget

The Capital Budget includes \$32,000 for these initiatives.

2018/2019 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)
- Assist Economic Development in assessment of buildings turned over from Provincial agencies
- Assist Planning & Development with subdivision and development agreement approvals and updating the Subdivision By-Law

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

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

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

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

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 49,65 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 2017-2018
Value for Money		
Consistent, accessible, timely processes	Meet or exceed established turnaround times: <ul style="list-style-type: none"> • Development Permit Application 14 days • Subdivision Application 14 days • Building Permit Application 14 days • Building Inspection 4 days • Dangerous and Unsightly Inspections 14 days • Fire Inspections as per MDL 26 • Service channels: telephone, email, internet, and in person 	Meet or exceed established turnaround times for: <ul style="list-style-type: none"> • Development Permit Application – Met 95% of time • Subdivision Application –Met 99% of the time. • Building Permit Application –Met 92% of the time. • Building Inspection –Met (measured by periodic audit) • Dangerous Property Inspections– Met 91% of the time. • Unsightly Property Inspections– Met 77% of the time. • Fire Inspections –Met service level
Accurate information and sound advice	<ul style="list-style-type: none"> • Building Inspectors have highest technical training available • Planning and development staff trained and qualified in areas of expertise. 	<ul style="list-style-type: none"> • Building Officials are either Qualified or Certified Building Official Level 2; • Fire Inspector is certified Level 1 fire inspector by Fire Inspectors Association of NS and Qualified Level 2 Building Official; • Director has professional designation with Canadian Institute

		<p>of Planners and Licensed Professional Planners Association of NS.</p> <ul style="list-style-type: none"> • Planner has Master’s Degree in Planning • Development Officer is certified as a General Development Officer by the Municipal Development Officers Association of Nova Scotia (MDOANS); • Planning Technician is certified as a Development Technician by MDOANS.
Opportunity to be heard and have input into future of the community	<ul style="list-style-type: none"> • Meet or exceed requirements of public participation policy • Planning Advisory Committee with 4 community representatives • 5 Area Advisory Committees with public representation 	Department exceeded Council’s requirements for public participation.

2017/2018 Significant Achievements

Significant achievements within the framework of providing core services are:

- Begun a review of the Municipal Planning Strategy and Subdivision By-law. Conducted a public consultation program and presented a draft Subdivision By-law to the Planning Advisory Committee.
- Implemented tablets for Building Officials. No longer filing paper records for building inspection. Tablets enable Building Officials to view records while in the field.
- Drafted and reviewed a new Oakland Secondary Planning Strategy with the Oakland Advisory Committee.
- Developed a customer service feedback program.
- Lead the implementation of a records management system in the Administration and Finance Departments.
- Revised the Property Assessed Clean Energy (PACE) financing program and completed year-two of the program.
- Developed and implemented a financial assistance program for income eligible unsightly property owners.
- Provided building inspection services to the Town of Lunenburg.
- Applications and Inspections:

	Fiscal Year	
	2017-2018	2016-2017
Development Permit applications	97	72
Subdivisions applications received	100	91

Zoning confirmations & Property certificates	39	31
Site Plan Approvals	1	3
Development Agreements & Amendment Requests	2	2
Building Permit Applications	512 (Value \$30.4M)	548 (Value \$30.4M)
Building Inspections	2162	2026
Fire Inspections	127	125
Building Compliance Inspections	26	56
Dangerous and Unsightly Inspections	235	215

2018/19 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 Regional Building Services

- a. Enter a memorandum of understanding with adjacent municipal units to provide regional building inspection, fire inspection and the administration of dangerous and unsightly properties.
- b. Implement regional permit tracking and records management system;
- c. Develop consistent by-law and policies for the region.

Analysis of Initiative

Impact on existing service levels-

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

Financial / budget

\$65,500

2.0 Municipality Planning Strategy and Subdivision By-law Review

- a. Complete the review of the Municipality Planning Strategy and Subdivision By-law..

Analysis of Initiative

Impact on existing service levels –None

Financial / budget

\$50,000 budgeted in 2017-18

3.0 Flood Mitigation

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

Analysis of Initiative

Impact on existing service levels –None

Financial / budget

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

4.0 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.

5.0 Property Assessed Clean Energy (PACE) Financing

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

Analysis of Initiative

Impact on existing service levels- None

Financial / budget

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

6.0 Hemford Forest Plebiscite

- a. Conduct a land use planning plebiscite for Hemford Forest

Analysis of Initiative

Impact on existing service levels- None

Financial / budget

\$9,000 addition

7.0 Scanning of Building Permit Records

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

Analysis of Initiative

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

Financial / budget

\$60,000 addition

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

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

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

Client Expectations	Existing Service Level	2017/2018
Value for money	<ul style="list-style-type: none"> • Balanced budget 	<ul style="list-style-type: none"> • Continued to maintain level of service while implementing actions outlined in the Municipal Strategic Plan, the Open Space Plan, the Active Transportation Plan and Active Living Strategy.
Affordable and varied recreation programming	<ul style="list-style-type: none"> • 40+ direct Winter and Fall, 25+ Spring, 100+ direct programs in the summer. • Programs are targeted at youth, seniors and adults • Grants provided to support: Community Groups, Recreation Programming and Capital Projects, Special Events and youth participation • Administer and manage the Positive Recreation for Kids Program (PRO Kids) 	<ul style="list-style-type: none"> • Updates about programs have been sent informally to Councillors through emails. Staff will continue to strive to evaluate 10% of direct programs, and analyze the results quarterly. • Programs and special events were offered and we continue to strive to be an age friendly municipality. Staff will continue offering programs that target various sectors of the District. • 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. • PRO Kids assisted over 180+ youth in the Municipality enabling them to participate in sport, recreation and cultural activities. Youth were also assisted through Kidsport and the Canadian Tire Jumpstart Program.
Safe and accessible facilities (i.e. parks, the MARC)	<ul style="list-style-type: none"> • 100% adherence to quarterly safety inspection schedule as per policy • Support to groups developing and maintaining community trails • Three seasonal park positions to maintain the service levels at District parks 	<ul style="list-style-type: none"> • Parks managed by the District meet this standard • 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 • The three seasonal park staff, gate keepers and year-round part time

	<ul style="list-style-type: none"> • Four Gate Keeper positions • One Night time/weekend part-time position at the MARC • Working with the Lunenburg/Queens Recreation Coordinators/Directors Association to develop tools to help assess recreation facilities to make them more accessible. 	<p>MARC position enable the District to continue providing residents and visitors with park facilities</p> <ul style="list-style-type: none"> • The Province of Nova Scotia in 2017 introduced accessibility legislation. The Province is currently working on establishing standards, so this work is relevant and should help inform municipal accessibility plans
Accurate information and sound advice	<ul style="list-style-type: none"> • Four community event listings in the municipal newsletters per year • Four program brochures per year distributed to all households and available on the District's website • Event announcements posted to website news listing and community calendar • Support to community groups • LighthouseNow Log Recreation Column • South Shore Sunday Morning CKBW • SouthShoreConnect.ca • Recreation Facebook page • Email clients using ActiveNet • Articles in the Breaker 	<ul style="list-style-type: none"> • These service levels were met. Staff distribute four community event listings in the municipal newsletters, four program brochures. Continue to use the various media tools to deliver the recreation message. Continue to support community groups using a community development model • The information is updated weekly on the website. • Information is sent to the LighthouseNow Log • Recreation staff go to CKBW once a month to pre-record for the weekly SS Sunday Morning • Recreation staff continue with the regional partnership to update and maintain SouthShoreConnect.ca, an online database of recreation opportunities in the region. • Maintain Facebook page and use it to provide almost instant updates • Utilize ActiveNet to send emails about programs to participants • Articles are regularly sent to the Breaker
Consistent, accessible, timely processes	<ul style="list-style-type: none"> • Service channels: telephone, email, internet, in person at MARC and Municipal Building (24 hour response time established) 	<ul style="list-style-type: none"> • It is estimated that this service level was accomplished 90% of the time. Staff will continue to strive to acknowledge telephone, email and website inquires within 24 hours and communicate next

	<ul style="list-style-type: none"> • Program registration (telephone, ActiveNet, In Person, mail) completed and confirmed immediately in real time • A recreation Facebook page is established and actively updated 	<p>steps with expected timeline as appropriate</p> <ul style="list-style-type: none"> • The program registration service level was met. Staff will continue to offer the various methods to residents providing different ways to register for programs. There has been an increase in participants using the online registration services • The Recreation Facebook page is an effective tool to get messages out about programs, events and cancellations. Good informal evaluation tool
Social Interaction	<ul style="list-style-type: none"> • 15–20 special events per year free to the public. • Recreation integration services provided to residents with special needs 	<ul style="list-style-type: none"> • This service level was met and staff will continue to offer 15-20 special events and provide recreation integration services as required
Employment	<ul style="list-style-type: none"> • 12–16 summer positions • 25–30 part-time instructors are employed throughout the year to offer recreation programs 	<ul style="list-style-type: none"> • We will strive to continue to offer recreation programs throughout the year and employ students to deliver our summer programs.
Community Development	<ul style="list-style-type: none"> • Provide support and assistance to community groups and volunteers • Support community trails and park management groups as they develop and manage free and accessible outdoor recreation space on Crown, private and municipal lands. • Provide a grant program that provides financial support to community groups, volunteers and residents to our municipality 	<ul style="list-style-type: none"> • This is a core service of the Recreation Department and staff will continue to strive to provide support and assistance as required and work with other agencies to provide training and resources to the valuable resource we have in our community groups and volunteers. • Indian Path Commons Committee, River Ridge Common, Central Nova ATV Club, United Communities Marine Park and Petite Riviere Community Park Association are all carrying out new planning and construction in 2017. • Issue over \$200,000 in grants to support the work of volunteers, youth and athletes

2017/2018 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 180+ youth in the Municipality. This year the Department has worked more closely with the Kidsport Program assisting youth participate in sport opportunities which has enabled the PRO Kids funds to assist more youth. This year Canadian Tire Jumpstart no longer contributes directly to PRO Kids. Applicants must apply directly to Canadian Tire Jumpstart.
- Continued success of a District-based chapter of the Women on Wheels Program (WOW), a provincial-wide initiative to re-introduce women 55+ to cycling initiated by Bicycle Nova Scotia. The group meets for weekly rides during the spring, summer, and fall. During 2017-2018 membership in the group increased by 30%. During the winter of 2018, the group began meeting to explore winter outdoor activities to maintain regular physical activity in the cold season.
- Partnered with Transportation and Infrastructure Renewal in paving the shoulders in Blue Rocks for active transportation.
- 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 Committee has been working with staff and a Project Manager to begin development of phase 1 which has included erosion control, breaking ground for accessible trails and stockpiling aggregate on site to be used in future development of a natural playground and trails. Phase 2, which we hope to begin this Spring/Summer will include a natural playground, finishing the accessible trails that were initiated in 2017-2018. A Recreation Facility Development grant has been applied for with the Provincial Department of Communities, Culture and Heritage.
- 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 South Shore Connect which is a database of recreational opportunities along the South Shore, Facility Access Funding program which provides opportunities to families to access recreation facilities that they otherwise could not; and most recently looking at developing tools to help assess recreation facilities to determine what is required to make our recreation facilities accessible.
- Staff and a Councillor continue to sit on the Grinders Square All Wheels Park Committee, Growing Green Committee and Christmas on the LaHave Committee. A MODL staff-led art auction fundraiser called “Skate of the Art” raised \$10,000 towards the building of the park.
- Our Trailblazers After School Program, a free-of-charge 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. Over 125 children from across MODL participate in the program every autumn and spring.
- Continue to run a very successful summer program and employ between 12-16 students to plan and lead our summer programs.
- Continue to work cooperatively with trail groups and trail users to support trail connectivity and maintenance.
- Continue to work with the Broad Cove Community Association to obtain ownership of beach front property at Broad Cove Beach and access to the Green Bay to Broad Cove ROW for coastal hiking.
- Continue to support community groups that have management agreements with the 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).
- As a result of recommendations from the Sherbrooke Lake Access Advisory Committee’s Final Report and the MOU signed with the District of Chester, a Sherbrooke Lake Stewardship Committee has been appointed with members from both the District of Lunenburg and the District of Chester, and one expert appointed as a member. They are responsible to develop a water quality monitoring program for Sherbrooke Lake with the program to be approved by both Councils. Committee members were appointed in June/July of 2017 and have been meeting to develop a water quality program to begin establishing a baseline in 2018. Blunose Coastal Action Foundation services has been engaged to help develop the program and to write the water quality report.
- Also, as a result of recommendations from the Sherbrooke Lake Access Advisory Committee’s Final Report and the MOU signed with the District of Chester, a Sherbrooke

Lake Park Advisory Committee was formed with appointments to the Committee being made by the District of Lunenburg and the District of Chester Councils. This Committee held their first meeting in January 2018. They will be working on having a design of park completed in this upcoming fiscal year.

- Continue to partner with the Lunenburg County Mountain Bike Association in establishing mountain bike trails at the MARC in Dayspring.
- Worked closely with the team to manage and promote the Rum Runners Destination Trail from Halifax to Lunenburg.
- Worked with a number of partners offering activities and events during Provincial Bike Week in June.
- Council made a motion to acquire the property on Sucker Lake from the Lunenburg County Wildlife Association. A motion was made in February 2018 to sign a management agreement with the Association.
- To help celebrate Canada's 150th, the Municipality established a Canada 150 Grant program for 2017 only. The Municipality was able to financially assist 28 groups totaling \$17,860.75.
- A new Multisport Pilot program was launched which included eight sports (Community Sport Organizations), MODL, Sport NS, Province of NS, United Way, HB Studios, and local businesses supporting 27 youth participating for three months. It has now grown to include four new sports, a partnership with the Town of Lunenburg, LCLC, Sport Chek, in addition to original partners. We have 31 participants in the program which spans six months.
- Held two community meetings concerning parking at Hirtles Beach. It was decided not to enlarge the parking lot. The Department of Transportation did pave the Hirtles Beach Road in 2017 and widened it where they could to help aid with parking on one side of the road.
- The Municipality facilitated a session with stakeholders concerning Artie's Pond. A sub-committee has been struck consisting of various stakeholders to discuss water levels and the preservation of Arties Pond.
- A boat launch was installed at Saw Pit Wharf to provide better facilities for launching boats at the park.
- Finger wharves were installed at the United Communities Marine Park to enhance canoeing and kayaking opportunities.
- Enabled Department of Fisheries to access their fish ladder at Indian Falls through the Indian Falls Park. Major work was able to happen to the fish ladder and the Department of Fisheries restored the park, so it was ready for the park season.
- Property in Conquerall Bank was acquired for public open space. A park naming contest was held and Council decided to name the park the LaHave Sunset Park. Two community members were recognized for helping to name the park. The property was opened as a day park the summer of 2017.

- The Municipality accepted a donation of land adjacent to Rose Bay Wharf from Cornelius and the late Maria DeVries. The Rose Bay Marine Park Society will work with the Municipality in developing this property to provide parking and other amenities at the site.
- With funding from the Nova Scotia Department of Communities, Culture and Heritage, our Active Living Coordinator conducted a qualitative study of the ways in which Physical Activity is incorporated into public elementary school days in Norway. The study was submitted in February 2018 and provides inspiration for physical activity professionals and educators in Nova Scotia. The study has led to a unique collaboration between MODL and the Western Norwegian University of Applied Sciences. Under the guidance of researchers from the university, MODL is developing and delivering a pilot project on physically active lessons at two schools in MODL in the autumn of 2018. This pilot is the first of its kind in Canada.
- Our Active Living Coordinator has been asked to submit a monthly column to Lighthouse Publishing. The column will highlight opportunities physical activity in our community. The columns will begin in the spring of 2018.
- With funding from a grant from UNSM's Carbon Surcharge Fund, MODL purchased an electric bike for staff to use as a fleet vehicle. The bike provides staff with a physically active and environmentally responsible method of transportation while seeing to municipal business. MODL is the first municipality in the province to do this. With funding from CCH, we have also created a promotional video that highlights MODL's Active Living portfolio and the leadership our municipality is taking in this area.

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 was passed in Nova Scotia which will have an impact on municipal services, including recreation.
- The Province of Nova Scotia is working on a Trail Strategy and an Active Transportation Strategy.
- The Trails and Open Space Coordinator was seconded by the Department of Communities, Culture and heritage as their Trails Works Coordinator for the South Shore Region for one day a week. This contract ended March 31, 2018, and the position is now back to full complement with the Municipality in the 2018-2019 fiscal year.
- 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.

2018/2019 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 was 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 2018-2019.

Financial/Budget

\$75,000 is budgeted for the design of the park from Gas Tax funding.

The cost for the water quality program is \$22,000 (District of Chester to contribute \$7,000).

Costs for the committees is \$2,000.

2. River Ridge Commons

Analysis of Initiative

Impact on existing service levels – increase

The River Ridge Common Committee completed a concept plan in 2016 which outlined the long-range plans for the park and broke down the development into phases. In 2017-2018 erosion control was addressed, and there was development of some accessible trails. There was stockpiling of aggregate on the site to be used in future phases. For 2018-2019 the development of the lower site is planned which includes a natural playground and the continuation of development of trails are planned.

Financial/Budget

\$200,000 has been allocated in the budget with \$150,000 to come from gas tax and \$50,000 from other funding sources.

3. Trail Connectivity

Analysis of Initiative

Impact on existing service levels – increase

The Trails and Open Space Coordinator and the Recreation Team will continue to provide support to the six trails 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, parks and to other communities.

Financial/Budget

\$55,000 has been allocated to trail groups; \$43,000 for Cookville Trail Connector (\$20,000 from other sources) and \$4,000 for the Lunenburg Mountain Bike Association to develop trails at the MARC.

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

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

Capital Funds

The District has also budgeted \$12,818,400 on capital expenditures in 2018/2019. After grants, reserve funding, and other revenue sources there is no borrowing required for capital projects.

The District will continue to meet its environmental obligations with \$157,000 in Sewer Infrastructure and \$2,321,400 for the LaHave River Straight Pipe capital project. Also \$10,000 is budgeted for the Riverport School remediation, and \$75,000 for an investigation into Garden Lots Sewer & Water Upgrades.

The Municipality will complete Phase 2 of the LiDar Mapping Project for flood risk identification estimated to cost \$100,000.

There is \$7,200,000 budgeted for the option to construct a new administration building.

Recreation capital projects total \$530,000 including \$200,000 to continue to develop River Ridge Common, \$145,000 to complete the purchase of lands in Conquerall Bank for LaHave Sunset Park, and \$75,000 to design a park at Sherbrooke Lake.

Paving of Municipal Roads is a Strategic Priority of Council. The District is hoping to cost share with the Nova Scotia Department of Transportation to pave Stonehurst, Tanner and Southside Roads with the District's share estimated at \$560,000. As well, \$250,000 is included for additional road projects if required.

White Avenue will be paved, and culverts replaced on both White Avenue and Whitley Lane for a total cost of \$215,000.

Economic Development projects include \$250,000 for rural internet projects, \$800,000 for the demolition of Centre School to facilitate the sale of the property, and \$43,000 for the completion of the trail connector on the Cookville internet tower access road.

A design for the extension of Nathan Cirillo Road is budgeted at \$50,000 to facilitate development next fiscal year. As well, the parking lot at the CES/CEF building will be paved.

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

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

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

Municipality of the District of Lunenburg - Capital Budget Investment Plan		Year 1	Year 2	Year 3	Year 4	Year 5	Year 1 Funding
PROJECT DESCRIPTION		2018/19 Budget	2019/20	2020/21	2021/22	2022/23	
EDS - Economic Development Services							
	Osprey Village Reservoir Design					50,000	Gas Tax/TOB
	Rural Internet	250,000	250,000	250,000	250,000	250,000	\$60K Gas Tax/ \$75 K Province (2017/18). Gas Tax thereafter.
	Cookville Internet Tower Access Road/Trail Connector	43,000					Gas Tax & OHV Fund
	Internet Capacity Study						Gas Tax
	Centre School Demolition	800,000					Dep'n Reserve
	Osprey Village - Nathan Cirillo Rd Extension	50,000	850,000				Osprey Village Reserve & Dep'n Reserve
	CEF Building & Parking Lot	85,000					CEF Reserve
	Highway 103 Signage Program	10,000	15,000	15,000			Operating Surplus
	<i>Section Subtotal</i>	<i>1,238,000</i>	<i>1,115,000</i>	<i>265,000</i>	<i>250,000</i>	<i>300,000</i>	
RS - Recreation Services							
	MARC Improvements	30,000	20,000	30,000	-	20,000	Dep'n Reserve
	MARC Deck						Dep'n Reserve
	Active Transportation Plan Implementation	-	415,000	270,000	150,000	150,000	Gas Tax
	Saw Pit Boat Ramp						Gas Tax
	Sherbrooke Lake - Park Design & implementation	75,000	75,000	75,000	75,000	75,000	Gas Tax
	Sherbrooke Lake - Road Upgrades	-	75,000				Sherbrooke Lake Capital Reserves
	Water Quality Sampling & Monitoring Meter	10,000					Dep'n Reserve & Contribution from MODC
	MARC Ballfields - infield upgrades						\$8,912 recreation dugouts reserve; \$3,088 depreciation reserves
	Riverport Playground		40,000				Dep'n Reserve
	River Ridge Common	200,000	50,000			20,000	Gas Tax \$140K (17/18) Gas Tax \$150K (18/19)
	United Communities Marine Park - finger wharves						Gas Tax/Prov NS
	Miller Point	10,000					Dep'n Reserve
	Wile's Lake	-	30,000	20,000			Dep'n Reserve
	Lahave Sunset Park	15,000		10,000			Open Space
	Land Purchase - Conquerall Bank, Rose Bay, Sucker Lake	145,000					Open Space & donation (Rose Bay \$17,000)
	MARC Equipment	30,000					Dep'n Reserve
	Hirtles Beach	15,000					\$5K Hirtles Reserve; \$10,000 depreciation
	<i>Section Subtotal</i>	<i>530,000</i>	<i>705,000</i>	<i>405,000</i>	<i>225,000</i>	<i>265,000</i>	
Total Capital Projects		12,818,400	5,389,000	3,953,700	3,844,500	4,256,900	
Funding of Capital Projects							
	Depreciation Reserves	3,637,686	828,629	897,900	863,167	1,303,967	
	Gas Tax Reserves	1,606,000	1,297,500	1,135,000	1,030,000	790,000	
	Provincial/Federal Grants	1,597,600	1,642,600	1,625,800	1,666,333	1,707,933	
	Other Reserves - Capital Reserves	2,543,614	840,671				
	Other Reserves - Operating Reserves	2,357,600	52,500	295,000	285,000	430,000	
	Other Contributions	1,075,900	727,100			25,000	
Total Funding Capital Projects		12,818,400	5,389,000	3,953,700	3,844,500	4,256,900	

Reserves and Reserve Funds

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

Operating Reserves

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

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

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

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

Capital Reserve Funds

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

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

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

2018/2019 Budget

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

Municipality of the District of Lunenburg
Reserves Budget and 5-Year Financial Plan

RESERVE FUNDS	2018/19 Budget				
	Opening Balance Forecast 31-Mar-18	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Interest kept (Transfer to Ops) Budget	Ending Balance Budget Forecast 31-Mar-19
OPERATING RESERVES					
Seniors Grant	-		-	-	-
Public Open Space	253,779	(160,000)	60,000	(3,045)	153,779
Surveying Common Land	17,202			(206)	17,202
NS Transit Grant *	43,884			527	44,411
Election	35,000		39,000	(420)	74,000
Recreation	-		-	-	-
General Operations	3,493,545	(2,010,000)	(7,900)	(41,923)	1,475,645
General Operations - Debt payout					
PACE Loans	(186,924)		(107,000)	2,243	(293,924)
PACE Loan Payments	7,000		7,000	(84)	14,000
LCLC Recreation Complex - Additional Capital Costs	(1,645,978)		-	19,752	(1,645,978)
Sewer Depreciation Reserve - Restricted	1,420,624	(30,000)	175,000	(17,047)	1,565,624
Depreciation Reserve - General Operations	6,563,948	(3,637,686)	750,000	(78,767)	3,676,262
LaHave River Sewer Solutions - Loans (ded fr Dep'n)					-
LaHave River Sewer Solutions - Loan Payments					-
Infrastructure Community Grant (net)		11,929			11,929
Employee Contingency - Pension	858,846			(10,306)	858,846
CES Building Reserve	193,682	(85,000)	25,000	(2,324)	133,682
Roads	200,000	(25,600)	25,000	(2,400)	199,400
SNSMR Grant	42,000	(42,000)		(504)	-
Indian Path	833			(10)	833
Environmental Petite Riviere	9,180			(110)	9,180
Hirtle's Beach	5,391	(5,000)	-	(65)	391
Recreation Parks - Pinegrove			5,300	-	5,300
Pro Kids	4,501			(54)	4,501
Grinder's Square	-		-	-	-
TOTAL OPERATING RESERVE	11,316,513	(5,983,357)	971,400	(134,745)	6,305,083

RESERVE FUNDS	2018/19 Budget				
	Opening Balance Forecast 31-Mar-18	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Interest kept (Transfer to Ops) Budget	Ending Balance Budget Forecast 31-Mar-19
CAPITAL RESERVES					
Lift Station Replacement	537			(6)	537
Recreation Dugouts	-	-		-	-
Land Development - Saw Pit Wharf	6,276			(75)	6,276
District Special - Site Closure *	800,111		(113,000)	9,601	696,712
Land Sales - Osprey Village	765,671	(50,000)		(9,188)	715,671
Recreation Complex (LCLC Depreciation Reserve)	200,035		165,000	(2,400)	365,035
Trails	6,245			(75)	6,245
Gas Tax Revenue *	2,244,867	(416,859)	(308,700)	26,938	1,546,246
Gas Tax Revenue -- Public Transit earmarked *	179,802	25,000		2,158	206,960
Open Space	834		10,000	(10)	10,834
Golf Property Sale - Capital Reserve	575,196	(575,196)		(6,902)	-
Sewer Capital Reserve - User Connect Fees	28,749			(345)	28,749
Province of NS - ISP	-		-	-	-
General Capital	1,918,418	(1,918,418)		(23,021)	-
Aerated Carts	-	-		-	-
Sherbrooke Reserve	160,000	-	40,000	(1,920)	200,000
TOTAL CAPITAL RESERVE	6,886,741	(2,935,473)	(206,700)	(5,246)	3,783,265
TOTAL RESERVES (*Includes Interest kept)	18,203,254	(8,918,830)	764,700	38,000	10,088,348

2019-20		2020-21		2021-22		2022-23		TOTAL
Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	Transfers In (out) Capital Budget	Transfers In (out) Operating Budget	
								-
	60,000	(10,000)	60,000		60,000		60,000	383,779
								17,202
								44,411
	39,000		39,000		(117,000)		39,000	74,000
								-
(65,000)	83,000	(15,000)	-	-	-		-	253,645
			(1,225,000)		-			
	(100,000)		(100,000)		(100,000)		(100,000)	(693,924)
	20,000		30,000		40,000		50,000	154,000
								(1,645,978)
(37,500)	175,000	(270,000)	175,000	(285,000)	175,000	(430,000)	175,000	1,243,124
(828,629)	750,000	(897,900)	750,000	(863,167)	750,000	(1,303,967)	750,000	2,782,599
								-
							171,143	171,143
119,000		233,505		345,829			289,737	1,000,000
								858,846
-	25,000		25,000		25,000		25,000	233,682
-	25,000		25,000		25,000		25,000	299,400
								-
								833
								9,180
-								391
-	(5,300)							
								4,501
								-
(812,129)	1,071,700	(959,395)	(221,000)	(802,338)	858,000	(1,273,087)	1,024,000	5,190,834
BALANCE	6,564,654		5,384,259		5,439,921		5,190,834	

								537
								-
								6,276
								223,712
								-
								1,025,035
								6,245
								374,946
								306,960
								35,834
								-
								28,749
								-
								-
								-
								125,000
Interest	41,000		41,000		41,000		41,000	164,000
(984,171)	(190,700)	(31,000)	(222,700)	74,000	(222,700)	314,000	(222,700)	2,297,294
Balance	2,608,394		2,354,694		2,205,994		2,297,294	
TOTAL RESERVES	9,173,048		7,738,953		7,645,915		7,488,128	

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

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

**Municipality of the District Of Lunenburg
FIRE HYDRANT RATES**

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

**Municipality of the District Of Lunenburg
STREET LIGHT RATES**

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

APPENDIX I – Approved Additions to Baseline Budget

2018/19 Budget Additions

Department/Description	Expenditure Amount	Revenue/ Reserves	Net Cost
Administration & Finance			
FCM Board Member	\$ 7,000	\$ -	\$ 7,000
Proposed Wage Adjustments	110,000		110,000
Lyme Disease Project	40,200		40,200
Safety Study	25,000		25,000
HR Tracking System	1,200		1,200
Transfer for Elections	4,000		4,000
Engineering Services			
Student Wages	10,600	8,400	2,200
Project Design Services	5,000		5,000
Building Inspection Services			
Regional Building Inspection	65,600		65,600
Back scanning Building Permits	60,000		60,000
Planning & Development Services			
Hemford Forest Plebiscite	9,000		9,000
Economic Development Services			
Full Time Tourism Staff Position	48,900		48,900
Recreation Services			
South Shore Fieldhouse Grant	30,000		30,000
Big Tancook Island Park	8,000		8,000
Seasonal Gatekeeper	16,300		16,300
Wile's Lake Park Rental Revenue		4,000	(4,000)
TOTAL ADDITIONS	\$ 440,800	\$ 12,400	\$ 428,400



APPENDIX II

Municipality of the District of Lunenburg 2018-19 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 2018-19 Priorities



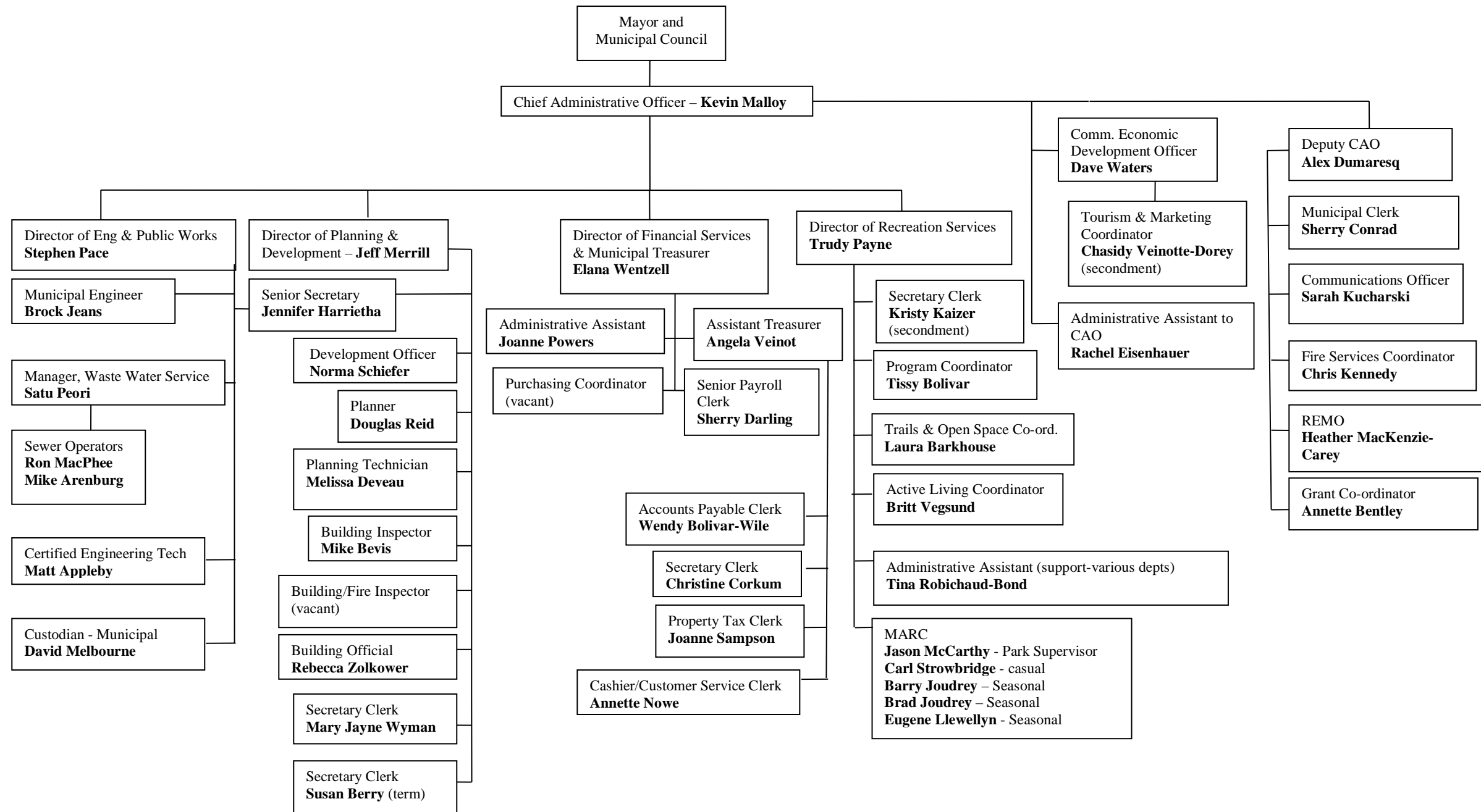
APPENDIX III

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 Assistant	.75
	Administrative Support	.20
	REMO Coordinator	.40
	Operational REMC Alternate	.20
	Fire Services Coordinator/Administrator	1.00
	Grant Coordinator	.50
Finance	Director of Financial Services/Municipal Treasurer	1.00
	Assistant Treasurer	1.00
	Purchasing Coordinator	1.00
	Administrative Assistant	.25
	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	.20
Economic Development	Economic Development Officer	1.00
	Administrative Support	.20
	Tourism/Marketing Coordinator	1.00
Engineering & Public Works	Director of Engineering & Project Management	1.00
	Municipal Engineer	1.00
	Administrative Assistant	.50
	Certified Engineering Technologist	1.00
	Custodian	1.00
	Wastewater System Operator	2.00
	Manager of Wastewater Services	.60

Staffing Charts (Continued)		
Planning & Development Services	Director of Planning	1.00
	Development Officer	1.00
	Planner	1.00
	Planning Technician	1.00
	Administrative Assistant	.50
	Administrative Support	.20
	Building Inspector	2.00
	Building Inspector/Fire Inspector	1.00
	Secretary/Clerk	2.00
Recreation	Director of Recreation Services	1.00
	Program Coordinator	1.00
	Trails & Open Space Coordinator	1.00
	Active Living Coordinator	1.00
	Secretary/Clerk	1.00
	Administrative Support	.20
	Park Supervisor	1.00
	MARC – Seasonal Custodian/Groundskeeper	3.16
	Gatekeeper/Park Custodian	1.35

MUNICIPALITY OF THE DISTRICT OF LUNENBURG-STAFF ORGANIZATION



April, 2018

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, vehicles and parks.

Legislative Services

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

Long-Term Debt

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. 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.