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Finance Committee Meeting Agenda

Tuesday, November 4, 2025 – 9:00 a.m.

MODL Council Chambers – 10 Allée Champlain Drive, Cookville

- 1. Call to Order**
 - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Nominations and Election by Ballot for Chair and Vice Chair**
- 3. Announcements, Acknowledgements, Recognition**
- 4. Public Input (15 Minutes)**
- 5. Changes/Approval of Agenda**
- 6. Approval of Minutes – October 7, 2025 (as circulated)**
- 7. Business Arising from Minutes**
- 8. Presentations/Scheduled Times - Nil**
- 9. Referrals from Committees/Council - Nil**
- 10. Staff Reports**
 - 10.1 Finance Department**
 - 10.1.1 Operating Variance Report 2nd Quarter (to September 30, 2025) 1-5
 - 10.1.2 Capital Status & CCBF Investment Report 2nd Quarter (to September 30, 2025) 6-14
 - 10.1.3 Housekeeping Amendments to Policy 003 Council Members' Remuneration, 15-27
Benefits & Expenses and Policy 102 Audit Committee
 - 10.1.4 2026-27 Draft Budget Schedule 28-29
 - 10.2 Administration Department**
 - 10.2.1 Review of Committee and Board Terms 30-32
- 11. Consideration of Correspondence - Nil**
- 12. Mayor's/Deputy Mayor's/Councillors' Matters**
 - 12.1 To Build & Install a Public Winterized Water Distribution System – Councillor Bell 33
- 13. Added Items**
- 14. In Camera - Nil**
- 15. Adjournment**

Finance Committee
 Item #: 10.1.1
 Date: November 4, 2025
 Authorization: Elana Wentzell



The Municipality of the District of Lunenburg
Information Report

Report To: Finance Committee
Submitted By: Elana Wentzell, Director of Finance
Date: November 4, 2025
Re: Operating Variance Report 2nd Quarter (to September 30, 2025)

The enclosed Operating Fund Variance Report gives Council details of operating budget accounts where variances to budget have occurred. Staff have commented on all variances over \$1,000.

In this second quarter report, staff are projecting an Operating surplus of \$701,300 which represents a \$580,700 (1.24%) budget variance.

The revenue variance shows \$630,300 in additional revenue expected to be received compared to budget. Deed transfer tax, grants and interest on deposits account for most of this budget variance.

The expenditure variance shows \$78,900 less in forecasted costs than budgeted.

Additional details are provided in the enclosed report.

Report Preparation	
Department	
Report Prepared by	
Report Approved by	
Date Reviewed by C.A.O.	

**Municipality of the District of Lunenburg
Operating Fund Variance Report - 2nd Quarter
September 30, 2025**

	Comments on Forecast Variance to Budget	Actual to Date September 30, 2025	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
REVENUE						
Tax Revenue	Forecast based on actual taxes billed and estimated cost of outstanding appeals	\$ 34,198,697	\$ 34,188,000	\$ 34,186,300	0.0%	\$ (1,700)
Business Property	Actual HST Offset less than budgeted	141,752	176,200	169,700	20%	(6,500)
Deed Transfer Tax	Based on actual received to date	1,757,478	1,800,000	2,300,000	2%	500,000
Other Taxes		89,168	89,000	89,000	0%	-
Grants in Lieu of Taxes		-	269,600	269,600	100%	-
REMO & Economic Development recovery from Other Units	Recovery of Economic Development Plan from other participating units (unbudgeted - expenditure increase below)	102,108	204,200	231,700	50%	27,500
Sale of Services						
Recreation Services	Increase for program fees (unpaid at prior year not accrued)	4,000	59,000	71,600	93%	12,600
Regional Building Inspection Services	Based on actual cost of the shared service	(573)	285,000	272,300	100%	(12,700)
Other Revenue - Fines, Permits, Rentals & Interest	Recovery from CES for increased building insurance costs, increased permit revenue. Includes wind farm revenue (\$15,342) to administer community grant program.	1,323,057	2,801,700	2,831,400	53%	29,700
Farm Acreage Grant	Based on actual grant received	59,541	102,500	103,600	42%	1,100
Provincial Grants	Grants received for Project Volunteer \$8,000 & Age Friendly \$10,000, & \$50,000 grant for Regional Economic Development study (unbudgeted)	548,676	594,900	675,500	8%	80,600
TOTAL REVENUE		\$ 38,223,903	\$ 40,570,100	\$ 41,200,700	6%	\$ 630,600

**Municipality of the District of Lunenburg
Operating Fund Variance Report - 2nd Quarter
September 30, 2025**

Comments on Forecast Variance to Budget		Actual to Date September 30, 2025	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
EXPENDITURES						
Mayor & Council	Estimate reduction in Council Chamber equipment budget	\$ 357,356	\$ 826,400	\$ 816,400	57%	\$ (10,000)
Bank Interest & Charges		1,608	5,400	5,400	70%	-
Administration		711,526	1,429,800	1,429,800	50%	-
Finance		431,425	876,300	876,300	51%	-
Tax Exemptions & Property Tax rebate	Increase based on rebates for non-profit organizations	647,206	868,700	871,700	25%	3,000
Legal & Advisory Services		122,987	528,600	528,600	77%	-
Administration Building, Supplies, Advertising and Data Processing		407,415	1,132,600	1,132,600	64%	-
Allowance for Uncollectible taxes		-	143,200	143,200	100%	-
Tax Sale Expenses		9,631	70,000	70,000	86%	-
Government Relations, Communications & Municipal Celebrations	Based on actual cost of Municipal Celebrations	94,200	237,600	236,600	60%	(1,000)
Insurance	Based on actual insurance allocations for year	153,180	149,300	153,700	-3%	4,400
Grants to Organizations	Council Motion May 13/25 - provide up to \$20,000 in additional funding to the Community Recreation Capital Grant Program for the 2025-2026 fiscal year; and further, that it come from the general operating reserves. See corresponding Reserves increase below. Wind Farm Grants to be paid from \$15,342 funds received (in revenue section).	629,029	1,388,100	1,421,400	55%	33,300
Election Costs		-	-	-	0%	-
Assessment Services		362,927	725,300	725,300	50%	-
Police Protection		2,338,879	4,553,900	4,553,900	49%	-
Correction Services & Prosecutions		2,659	75,700	75,700	96%	-
Fire Protection Municipal Costs		(57,936)	500,800	500,800	112%	-

**Municipality of the District of Lunenburg
Operating Fund Variance Report - 2nd Quarter
September 30, 2025**

	Comments on Forecast Variance to Budget	Actual to Date September 30, 2025	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
Emergency Measures		185,188	976,700	975,800	81%	(900)
Protective Inspection Services	Maintenance costs for aging vehicles	469,754	915,100	919,500	49%	4,400
Dog Control		22,143	44,900	44,900	51%	-
Common Services (Engineering)		355,471	754,800	754,800	53%	-
Provincial Roads & NSTIR Paving Partnerships		258,110	866,200	866,200	70%	-
Municipal Road Maintenance		75,284	365,500	366,000	79%	500
Lahave Sewer Maintenance	Based on estimated increased cost to replace system malfunctions (\$60,000). Budget includes \$65,000 that is 100% recoverable from residents in the maintenance program (included in budgeted tax revenue above).	56,167	105,000	165,000	47%	60,000
Garbage & Waste Collection		1,700,242	3,286,500	3,286,500	48%	-
Planning & Zoning		841,393	1,640,000	1,640,400	49%	400
Economic Development, Schools, CES Bldg & Tourism	Increased cost for insurance premiums for CES building (\$8K). This is recovered in the contract with CES. Tourism estimated savings in special projects & VIC (\$8K) Regional Economic Development study (\$77K) from grant and participating municipal units.	462,895	2,884,100	2,961,500	84%	77,400
Recreation Staffing, Facilities and Programming	May 13/25 Council Motion provide \$20,000 to support a feasibility and options study regarding climate risk mitigation to the Friends of Crescent Beach (FOCB), with the funds coming from the Open Space and sustainability operating reserves (see corresponding reserve transfers below). Savings projected in staff travel, cell phones & supplies (\$10K) parks maintenance (\$37K), e-bike program reflected in capital (\$12K)	976,538	2,081,500	2,028,900	53%	(52,600)
Libraries		99,850	199,700	199,700	50%	-
LCLC		479,375	1,062,000	1,062,000	55%	-
Education		5,797,267	11,594,400	11,594,400	50%	-

**Municipality of the District of Lunenburg
Operating Fund Variance Report - 2nd Quarter
September 30, 2025**

Comments on Forecast Variance to Budget		Actual to Date September 30, 2025	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget
Financing & Transfers	Per Council motions \$20,000 operating reserve transfer for Community recreation Capital Grants and \$20,000 from Open Space & Sustainability reserves for Friends of Crescent Beach request.	-	(310,500)	(350,500)	100%	(40,000)
TOTAL EXPENDITURES		\$ 17,991,768	\$ 39,977,600	\$ 40,056,500	55%	\$ 78,900
<i>Area Rates</i>						-
Fire Protection Revenue		5,096,976	5,028,000	5,028,000	-1%	-
Fire Protection Expenditures		(2,474,807)	(5,028,000)	(5,028,000)	51%	-
Sewage Collection & Disposal Revenue	Revenue based on actual billing, expenditure savings based on forecasted costs of operations	489,413	674,800	684,500	27%	9,700
Sewage Collection & Disposal Expenditures		(486,238)	(1,159,300)	(1,140,000)	58%	19,300
Private Road Maintenance Revenue		387,396	387,500	387,500	0%	-
Private Road Maintenance Expenditures		(368,949)	(369,100)	(369,100)	0%	-
Street Lighting Revenue		152,694	153,400	153,400	0%	-
Street Lighting Expenditures		(45,551)	(159,200)	(159,200)	71%	-
<i>NET AREA RATES</i>		<i>\$ 2,750,934</i>	<i>\$ (471,900)</i>	<i>\$ (442,900)</i>		<i>\$ 29,000</i>
SURPLUS (DEFICIT)**		\$ 22,983,069	\$ 120,600	\$ 701,300		\$ 580,700
% Annual Budget			0.26%	1.50%		1.24%

Finance Committee

Item #: 10.1.2

Date: November 4, 2025

Authorization: Elana Wentzell



Municipality of the District of Lunenburg

Report to Council

Report To: Finance Committee

Submitted By: Elana Wentzell, CPA, CMA, Director of Financial Services

Date: November 4, 2025

Re: Capital Status & CCBF Investment Report 2nd Quarter
(to September 30, 2025)

The Capital Budget Status & Canada Community Building Fund (CCBF) Report is enclosed to give Council information on the status of the projects approved in this fiscal year.

Projects are moving forward as indicated in the attached status report. Included in the report are columns for the approved project budget, actual costs incurred to date, cost variance actual to budget, forecast to March 31, 2026.

Projects are now colour coded to indicate progress: Green = project is on time; Yellow = project is delayed; and Red = project will not proceed.

Of the \$18.37M approved budget, project costs in the amount of \$1,529,826 have been paid at the end of the first quarter with a forecast of \$12.8 M to be completed by year end.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget 2025/26	Actual Cost 30-Sep-25	Actual Cost Budget %	Forecast Cost 31-Mar-26
		Green - on time				
		Yellow - delayed				
		Red - will not proceed				
Administration Department						
Community Solar Garden - Site Selection & design & Construction	Construction of 7 MW Solar Garden managed by AREA (energy savings equal to 700 homes or 150,000 trees). Municipal partnership with MODL. An IMSA will be formed to Construct & Manage. Interest during Construction \$1,491,346 (MODL Share 56.14%). The spend is conditional on application approval and successfully negotiating a PPA and that the amount is fully repaid to MODL from the IMSA Corp from long term borrowing.	Power Purchase Agreement not accepted - project will not move forward.	840,000	-	-	840,000
Community Solar Garden - Land Acquisition	The purchase of the land for the solar garden with same conditions as above and fully repaid - cost is \$650,000		650,000	-	-	650,000
<i>Administration Department Subtotal</i>			1,490,000	-		1,490,000
Finance Department						
Tax Bill Portal	Purchase software for online access to Tax Bills (Provincial funding rec'd) also includes employee pay stubs. 70% paid on contract start. 30% due in 2025/26. Total \$34,500 + HST	Portal settings in place, working on implementation (testing phase).	10,800	-	-	10,800
<i>Finance Department Subtotal</i>			10,800	-		10,800
Economic Development Department						
Enhancement Plan	Plan to inform where beautification should occur based on existing and expected development in Osprey Village. Where to place streetlights, benches, landscaping. Carry over project completion	The plan is in process and at the draft planning stage with internal staff review.	15,000	28,106	187.4%	15,000
<i>Economic Development Department Subtotal</i>			15,000	28,106		15,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget	Actual Cost	Actual Cost	Forecast Cost
		Green - on time				
		Yellow - delayed				
		Red - will not proceed				
		2025/26	30-Sep-25	Budget %	31-Mar-26	
Engineering, Public Works, Water & Wastewater						
WWTP Van & Truck replacements	To replace aging vehicles (2014 purchase year)	Half Ton Truck awarded to O'Regan's Chevrolet Buick GMC Cadillac Limited on May 27, 2025. Awaiting delivery for November	85,000	-	-	65,000
Osprey Village Sidewalk Project - Design	Sidewalks, Curb and Gutter, Water Course Crossing, Stormwater Infrastructure, Traffic Signal Lights & Pedestrian Crossing, Lighting & Seating along Nathan Cirillo and Pine Grove Roads. External Funding: ICIP (\$1,814,204), MCGP (\$1,136,973), and AT Fund (\$504,000). Municipal Funding: (\$1,044,823)	Design work awarded to Design Point Engineering & Surveying on May 27, 2025. Project will be Tender ready in early 2026.	250,000	21,266	8.5%	250,000
Osprey Village Water Tower - Year 1 of 3 (Site Selection, Design & Site Prep)	Water Tower - funding 73% of \$2.9M, TOB MODL share 50% Total \$3.84M for tower and connections, design included	Awaiting results of the joint water capacity study by Design Point Engineering before project can proceed. CBCL awarded the engineering design contract; land acquisition and water study required.	500,000	46,681	9.3%	500,000
Osprey Village Water Tower - Year 2 of 3 (Construction)						
Osprey Village Water Tower - Year 3 of 3 Completion						
WWTP Cookville Plant Expansion - Year 2 of 3 (construction)	Grants received: ICIP \$6.67M; Reallocated ICIP (\$5.3M), MCGP (\$4.1M) Balance will be debt financing. Anticipated Expenditures 2024/25 \$1M, 2025/26 \$6.5M, 2026/27 \$17M for Total \$24.5M	Construction of Cookville WWTP upgrades well underway. Pomerleau as General Contractor and exp Services Ltd. as lead designers. Commissioning planned for October 2026.	6,500,000	894,738	13.8%	6,500,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget 2025/26	Actual Cost 30-Sep-25	Actual Cost Budget %	Forecast Cost 31-Mar-26
		Green - on time				
		Yellow - delayed				
		Red - will not proceed				
Nathan Cirillo Pumpstation Backup Power - Year 1 of 2 (design & begin construction)	Provide on-site generator to supply back-up power during power outages, design in Year 1, and construct in Year 2.	Generator is installed, fence installation in December.	140,000	79,967	57.1%	140,000
Nathan Cirillo Pumpstation Backup Power - Year 2 of 2 (completion)						
Municipal Services Building Warranty Repairs	HVAC (3rd party warranty \$400,000), Miscellaneous upgrades balance carry forward until complete.	Completed the last of the HVAC deficiencies and filing insurance claim	50,000	3,000	6.0%	50,000
J Class Roads (NSPW paving Partnership)	NSPW partnership to pave non-owned MODL roads. Carry over 2024/25 Request: Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km.	No J-Class Road paving projects scheduled for this year	350,000	-	-	350,000
Summer Road	Upgrade storm drainage, widen cul-de-sac, grade and gravel.	Design work complete. Project not proceeding	65,000	5,193	8.0%	60,000
Centre School ESA Assessments	ESA Assessment, Implementation of remediation & demolition of building. 73% grant funding estimate. Project will not proceed without grant.	Environmental Site Assessments Reports and Tender package complete; awaiting funding opportunities before proceeding with project	5,500,000	571	0.0%	10,000
Centre School Bldg. Demo & Soil Remediation						
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	Green cart order placed in May 2025, delivery Complete October 2025	60,000	-	-	60,000
Wile's Lake Park - Barn Demolition and Removal	Demolish vacant barn	Project Completed in June 2025	35,000	8,828	25.2%	10,000

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WWTP - Annual Large Pump Rebuilding/Replacement Program	Annual Large Pump Rebuilding/Replacement Program (\$15-25k/YEAR) 2025/26 NC PS and NG PS#1,2, or 5; 2026/27 HB PS#20 Pump 1; 2027/28 HB PS#20 Pump 2; 2028/29 HB PS#19 Pump 1; 2029/30 HB PS#19 Pump 2; 2030/31 HB PS#18 Pump 1; 2031/32 HB PS#18 Pump 2. HB would only be done if we don't upgrade the stations as part of the larger capital project for \$6M.	Equipment received, project is complete.	25,000	19,521	78.1%	25,000
Wastewater Treatment Options - Study - Conquerall Bank and New Germany	Study wastewater treatment options to the current treatment plants in Conquerall Bank and New Germany	Study awarded to exp Services Inc. on July 22, 2025. Work expected to be complete for the upcoming 2026/27 Capital Budget discussions.	125,000	-	-	100,000
Annual Manhole Cover Repair/Replacement Program	Annual program to uncover and adjust to grade, repair/replace manhole covers to allow access for maintenance and monitoring of sewers.	Work to commence in the fall 2025.	20,000	-	-	20,000
WWTP NG pH and Dissolved Oxygen (DO) Probe	Supply and install new pH probe and DO sensor to monitor and adjust treatment process to ensure regulatory compliance.	Equipment was installed and is operational.	18,000	137	0.8%	18,000
<i>Engineering, Public Works, Water & Wastewater Subtotal</i>			13,723,000	1,079,902		8,158,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget 2025/26	Actual Cost 30-Sep-25	Actual Cost Budget %	Forecast Cost 31-Mar-26
		Green - on time				
		Yellow - delayed				
		Red - will not proceed				
Planning & Development Services						
Land Conservation Strategy	This project will identify and map all Environmentally Significant Areas (ESAs) in MODL, providing a strategic framework to protect valuable natural areas. It will also help procure land and attract external stakeholders and matching funding to meet the municipality's 20% protection target by 2030.	2025-06-22 Council awarded RFP to CBCL Ltd for \$89,167.50 plus HST; Additional amount from the Sustainability Reserve \$39,167.50 plus HST.	50,000	7,270	14.5%	92,600
Public Transit	Transit costs for route in Osprey Village. Gas Tax (CCBF) earmarked \$236,900 (2023/24) Carry over 2023/24 to 2025/26.	Provided desired route stops in MODL to Bridgewater Transit. Waiting on revised routes from Bridgewater Transit.	150,000	-	-	150,000
E-permitting platform	Replace software permitting platform to facilitate e-permitting for expected growth in MODL. Carry-over of MIP grant \$91,250 (capital portion)	RFP Awarded to Clariti for \$71,900; Additional cost to use Moneris as a payment provider \$11,000 (USD) approx. \$15,400 (CAD). Other migration costs may be incurred.	150,000	71,900	47.9%	150,000
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.	Amount to be reviewed after the Land Conservation Strategy has been completed	50,000	-	-	50,000
<i>Planning & Development Services Subtotal</i>			400,000	79,170		442,600

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget 2025/26	Actual Cost 30-Sep-25	Actual Cost Budget %	Forecast Cost 31-Mar-26
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		Red - will not proceed				
Recreation, Parks & Tourism						
MARC Facility Re-imagining	Public consultation, concept designs and Class D budgets to reimagine the MARC	RFP awarded in October 2025, likely not to be completed until Spring 2026.	80,000	-	-	80,000
Wiles Lake Park Re-imagining	Public consultation, concept designs and Class D budgets to reimagine Wiles Lake Park	RFP awarded in October 2025, likely not to be completed until Spring 2026.	50,000	-	-	50,000
MARC Ballfield	Extend fencing on ballfields and reposition four dugouts	Contract awarded to Eastern Fence Erectors Ltd. on July 22, 2025; Construction currently underway October 2025	150,000	270	0.2%	150,000
Wayfinding (Directional/Visual Signage to MODL Assets) * Multi-year project to install signage at municipal parks & trails	AN RFP was awarded. Anticipated to be completed by end of fiscal. Due to delays getting art designs and stamped engineered plans from the contractor and cold weather funds need to be carried over with completion now expected in early May 2025.	Almost complete. Some deficiencies need to be addressed	340,000	44,150	13.0%	340,000
Internal Park Wayfinding Strategy & installation	To develop an internal park wayfinding strategy that aligns with the current Wayfinding Strategy and Design.	RFP will be issued in the Winter 2025	25,000	-	-	25,000
Hillside Cemetery Monument	To install a monument so family can choose to install a family member(s) name to the monument. Engagement in Year 1. Year 2 cost based on engagement.	The interpretive panel has been installed. Working having the rock monument updated. Need to determine whether sufficient interest from family members to include names on monument before deciding to proceed with project. Likely will need to carry over funds if proceed with any type of monument.	150,000	-	-	150,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget 2025/26	Actual Cost 30-Sep-25	Actual Cost Budget %	Forecast Cost 31-Mar-26
		Green - on time				
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		Red - will not proceed				
Miller Point Peace Park	\$150,000 Provincial grant received for Miller Park accessible trails, pending \$20,000 accessibility funding for accessible canoe/kayak boat launch	Accessible kayak boat launch completed. Design work completed by Design Point Engineering for accessible trails. Council awarded construction to Gerhardt's Property Improvement on October 14 2025	478,000	112,836	23.6%	530,000
Indian Falls Park Accessibility upgrades	Grassy area and look off (as you enter the park) to be made accessible by creating accessible pathways (\$50,000), a trail upgrade to be fully accessible (\$50,000) and accessible vault toilets (\$250,000).	Trail / culvert design work complete; construction underway	350,000	34,911	10.0%	350,000
Recreation Truck - Tourism & Events	Purchase a Truck to provide mobile VIC Services and other recreation services.	Half Ton Truck awarded to O'Regan's Chevrolet Buick GMC Cadillac Limited on May 27, 2025. Delivery expected November 2025. Switching vehicles with Engineering Dept.	85,000	-	-	65,000
Annual contribution to Trail Groups	Annual budgeted grant to local Trail associations (\$584/km in 2024/25 then 10% annual increase thereafter) for ongoing trail capital requirements. Central Nova has been added as they now look after 4 kms.	Funds have been released to trail groups and Central Nova ATV Club	82,300	75,756	92.0%	82,300
Art on the Trail/in the Parks	Continuation of art installations on MODL trails/parks in consultation with stakeholders. The amount budgeted includes carrying over \$30,000 from the 2024-2025 budget.	RFP to be issued in October 2025, depending on weather may not get installed until Spring 2026.	50,000	-	-	50,000
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.	Open Space reserves availability	50,000	-	-	50,000

5 Year Capital Investment and Canada Community-Building Fund Plan	Project Description	Status	Approved Budget 2025/26	Actual Cost 30-Sep-25	Actual Cost Budget %	Forecast Cost 31-Mar-26
		Green - on time				
		Yellow - delayed				
		Red - will not proceed				
Sawpit Park	Implementation of the Sawpit Wharf Park Concept Plan. The next phase is to complete engineered designs.	Design awarded to exp Services Ltd. on June 24, 2025; Survey, geotechnical & wharf assessment completed; 30% design submission complete; Met with Community Committee	200,000	49,397	24.7%	200,000
Pickleball Courts	Construction of outdoor pickleball courts in collaboration with the Pickleball Club. An \$800,000 Operating reserve was created as a placeholder.	A motion was made to financially support the South Shore Pickleball Club in constructing six pickleball courts at the MARC and enter into a lease agreement. Majority of funds will need to be carried over as prep worked planned for this fiscal with construction in Spring of 2026.	600,000	6,681	1.1%	600,000
E Bike Purchase for Equipment Loan Program	Expand the current MODL equipment loan program to include bicycles & e-bikes. Cost includes bikes, helmets, bike rack & storage containers. Connect 2 & rebates 75% funding \$31,000.	All seven bikes received. Completing storage shed at LCLC. Bikes can be borrowed.	41,000	18,646	45.5%	41,000
<i>Recreation, Parks & Tourism Subtotal</i>			2,731,300	342,647		2,763,300
TOTAL PROJECT COST			\$ 18,370,100	\$ 1,529,826	8.3%	\$ 12,879,700



The Municipality of the District of Lunenburg Request for Decision

Report to: Chair and Members of the Finance Committee

Submitted by: Elana Wentzell and April Whynot-Lohnes

Date: November 4, 2025

Re: Housekeeping Amendments to Policy 003 Council Members' Remuneration, Benefits and Expenses, and Policy 102 Audit Committee

Recommendation

“that the Finance Committee recommends to Municipal Council that Municipal Council adopt amendments to Policy 102, Audit Committee as presented and hereby gives seven days’ notice of Council’s intention to adopt on November 25, 2025.”

“that the Finance Committee recommends to Municipal Council that Municipal Council adopt amendments to Policy 003, Council Members’ Remuneration, Benefits and Expenses as presented and hereby gives seven days’ notice of Council’s intention to adopt on November 25, 2025.”

Executive summary

Policy 102

January 28, 2025, Council approved the new Audit Committee policy. The policy replaced the terms of reference for the committee as it provided public transparency.

Policy 003

January 28, 2025, Council repealed and replaced the Council Members’ Remuneration, Benefits & Expenses policy. The addition of a policy statement and scope along with annual adjustment and reporting requirements were made. In addition, requirements for reimbursement of expenses, removal of CAO approval requirements and eligibility of constituency communication were included.

Discussion

Policy 102

The Audit Committee meets twice a year. The Committee is made up of the full Council and is closely tied to the Finance Committee. It was discussed previously that the Chair and Vice-Chair of the Finance Committee be the Chair and Vice-Chair of the Audit Committee. Direction was given to staff to make amendments and bring forward for Council's consideration.

Policy 003

The proposed housekeeping amendment will provide clarity that travel, and related expenses are eligible expenses for reimbursement.

Strategic Focus

N/A

Budget/Financial Implications

There are no budget implications for this change.

Climate Change/sustainability

N/A

Inclusion, Diversity, Equity and Accessibility (IDEA@MODL)

N/A

Strategic Communications

N/A

Work plan

There will be no impacts on resources.

Alternatives

Council can decide not to proceed with the proposed amendments in either policy or they may direct staff to make further amendments.

Conclusion

The amendments do not change the intent of either policy and provide further clarity and simplifies the responsibilities of the committee structure.

Report Preparation	
Department	Finance and Administration
Report Prepared by	Elana Wentzell and April Whynot-Lohnes
Report Approved by	
Date Reviewed by C.A.O.	

Municipality of the District of Lunenburg

Policy Details	
Name	Audit Committee
Number	102
Legislative Authority	MGA s.44, FRAM Regulations s. 4 and 5
Effective Date	January 28, 2025

Purpose

- 1 The Audit Committee's mandate is to oversee all audit matters and receive the annual external audit report, thereby assisting Council in meeting its responsibilities by ensuring the adequacy and effectiveness of financial reporting, risk management and internal controls according to Section 44 of the **Municipal Government Act (MGA)** and the **Financial Reporting and Accounting Manual (FRAM)**.

Definitions

- 2 (1) **Financially literate** means the member has the ability to read and understand a set of financial statements which present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and level of complexity of the issues reasonably that can be expected to be raised by a municipal or village financial statement.

Audit

- 3 (1) The Committee acts as an advisory body carrying out critical review functions on behalf of council and must:
 - a) Recommend the appointment of an external auditor to conduct an annual financial audit of municipal financial statements.
 - b) Discuss with the external auditor any correspondence between management and the audit firm on alternative interpretations or presentations of municipal financial information.
 - c) Review matters arising out of the audit that may appear to require further investigation.
 - d) Other matters as referred to by the Committee by Council and to fulfill legislative functions as specified in Sections 4 and 5 of the FRAM Legislation.

Committee Membership, Terms & Procedures

- 4 (1) Membership of the Committee will consist of the whole of Council and a minimum of one person from the public and who is not an employee of the Municipality. The Municipality will advertise to recruit the member(s) from the public at least once every six months until the position is filled. Recruitment to fill a position will be undertaken at the expiration of each term. The member-at-large must be financially literate.

(2) All applications for the member-at-large position(s) who meet the financial literacy requirement will be reviewed by the Nominating Committee. The Nominating Committee will recommend appointment(s) to Council and Council will have final approval.

(3) At-large members will be appointed for three-year terms or until such time as their successor(s) is appointed. If two member-at-large appointments are approved, the initial appointment of at-large members will be for a one two-year term and one three-year term. Any member may re-offer for a second three-year term when their term expires, however, the member will have to reapply through the recruitment process.

(4) The **Chair and Vice-Chair of the** Committee will **be the elected** annually select a Chair and Vice Chair **of the Finance Committee**, by secret ballot at the first meeting of the fiscal year. ~~The sitting Chair and Vice-Chair may re-offer for the same position.~~

(5) The Committee will meet a minimum of two times in each fiscal year at the call of the Chair. Once to meet with the Auditor and once to review the results of the audit or whenever circumstances demand such a meeting.

(6) The Committee will follow the meeting procedures outlined in 001 Proceedings of Council; except where specifically noted otherwise in these terms of reference.

Responsibilities and Functions

5 The functions of a municipal Audit Committee can be categorized as follows:

Financial Reporting Function – Responsibilities Related to Financial Reporting

(1) The Committee will:

- a) review the audited annual financial statements in depth with management and the external Auditor; if satisfied that they present fairly the financial position and results of operations, recommend their acceptance to Council;
- b) review with management any changes in accounting principles and practices followed by municipalities;
- c) review any significant variance in comparison to prior year and/or budget;
- d) review and discuss the financial condition indicators.

External Audit Function – Responsibilities Related to the Work of the Auditor

(2) The Committee will:

- a) discuss the extent, timing and completion of the audit including the level of materiality to be used;

- b) review estimated and final audit fee;
- c) discuss whether the terms of the letter of engagement were met;
- d) recommend to Council the change of the municipal auditor if management questions the competence of the incumbent auditor and the Committee confirms the view; the recommendation to appoint a new auditor would follow an adequate inquiry into the auditor's competence and reputation;
- e) review the problems and restrictions encountered by the auditor and degree of cooperation received; and
- f) promote cooperation between the management and the auditor.

Accounting System and Internal Controls Function – Responsibilities Related to Internal Controls.

(3) The Committee will:

- a) obtain and review the management and internal control letter addressed to Council;
- b) discuss with the auditor, the annual evaluation of the internal control systems related to the financial reporting and the recommendations for improvements of accounting procedures and internal controls related to the financial reporting, together with management's response;
- c) discuss management's response to the recommendations and adequacy of management's action plan;
- d) obtain reasonable assurance that the municipality has implemented appropriate systems of internal controls: over the financial reporting and that these systems are operating effectively;
- e) obtain assurance the Municipality is in compliance with its policies and procedures and that these systems are operating effectively; and
- f) identify, monitor, mitigate and report significant financial or operational risk exposures and that these systems are operating effectively; and
- g) receive and review any internal reports relating to accounting procedures and internal controls.

Risk Management Function – Responsibilities Related to Risk Management

(4) The Committee will:

- a) understand the risks of the Municipality;
- b) review the Municipality's risk management controls and policies;
- c) obtain reasonable assurance that management's systems to eliminate or manage the risks are effective; and
- d) receive reports on the management of financial risks.

Alleged Wrong-Doing Function – Responsibilities Related to Questionable Activities

- (5) The Committee will:
- a) enquire fully into any activities or transactions that may be illegal, questionable or unethical, and into the Municipality's control procedures to ensure that such activities are being guarded against;
 - b) ensure management has implemented a policy and/or process to review and respond to complaints or allegations of wrong-doing or questionable acts by elected officials, or municipal employees;

Statutory and Regulatory Compliance Function and Other Responsibilities

- (6) The Committee will:
- a) review the municipality's compliance with statutory and regulatory obligations within the Committee's area of responsibility (for example reporting compliance);
 - b) review the overall reasonableness of expenses of the Clerk/CAO and of Council members. Specifically; review the summary of remuneration and expenses schedule for reportable individuals for reasonableness;
 - c) review the annual summary hospitality expense note; and
 - d) review adequacy of staffing in relation to both number and competence for accounting and financial responsibilities.

Staff Support

- 6 The Director of Finance will act as the primary Municipal Contact for the Committee.

Training

- 7 (1) All committee members will participate in a regular training program which will include, at minimum:
- a) an introduction and overview of the functions, authority, and role of the audit committee at the beginning of every council term;
 - b) training on interpreting financial documents and identifying fraud at least once per council term;
 - c) ongoing training on topic-specific issues that arise or may arise in the activities of the committee; and,
 - d) any training prescribed by the department of Municipal Affairs
- (2) Notwithstanding the training program, it is acknowledged that committee members will continue to require expert advice from outside advisors where appropriate.

Review of Policy

8 (1) The municipality must by January 31 immediately following a regular election review the audit committee policy as stated in Section 5(3)(a)(iii) of the FRAM legislation, and

- a) re-adopt the existing policy; or
- b) adopt an amended policy.

Policy Adoption	
Date of Original Passage	January 28, 2025
Date of Notice of Intent to Amend/Repeal/Consider	January 21, 2025
Date of Council Approval	January 28, 2025
Date of Effective Date (if different from approval date)	
I certify that this Policy 102 Audit Committee was adopted by Municipal Council as indicated above.	
Signature of Municipal Clerk	Date

Version	Amendment Description	Approval Date
Original V1	Previously Terms of Reference Audit Standing Committee #006	March 7, 2018
V2 TOR	Amended	April 9, 2019
V3 TOR	Legislative Review – Re-adopted	January 26, 2021
Original	Amended to add reference for the FRAM legislation, definition of financial literacy, updated to accessible format, clear language and created as NEW policy	January 28, 2025

Municipality of the District of Lunenburg

Policy Details	
Name	Council Members' Remuneration, Benefits and Expenses
Number	003
Legislative Authority	Municipal Government Act, Section 23(1)(d) & 23(3)
Effective Date	January 28, 2025

Policy Statement

- 1 The Municipality of the District of Lunenburg ("the Municipality") will provide fair remuneration for work and contributions of members of Council and recognizes the importance of adequate remuneration for members of Council that reflects the duties and responsibilities of these individuals.

Scope

- 2 This Policy applies to all members of Council (Mayor, Deputy Mayor, and Councillors).

Remuneration

- 3 Remuneration will be adjusted annually based on the Provincial Consumer Price Index as determined by Statistics Canada as of December 31 of each year, over December 31 of the previous year. If the Consumer Price Index is negative, there will not be a cost-of-living adjustment. The Chief Administrative Officer will conduct a review of council remuneration and report to council after an election or as directed by council.

Mayor – MGA Section 23(1)(d)(i)

- (1) The annual remuneration to be paid to the Mayor must be as approved by motion of Council.

Deputy Mayor – MGA Section 23(1)(d)(ii)

- (2) The annual remuneration to be paid to the Deputy Mayor must be as approved by motion of Council.

Councillors – MGA Section 23(1)(d)(iii)

- (3) The annual remuneration to be paid to Councillors must be as approved by motion of Council.

Benefits

Health and Dental Insurance Benefits

- 4 (1) Health and dental insurance is mandatory for all elected officials (Mayor and Councillors) who meet the criteria of eligibility. Coverage under the Plan is pursuant to the relevant terms and provisions of the Plan.

- (2) The Municipality will pay 75% of the premium and the remaining 25% will be deducted from the elected official's salary.

Retirement and Pension Plan

- 5 (1) Effective March 1, 2020, the Municipality became a participant in the Nova Scotia Public Service Superannuation Plan ("PSSP") as an employer.

(2) Effective June 1, 2021, all new and current elected officials must participate in the PSSP in accordance with the eligibility and other rules of the PSSP.

Travel and Expenses while on Municipal Business

Annual Budget

- 6 Council will establish an annual travel and expense budget for each elected official. This amount will be established based on best practice. Each elected officials, will be accountable for the usage of this funding and make travel and expense decisions based upon available budget.

Eligible Travel and Expenses

- 7 (1) Elected officials who utilize their personal vehicles on travel assignments are eligible to claim travel and related expense as provided in this policy, which will include:
 - (a) travel to attend a meeting of the Council or a Committee or Board of Council or a Committee or Board in which an appointment of a Councillor, Mayor or Deputy Mayor has been made by Council;
 - (b) travel for council business outside of their District;
 - (c) travel and expenses for council business outside of Lunenburg County; or
 - (d) travel and expenses for council business outside of Nova Scotia, as approved by the Council.

Non-Local Travel

- 8 (1) If travel to an event involves choice between vehicle travel and air or some other form of travel, the elected officials will be reimbursed for the lowest cost option, regardless of the option they have used.

(2) All forms of transportation will be economy class.

(3) If an elected official, for their own convenience, travels by an indirect route or interrupts travel by the most economical route, the elected official will bear any extra expense involved. Reimbursement for such travel will be for only that part of the expense as would have been necessary to travel.

Mileage Rate

- 9 The rate per kilometer as a travelling allowance for all elected officials will be approved at the rate stipulated from time to time by the Province of Nova Scotia as the maximum kilometrage rate for its employees.

Expenses Eligible for Reimbursement

- 10 (1) Expenses eligible for reimbursement include:
- (a) meals with itemized receipts must support all claims;
 - (b) accommodations for business outside of the Municipality;
 - (c) registration fees for conferences, seminars or courses, which are incidental to or facilitate the discharge of a Council member's duties or Council business;
 - (d) constituency related communication, (i.e digital or print media)
- (2) Seminars, courses and conferences must meet the following criteria for reimbursement of expenses:
- (a) request must be made in writing to Council. The elected official must provide a written brief outlining the benefits of the course, conference or seminar;
 - (b) the course, conference or seminar must be related to Municipal Government;
 - (c) the course must be completed prior to the next Municipal Election date;
 - (d) budget funds must be sufficient to cover the costs; and
 - (e) successful completion of any training/courses.
- (3) Nova Scotia Federation of Municipalities (NSFM) and Federation of Canadian Municipalities (FCM) conferences or seminars are eligible for reimbursement.
- (4) Councillors who are required to attend more than one meeting a day at a meeting site and choose not to travel from the meeting site to their place of residence in between meetings are eligible for a meal reimbursement.
- (5) Elected officials whose eligible expenses are expensed on one individual corporate credit card must not be claimed by the Council member separately but will be expensed to their individual account.

Ineligible Expenses

- 11 (1) The following expenses are not eligible for reimbursement:
- (a) personal expenses including, but not limited to, movies, other entertainment, personal calls, personal products, travel cost not related to the event, alcoholic beverages and recreational drugs;

- (b) expenses for a spouse/partner.

Expense Claim Procedure

- 12 Expenses incurred and submitted for payment by elected officials will be authorized for payment by the Chief Administrative Officer.

Other Expenses

- 13 Elected officials will be provided with a Municipally owned mobile device and laptop during their term. The Municipality will absorb the capital and operating expense of these devices.

Reporting of Expenses

- 14 (1) An expense report, which includes remuneration for elected officials, and expenses incurred must be prepared within 90 days of the end of each fiscal quarter and must be posted on the Municipal website quarterly.
- (2) An annual summary report of expenses must be filed with the Minister of Municipal Affairs by September 30th of each year.

Review of Policy

- 15 Council will review this policy by January 31st immediately following a regular election held under the Municipal Elections Act and make a motion to re-adopt the policy or amend the policy.

Repeal and Replace

- 16 Policy 003, approved on adopted on January 26, 2021, is hereby repealed and replaced with new Policy 003.

Policy Adoption	
Date of Original Passage	May 10, 2011
Date of Notice of Intent to Repeal and Replace	January 21, 2025
Date of Council Approval	January 28, 2025
Date of Effective Date (if different from approval date)	
I certify that this Policy 003 was repealed and replaced by Municipal Council as indicated above.	
Signature of Municipal Clerk	Date January 28, 2025

Version	Amendment Description	Approval Date
Original V1	Council Members' Remuneration, Benefits & Expenses	May 10, 2011
V2	Amended to meet new MGA requirements by removing 1/3 tax free allowance, adding recreational drugs to in eligible expenses, update committee name under 3.2.	Oct 23, 2018
V3	Re-adopted as per MGA requirement after an election	Jan 26, 2021
V4	Amended to allow for health and dental benefits and inclusion in the retirement pension plan.	May 25, 2021
Repealed and Replaced	Accessible format and clear language, addition of policy statement and scope, annual adjustment and reporting, consolidation of sections for expenses, removed reference to MDL 51 policy, added receipts and successful completion for reimbursement, removed reference of CAO expense approval, and added constituency communication as an eligible cost.	Jan 28, 2025

Finance Committee

Item #: 10.1.4

Date: November 4, 2025

Authorization: Elana Wentzell



Municipality of the District of Lunenburg

Report to Council

Report To: Finance Committee
Submitted By: Elana Wentzell, CPA, CMA, Director of Financial Services
Date: November 4, 2025
Re: 2026-27 Draft Budget Schedule

The 2026-27 Budget is now in the planning stages. To facilitate the inclusion of revisions to Council’s Strategic Plan and ensure opportunities for public input, staff are suggesting that the attached schedule be used for the 2026-27 Budget Process.

The schedule includes all meetings and dates where budget matters will be discussed and debated by Council. Each budget meeting will start with a staff presentation, followed by public input and then Council debate.

This schedule will enable staff to ensure the budget can be passed by March 31, 2026 in advance of the April 1 start of the new fiscal year.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

2026 2027 Budget Planning DRAFT

**** All Budget meetings will start with a Staff Presentation, followed by Public Input and then Council debate**

Date	Meeting	Description
28-Oct-25 Tuesday	Council Strategic Planning	Council only
29-Oct-25 Wednesday	Council Strategic Planning	
04-Nov-25 Tuesday	Finance Committee	2nd Q Variance Reports , Budget schedule
18-Nov-25 Tuesday	Council Strategic Planning	
25-Nov-25 Tuesday	Special Council (night)	Introduce Draft Capital Budget
16-Dec-25 Tuesday	PSC	Budget communication plan, direction for assumptions and tax rates; Draft Capital Budget updates
13-Jan-26 Tuesday	Council	Draft Capital Budget Update & impact on 5 Year Plan (Reserves Budget)
03-Feb-26 Tuesday	Finance Committee	Approve Area Rates (Street light, hydrant, sewer); 3rd Q Variance Reports
12-Feb-26 Thursday	Special Council (night)	Introduce Draft Operating Budget
03-Mar-26 Tuesday	Finance Committee	Draft Operating Budget review with updates
24-Mar-26 Tuesday	Special Finance Committee	Draft Operating, Capital, Reserve & Consolidated Budget with 5 year Plan Final review - recommendation to Council
31-Mar-26 Tuesday	Special Council (night)	Budget Approval
28-Apr-26 Tuesday	Publish Budget Book	

Finance Committee

Item #: 10.2.1

Date: November 4, 2025

Authorization: Elana Wentzell



The Municipality of the District of Lunenburg

Request for Direction

Report to: Chair and Members of the Finance Committee

Submitted by: April Whynot-Lohnes, Municipal Clerk

Date: November 4, 2025

Re: Review of Committee and Board Terms

Executive summary

Each November, the Nominating Committee presents recommendations to Council regarding appointments to committees and boards where member terms have expired.

This year, following discussions with the Mayor, staff are proposing revisions to several term lengths and appointment structures. The goal of these changes is to enhance stability across committees and boards, while improving the overall efficiency for both Council members and staff.

Discussion

There are twelve committees and boards with terms expiring in November that require new appointments. Currently, all appointments are for one-year terms. However, many of these committees and boards meet infrequently, which limits members' ability to become familiar with the group's work and in many cases by the time members are comfortable with their roles, their term expires.

Extending the terms would help strengthen working relationships among members and committee/board staff. Longer terms would also reduce the frequency of onboarding of new members each year, allowing for a more consistent and efficient transition process.

To improve continuity and effectiveness, staff is proposing that the standard term lengths be extended from one year to two years. Additionally, it is recommended that the Bridgewater Source Water Protection Committee and the CAO Evaluation Committee terms be extended to four years, reflecting the nature and importance of their work. This means that members will continue to sit on their existing committees and boards until November 2028.

Following discussion with the Mayor, it was agreed that this proposal should be brought forward to Council for feedback and further consideration, prior to the nominating committee meeting to conduct the annual review.

Strategic Focus

N/A

Budget/Financial Implications

There are no budget implications for this change.

Climate Change/sustainability

N/A

Inclusion, Diversity, Equity and Accessibility (IDEA@MODL)

N/A

Strategic Communications

N/A

Work plan

This will create efficiencies for council members, staff and committee and board staff.

Alternatives

The Committee may decide not to proceed with the proposed changes and staff will continue to use the same process as in the past to recommend appointments to committees.

Conclusion

Extending the terms of appointment for committees and boards will enhance stability, improve efficiency, and strengthen working relationships between Council, external committee

members, and their staff. Longer terms will provide members with a deeper understanding of their respective committees and contribute more effectively to their mandates.

Report Preparation	
Department	Administration
Report Prepared by	April Whynot-Lohnes
Report Approved by	
Date Reviewed by C.A.O.	

Request for Agenda Items under Mayor's/Deputy Mayor's/Councillors' Matters

To: Chief Administrative Officer / Mayor
From: Councillor Martin Bell
Date: October 29th, 2025

1. Agenda Item: To build and install a winterized water distribution pod-modular that can be accessed by the public to obtain portable safe drinking water. (treated to municipal standards)

2. On what agenda do you want the item placed? Committee/Date

On the Finance Committee meeting of November 4th, 2025

AND forwarded to Municipal Council at earliest date. (maybe special council Nov. 4th)

3. Do you have written material to circulate with the agenda? No, I do not.

4. What is its relevance to Council/Committee?

In District #2 and throughout MODL there are a number of residents who have dry wells on their properties. I have watched that the current water distribution station at the MODL administration building is being used at all hours and busy. In fact even at 21:10h there were three vehicles lined up for water.

5. What outcome(s) are you seeking?

I would like us to provide one or more water stations that provide a chance for individuals to fill the five-gallon bottles with municipal treated level quality water or ozonated water in a sheltered small, heated building or pod-modular building. I say heated because we are entering a season where the current method of distribution will not be reliable or safe. There also needs to be sufficient safe lighting at the station.



Submitted by Councillor Martin E. Bell, CMG