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Finance Committee Meeting Agenda

Tuesday, September 1, 2026 – 9:00 a.m.

MODL Council Chambers – 10 Allée Champlain Drive, Cookville

- 1. Call to Order**
 - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognition**
- 3. Public Input (15 Minutes)**
- 4. Changes/Approval of Agenda** (as circulated)
- 5. Approval of Minutes – July 7, 2026**
- 6. Business Arising from Minutes**
- 7. Presentations/Scheduled Times**
 - 7.1 Cycling NS Blue Route, Nathan Tuck, Director (10:15 a.m.) 1-7
- 8. Consideration of Correspondence – Nil**
- 9. Recommendations from Committees & Boards - Nil**
- 10. Staff Reports**
 - 10.1 Administration Department**
 - 10.1.1 Population Strategy 8-87
 - 10.2 Finance Department**
 - 10.2.1 Operating Variance Report Q1 88-92
 - 10.2.2 Capital Status & BCSF - CS Investment Report Q1 93-101
- 11. Added Items**
- 12. In Camera**
 - 12.1 Personnel Matter under Section 22(2)(c) of the MGA
- 13. Adjournment**



THE BLUE ROUTE PROVINCIAL CYCLING NETWORK IN MODL

21ST JULY 2026 | NATHAN TUCK,
DIRECTOR OF BLUE ROUTE &
CYCLING ADVOCACY



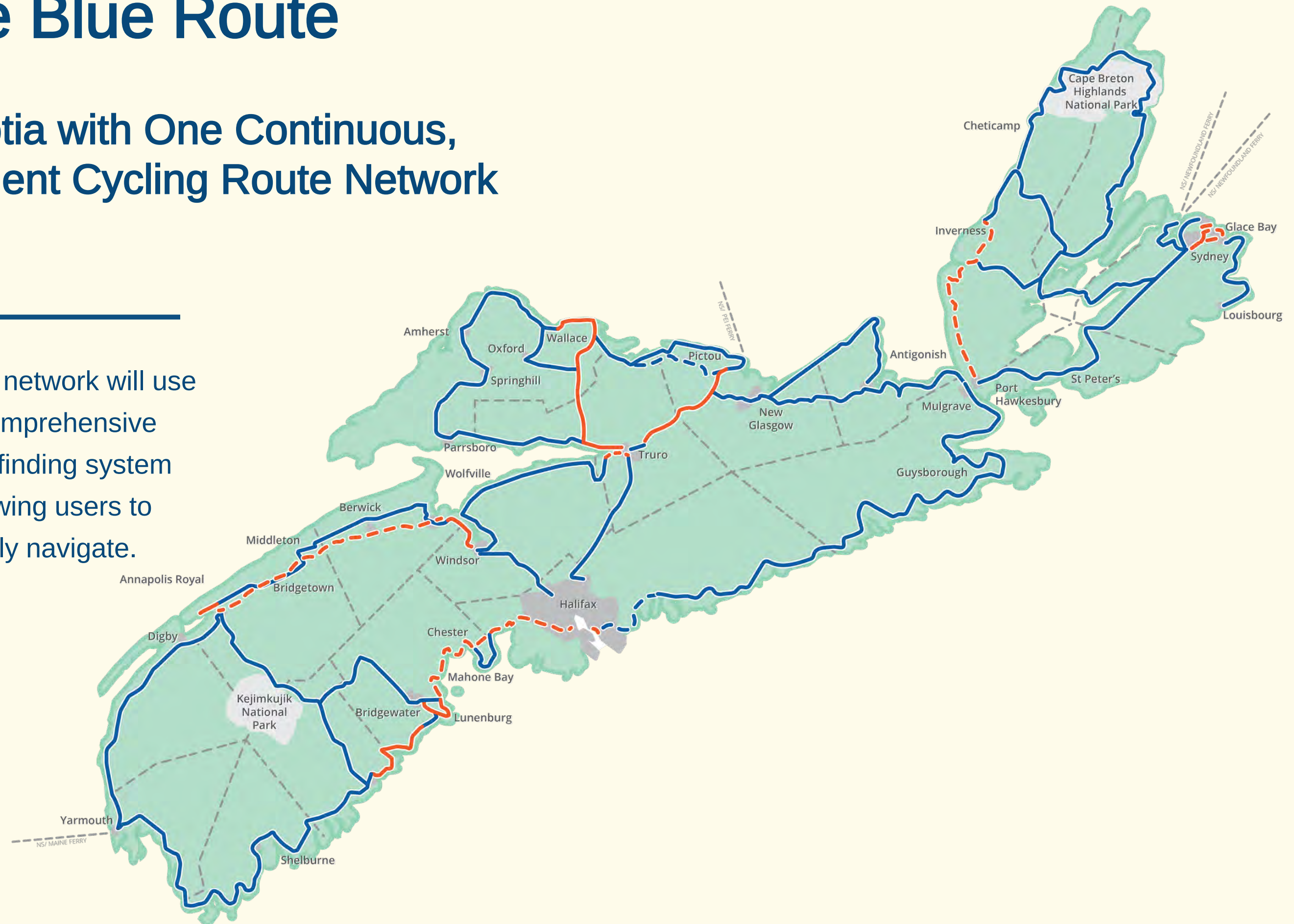
BLUE ROUTE

Introducing the Blue Route

Connecting Nova Scotia with One Continuous, Comfortable, Convenient Cycling Route Network

The Blue Route is a provincewide project to create a continuous network of cycling infrastructure. By developing safe, well connected cycling routes, the Blue Route will make it easier for Nova Scotians to get around the province by bike.

The network will use a comprehensive wayfinding system allowing users to easily navigate.



Facility Types

Bike Lanes & Local Street Bikeways

1.5 - 1.8 metres wide.

Ideally protected.

Effective for higher traffic streets.

Access to amenities.

Paved Shoulders

1.2 - 1.8 metres wide.

Effective on busier roads and secondary Hwy's.

Shared Lanes

Rural roads and quiet streets with low traffic-volumes and speeds.

Space shared with motorists.

Trails & Multi Use Paths

3 - 4 metres wide.

Crushed stone or paved.

Separated from traffic.



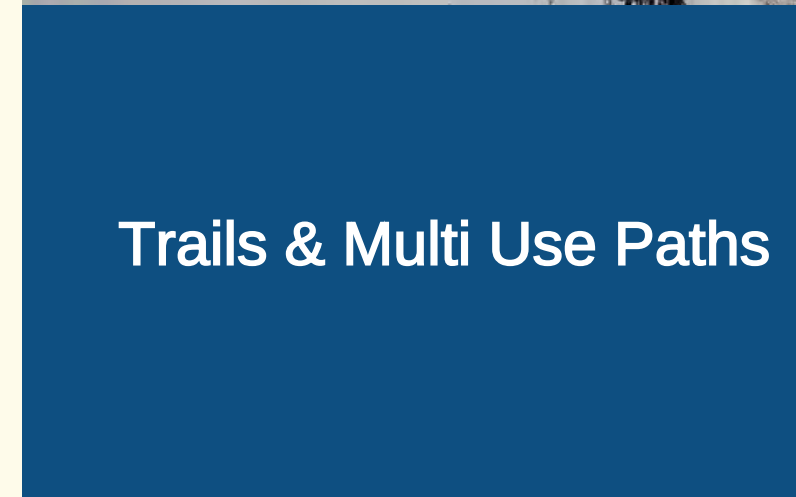
Bike Lanes & Local Street Bikeways



Paved Shoulders



Shared Lanes

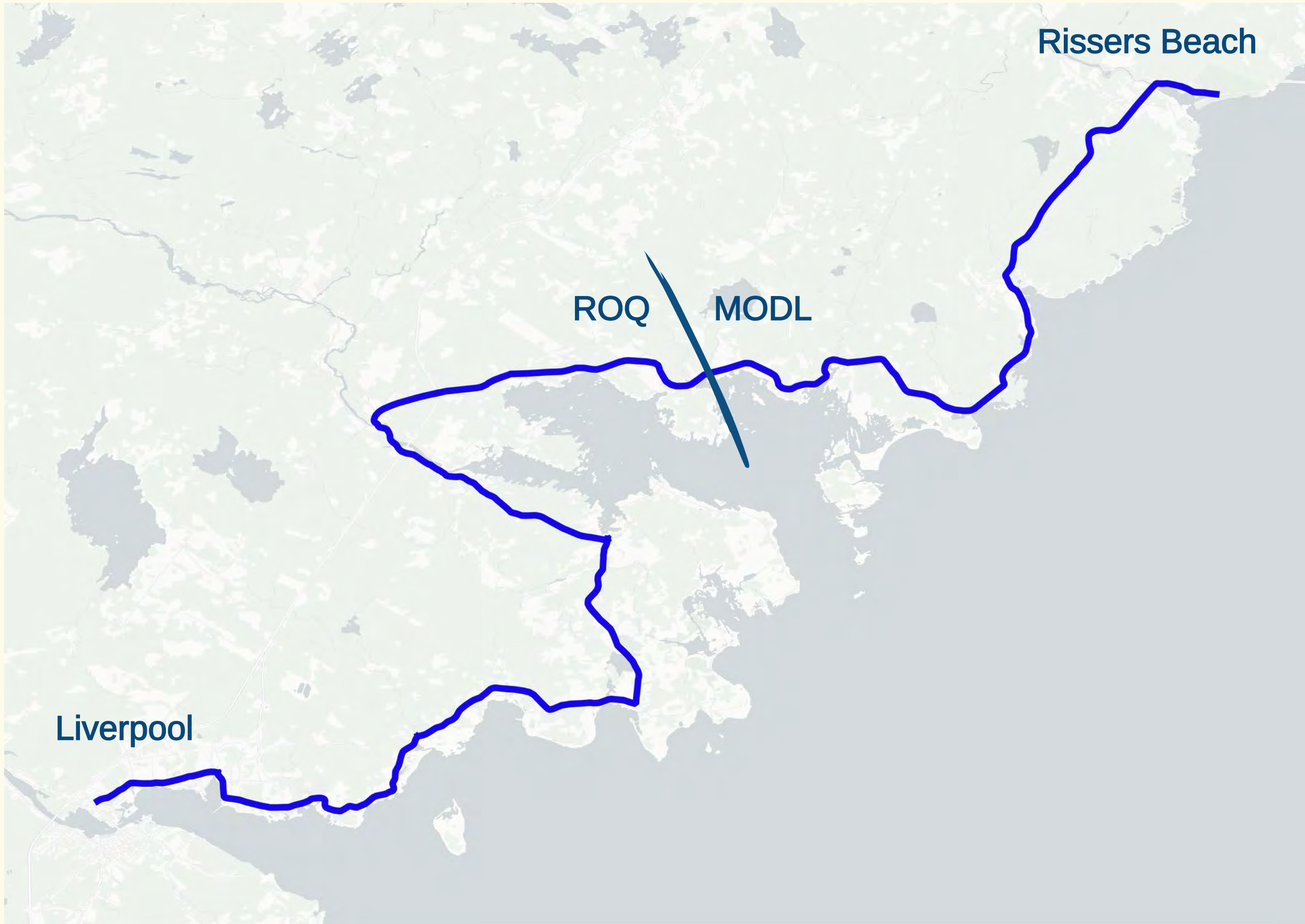


Trails & Multi Use Paths



Open Blue Route in MODL

- Rum Runners Trail (Dynamite Trail & Bay to Bay Trail)
- Hwy 332



Blue Route in the
Municipality of the District
of Lunenburg & Region of
Queens

- 54.5km section between
Liverpool (Queens Pl Dr &
Hwy 3) and Rissers Beach
Carpark
- 20.2km in MODL
- 34.4KM in RO
- Majority of the route is on
low volume roads

MODL Active Transportation

“The goal of an Active Transportation Policy is to foster a cultural shift in the Municipality where active transportation is recognized as a safe, convenient and valued mode of transportation for residents of all ages and abilities”



Strategic and Opportunistic Action

The Municipality uses a strategic approach to planning while leveraging opportunities such as infrastructure upgrades, partnerships, and funding programs.

Community Connections

The Municipality aims to support connected networks that link neighbourhoods to schools, workplaces, services, recreation, and community destinations.

Attractiveness and Enjoyment

Active Transportation routes and spaces focus on being welcoming, engaging, and enjoyable to use.

Culture of Active Transportation

The Municipality encourages a culture that values, supports, and celebrates Active Transportation as part of daily life.



Thank You

cyclingns.ca



BLUE ROUTE



Population Strategy

Municipality of the District of Lunenburg (MODL)



Agenda

- Background data
 - Population and Workforce Trends
 - Migration
 - Labour Market and Income
 - Housing
 - Immigration landscape
 - Current Supports and Actions on Population Growth
- Implications from the Data
- Recommendations



Why Is a Population Strategy Needed?

- MODL is projected to have an aging population, from the natural aging of its residents and in-migration of seniors
 - Indicates a desirable quality of life in MODL
 - Seniors bring in resources, skills, and knowledge that contribute to the economy and communities in MODL
- However, a strong representation of working-age is essential to:
 - Maintain a strong labour force and a healthy dependency ratio
 - Sustain local economy and attract investments
 - Ensure long-term sustainability

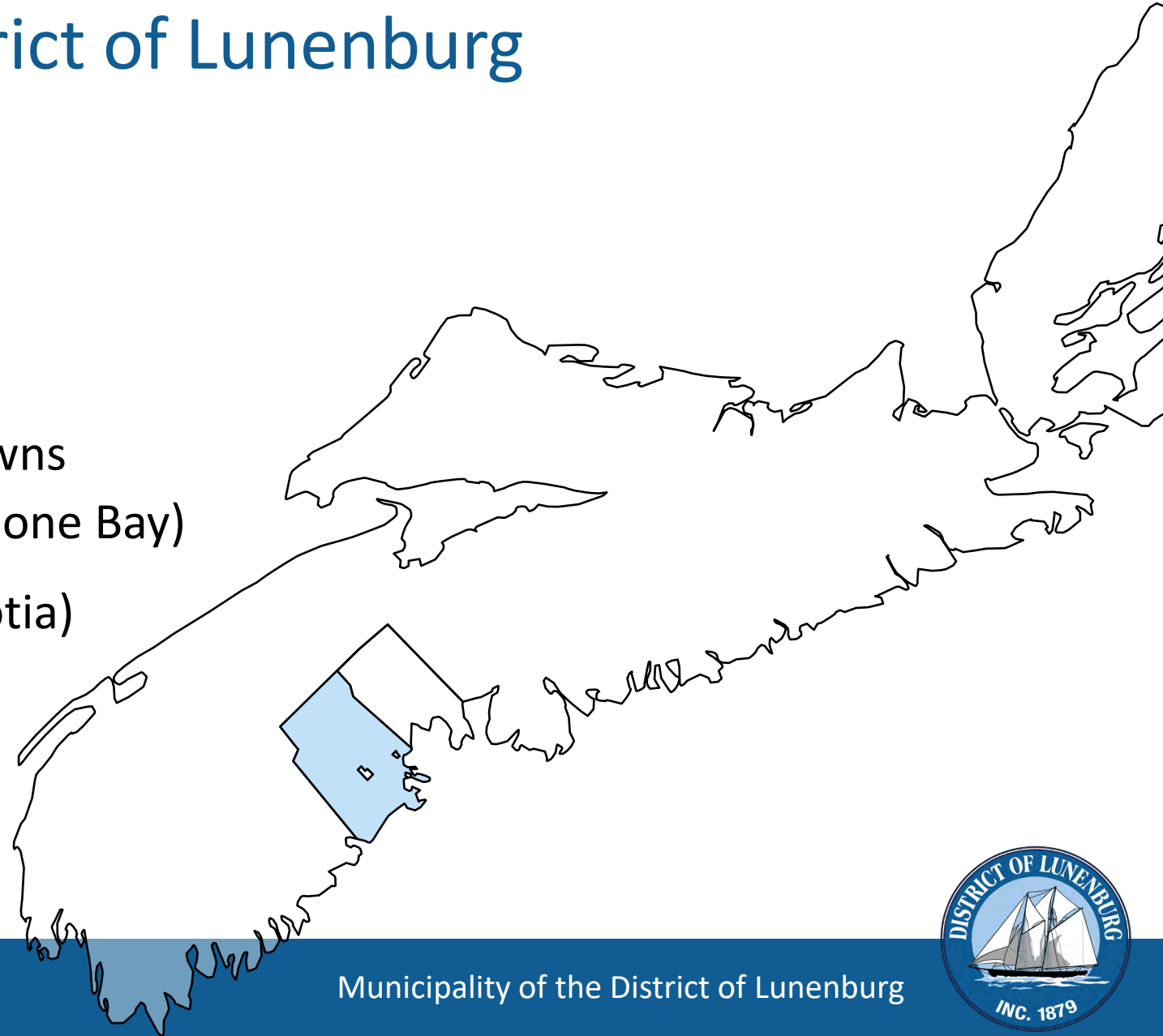


Municipality of the District of Lunenburg (MODL)



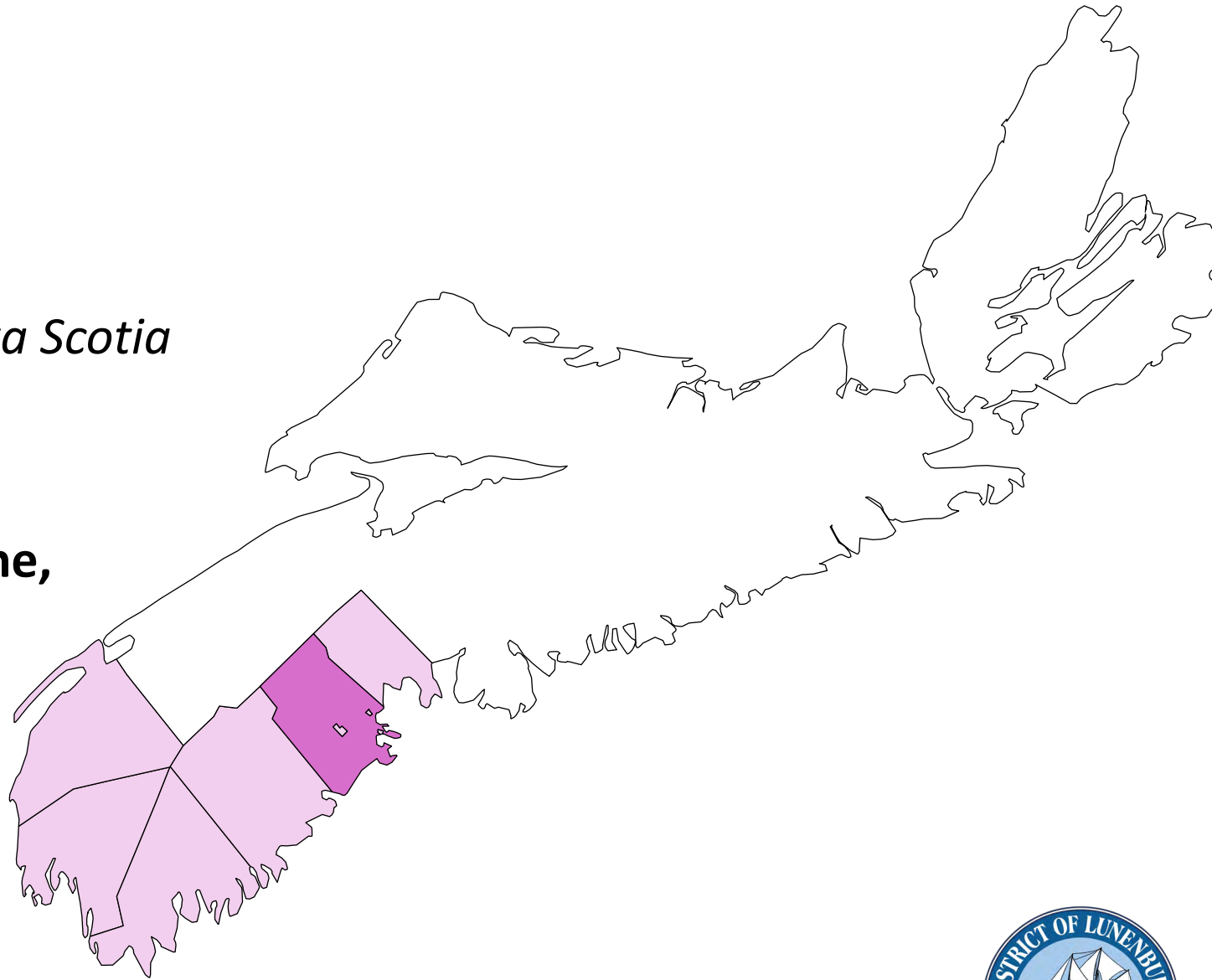
Municipality of the District of Lunenburg

- Abbreviated as MODL
- Consists of the western portion of Lunenburg County
 - Excluding the incorporated towns (Bridgewater, Lunenburg, Mahone Bay)
- Area: 1899 km² (3.4% of Nova Scotia)
- Population in 2021: 25,545 (2.6% of Nova Scotia)



Terminology

- South Shore
 - Referring to the *Southern Nova Scotia* economic region
 - Comprised of the counties of **Lunenburg, Queens, Shelburne, Yarmouth, and Digby**

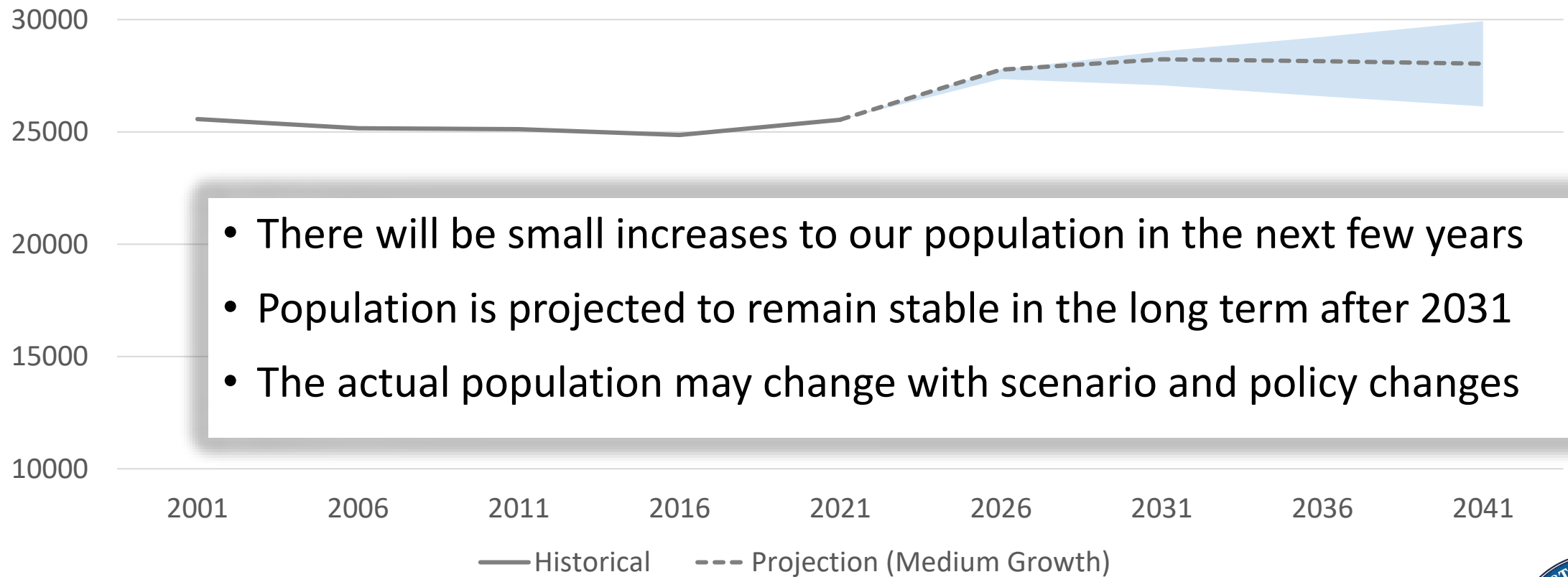


Population & Workforce Trends



Projected Population

Historical Population and Projection for the District of Lunenburg, 2001-2041

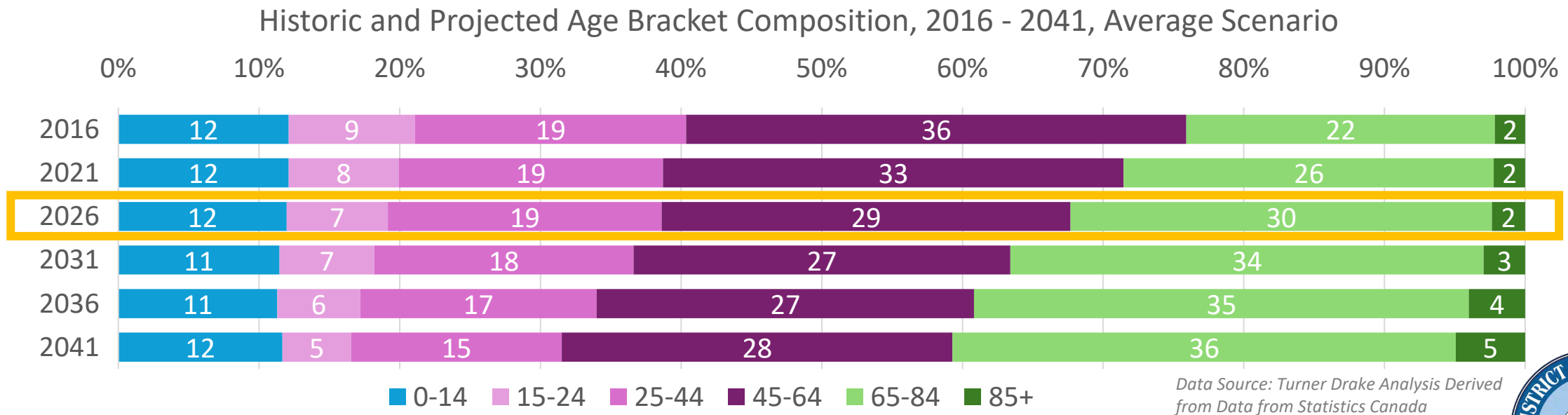


Data Source: Turner Drake & Partners Ltd. analysis, derived from Statistics Canada; Census of Population, Statistics Canada



Projected Age Bracket Composition

- Proportion of people in the 15-64 age bracket will decrease and 65+ will increase
- By 2041, proportion of residents in the age bracket of 15-64 will reduce from 60% (current) to 48% (2041), while 65+ will increase from 28% to 40%

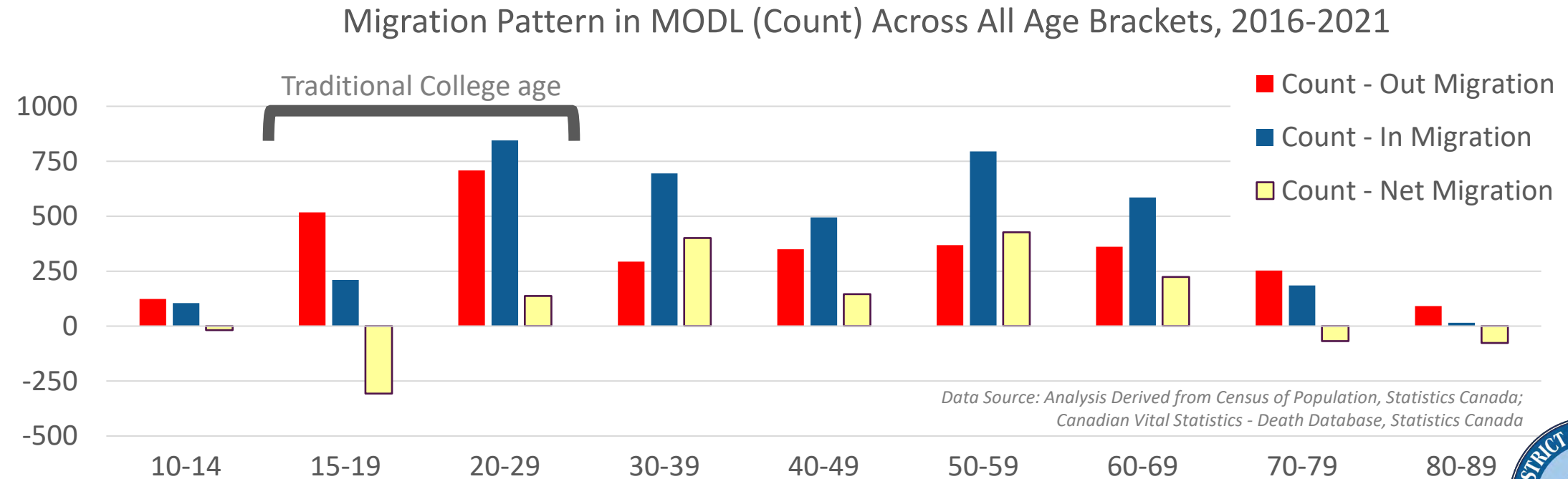


Migration



Migration across Age Brackets

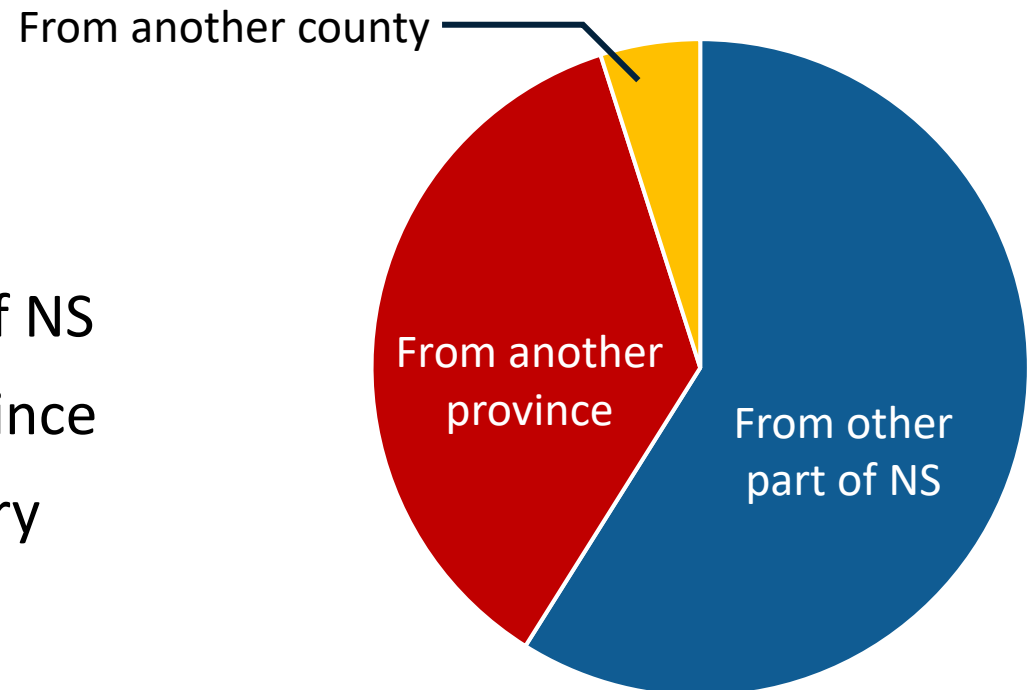
- 40% of youth (age 15-19) in MODL moved away from MODL between 2016 and 2021
- Two waves of in-migration at age brackets of 20-39 and 50-59



New Residents in MODL

- MODL welcomed 4,480 new residents between 2016 and 2021
 - About 20% of the MODL population
- Among the new residents,
 - About 60% were from other parts of NS
 - About 35% were from another province
 - About 5% were from another country

Profile of Recent New Residents,
Based on 5-Year Mobility Status



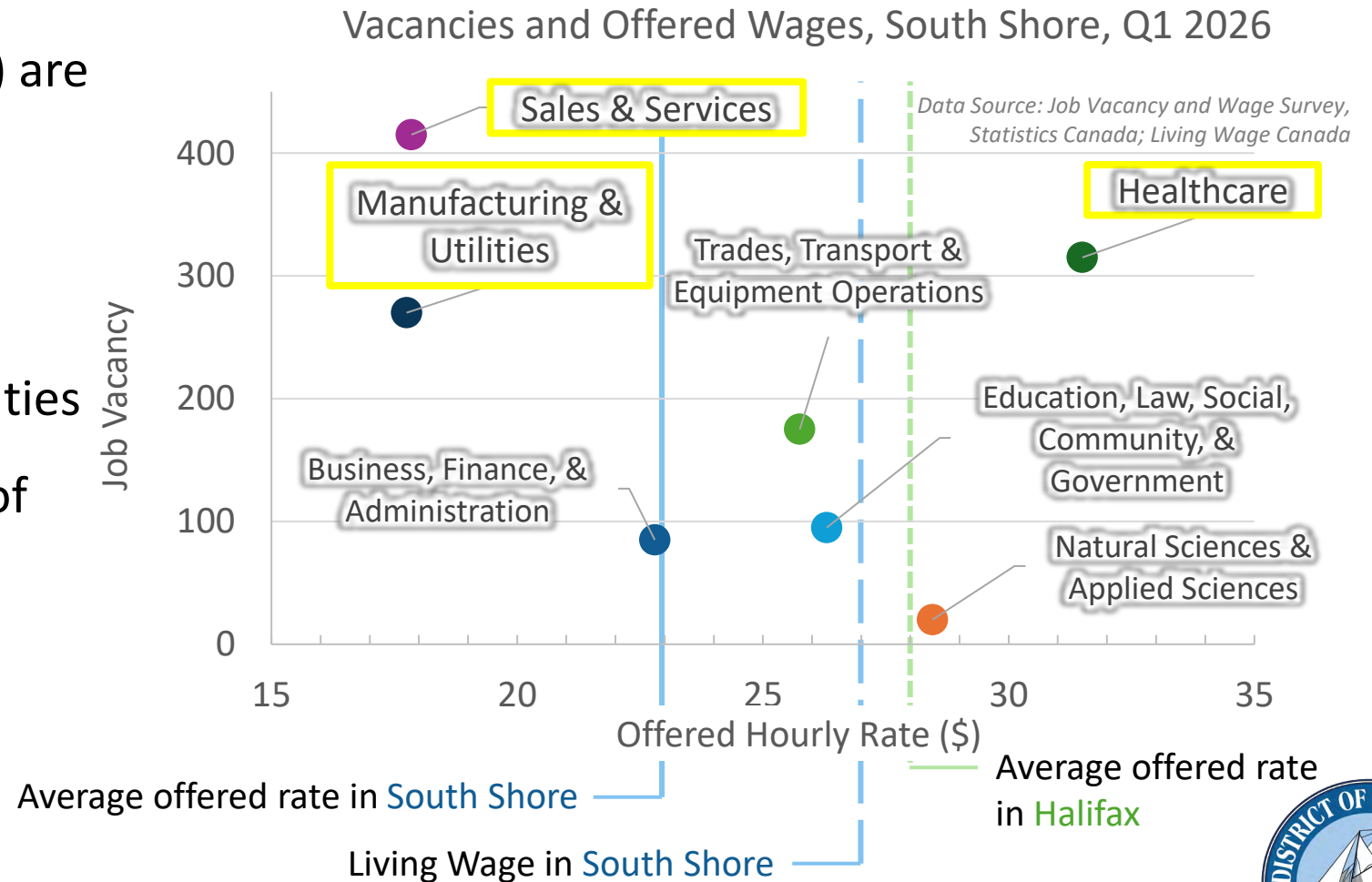
Data Source: Census of Population, Statistics Canada

Labour Market and Income



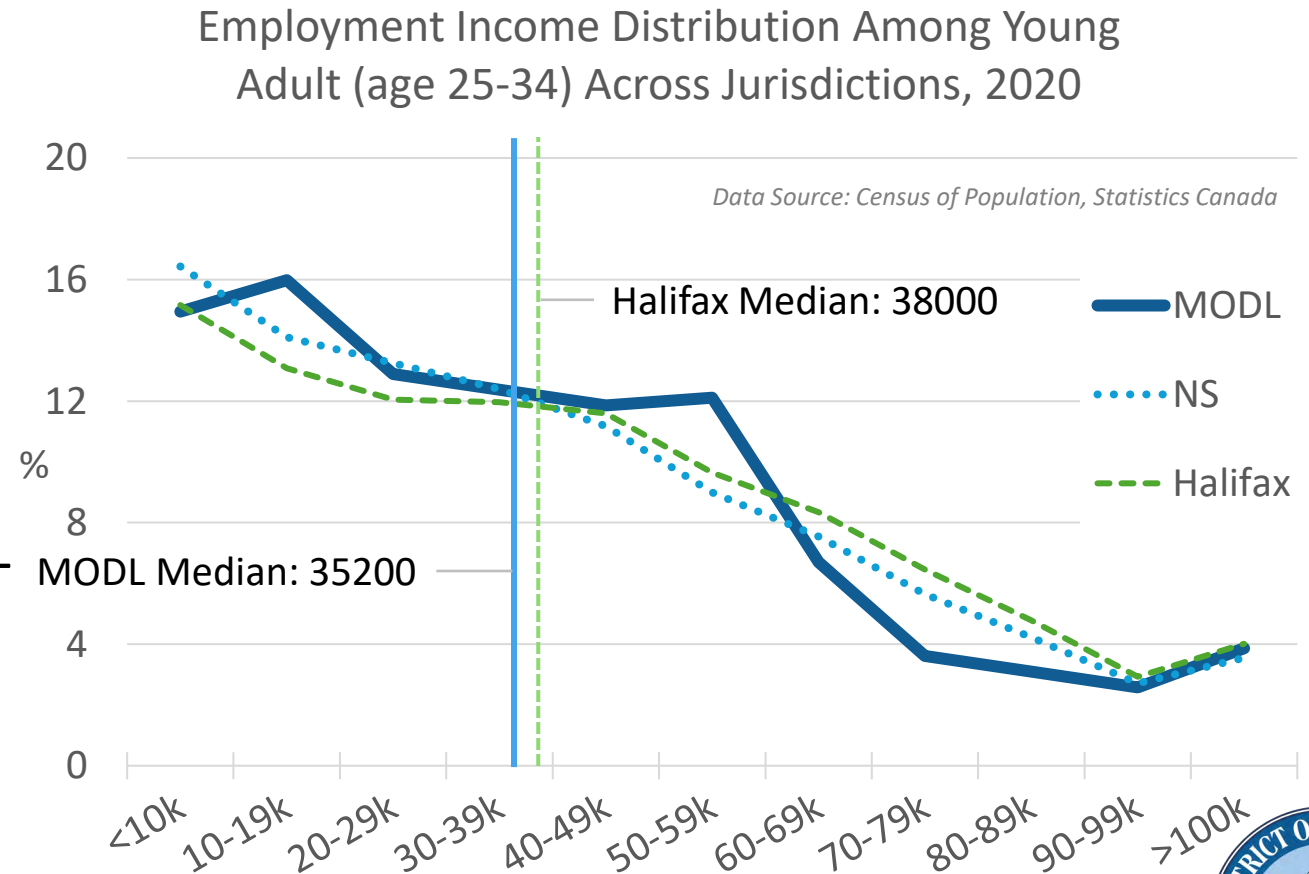
Job Vacancy and Offered Wages

- 1000 of the vacancies (70%) are in the sectors of:
 - Sales and Services
 - Healthcare
 - Manufacturing and Utilities
- The offered wages for two of the sectors are below:
 - The average and living wages of MODL
 - The average for Halifax



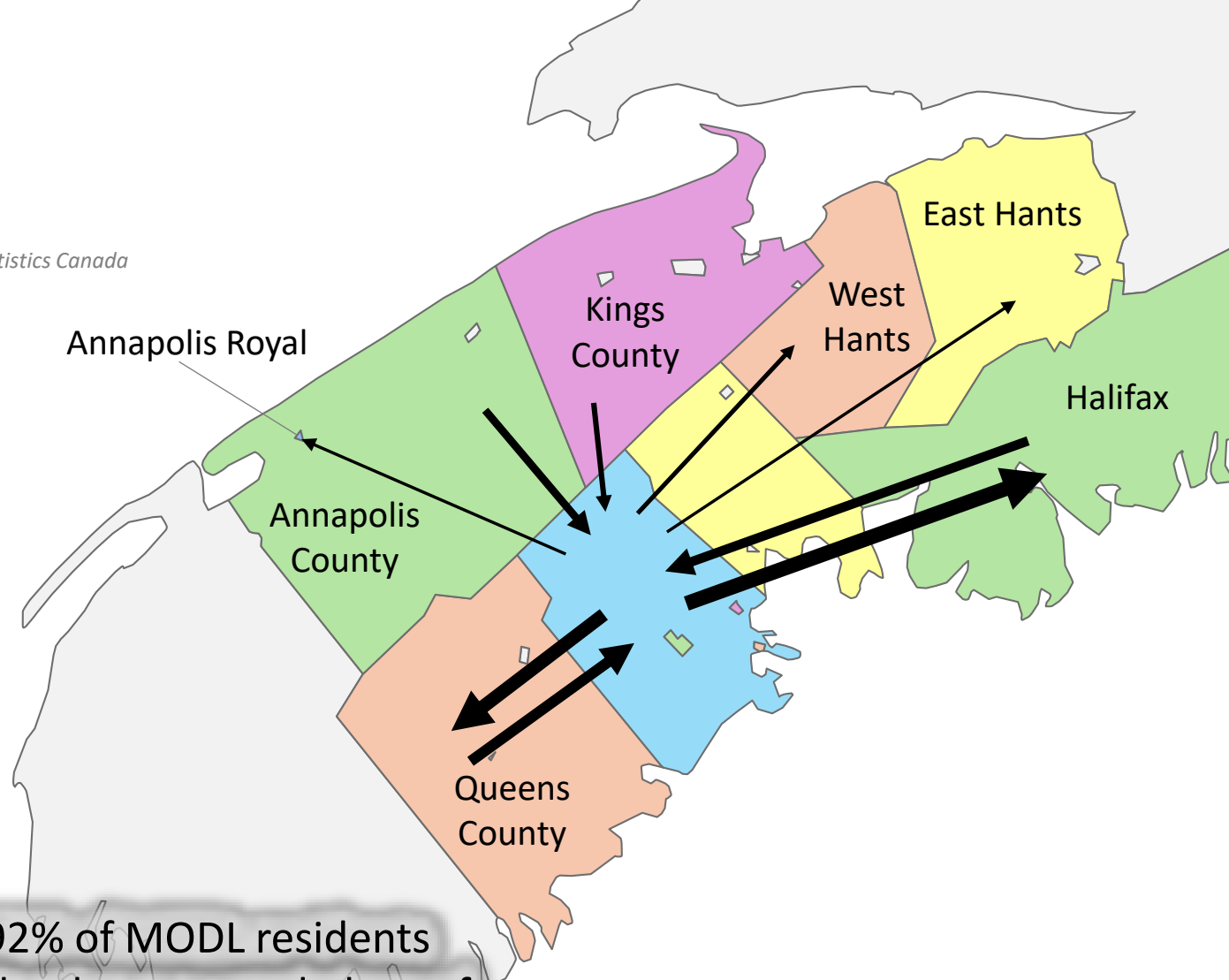
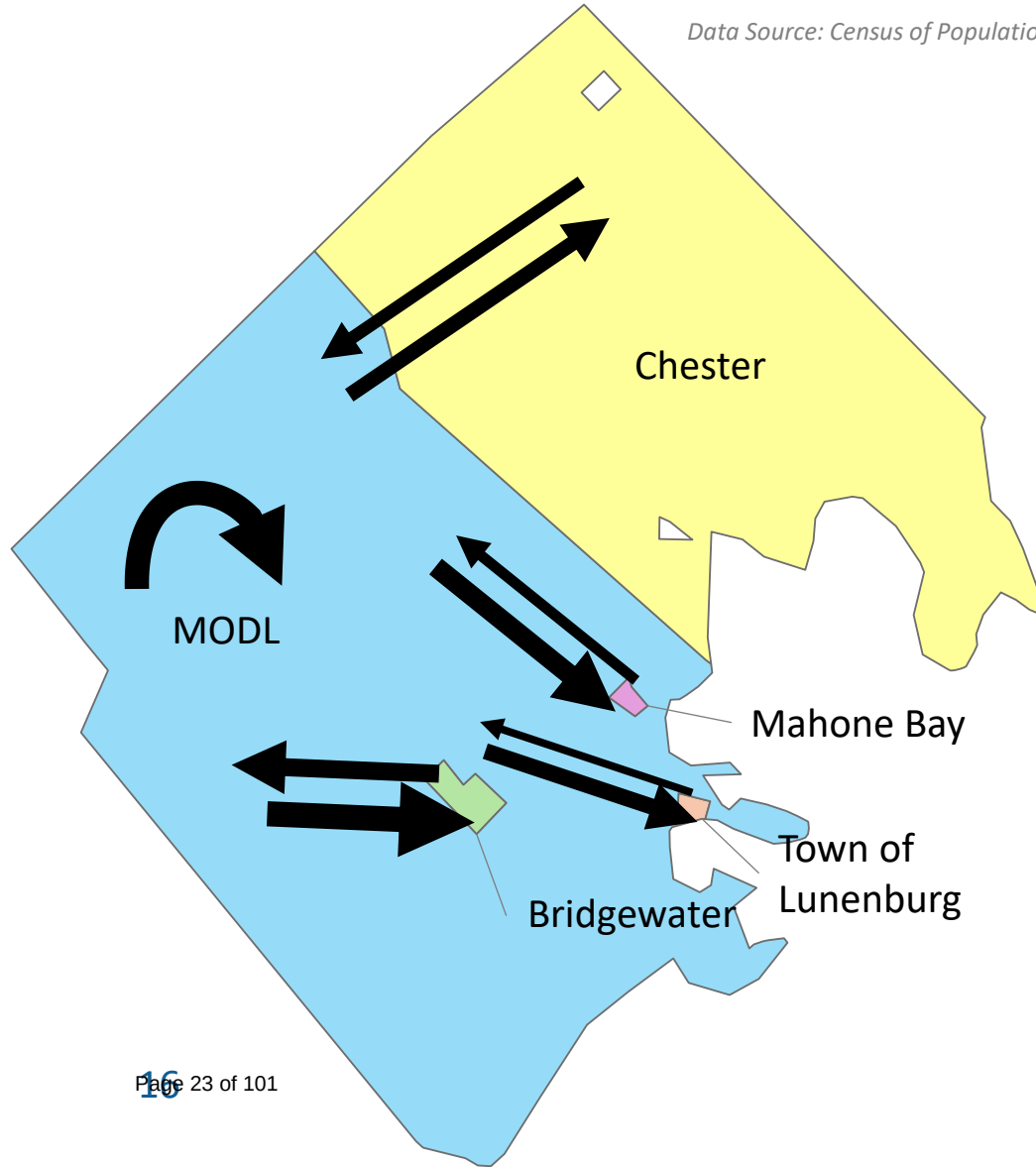
Young Adult's Employment Income

- Young adults in MODL earn less than Halifax and the provincial level
 - Median pay is 1% higher than the provincial level but 7% lower than Halifax
- There may be limited higher-paying employment opportunities for young adults in MODL



Commuter Flow

Data Source: Census of Population, Statistics Canada



92% of MODL residents that have a usual place of work commute within Lunenburg County

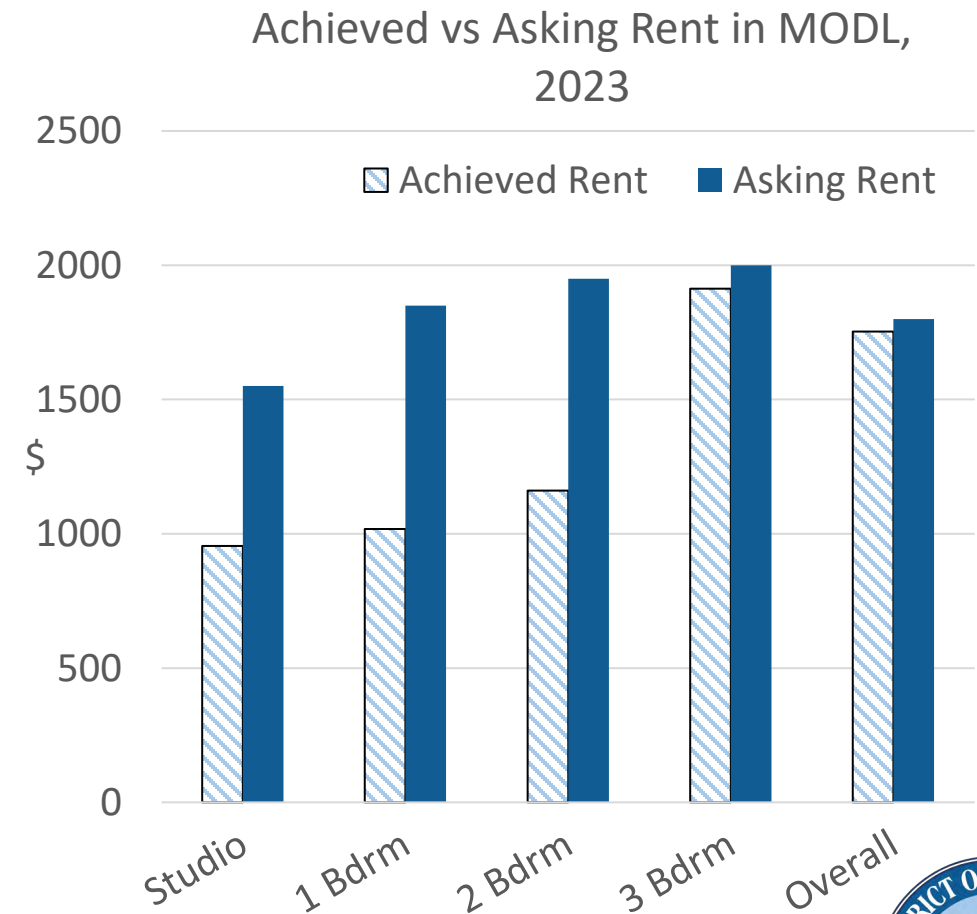


Housing



Rental Market

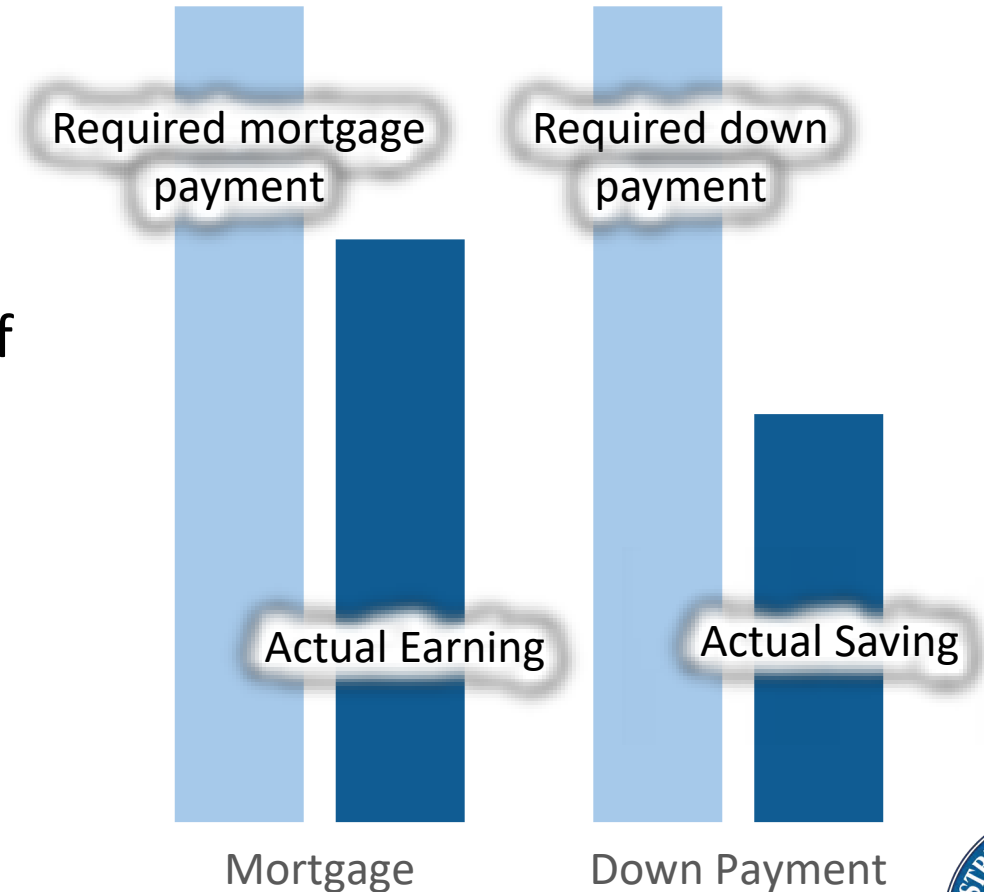
- MODL has a small rental market
- Rent has become unaffordable for both and current and new renters
- A median renter household can reasonably afford a monthly rent of \$990 in 2023
 - **Making 88% of new units or turnovers, and 73% of the current rentals unaffordable**



Data Source: Turner Drake & Partners Ltd.

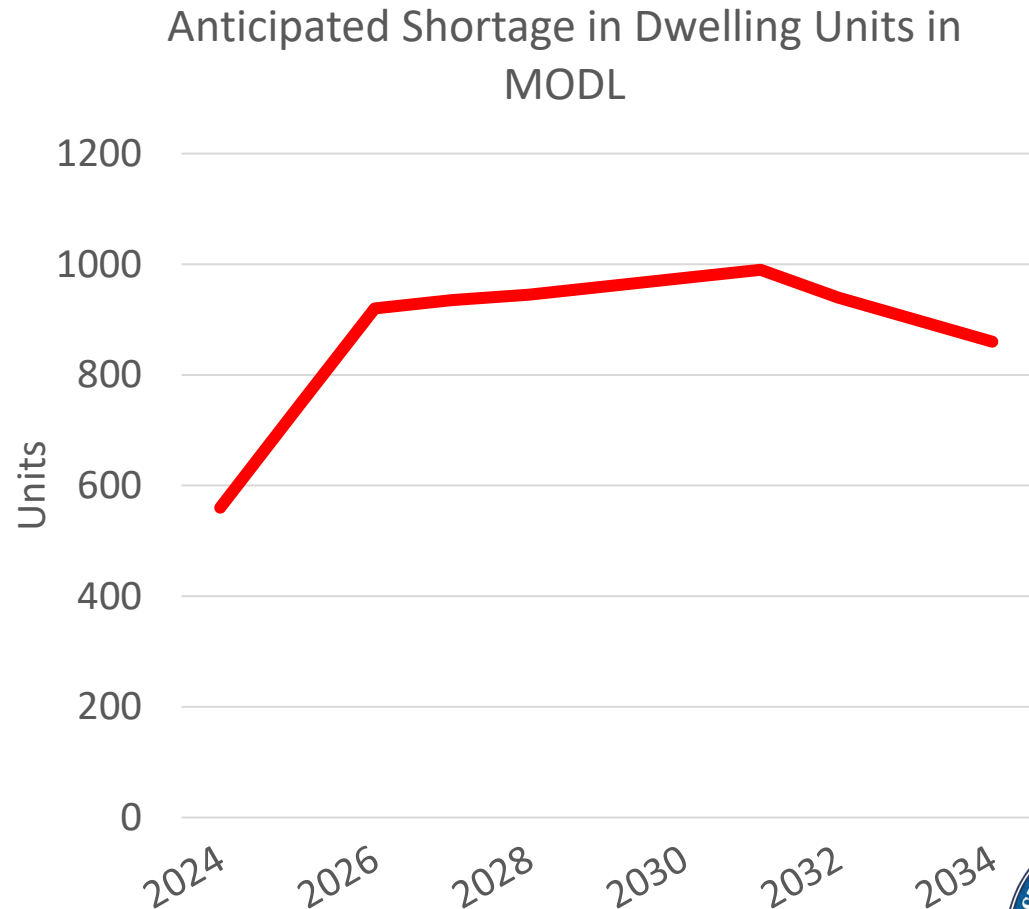
Purchasing Home as Young Adults

- Down payment and mortgage have been a challenge to typical young adults in MODL
- For 5% to 20% down payment plans
 - Mortgage: Requiring 1.1 to 1.4 times of actual monthly earning
 - Down payment: Requiring 0.5* to 2 times of actual saving
- Legal fees and deed transfer tax constitute additional upfront costs



Growing Shortage in Housing

- A shortage of 560 units in 2024
- Up to 1000 additional units are needed in the next 10 years
 - Driven by population increase
- Strongest demands in:
 - Low density dwellings
 - 2-Bedroom dwellings

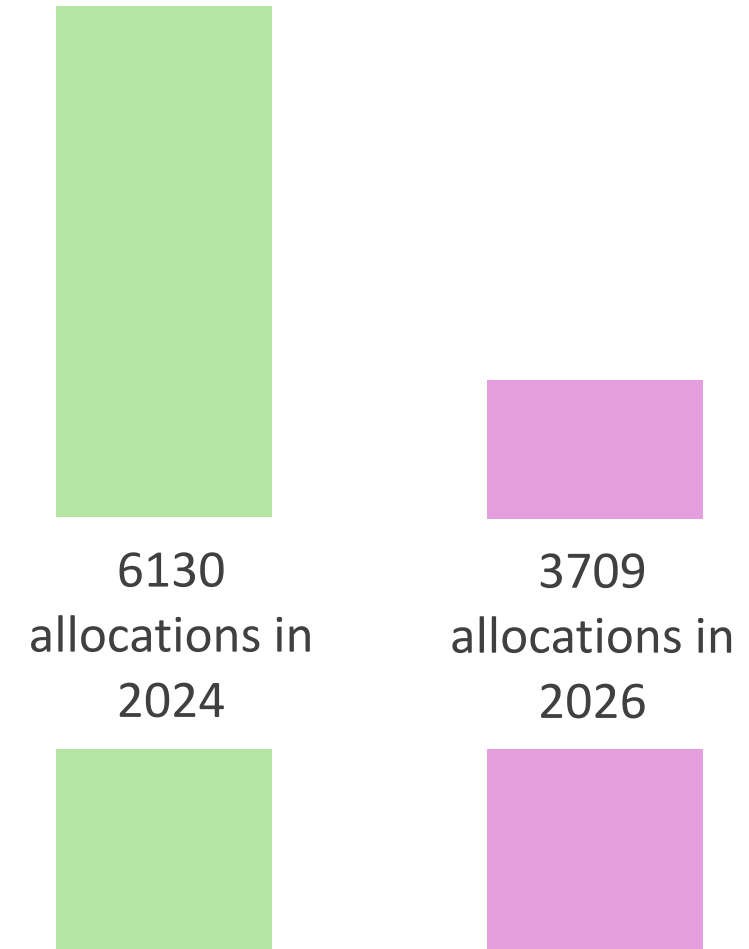


Immigration Landscape



Current Status

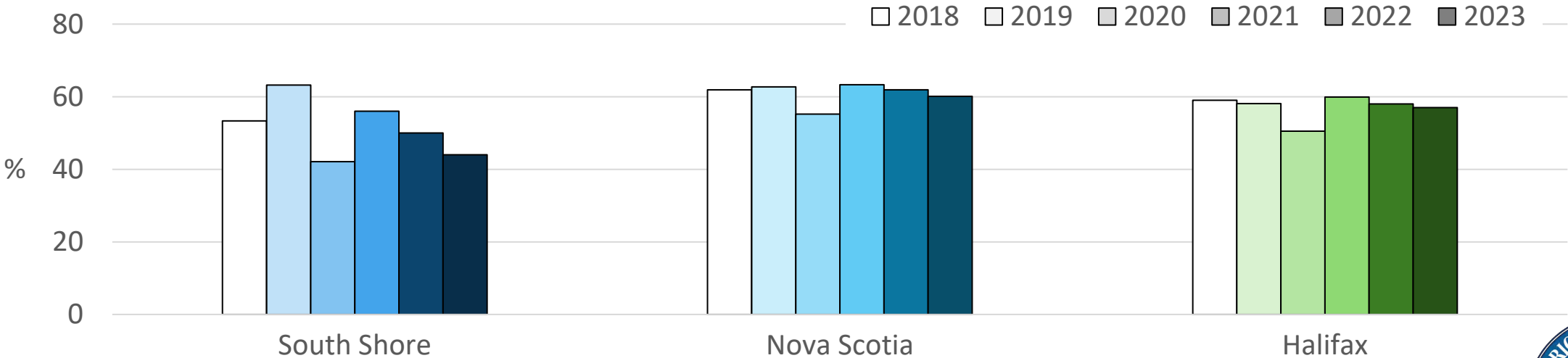
- The federal government cut allocation to NS
 - From 6130 in 2024 to 3709 in 2026
 - NS is expected to receive 14000 applications in 2026
- Backlogs on applications and many of the applicants are in the country already
 - Only applicants in specific industries can move forward – see appendix



Retention Rate of Immigrants

- South Shore’s retention rate has been decreasing in the recent years
 - And at a steeper rate than Halifax and the provincial average

5-year Retention Rate of Immigrants (From Another Country) in the Recent Years



Data Source: Longitudinal Immigration Database, Statistics Canada



Current Supports and Actions on Population Growth



Settlement Supports

- Primarily offered by IRCC and partnering non-government organizations (e.g. YMCA and ISANS)
- Funded collaboratively by federal and provincial government
- **Essential in facilitating newcomer's settlement, integration, and retention**
- Services including
 - Translation and Interpretation
 - Language Course
 - Community Navigation
 - Tech Lending Library



Implications and Recommendation



A summary of the Data:



- An aging population
- A shrinking workforce



- Youth out-migration
- Low retention rate for immigrants



- Labour shortages in sectors providing essential services
- Limited high-pay opportunities to young adults



- Cost barriers to renters and homeowners
- Housing shortages



- Significant cuts to immigration quota for NS
- The growing Rural Community Immigration Pilot Program



- Federally and provincially funded settlement services
- Business retention and expansion visits & the upcoming community hub

and...



- A large portion of MODL residents work outside MODL



Implications: Holistic Collaborative Approach Needed

To promote population growth through

- Supporting local workforce and economy
- Improving retention
- Fostering a welcoming culture

Dynamic strategies to respond to changes

Shifting focus from attracting immigration from outside Canada to within Canada



A holistic approach to tackle the intertwined issues

A regional approach

Multi-level government collaboration

Collaboration and partnership with service providers

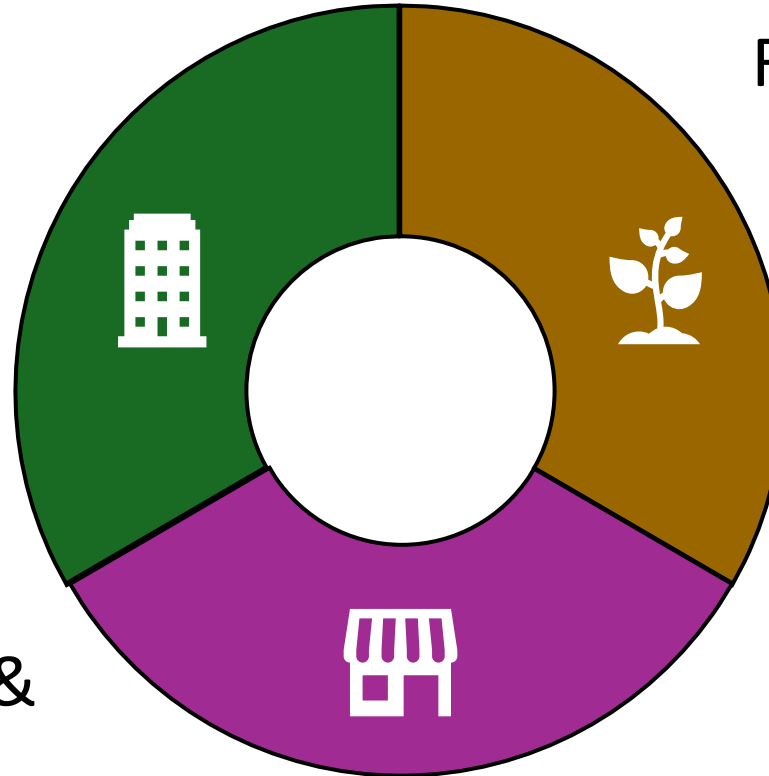
Recommendations



Holistic and Collaborative Approach

Housing &
Community Capacity

Community Partnership &
Resident Retention

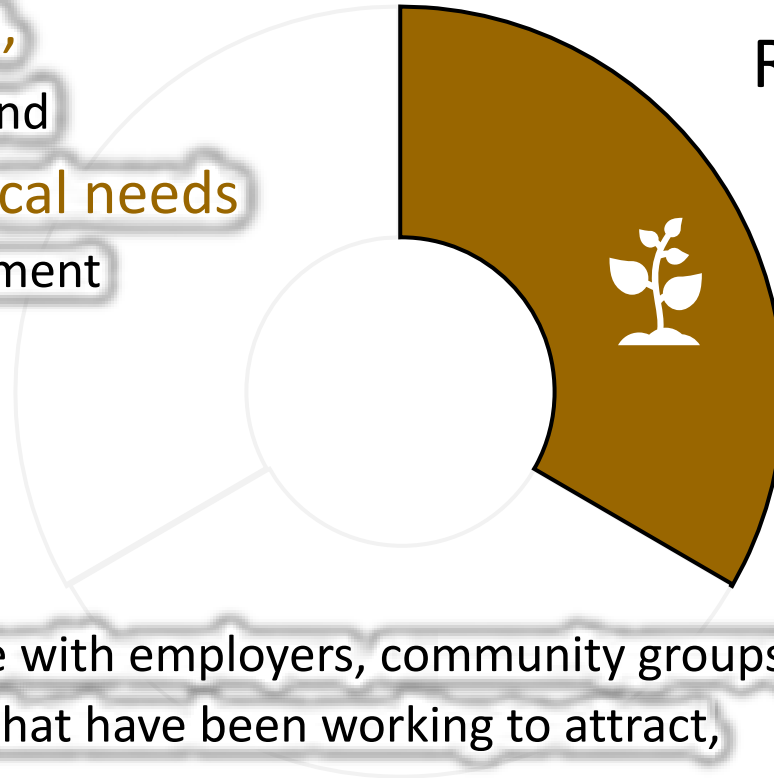


Workforce Attraction &
Retention

Community Partnerships and Resident Retention

Community Partnership & Resident Retention

Having strong partnerships, welcoming communities, and a clear understanding of local needs follows the community development approach



The municipality can collaborate with employers, community groups, and local immigration partners that have been working to attract, support, and retain residents

Potential Actions

Continue to collaborate and build relationships with settlement service providers and community groups

Engage key stakeholders like employers, newcomers, youths, and community partners to better understand opportunities and challenges

Identify barriers and service gaps to inform future municipal actions

Support initiatives, such as the IDEA@MODL Plan that foster welcoming and inclusive communities, community participation, cultural awareness, and social connections

Collaborate on educational campaigns to promote the importance and contributions of newcomers

Promote the community hub as an asset to new residents



Workforce Attraction and Retention

Employment opportunities

remain a key factor influencing population growth and retention



Potential Actions

Explore how to **encourage entrepreneurship and employer connections** among youth and newcomers

Increase awareness of available immigration and workforce support among employers

Partner with post-secondary institutions to promote pathways that are relevant to MODL industries

Strengthen relationships with provincial and federal partners and advocate for and **leverage the community hub** to be well positioned for future funding or programs

Explore inter and intra-provincial **attraction strategies**, such as leveraging the economic development website and targeted investment attraction

Identify barriers preventing employers from attracting and retaining workers



Housing and Community Capacity

Housing & Community Capacity



The housing strategy seeks to address shortages and gaps in housing, infrastructure, and community capacity that can bring positive impacts on migration and retention

Potential Actions

Monitor emerging housing and infrastructure needs associated with population growth

Engage employers, developers, housing providers, and community organizations to better understand housing-related challenges.

Identify housing barriers affecting worker attraction and retention.

Continue pursuing municipal planning and policy tools that can support population growth objectives and foster housing creation

Collaboratively work with the non-profit sector to create community-led, affordable housing

Work with developers to increase the supply of housing



Conclusion



Conclusion

- Lunenburg County has population challenges now and on the horizon
- Excellent work ongoing with community development, business navigation and housing
- **Continued holistic and collaborative effort** is required to respond to the aging population and shrinking workforce in MODL
- Recommendations focus on
 - Strengthening community partnerships and resident retention
 - Support workforce attraction and retention
 - Support housing and community capacity





Thank You



Appendix A: Supplemental Information



Population and Age

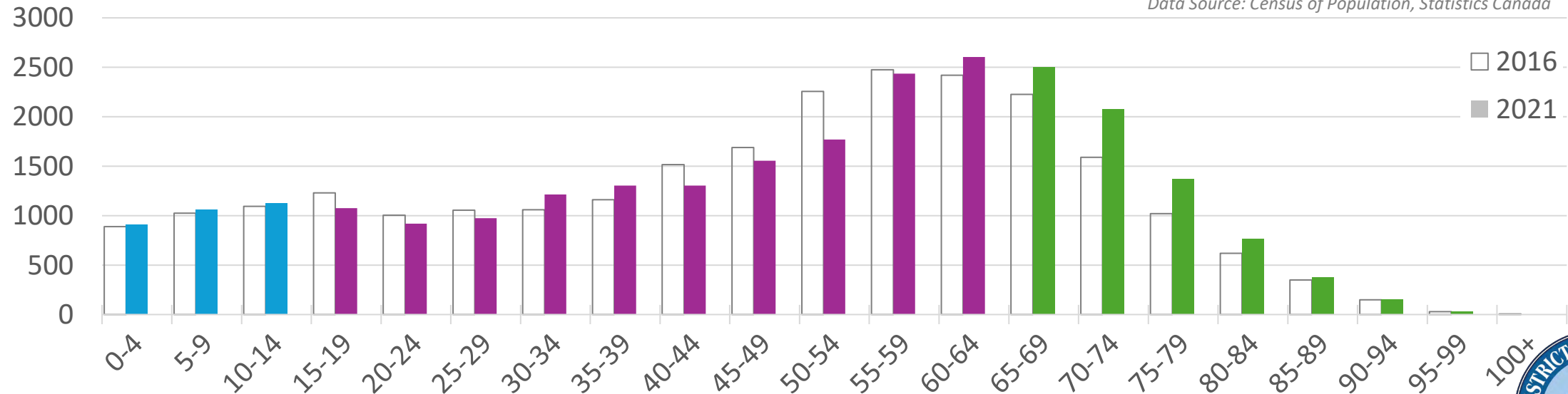


Age Bracket and Changes

- Age brackets of 55 to 69 are the most populous age brackets
- Compared with 2016, age brackets below 59 experienced declines, while 60+ had increases

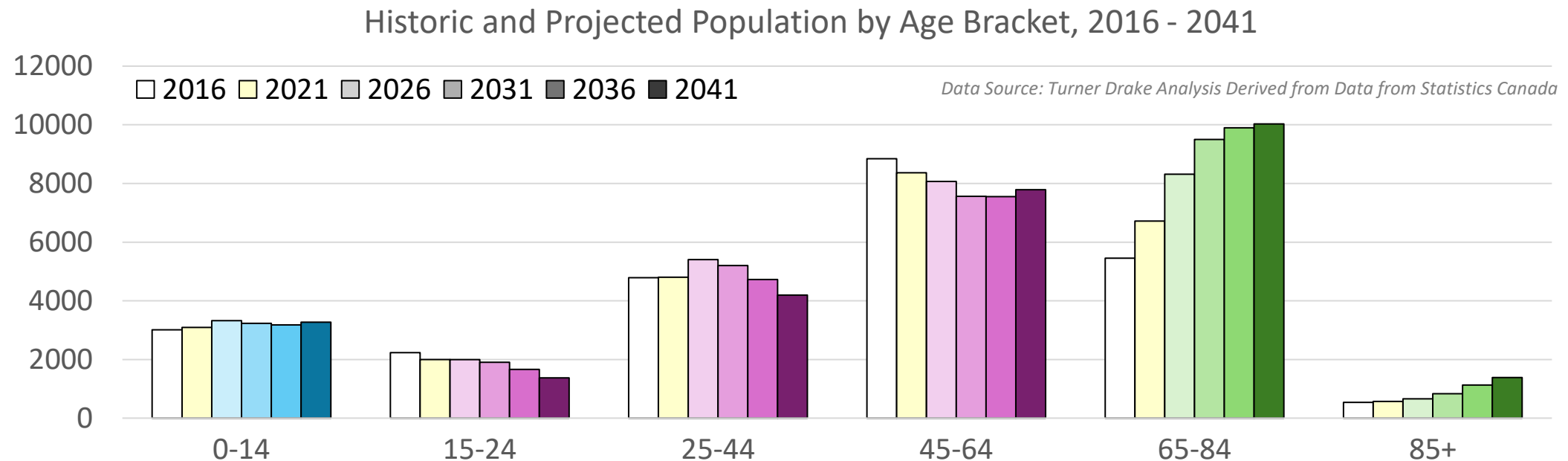
Population and Changes by Age brackets, 2016-2021

Data Source: Census of Population, Statistics Canada



Projected Age Bracket

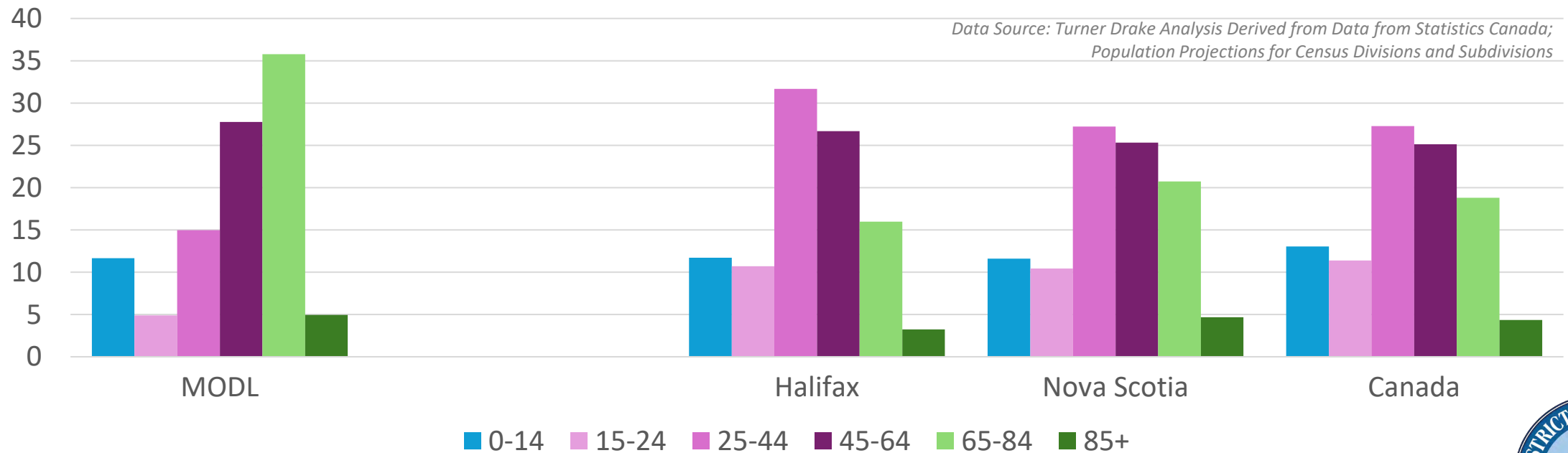
- MODL will have an aging population with a reduction in workforce
- Projected decline in youth and young adult population, while increases in the age brackets of 65+



Comparison across Jurisdictions

- MODL will have significantly higher proportion of the age 65+ than the other jurisdictions

Projected Composition by Age Bracket, 2041, Average Growth Scenario

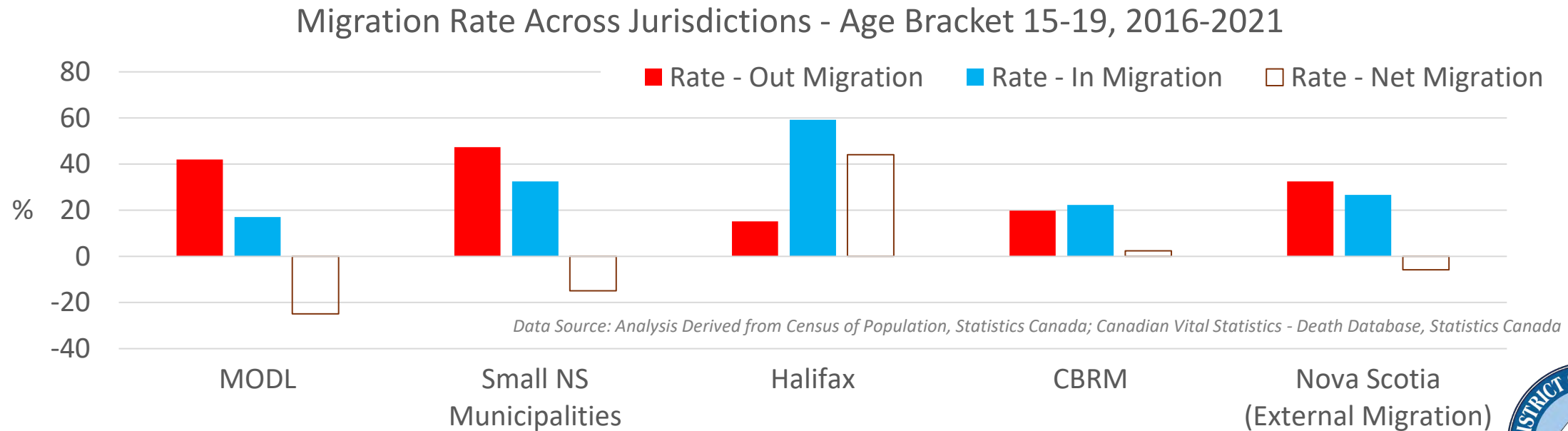


Migration



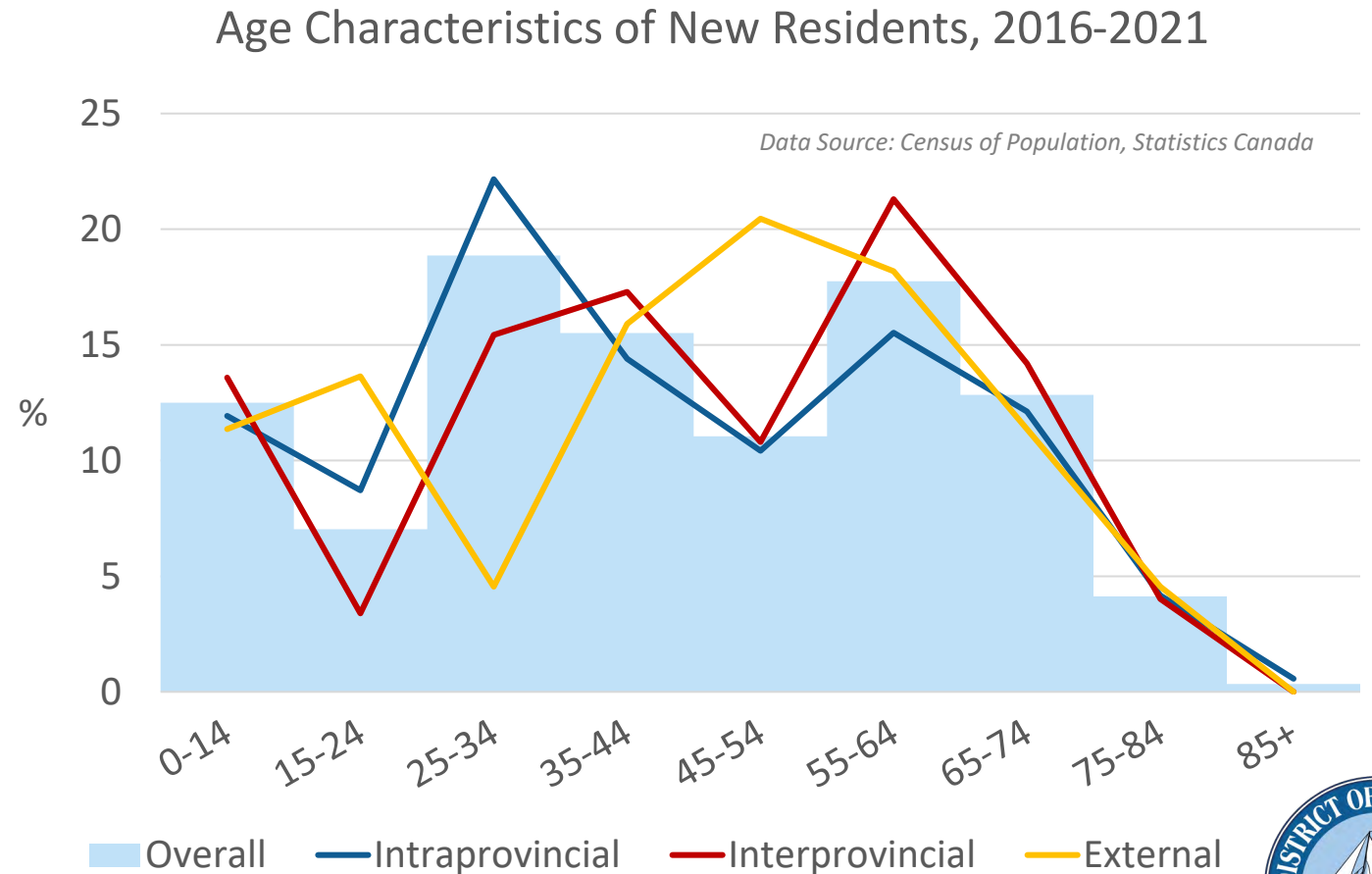
Youth Migration across Jurisdictions

- 40% of youth in MODL moved away from MODL between 2016 and 2021
 - Similar to the other small NS municipalities but a sharp contrast with Halifax



Age Profile of New Residents

- There are both working-age residents and seniors moving to MODL
- Majority of new residents from other parts of NS or the country move to MODL during young adulthood and retirement ages



Labour Market and Income

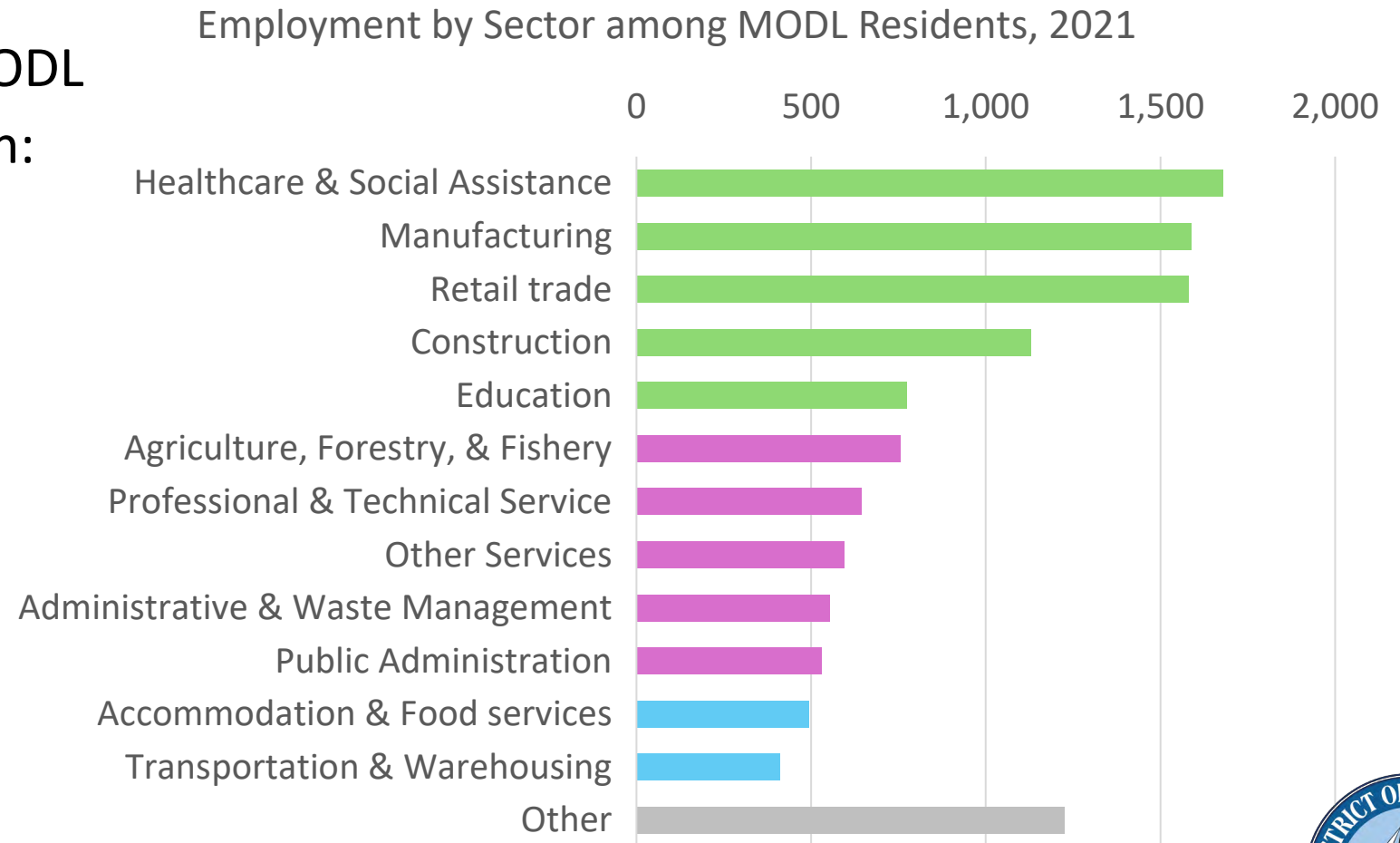


Employment Sectors for MODL Residents

Data Source: Census of Population, Statistics Canada

The top 5 sectors that MODL residents are employed in:

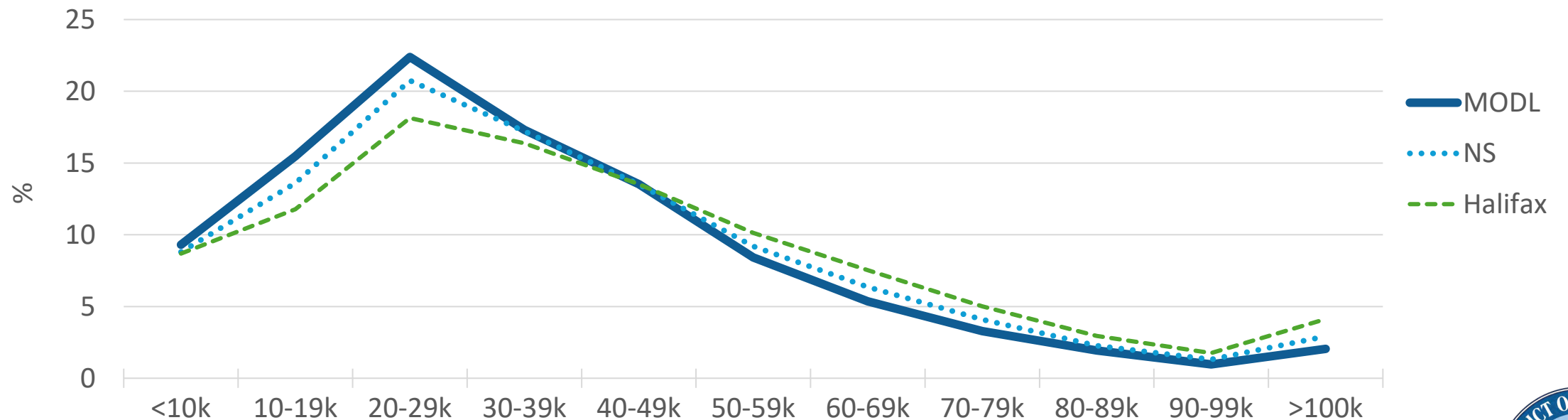
- Healthcare
- Manufacturing
- Retail Trade
- Construction
- Education



Income

- MODL's income distribution is similar to the provincial level and Halifax, although MODL residents earn less in general

After-Tax Income Distribution Across Jurisdictions, All Ages, 2020

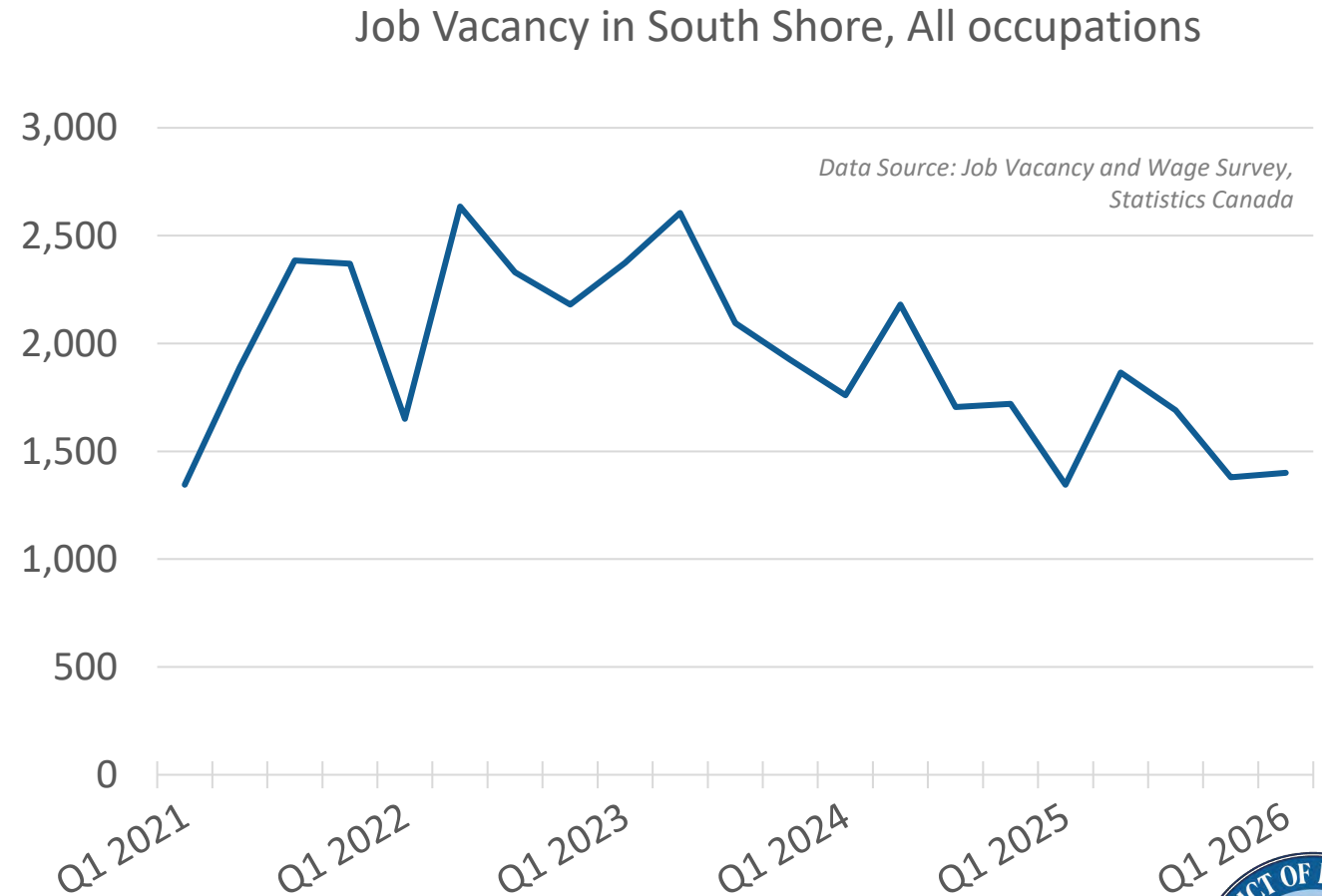


Data Source: Census of Population, Statistics Canada



Job Vacancy

- MODL-specific data is unavailable
- Vacancy was the highest during the recovery from the pandemic and has been declining since then
- Sitting at 1400 as of Q1 2026
 - (3.6% vacancy rate)



Place of Work

- MODL is a bedroom community
- 7040 out of 10670 (65%) employed MODL residents have a usual place of work
- Among the MODL residents that have a usual place of work,
 - 40% work in Bridgewater
 - 30% work in MODL
 - And 92% work in Lunenburg County



Approx. **4800** MODL residents work at another municipality



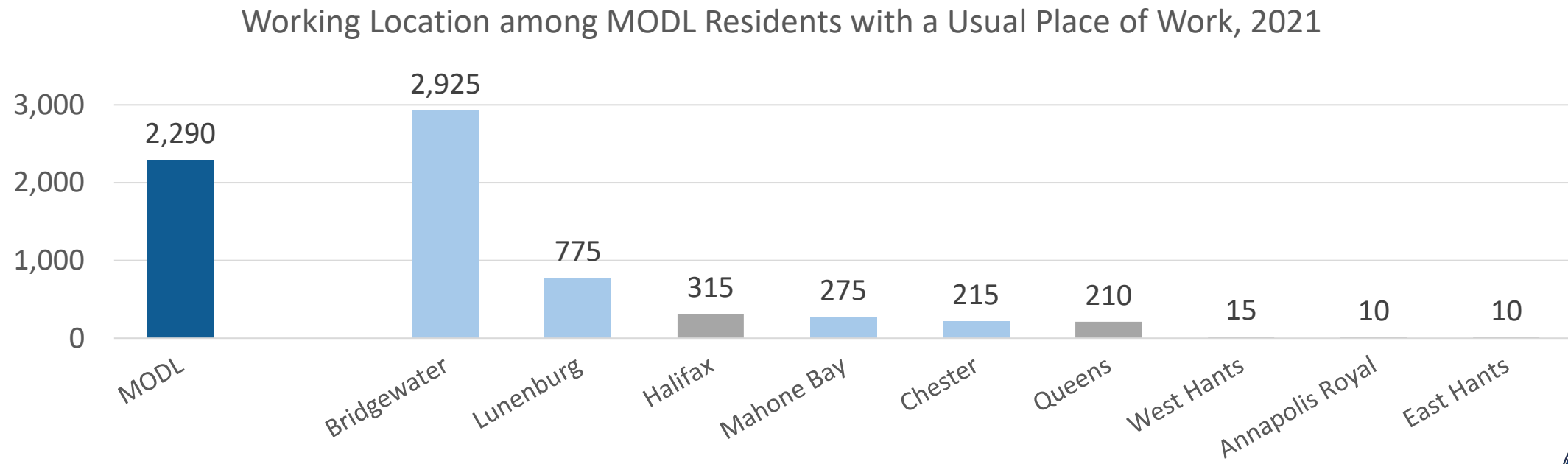
Approx. **2300** MODL residents work in MODL



Approx. **900** individuals commute to MODL to work

Commuter Flow from MODL

- Majority of MODL residents work in Bridgewater, MODL, and the Town of Lunenburg



Data Source: Census of Population, Statistics Canada



Location Quotient of Employment by Sector

- Shows the specialization of employment in a sector in a local area relative to a larger region
 - Higher specialization for a sector means there is more local employment than the broader area or region for the specific sector
- Typically ranged from 0 to 5, and can be over 5
 - Is shown on the y-axis in the location quotient chart
 - Higher value means higher local specialization
- Higher local specialization of a sector may indicate there are conditions and circumstances that foster the sector to be more competitive locally

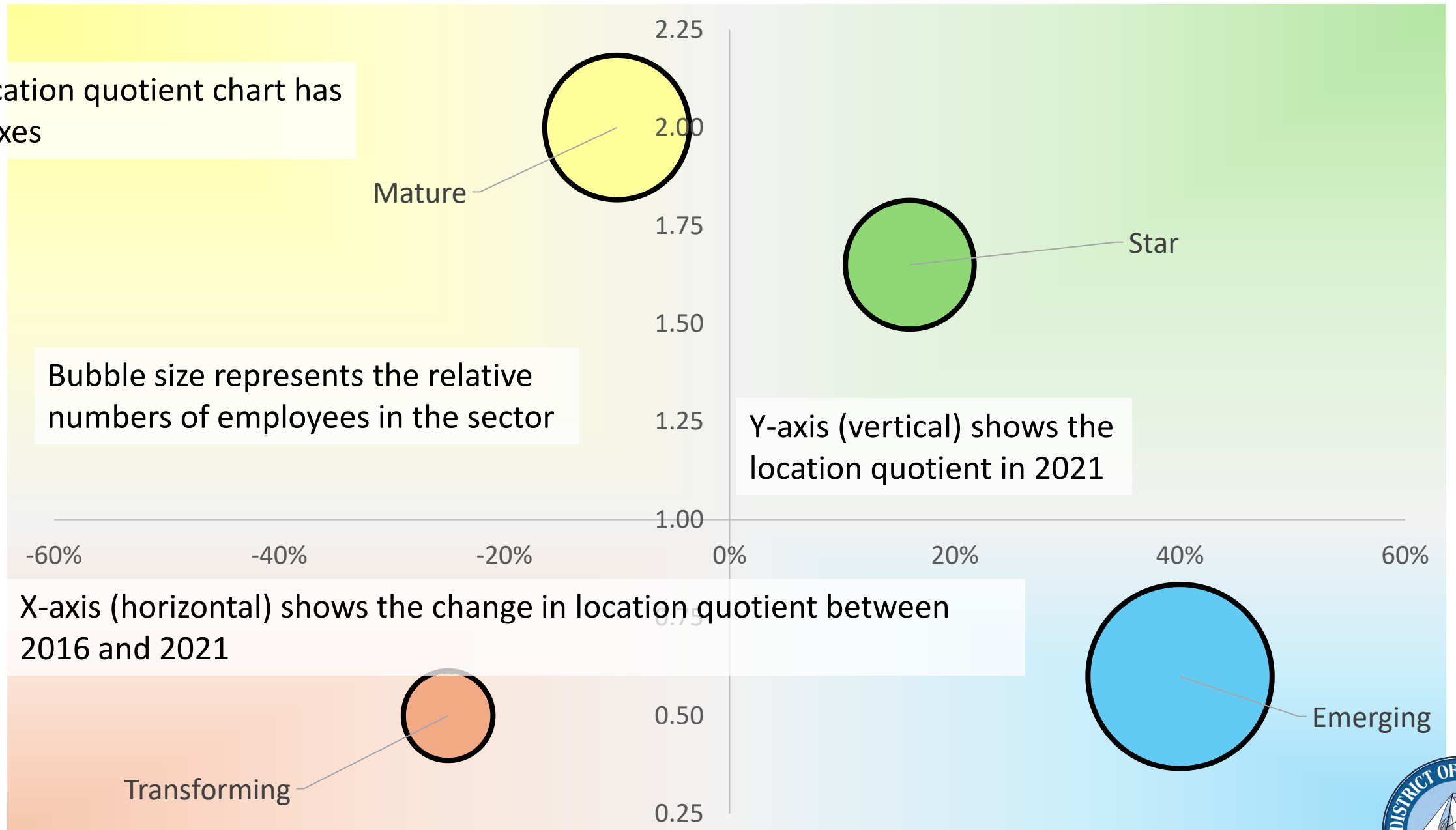


Location quotient chart has 2 axes

Bubble size represents the relative numbers of employees in the sector

X-axis (horizontal) shows the change in location quotient between 2016 and 2021

Y-axis (vertical) shows the location quotient in 2021



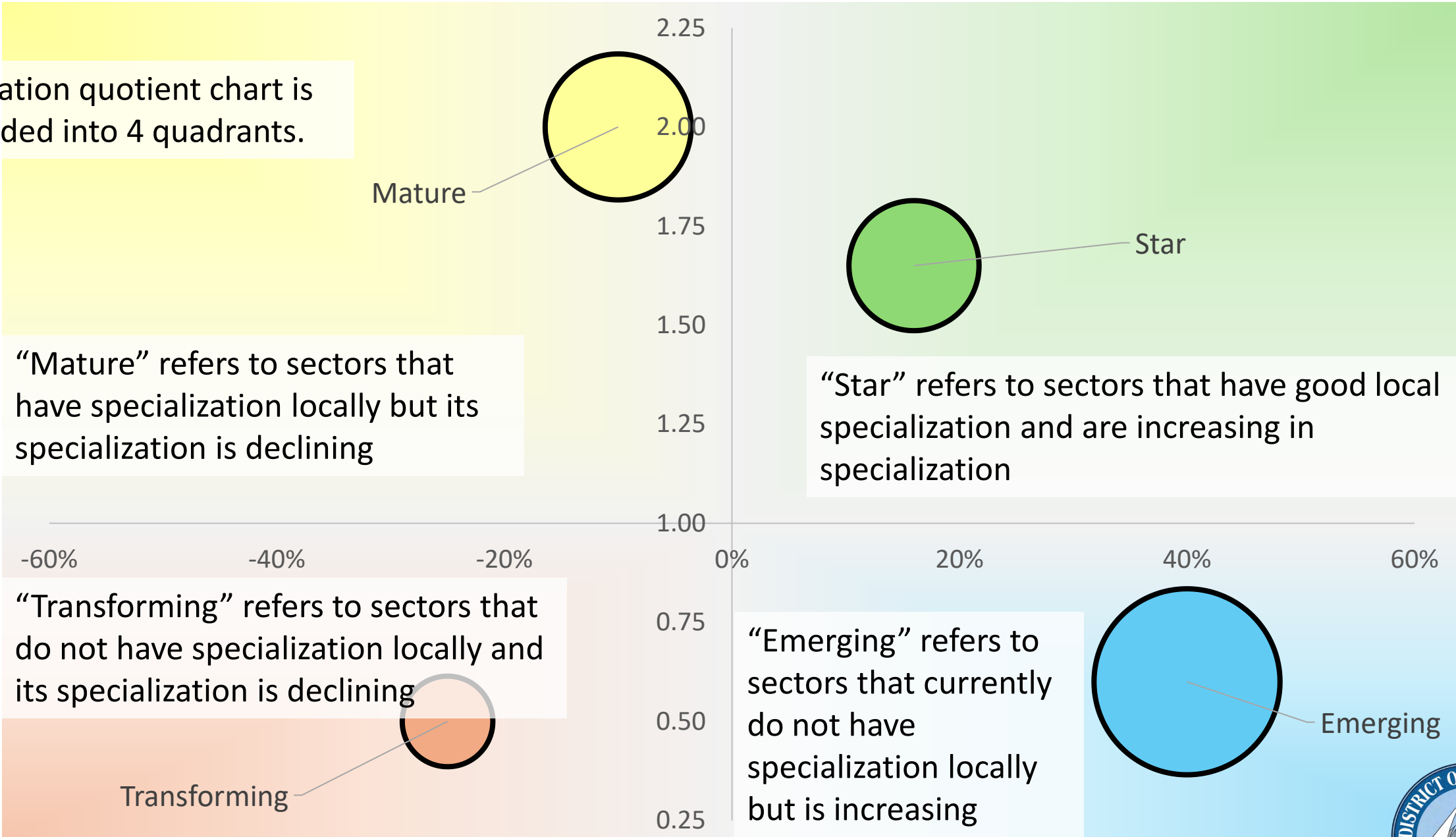
Location quotient chart is divided into 4 quadrants.

“Mature” refers to sectors that have specialization locally but its specialization is declining

“Transforming” refers to sectors that do not have specialization locally and its specialization is declining

“Star” refers to sectors that have good local specialization and are increasing in specialization

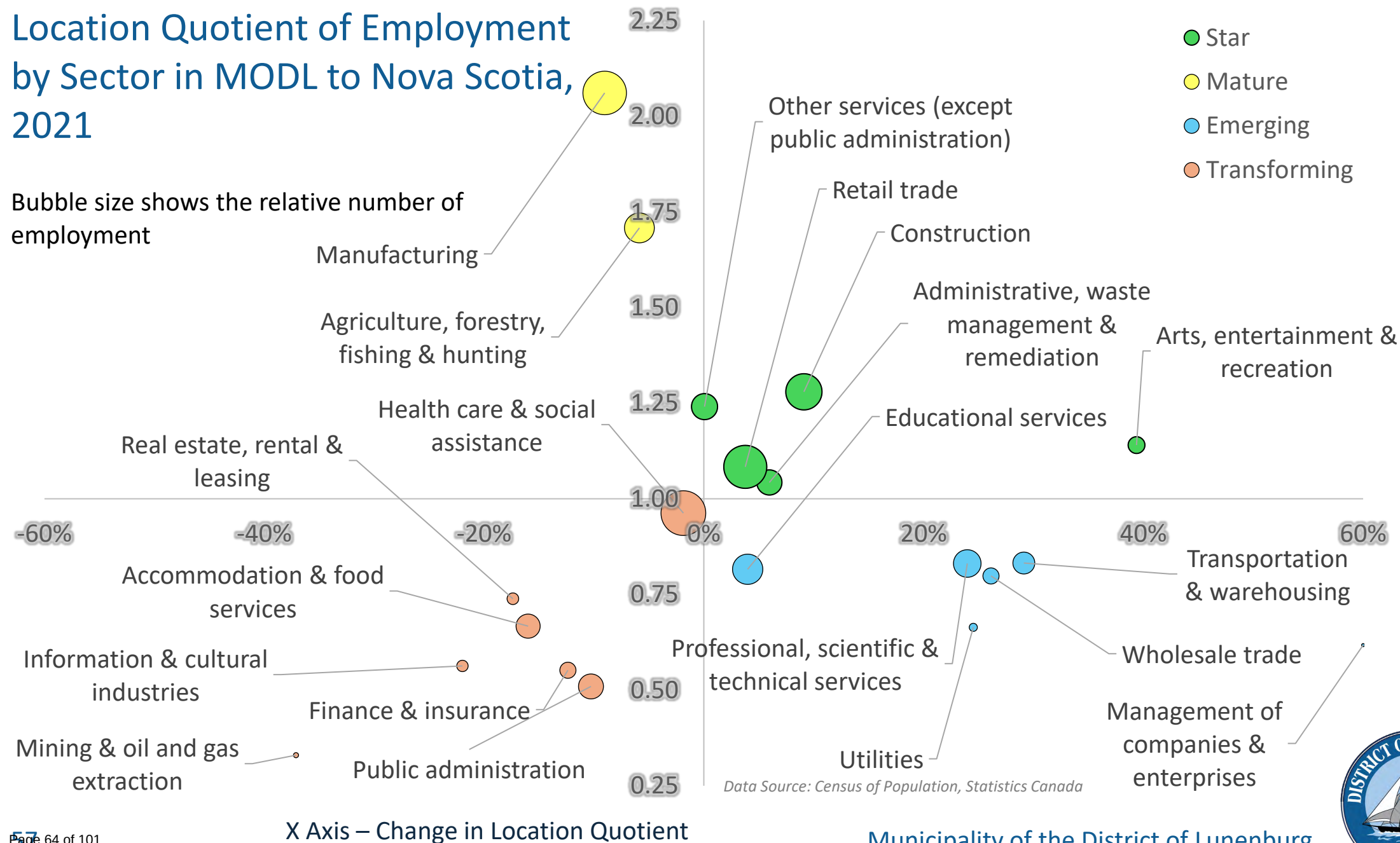
“Emerging” refers to sectors that currently do not have specialization locally but is increasing



Location Quotient of Employment by Sector in MODL to Nova Scotia, 2021

Bubble size shows the relative number of employment

Y Axis – Location Quotient



Data Source: Census of Population, Statistics Canada



Specialization of Industry Sectors in MODL

- These sectors have the highest concentration and specialization among residents in MODL, meaning they are more competitive locally and are vital to MODL's economy:
 - Manufacturing
 - Agriculture, forestry, fishing, and hunting
 - Construction
 - Retail Trade
 - Arts, Entertainment and Recreation



Specialization of Industry Sectors in MODL – Cont'd

- These sectors currently do not have specialization among MODL residents but are growing, meaning MODL may offer a competitive labour force or environment for them:
 - Educational Services
 - Professional, Scientific and Technical Services
 - Transportation and Warehousing
 - Wholesale Trade



Housing



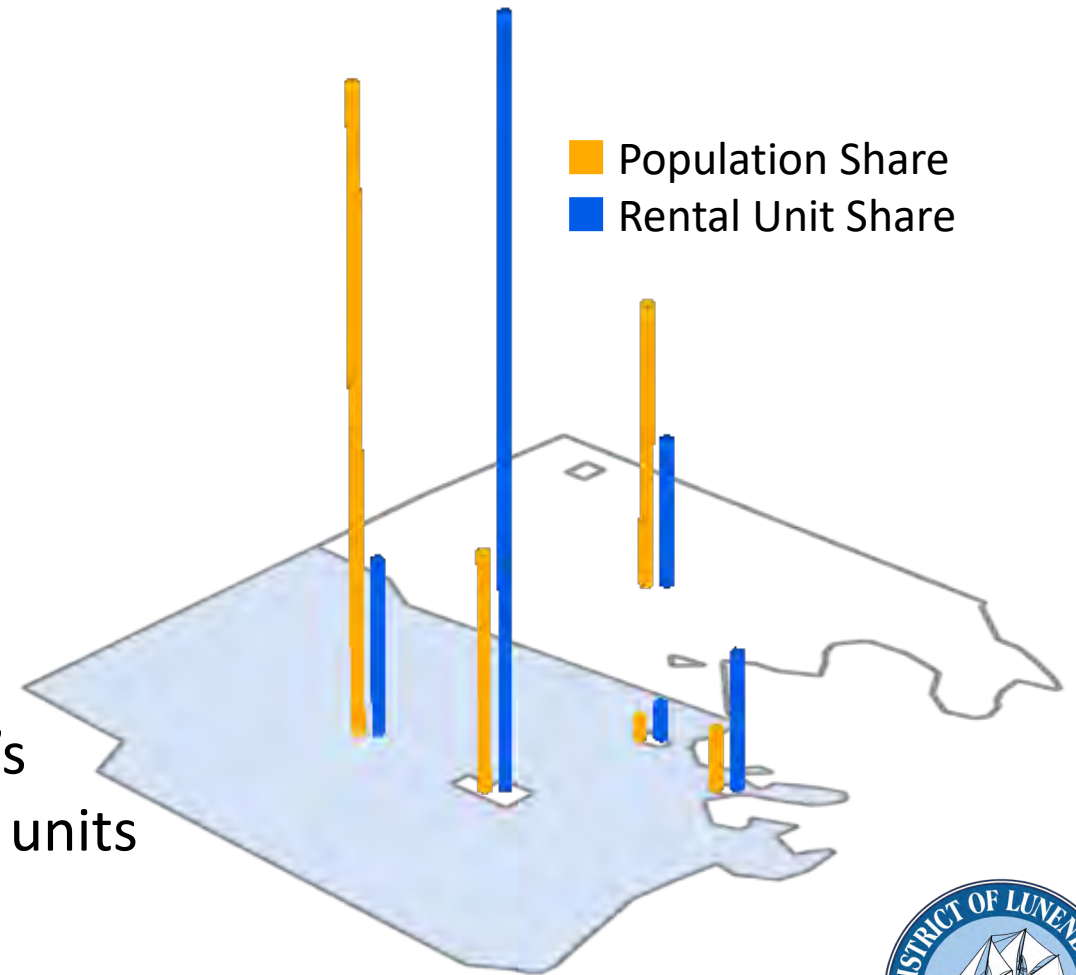
Rental Market

Population and Rental Unit Share in Lunenburg County

Data Source: Turner Drake & Partners Ltd.; Census of Population, Statistics Canada

- Majority (60%) of rental units in Lunenburg County are in Bridgewater
 - Despite accounting for less than 1/5 of Lunenburg County's Population

MODL has 50% of Lunenburg County's Population, but only 15% of its rental units



Down Payment and Mortgage 101

Down payment

- How much you pay upfront

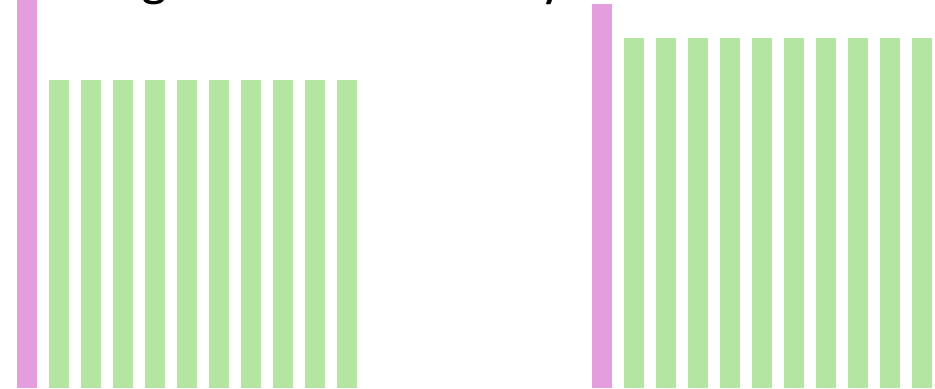
Mortgage

- The monthly payment to cover the remaining unpaid value + interest

For example, a 5% down payment means you pay 5% upfront and the remaining as monthly payment

A lower down payment does not mean higher affordability

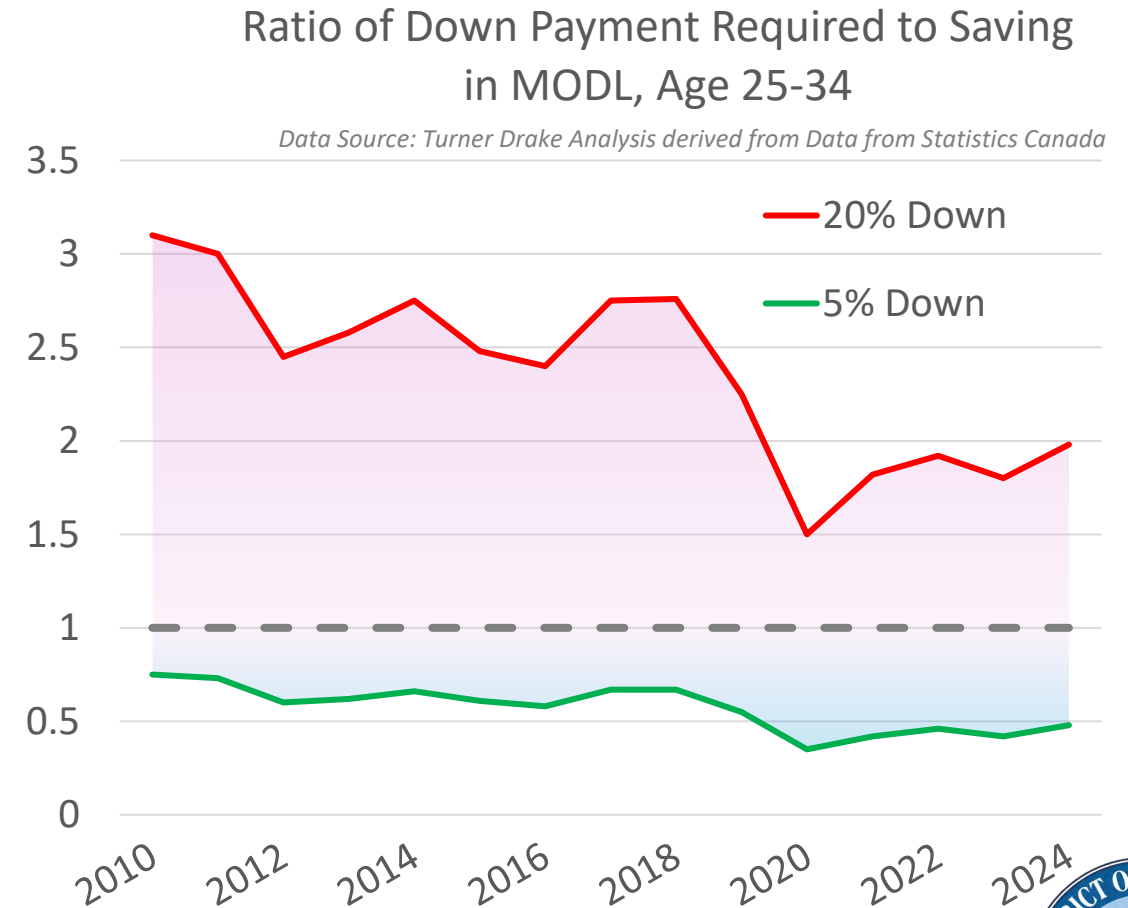
It is a trade-off between entry barrier and long-term affordability



In addition, lower down payments often involve higher mortgage insurance, resulting in higher total cost

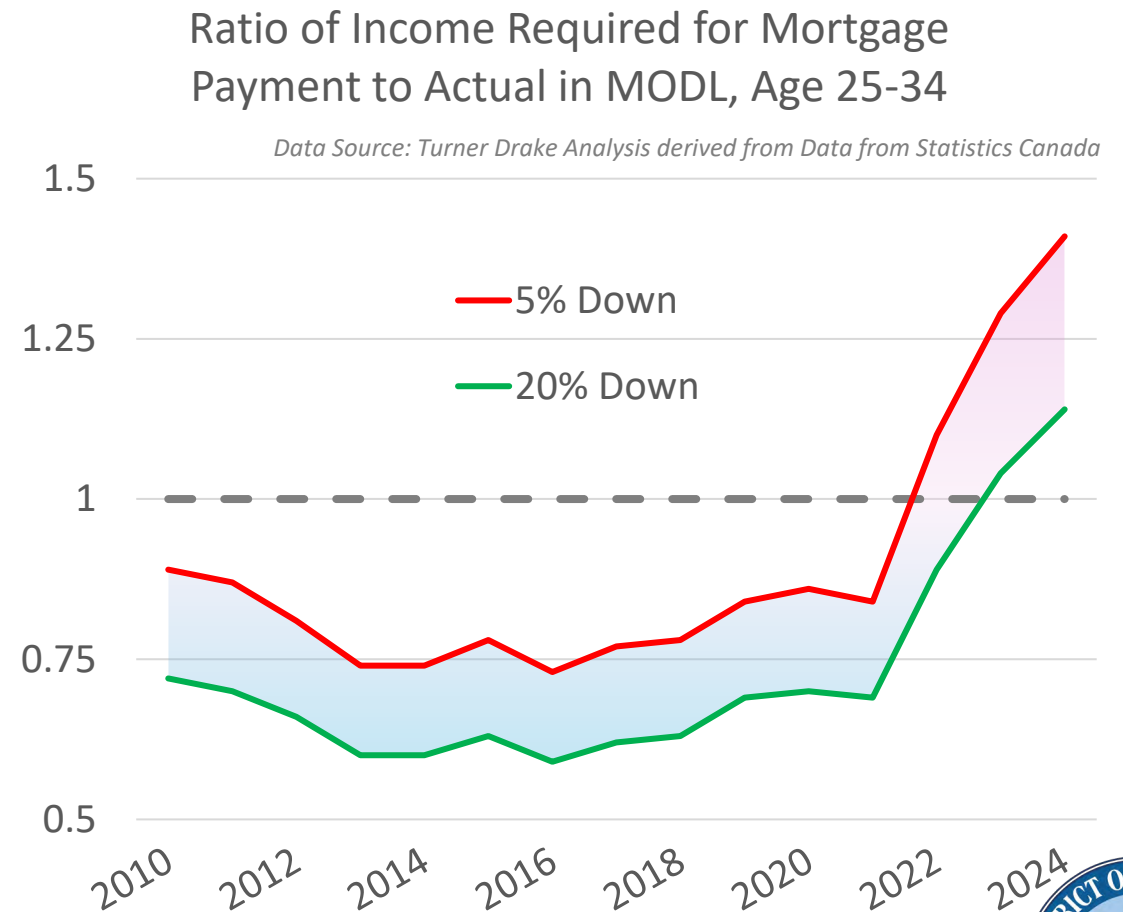
New Homeowner – Down Payment

- Down payment has always been unaffordable in MODL except the 5% down option
- A ratio above 1 means the down payment is higher than the savings, making it unaffordable



New Homeowner – Mortgage

- Mortgage has become unaffordable to young adults in the recent years
- A ratio above 1 means the requirement is more than the typical monthly wages, making it unaffordable



Education

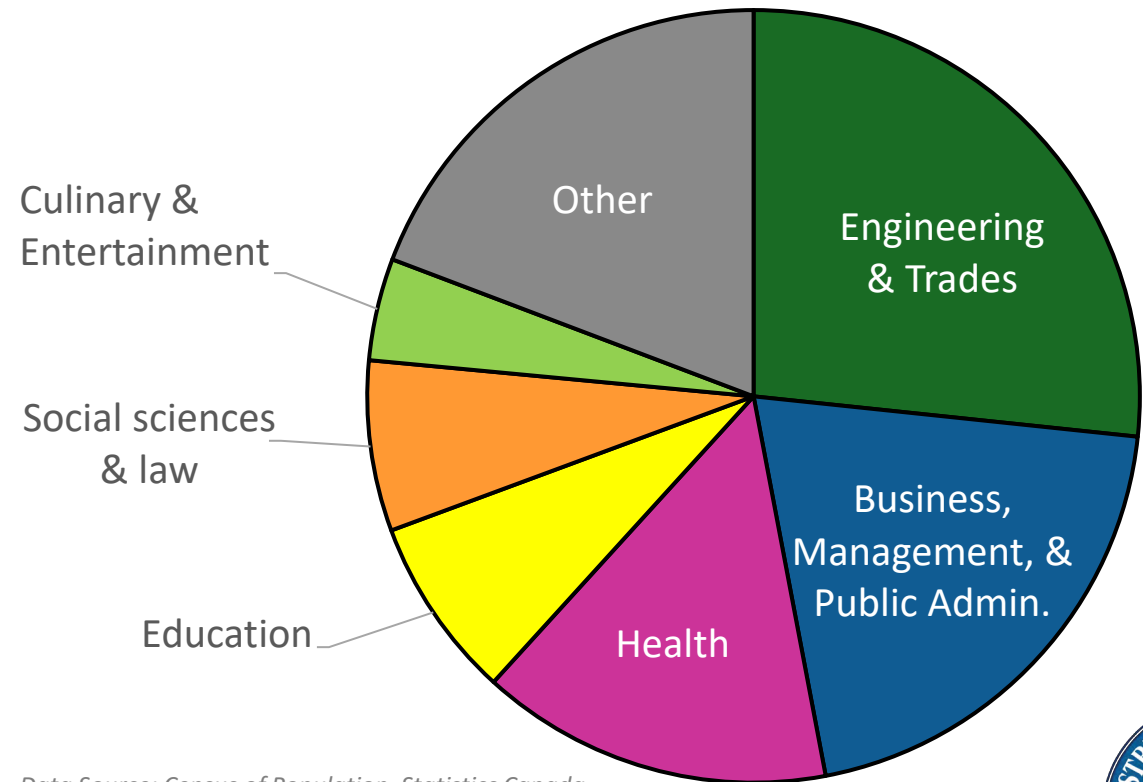


Common Post-Secondary Study Subjects

The top 3 subjects among MODL residents' post-secondary studies:

- Engineering & Trades (27%)
- Business, Management & Public Administration (20%)
- Health (15%)

The Top 6 Subjects Among MODL Residents' Post-Secondary Studies



Data Source: Census of Population, Statistics Canada

Immigration Landscape



Immigration Streams

The 6 main streams to immigrate to Nova Scotia

- Skilled worker
- Nova Scotia Graduate
- Entrepreneur
- Express Entry
- Atlantic Immigration Pilot
- **Rural Community Immigration Pilot*** (Currently limited to Pictou County)



Priority Focus

Current priority focuses are on occupations in the fields of:

- Healthcare
- Manufacturing and Utilities
- Skilled Trades
- Natural and Applied Sciences
- Education, Law and Social, Community and Government Services
- Natural Resources and Agriculture



As of 2026, immigration is limited to applicants in these streams

Rural Community Immigration Pilot

- An emerging immigration stream
- Dedicated to addressing labour shortage in rural communities
- Increasing emphasis on Rural Community Immigration Pilot
 - Possibility for expansion
 - Municipality may work with province to approach IRCC to express interest



Appendix B: Data Source for Charts



Page 8: Projected Population

- *Residential Rental Market Survey & Housing Needs Assessment Updates Lunenburg County, Nova Scotia*, by Turner Drake and Partners LTD.
- *Census Profiles, 2021, 2016, 2011, 2006, & 2001*, by Statistics Canada

Page 9: Projected Age Bracket Composition

- *Residential Rental Market Survey & Housing Needs Assessment Updates Lunenburg County, Nova Scotia*, by Turner Drake and Partners LTD.
- *Census Profiles, 2021 & 2016*, by Statistics Canada



Page 11: Migration across Age Brackets

- *Special Interest Profile, 2021*, by Statistics Canada
- *Census Profile, 2016*, by Statistics Canada
- *Life expectancy and other elements of the complete life table, single-year estimates, Canada, all provinces except Prince Edward Island*, [Table 13-10-0837-01], by Statistics Canada

Page 12: New Residents in MODL

- *Census Profile, 2021*, by Statistics Canada



Page 15: Young Adult's Employment Income

- *Special Interest Profile, 2021*, by Statistics Canada

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- *Commuting flow from geography of residence to geography of work by gender: Census subdivisions*, [Table 98-10-0459-01], by Statistics Canada

Page 18: Rental Market

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- *Projected population for census divisions and census subdivisions, 2021 boundaries, by projection scenario, age and gender, as of July 1*, [Table 17-10-0162-01], by Statistics Canada

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- *Special Interest Profile, 2021*, by Statistics Canada
- *Census Profile, 2016*, by Statistics Canada
- *Life expectancy and other elements of the complete life table, single-year estimates, Canada, all provinces except Prince Edward Island*, [Table 13-10-0837-01], by Statistics Canada



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- *Job vacancies and average offered hourly wage by occupation (unit group), quarterly, unadjusted for seasonality*, [Table 14-10-0444-01], by Statistics Canada



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- *Commuting flow from geography of residence to geography of work by gender: Census subdivisions*, [Table 98-10-0459-01], by Statistics Canada

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Page 63: New Homeowner – Down Payment

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- *Census Profile, 2021*, by Statistics Canada





The Municipality of the District of Lunenburg
Information Report

Report To: Finance Committee
Submitted By: Elana Wentzell, Director of Finance
Date: September 1, 2026
Re: Operating Variance Report 1st Quarter (to June 30, 2026)

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 first quarter report, staff are projecting an Operating surplus of \$9,100 which represents a 0.02% budget variance.

The revenue variance is \$33,500 where less revenue is expected to be received compared to budget. This variance is due to grants budgeted that were not received, offset by increases in revenue for permits, fines and shared services.

The expenditure variance shows \$25,400 less in forecasted costs than budgeted.

Sewer area rate revenue is forecast to increase based on the interim tax billing.

Additional details are provided in the enclosed report.

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

Municipality of the District of Lunenburg Operating Fund Variance Report - 1st Quarter June 30, 2026						
Comments on Forecast Variance to Budget		Actual to Date June 30, 2026	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance to Budget
REVENUE						
Tax Revenue		\$ 18,374,349	\$ 36,538,100	\$ 36,538,100	49.7%	\$ -
Business Property		104,998	173,200	173,200	39%	-
Deed Transfer Tax		634,739	1,800,000	1,800,000	65%	-
Other Taxes		43,724	78,400	78,400	44%	-
Grants in Lieu of Taxes		-	291,500	291,500	100%	-
REMO & Economic Development recovery from Other Units		66,806	249,500	249,500	73%	-
Recreation Services	Decrease for Sawpit Wharf permit revenue - no permits could be issued due to park renovations (\$3,400); Active Communities grant has been reduced by Province (\$12,500); offset by increased revenues for Spring Programs.	717	64,400	60,600	99%	(3,800)
Regional Building Inspection Services	Increase for unbudgeted additional shared services.	4,500	318,500	323,000	99%	4,500
Other Revenue - Fines, Permits, Rentals & Interest	Increase for additional development permit revenue, D&U cost recoveries and credit card fees.	872,364	3,107,800	3,169,200	72%	61,400
Farm Acreage Grant		60,078	105,400	105,400	43%	-
Provincial Grants	Removed Provincial Firesmart Grant (and associated costs below).	26,535	270,600	175,000	90%	(95,600)
TOTAL REVENUE		\$ 20,188,810	\$ 42,997,400	\$ 42,963,900	53%	\$ (33,500)

Municipality of the District of Lunenburg Operating Fund Variance Report - 1st Quarter June 30, 2026						
Comments on Forecast Variance to Budget		Actual to Date June 30, 2026	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance to Budget
EXPENDITURES						
Mayor & Council		\$ 172,937	\$ 857,700	\$ 857,700	80%	\$ -
Debit & Credit Card Fees	Forecast increase due to increased credit card use offset by increased revenue collected.	8,618	15,100	16,100	43%	1,000
Administration		317,874	1,446,800	1,446,800	78%	-
Finance		204,919	944,900	944,900	78%	-
Tax Exemptions & Property Tax rebate		56,024	764,000	764,000	93%	-
Legal & Advisory Services		17,624	579,500	579,500	97%	-
Administration Building, Supplies, Advertising and Data Processing	D&U expenses recovered in revenue section	295,753	1,126,800	1,183,500	74%	56,700
Allowance for Uncollectible taxes		-	200,200	200,200	100%	-
Tax Sale Expenses		375	70,000	70,000	99%	-
Government Relations, Communications & Municipal Celebrations	Increases to NSFM/AMANS annual dues	46,461	237,800	238,800	80%	1,000
Insurance		141,578	155,500	155,500	9%	-
Grants to Organizations		640,942	2,001,800	2,001,200	68%	(600)
Election Costs	Estimate for Bi-election (offset by election reserve transfer).	-	-	23,000	0%	23,000
Assessment Services	Forecast based on actual assessment costs.	195,319	747,700	781,300	74%	33,600
Police Protection		-	4,958,400	4,958,400	100%	-
Correction Services & Prosecutions		104	78,900	78,900	100%	-

Municipality of the District of Lunenburg Operating Fund Variance Report - 1st Quarter June 30, 2026						
	Comments on Forecast Variance to Budget	Actual to Date June 30, 2026	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance to Budget
Fire Protection Municipal Costs	Removed costs associated with Provincial Firesmart Grant.	448,209	632,100	535,300	29%	(96,800)
Emergency Measures	Forecast decrease based on returned comfort centre grant (from prior fiscal).	211,277	1,080,900	1,074,900	80%	(6,000)
Protective Inspection Services		193,913	892,100	892,100	78%	-
Dog Control		11,060	44,900	44,900	75%	-
Common Services (Engineering)		181,816	786,300	786,300	77%	-
Provincial Roads & NSTIR Paving Partnerships		132,148	882,700	882,700	85%	-
Municipal Road Maintenance		61,063	408,500	408,500	85%	-
Lahave Sewer Maintenance		26,668	90,000	90,000	70%	-
Garbage & Waste Collection		630,711	3,165,700	3,165,700	80%	-
Planning & Zoning		256,632	1,380,800	1,380,800	81%	-
Economic Development, Schools, CES Bldg & Tourism	Removed costs for VIC.	307,134	4,305,200	4,303,200	93%	(2,000)
Recreation Staffing, Facilities and Programming	Reduced Active Communities Costs by \$12,500 based on grant revenue reduction.	484,165	2,127,500	2,115,200	77%	(12,300)
Libraries		49,925	199,700	199,700	75%	-
LCLC		247,118	1,444,000	1,444,000	83%	-
Education		2,898,634	12,230,700	12,230,700	76%	-
Financing & Transfers	Decrease transfer to election reserve due to bi-election.	-	(1,212,900)	(1,235,900)	100%	(23,000)

Municipality of the District of Lunenburg Operating Fund Variance Report - 1st Quarter June 30, 2026						
Comments on Forecast Variance to Budget		Actual to Date June 30, 2026	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance to Budget
TOTAL EXPENDITURES		\$ 8,239,000	\$ 42,643,300	\$ 42,617,900	81%	\$ (25,400)
Area Rates		-				
Fire Protection Revenue		2,752,095	5,502,900	5,502,900	50%	-
Fire Protection Expenditures		(2,562,436)	(5,502,900)	(5,502,900)	53%	-
Sewage Collection & Disposal Revenue	Revenue increase based on interim billing, expenditure overage based on forecasted costs of operations.	292,329	775,400	794,100	62%	18,700
Sewage Collection & Disposal Expenditures		(214,155)	(1,135,800)	(1,137,300)	81%	(1,500)
Private Road Maintenance Revenue		451,387	451,600	451,600	0%	-
Private Road Maintenance Expenditures		(429,893)	(430,400)	(430,400)	0%	-
Street Lighting Revenue		74,895	148,300	148,300	49%	-
Street Lighting Expenditures		(27,770)	(163,200)	(163,200)	83%	-
NET AREA RATES		\$ 336,453	\$ (354,100)	\$ (336,900)		\$ 17,200
SURPLUS (DEFICIT)**		\$ 12,286,263	\$ -	\$ 9,100		\$ 9,100
% Annual Budget		0.00%		0.02%		0.02%



Municipality of the District of Lunenburg

Report to Council

Report To: Finance Committee

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

Date: September 1, 2026

Re: Capital Status & BCSF-CS Investment Report 1st Quarter
(to June 30, 2026)

The Capital Budget & Build Canada Strong Fund - Community Stream (BCSF-CS) Status 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, 2027.

Projects are colour coded to indicate progress: Green = project is on time; Yellow = project is delayed; and Red = project is deferred or will not proceed. Of the 43 approved projects, 35 are on time, 7 are delayed and one has been deferred.

Project Status	# Projects	% Projects
Green - on time	35	81%
Yellow - delayed	7	16%
Red - deferred	1	2%

Of the \$33,238,600 approved budget, project costs in the amount of \$1,955,326 have been paid at the end of the first quarter with a forecast of \$26,184,232 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 Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time				
		Yellow - delayed				
		Red - deferred				
Finance Department			2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
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 April 2026 start date - carry over	Portal implementation successful: online access to tax bills available on May 1, 2026	10,800	-	0.0%	10,800
Finance Department Subtotal			10,800	-		10,800
Engineering, Public Works, Water & Wastewater						
WWTP Van & Truck replacements	To replace aging vehicles (2014 purchase year). 2025-26 Truck replacement & 2026-27 Van replacement	Staff preparing RFP	120,000	-	0.0%	120,000
Cookville Plant Expansion - Year 2 of 3 (construction)	Phased in Construction over 3 fiscal years for a total \$24.5M. Grants received: ICIP \$6.67M; Reallocated ICIP (\$5.3M), MCGP (\$4.1M) Balance will be debt financing. 2026-27 updated to reflect accelerated construction schedule.	Anticipating substantial completion November 2026	9,000,000	1,162,009	12.9%	9,000,000
Jubilee Road Sewer Expansion	Joint project to address infrastructure requirements in Hebbville. MODL Contribution to TOB Project (100% Grant funding)	Council Motion 2025-194 (Nov 4, 2025): to support both current development within the Town of Bridgewater and projected growth of approximately 3,000 residential units in the Village of Hebbville (MODL), as referenced in the Town of Bridgewater's RFP 2025-08 Engineering Services – Jubilee Road – Infrastructure Upgrade in an amount not to exceed \$100,000	4,000,000	18,443	0.5%	100,000
NG Legion - Sewer Lateral Replacement	Sewer line requires replacement from the main to the property line. Legion has replaced their portion of the line.	Project delayed - waiting for approvals from Nova Scotia Department of Public Works	25,000	-	0.0%	25,000
NG Bridge Heat Tracing	Current heat tracing not working and requires replacement (for line that runs on the bridge)	Project delayed - waiting for approvals from Nova Scotia Department of Public Works	150,000	-	0.0%	150,000

5 Year Capital Investment and Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time				
		Yellow - delayed				
		Red - deferred				
			2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
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.	Project delayed - waiting for approvals from Nova Scotia Department of Public Works	20,000	-	0.0%	20,000
WWTP - Annual Large Pump Rebuilding/Replacement Program	Annual Large Pump Rebuilding/Replacement Program. Year 1: replacement for spare used for New Germany (fits PS#1, 2 or 5). & capacity increase for NG (from \$20K Year 1 to \$50K)	One pump ordered; capacity pumps will only be purchased if development occurs.	50,000	-	0.0%	50,000
Housing Service Laterals	Design and install sewer and water laterals from the mains to the property line for Osprey Village Housing	On hold - awaiting go ahead by developer.	100,000	-	0.0%	100,000
Osprey Village Sidewalk Enhancement Project - Construction	Sidewalks, Curb and Gutter, Water Course Crossing, Stormwater Infrastructure, Traffic Signal Lights & Pedestrian Crossing, 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). Carry over \$125,000 to 2026-27	Project delayed - waiting for approvals from Nova Scotia Department of Public Works.	5,125,000	24,646	0.5%	5,125,000
Osprey Village Water Tower - Year 1 of 3 (Construction)	Water Tower - funding 73% of \$2.9M, TOB MODL share 50% Total \$3.84M for tower and connections, design included. \$7.5M estimated cost (update 2026-02) TOB Budget: \$2.295M	Geotechnical Site Work was completed early July. Design is underway; expecting tender late fall 2026.	1,500,000	-	0.0%	1,000,000
Wastewater Treatment Options - Study - Conquerall Bank and New Germany	Carry over final costs to study wastewater treatment options to the current treatment plants in Conquerall Bank and New Germany	Draft report received. Consultant incorporating staffs' comments before presenting to Council.	-	4,153		10,000
Lee Nauss Acoustic Improvements	Installation of recommended upgrades to improve acoustics	Currently sourcing sound absorption product1	25,000	-	0.0%	25,000

5 Year Capital Investment and Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time	2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
		Yellow - delayed				
		Red - deferred				
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.	Darby's Head Road selected by NSPW; awaiting tender results before going to Council for approval.	350,000	-	0.0%	350,000
Centre School Bldg. Demo & Soil Remediation	Implementation of remediation & demolition of building. Project will not proceed without grant. Grant funding not received; Funded Liability \$1M. Dept Environment deadline for site remediation May 26, 2027.	Tender for demolition approved by Council July 14, 2026. Work will commence in the fall 2026 with completion by March 31, 2027.	4,500,000	14,646	0.3%	1,900,000
Green Compost Carts - annual purchase	Annual purchase of Green Compost Carts.	Compost carts are purchased later in the fiscal year.	60,000	-	0.0%	60,000
Wile's Lake Park - Garage Building - HAZMAT Removal & Demolition	Demolish and remove garage building (including identified HAZMAT's)	Tender for demolition approved by Council July 14, 2026. Work will commence in the fall 2026 with completion by March 31, 2027.	125,000	-	0.0%	125,000
Water Fill Station for Residents	Design and construct a year round water fill station - pre-budget approval requested	Water fill stations fabricated and installed at MODL's Municipal Services Buildings and the Town of Lunenburg Fire Department. Research continuing on community wells and partnerships.	150,000	6,639	4.4%	150,000
Engineering, Public Works, Water & Wastewater Subtotal			25,300,000	1,230,535		18,310,000

5 Year Capital Investment and Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time				
		Yellow - delayed	2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
		Red - deferred				
Planning & Development Services						
Bldg. Insp Vehicle Replacements	Estimate for 2 replacement SUVs per budget year indicated (7 years of service)	Staff preparing RFP.	150,000	-	0.0%	150,000
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. Carry over Council awarded RFP to CBCL from 2025-26 award to complete strategy.	Timeline end of October.	57,300	46,465	81.1%	57,300
Land Purchases - Conservation (from Sustainability reserve)	Sustainability reserves availability.	Placeholder for future land purchase.	50,000	-	0.0%	50,000
Planning & Development Services Subtotal			257,300	46,465		257,300
Recreation, Parks & Tourism						
Parks Vehicle Replacements	Replace 2 used trucks over a two year time frame: 2011 Toyota in Year 1 and 2013 GMC in Year 2	Staff preparing RFP.	100,000	-	0.0%	100,000
Dump trailer	Can be used on back of several pieces of equipment to mitigate the risk of injury of park staff.	Complete.	15,000	-	0.0%	15,000
MARC Upgrades (Regional Park)	Public consultation, concept designs and Class D budgets to upgrade MARC facilities. Carry over for concept plan. Required features: Staff space & equipment storage; building removal; accessible playground	Design-build contract awarded to Bearcan for the new parks maintenance and recreation programming; RFP issued for an accessible playground. Upgrades to the MARC barn within budget envelope are being explored.	3,225,000	41,454	1.3%	3,225,000

5 Year Capital Investment and Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time	2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
		Yellow - delayed				
		Red - deferred				
MARC Ballfield - parking lot	New accessible parking lot for upper fields. Identified as a safety concern. Pre-budget approval requested.	Driveway access permit application submitted to NSPW. Quotes for design services to be requested once project scope is known.	50,000	-	0.0%	50,000
Pickleball Courts	Construction of outdoor pickleball courts in collaboration with the Pickleball Club. An \$800,000 Operating reserve was created as a placeholder. Carry over will be required	South Shore Pickleball Club have hired contractor that is on site and should be completed in the fall of 2026.	540,000	-	0.0%	540,000
Wiles Lake Park Development (Regional Park)	Public consultation, concept designs and Class D budgets to reimagine Wiles Lake Park. Concept plan & Public Consultation Year 1. Year 2 Design; Year 3 construction.	RFP Awarded to Mills & Wright Landscape Architecture. Public consultation and concept plan scheduled to be completed end of December 2026 for capital budget discussions and finalized concept plan by end of January 2027.	60,000	-	0.0%	60,000
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. Carry over \$100,000	Complete.	450,000	352,744	78.4%	400,000
Indian Falls Park Accessibility upgrades	Grassy area and look off (as you enter the park) to be made accessible by creating accessible pathways, a trail upgrade to be fully accessible and accessible vault toilets. Carry over for lookoff.	Complete.	120,000	38,144	31.8%	120,000
River Ridge Park - Playground Structures	Removal, replacement, and repairs to wooden playground structures.	RFP Awarded to Tessier and install planned for fall 2026.	100,000	-	0.0%	100,000
Riverport and Area Park	Funding to support community group developing the former Riverport School into a park. Contribution of \$200,000 spread over 3 years	First year of funds released to the Riverport Community Centre to start development of the park.	60,000	60,000	100.0%	60,000

5 Year Capital Investment and Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time				
		Yellow - delayed				
		Red - deferred				
			2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
Sawpit Wharf Park (Destination Park)	Implementation of the Sawpit Wharf Park Concept Plan. The next phase is to complete engineered designs. Requires pre-budget approval to issue RFP for deign/build with implementation of sawpit wharf water features Year 1; Carry over \$100,000 to 2026-27; implementation of sawpit wharf land features in 2027-28. Total Project construction budget \$4,000,000.	Wharf, dock system and boat launch design underway with Eagle Beach. Site works on track to commence this summer. EXP design for phase 2 underway.	2,100,000	3,144	0.1%	2,100,000
Vault washrooms project (8 x 75,000)	To replace the current vault toilets (8) with the new design in the parks that have vault toilets. Year 1 Mush-a-Mush	Fabrication of change room and vault units are complete and interior fixtures are on order. On track to install both mid-September.	150,000	10,257	6.8%	150,000
Park Roads - Miller Point	Upgrades to existing road for easier future maintenance.	Complete.	90,000	78,952	87.7%	80,000
Park Roads - Mush A Mush	Upgrades to park roads needed.	Exp currently preparing design scope and tender document for fall 2026 construction.	250,000	-	0.0%	250,000
Park Roads - United Communities Park Spruce Lane	Culvert replacement to address flooding	Exp currently preparing design scope and tender document for construction.	125,000	-	0.0%	125,000
Wharf Assessment/Upgrades - Rose Bay	Wharf assessment completed in 2023 and required every 3 years.	Requested fee proposals from Consultants - awaiting submissions.	15,000	-	0.0%	15,000
Annual contribution to Trail Groups	Annual budgeted grant to local Trail associations (\$531/km in 2023/24, \$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 released to the trail groups.	90,500	42,360	46.8%	86,132

5 Year Capital Investment and Build Canada Strong Fund - Community Stream (BCSF-CS)	Project Description	Status Note	Approved Budget	Actual Cost	Actual	Forecast Cost
		Green - on time				
		Yellow - delayed				
		Red - deferred				
			2026-27	30-Jun-26	Variance to Budget %	31-Mar-27
Art on the Trail/in the Parks	Continuation of art installations on MODL trails/parks. \$15,000 carry over from 2025/2026 for the art project in Indian Falls Park.	Art installation complete at Indian Falls Park	15,000	13,585	90.6%	15,000
Land Purchases - Open Space (from Open Space reserve)	Open Space reserves availability.	Placeholder for future land purchase.	50,000	-	0.0%	50,000
E Bike Purchase for Equipment Loan Program	2025-26 MODL expanded equipment loan program to include bicycles & e-bikes including helmets, bike rack & storage containers. Connect 2 & rebates 75% funding \$31,000. 2026-27 Carryover 100% grant funded Council approved purchase of accessible e-bike	E-bikes purchased and loan program launched.	15,000	7,987	53.2%	15,000
Para Sport Wheelchairs	Council awarded RFQ 2025-05-301 on April 14, 2026: Wheelchairs for parasport. 100% grant funding received	Para sport wheelchairs purchased and being used in recreation programming. 100% grant funding received.		29,700		-
Internal Park Wayfinding Strategy & installation	To develop an internal park wayfinding strategy that aligns with the current Wayfinding Strategy and Design. Internal strategy still needs to be completed - scheduled for 2026/2027.	Being worked on by the Event and Tourism Officer.	50,000	-	0.0%	50,000
Recreation, Parks & Tourism Subtotal			7,670,500	678,327		7,606,132
TOTAL PROJECT COST			\$ 33,238,600	\$ 1,955,326		\$ 26,184,232