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Municipal Council Meeting Agenda

Tuesday, September 24, 2024 – 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	
2.1	Truth and Reconciliation Week	
3.	Public Input (15 Minutes)	
4.	Changes/Approval of Agenda (as circulated)	
5.	Approval of Minutes - Nil	
6.	Business Arising from Minutes	
7.	Awarding of Tenders/RFPs – Nil	
8.	Presentations/Scheduled Times	
8.1	Adult Learning Opportunities, Dayna Inglis, ALO Admin Assistant.....	9:15 a.m. 1-10
9.	Consideration of Correspondence-Nil	
10.	Recommendations from Committees & Boards	
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11.2 Recreation, Parks and Tourism

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- 11.2.2 Designated Community Fund Project Lunenburg Yacht Club..... 159
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11.3 Administration

- 11.3.1 Amendment to Lunenburg County Anti-Racism & Diversity163-165

12. Mayor’s/Deputy Mayor’s/Councillors’ Matters

- 12.1 LCLC Update
- 12.2 Deputy Mayor’s Update
- 12.3 Mayor’s Update

13. Added Items

14. In Camera

- 14.1 Land Negotiations under Section 22(2)(a) of the MGA
- 14.2 Land Negotiations under Section 22(a) of the MGA
- 14.3 Land Negotiations under Section 22(a) of the MGA
- 14.4 Land Negotiations under Section 22(a) of the MGA
- 14.5 Personnel Matters under Section 22(2)(c) of the MGA
- 14.6 Personnel Matters under Section 22(2)(c) of the MGA

15. Adjournment

Council
Item #: 8.1
Date: September 24, 2024
Authorization: T. MacEwan



Adult Learning Opportunities

2024/2025 PROGRAMS





WHAT IS ALO?

Non-Profit

FREE Learning programs

Available to adults 18 and over living in Lunenburg County

Upgrading skills for Employment
Literacy and Numeracy Classes

CAEC (GED) Prep

Computer and Digital Skills

Connected to Nova Scotia Works





E3 FRAMEWORK

ALO is switching from ALP to the E3 Framework
Education
Essential Skills
Empowerment

All programs (with 2 exceptions) will fall into this framework





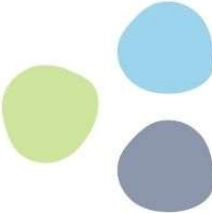
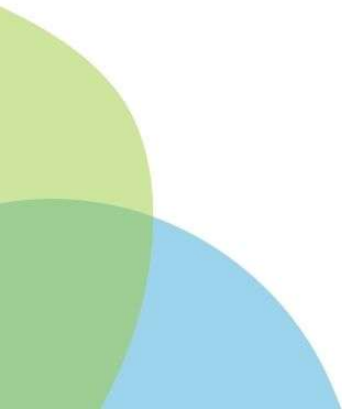
LITERACY

Language Basics

Sentence Structure
Punctuation
Grammar
Confidence
Written language skills
Communication skills

Powerful Paragraphs

Communication skills
Letter Writing
Notes
Emails
Understanding sentence/paragraph structure





NUMERACY

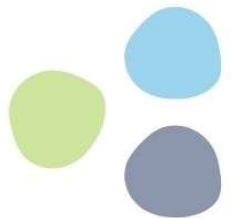
Numeracy Mindset

Understanding numbers
Adding, Subtracting, Multiplication, Division
Addressing Math Anxiety
and more

Michelin Math

SPECIFICALLY FOR MICHELIN ENTRANCE EXAM AND SKILLS FOR ON THE JOB

Understanding numbers
Adding, Subtracting, Multiplication, Division
Addressing Math Anxiety
and more





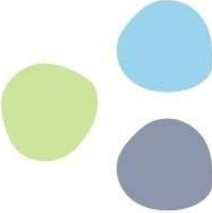
EMPLOYMENT

Skills for Success

Note Taking
Active Listening
Time Management

WorkSmart

Communication Skills
Teamwork Skills
Document Use
Retail Skills
Stress Management





DIGITAL

Basic Digital Skills

How to use Phones, Tablets, and/or Laptops

Hardware

Software

Connection

Communication

Creation and Resilience

Basic Computer Skills

Upgrading Skills

New Software

Work Specific Programs





OTHER PROGRAMS

CAEC (Formally GED) Prep

Canadian Adult Education Certificate

Prepare for CAEC tests
Gr. 12 Equivalence

Computers for Seniors

Community Literacy

Computer basics
55+



BENEFITS

Benefits from these programs for your :

Prepare for jobs/help in the job search

Meeting others

Practicing social skills

Certificate of completion/building portfolios

Hard Skills

Soft Skills

Success stories!





THANK YOU!



Government of Canada

Gouvernement du Canada

Council

Item #: 10.1

Date: September 24, 2024

Authorization: T. MacEwan



Municipality of the District of Lunenburg

10 Allée Champlain Drive, Cookville, Nova Scotia, Canada, B4V 9E4

Phone: 902.543.8181 Fax: 902.543.7123 Web Site: www.modl.ca

September 17, 2024

To Her Worship, Mayor Bolivar-Getson, and Councillors
of the Municipality of the District of Lunenburg

Dear Mayor and Councillors:

The Policy & Strategy Committee, in session on Tuesday, September 17, 2024, made the following recommendations to Council:

1. That the Policy & Strategy Committee recommends that Council award \$8,000 to the Good Neighbour Builders Project from the Recreation Budget and that these funds be contingent upon the project receiving sufficient funding from other partners to enable the project to be implemented in MODL; and further, approve the requested in-kind and staff support.
2. That the Policy & Strategy Committee recommends to Council that Municipal Council initiate the expropriation of the Broad Cove Common Lands, PID #60592581.
3. That the Policy & Strategy Committee recommends to Council that Municipal Council contribute \$75,000, from the Open Space Operating Reserves, towards the purchase of Birch Island in partnership with Mahone Islands Conservation Association (MICA), who will also contribute \$75,000, with the remaining funds to be contributed by the Province in the amount of \$331,000, for a total of \$481,000.

Respectfully submitted,

Chairperson and Members
Policy & Strategy Committee

/jp

Council
Item #: 10.1.1
Date: September 24, 2024
Authorization: T. MacEwan



Municipality of the District of Lunenburg

Request for Decision

Report to: Policy & Strategy Committee
Submitted by: Trudy Payne, Director of Recreation, Parks, & Tourism
Date: September 17, 2024
Re: Good Neighbour Builders Society Request

Recommendations

That Council award \$8,000 to the Good Neighbour Builders Project from the Council contingency fund and that these funds be contingent upon the Project receiving sufficient funding from other partners to enable the project to be implemented in MODL and approve the in-kind and staff support requested as outlined in the presentation made to Council.

Executive summary

At the May 14, 2024, Barry Braun with the Good Neighbor Builders Society made a presentation requesting financial, in-kind and staff support for a Happy Community Project in the Municipality of the District of Lunenburg.

According to Mr. Braun, the Good Neighbour Method is a comprehensive neighbour connecting program. It's based on the latest science for transforming culture and creating belonging. It recognizes that people are afraid to connect with their neighbours and that people are busy. That is why they designed the program to be safe, fun and easy.

The Vision of the Society is that "it is normal for neighbours to know each other, care for each other and support each other. What we consider normal is embedded in culture. We are committed to changing the culture. We are committed to creating communities where people feel comfortable knowing their neighbours. Communities where trust comes before fear."

The approach of the Society is using to achieve this vision is a 5-step connection process. The steps are:

1. **Find** a buddy, a friend, or a neighbour to help you connect with your neighbourhood.
2. **Create** an event as a neighbourhood connecting opportunity.
3. **Connect** with each other using the good neighbour app.
4. **Discuss** what is a good neighbour, why neighbours are important, and ask for agreement that we want to be good neighbours.
5. **Maintain** and strengthen connections.

The best way to make social connections is face-to-face. This program provides for those face-to-face opportunities.

The effectiveness of the Happy Community Project Tool Kit that was developed has been recognized internationally by several universities such as Yale, Dalhousie, Dundee, Acadia, Mount Saint Vincent, and Saint Mary's. The Project was also recognized in the Nova Scotia Legislature.

Dawn Henwood, PhD, Founder of Clarity Connect stated that "When you get connected with your neighbors and discover their gifts, great things happen!"

The specific ask of the Municipality is:

1. Provide In-Kind Services for event space and audio-visual equipment for any kick-off events and celebratory festivals.
2. Minimize barriers for neighbourhoods to hold neighbourhood events, such as street parties or events in parks.
3. Support communications for the Good Neighbour Project.
4. Someone on municipal staff to be trained to provide long-term management.
5. Co-apply for grants to support the Project in the Municipality.
6. Help them build collaborative relationships with other non-profit organizations
7. Fund 10% of the Project Costs (between \$8-\$10,000)

Conclusion

This project is about bringing neighbours together to build strong and resilient neighbourhoods. It involves working with municipalities, members of communities and non-profit groups to build strong neighbourhoods. Research has shown this helps with social connections. Being socially connected makes for happier, healthier and more productive people. As outlined in the

presentation, “communities that have high levels of social connectedness have lower crime rates, greater volunteerism and more community engagement. As a bonus, they also have greater economic activity”. Former Mayor of Windsor, Mayor Allen, made the following comment, “The Happy Community Project has encouraged a lot of people in our community to get involved and to make things happen. I see a big difference.” Supporting this project through funding, in-kind and staff support would aid in getting communities connected or further connected leading to more social connections being made in the Municipality.

Report Preparation	
Department	Recreation, Parks, & Tourism
Report Prepared by	Trudy Payne, Director of Recreation, Parks & Tourism
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
FROM: Leitha Haysom
DATE: Sept 9 2024

1. Agenda Item

Common Lands at Broad Cove Beach

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

Soonest Possible

3. Do you have written material to circulate with the agenda? Yes No

If you do, please attach it to this form. If you do not, please explain.

4. What is its relevance to Council or the committee?

MODL has recieved correspondence from DNRD indicating they will not proceed with the "Owner Unknown" Process for the Broad Cove common lands.

I would like an update on the reasoning, as well as discussion about next steps.

5. What outcome(s) are you seeking?

My hope is that council will move to proceed with other options regarding the common lands as outline by CAO. I'm also hoping that members of the Broac Cove Community Association can be notified and included in the discussion.

Leitha Haysom

Digitally signed by Leitha Haysom
Date: 2024.09.08 12:57:46 -03'00'

Councillor's Signature

September 9 2024

Date

Approval for agenda: Yes No

Reason for Denial:

Mayor or Chair of Committee

Date

Council
Item #: 10.2
Date: September 24, 2024
Authorization: T. MacEwan



Memorandum

To: Mayor and Municipal Council

From: Chris Kennedy, Fire Services Coordinator

Date: July 24, 2024

Re: Recommendation(s) from the Police Advisory Board

The Police Advisory Board, in session on Wednesday, July 24, 2024, made the following recommendation to Council:

- 1. That the Police Advisory Board endorses the adoption of a Neighbourhood Nuisance Bylaw.**

Respectfully submitted,

Chairman and Members
Police Advisory Board

Attachment(s)



Municipality of the District of Lunenburg

Request for Decision

Report to: Policy & Strategy Committee
Submitted by: Tom MacEwan, CAO
Date: April 16, 2024
Re: Neighbourhood Nuisance Bylaw

Council Direction

On October 10, 2023, Council gave direction to staff to present a report to Council on Nuisance Bylaws.

Authority

Pursuant to section 172(1)(a) of the **Municipal Government Act** (“MGA”), Council has the general authority to make bylaws respecting the “health, well-being, safety and protection of persons”.

More specifically, section 172(1)(d) of the MGA provides Council with the authority to make bylaws respecting “nuisances, activities and things that, in the opinion of Council, may be or cause nuisances”.

Nuisance

While not defined in the MGA, “nuisance” is generally defined as interference with the use and enjoyment of land belonging to another.

The draft Bylaw prohibits people from engaging in activity that unreasonably disturbs the peace of the neighbourhood and makes it an offence for any person to engage in an activity that unreasonably disturbs the peace of the neighbourhood.

“Neighbourhood” is defined to mean in the same area or nearby including but not limited to the area within sight and/or sound of the subject property and/or the activity.

In considering whether the peace of the neighbourhood has been unreasonably disturbed, the Bylaw provides that in a prosecution for a violation of the Bylaw, evidence that two (2) or more residents occupying at least two (2) different properties are disturbed by the activity is proof that the activity has unreasonably disturbed the peace of the neighbourhood.

Exemptions

The draft Bylaw provides for a number of exemptions including disturbances caused by emergency vehicles as well as business activity, recreation activities and community events that are taking place in a manner that is appropriate to the nature of the business enterprise, activity or event.

The draft Bylaw defines “appropriate” to mean being reasonable in the circumstances taking into account the intensity, frequency, duration and timing of the activity.

Penalty

Any person who is convicted of an offence under the Bylaw would be subject to a penalty ranging from \$295 (for the first offence) to \$467.50 (for a second offence) and \$812 (for a third or subsequent offence) and, in default of payment, to imprisonment for a period not exceeding 60 days.

Summary Offence Ticket

The draft Bylaw also provides for the designation of the Bylaw under the Summary Offences Ticket Regulations to permit the use of Summary Offence Tickets (SOTs) for prosecuting offences which can permit for automatic convictions.

Report Preparation	
Department	Administration
Report Prepared by	Tom MacEwan, CAO
Report Approved by	
Date Reviewed by C.A.O.	

Municipality of the District of Lunenburg

By-law Details	
Name	Neighbourhood Nuisance By-law
Number	XXX
Legislative Authority	Section 172(1)(a) and (d) of the Municipal Government Act
Effective Date	

Title

- 1 This By-Law is entitled the “Neighbourhood Nuisance By-Law”.

Preamble

- 2 Residents of the Municipality of the District of Lunenburg are encouraged to be good neighbours by exercising courtesy, consideration, and tolerance. Anyone that engages in behaviour that does not demonstrate common courtesy or consideration of others and causes a frequent or persistent annoyance to the neighbourhood may be in contravention of this By-law.

Authority

- 3 (1) Section 172(1)(a) of the **Municipal Government Act** empowers Municipalities to make by-laws respecting “the health, well-being, safety and protection of persons.”
(2) Section 172(1)(d) of the **Municipal Government Act** empowers Municipalities to make by-laws respecting “nuisances, activities, and things that, in the opinion of Council, may be or may cause nuisances.”

Definitions

- 4 (1) In this By-law, the following means:
 - (a) **Appropriate** means as being reasonable in the circumstances taking into account the intensity, frequency, duration, and timing of the activity;
 - (b) **Council** means the Council for the Municipality of the District of Lunenburg;
 - (c) **Municipality** means the Municipality of the District of Lunenburg;
 - (d) **Neighborhood** means in the same area or nearby including but not limited to the area within sight and/or sound of the subject property and/or the activity.

Prohibitions

- 5 (1) No person shall engage in activity that unreasonably disturbs the peace of the neighbourhood.
- (2) Any person who engages in an activity that unreasonably disturbs the peace of the neighborhood is guilty of an offence.
- (3) In a prosecution for a violation of the Bylaw, evidence that two (2) or more residents occupying at least two (2) different properties are disturbed by the activity is prima facie evidence that the activity has unreasonably disturbed the peace of the neighbourhood.

Exemptions

- 6 (1) This By-Law does not apply to:
 - (a) disturbances that may result from a response to an emergency, including the parking or standing of emergency vehicles by police, fire, or ambulance services while engaged in the discharge of their duties.
 - (b) businesses operating lawfully and in a manner that is appropriate to the nature of the business enterprise.
 - (c) recreation activity carried out lawfully and in a manner that is appropriate to the nature of the activity.
 - (d) community events carried out lawfully and in a manner that is appropriate to the nature of the event.

Penalty

- 7 (1) Any person who violates any of the provisions of this By-law may be guilty of an offence and may, on summary conviction, be liable
 - (a) for the first offence to a penalty of Two Hundred Ninety-Five Dollars (\$295.00) and, in default of payment, to imprisonment for a period not exceeding sixty (60) days;
 - (b) for the second offence to a penalty of Four Hundred Sixty-Seven Dollars and Fifty Cents (\$467.50) and, in default of payment, to imprisonment for a period not exceeding sixty (60) days;
 - (c) for the third offence or any subsequent offence to a penalty of Eight Hundred

Twelve Dollars (\$812.00) and, in default of payment, to imprisonment for a period not exceeding sixty (60) days.

Summary Offence Ticket

- 8 Municipal Staff shall apply to the Governor in Council pursuant to the **Summary Proceedings Act**, RSNS 1989, c. 450 as amended, to have the offences under this By-law designated by the Summary Offences Ticket Regulations to permit the use of Summary Offence Tickets for prosecuting such offences in appropriate circumstances.

By-law Adoption	
Effective date of original by-law	
Date of first reading	
Date of advertisement of notice of intent to consider	
Date of second reading	
Date of advertisement of passage of by-law Effective date of the by-law unless otherwise specified in the text of this by-law.	
Date of mailing a certified copy of by-law to Minister	
Date of Ministerial Approval	
I certify that this "Neighbourhood Nuisance By-law" was adopted by Municipal Council and published as indicated above.	
Signature of Municipal Clerk	Date

Version	Amendment Description	Approval Date
Original	Neighbourhood Nuisance By-law	
By-law # & suffix	<<short description of amendments>	<<date>>

Council

Item #: 10.3

Date: September 24, 2024

Authorization: T. MacEwan



Municipality of the District of Lunenburg

10 Allée Champlain Drive, Cookville, Nova Scotia, Canada, B4V 9E4

Phone: 902.543.8181 Fax: 902.543.7123 Web Site: www.modl.ca

September 17, 2024

To Her Worship, Mayor Bolivar-Getson, and Councillors
of the Municipality of the District of Lunenburg

Dear Mayor and Councillors:

The Audit Committee, in session on Tuesday, September 17, 2024, made the following
recommendations to Council:

1. That the Audit Committee recommends to Council that Municipal Council approves the
Municipality of the District of Lunenburg's Financial Statements for the year ended March
31, 2024.

Respectfully submitted,

Chairperson and Members
Policy & Strategy Committee

/jp

DRAFT

MUNICIPALITY OF THE DISTRICT OF LUNENBURG

FINANCIAL STATEMENTS

MARCH 31, 2024

Council

Item: #10.3.1

Date: September 24, 2024

Authorization: T. MacEwan



**10 Allée Champlain Drive
Cookville, NS
B4V 9E4**

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MUNICIPALITY OF THE DISTRICT OF LUNENBURG

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2024



**10 Allée Champlain Drive
Cookville, NS
B4V 9E4**

DRAFT

MUNICIPALITY OF THE DISTRICT OF LUNENBURG CONSOLIDATED FINANCIAL STATEMENTS Year ended March 31, 2024

Management’s Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Municipality of the District of Lunenburg (the “Municipality”) are the responsibility of the Municipality’s management and have been prepared in compliance with legislation, and in accordance with the Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of CPA Canada. A summary of the significant accounting policies is described in note 1 to the consolidated financial statements. The preparation of financial statements involves the use of estimates based on management’s judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality’s management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Belliveau Veinotte Inc, independent external auditors appointed by the Municipality. The accompanying Independent Auditor’s Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality’s consolidated financial statements.

Tom MacEwan
Chief Administrative Officer

Elana Wentzell, CPA, CMA
Director of Finance

September 24, 2024

INDEPENDENT AUDITOR'S REPORT

To the Council of The Municipality of the District of Lunenburg

Opinion

We have audited the consolidated financial statements of The Municipality of the District of Lunenburg (the Municipality), which comprise the consolidated statement of financial position as at March 31, 2024, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at March 31, 2024, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

(continues)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bridgewater, Nova Scotia
September 24, 2024

Belliveau Veinotte Inc.
CHARTERED PROFESSIONAL ACCOUNTANTS

DRAFT

Consolidated Statement of Financial Position

	2024 Actual	2023 Actual
Financial Assets		
Cash and cash equivalents (note 5)	\$ 43,420,481	\$ 32,713,961
Taxes receivable (net of asset valuation allowances) (note 6)	2,000,640	1,695,320
Other receivables (net of asset valuation allowances) (note 7)	2,416,068	3,658,117
Investment in Municipal Joint Service Board (note 21)	3,528,630	3,528,630
Assets held for resale (note 14)	241,633	97,392
	<u>51,607,452</u>	<u>41,693,420</u>
Liabilities		
Bank Loan (Overdraft)	54	1,494,488
Accounts payable and accrued liabilities	2,931,223	1,237,854
Long-term debt (note 10)	-	-
Other liabilities		
Payable to other governments	898,736	535,185
Employee future benefit obligations (note 18b)	591,463	540,914
Asset retirement obligation (note 13)	1,076,901	1,042,499
Other (note 8)	11,353,167	4,329,100
	<u>16,851,544</u>	<u>9,180,041</u>
Net Financial Asset	<u>34,755,908</u>	<u>32,513,379</u>
Non-Financial Assets		
Tangible Capital assets (net of accumulated amortization) (note 12)	59,139,459	57,828,176
Prepaid expenses	147,037	188,472
	<u>59,286,496</u>	<u>58,016,648</u>
Accumulated Surplus (note 30)	<u>\$ 94,042,403</u>	<u>\$ 90,530,026</u>
Contingent Liabilities (note 11)		
Commitments (note 15)		
On behalf of the Municipality of the District of Lunenburg		
_____	Mayor	
_____	Chief Administrative Officer	

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Consolidated Statement of Operations

	<u>2024</u>		<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Assessable property taxes ¹ (note 16)	\$ 25,875,400	\$ 27,546,870	\$ 25,446,286
Grants in lieu of taxes	255,100	268,565	255,266
Services provided to other governments	87,100	94,341	68,937
Other revenue from own sources (note 17)	3,622,897	4,309,237	5,691,779
Unconditional transfers from other governments	95,200	101,363	96,063
Conditional transfers from other governments (note 17)	4,485,187	2,464,662	4,967,613
	<u>34,420,884</u>	<u>34,785,036</u>	<u>36,525,945</u>
Expenditures			
General government services	7,326,890	6,340,553	5,514,964
Protective services	10,201,987	10,144,146	9,204,629
Transportation services	2,714,573	2,560,532	2,302,123
Environmental health services	4,364,679	5,777,824	5,183,980
Environmental development services	2,711,404	2,090,041	1,819,716
Recreation and cultural services	4,260,968	4,359,564	4,106,553
	<u>31,580,501</u>	<u>31,272,660</u>	<u>28,131,966</u>
Annual Surplus	2,840,384	3,512,376	8,393,979
Accumulated Surplus, beginning of year	<u>90,530,026</u>	<u>90,530,026</u>	<u>82,136,048</u>
Accumulated Surplus, end of year (note 30)	<u>\$ 93,370,410</u>	<u>\$ 94,042,403</u>	<u>\$ 90,530,026</u>

Note 1 - Assessable property taxes are reported net of Provincial transfers: education, corrections and regional housing.

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Consolidated Statement of Cash Flows

	2024 Actual	2023 Actual
Operating Activities		
Annual Surplus	\$ 3,512,376	\$ 8,393,979
Change in non-cash items		
Amortization	2,245,564	2,176,381
Accretion expense	34,402	1,042,499
Taxes receivable (net of asset valuation allowances)	(305,320)	(320,144)
Other receivables (net of asset valuation allowances)	1,242,049	(1,041,306)
Change in assets held for sale	(144,241)	(16,421)
Payables	1,693,369	(419,820)
Other liabilities	7,438,167	(3,400,806)
Change in prepaid	41,435	14,397
	15,757,802	6,428,759
Capital Activities		
Acquisition of tangible capital assets	(3,764,891)	(5,629,687)
Disposals of tangible capital assets	208,044	137,997
	(3,556,848)	(5,491,690)
Financing Activities		
Change in bank loans (overdraft)	(1,494,434)	1,356,582
Principal payments on long-term debt	-	-
	(1,494,434)	1,356,582
Investing Activities		
Assets held for sale	-	-
Net increase (decrease) in cash and cash equivalents	10,706,520	2,293,651
Cash and Cash Equivalents		
Beginning of Year	32,713,961	30,420,310
End of Year	\$ 43,420,481	\$ 32,713,961

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Consolidated Statement of Changes in Net Financial Assets

	2024	2023
	Actual	Actual
Annual Surplus	\$ 3,512,376	\$ 8,393,979
Acquisition of tangible capital assets	(3,764,891)	(5,629,687)
Amortization of tangible capital assets	2,245,564	2,176,381
Disposal of tangible capital assets	208,044	137,997
	(1,311,283)	(3,315,309)
Acquisition of assets held for sale	-	-
Acquisition of prepaid expenses	41,435	14,397
	41,435	14,397
Increase (Decrease) in Net Financial Assets	2,242,527	5,093,066
Net Financial Assets		
Beginning of Year	32,513,379	27,420,313
End of Year	\$ 34,755,908	\$ 32,513,379

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Notes to the Consolidated Financial Statements

1. Summary of Significant Accounting Policies and Reporting Practices

(a) **Basis of Presentation**

The consolidated financial statements of the Municipality of the District of Lunenburg (“Municipality”) have been prepared, by Management, in accordance with the CPA Canada Public Sector Accounting Standards.

(b) **Consolidated Entities**

These consolidated statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances of all organizations and enterprises accountable for the administration of their financial affairs and resources to the Municipal Council and which are owned or controlled by the District of Lunenburg. Inter-fund and inter-corporate transactions have been eliminated.

(i) **Consolidated Entities**

In addition to the general Municipality of the District of Lunenburg departments and funds, the following are consolidated:

- Municipal Joint Services Board
- The Municipality’s proportionate share of Lunenburg County Multi-Purpose Centre Corporation

(ii) **Non-Consolidated Entities**

The following local boards, commission, and agencies are not consolidated:

- Property Valuation Services Corporation
- Western Regional Housing Authority
- South Shore Regional Library Board

(iii) **Trust Funds**

Trust funds and their related operations are administered by the Municipality for the benefit of external parties and are not consolidated. The remaining trust accounts are reported separately on the trust funds’ statement of continuity and statement of financial position. The trust funds administered by the Municipality are comprised of the following:

	2024	2023
	Actual	Actual
Burial funds	\$ 3,428	\$ 3,240
School lands	26,227	26,227
Lunenburg County Community Fund	1,000,000	1,000,000
	<u>\$ 1,029,655</u>	<u>\$ 1,029,467</u>

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1. Summary of Significant Accounting Policies and Reporting Practices (Continued)

(c) Basis of Accounting

(i) PSAB Recommendations

These financial statements have been prepared in accordance with the standards established by the CPA Canada Public Sector Accounting Board “PSAB” which are applicable to Municipalities.

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon and restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenues in the period that events giving rise to the transfer occurred, providing the transfers are authorized, the Municipality has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenditures are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

(ii) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingencies and the reported amounts of revenue and expenditure in the consolidated financial statements and accompanying notes. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality.

In addition, the Municipality’s implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

Due to inherent uncertainty in making estimates, actual results could differ from those estimates.

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1. Summary of Significant Accounting Policies and Reporting Practices (Continued)

(c) Basis of Accounting (continued)

(iii) Taxation and Related Revenues

Property tax billings are prepared by the Municipality based on assessment rolls issued by Property Valuation Services Corporation (“PVSC”) and adjusted for estimates of appeals and reassessments. Tax rates are established annually by Municipal Council during the budget approval process. Tax adjustments as a result of appeals and reassessments are recorded when the result of the appeal process is known. Valuation allowances are established based on estimated losses that may be incurred in collecting outstanding receivables.

The Municipality includes interest in revenue on overdue taxes it is entitled to collect.

(iv) Accounts Receivable

Accounts receivable are reported net of any allowance for doubtful accounts.

(v) Tangible Capital Assets

Capital assets are recorded at cost in the period they are acquired. Donated assets are capitalized and recorded at their estimated fair value upon acquisition. Certain capital assets for which historical cost information was not available have been recorded at current fair market value discounted by a relevant inflation factor.

Amortization is recorded in the financial statements on a straight-line basis over an asset’s estimated useful life as follows:

	Years
Land improvements	25
Buildings	15-40
Electronic Equipment	5-10
Small Equipment	3-15
Machinery and Equipment	10-15
Vehicles	3-15
Roads and Streets	30
Traffic and Street Lights	30
Sidewalks	25
Sewer Systems	50
Wharves	25
Other	25-50
LaHave River Sewer Systems	7

No amortization is recorded in the year of acquisition.

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1. Summary of Significant Accounting Policies and Reporting Practices (Continued)

(c) Basis of Accounting (continued)

(vi) Employee Future Benefit Obligations

The Public Sector Accounting Handbook requires accounting for and reporting obligations for employee future benefits. An estimate of these liabilities has been recorded with the Consolidated Statement of Financial Position.

On March 1, 2020 employees of the Municipality entered the Public Service Superannuation Plan ("PSSP"), a contributory pension plan administered by the Pension Services Superannuation Plan Trustee Incorporated, which provides pension benefits based on length of service and earnings. The Municipality is not obligated for any unfunded liability, nor is the Municipality entitled to any surplus that may arise in the PSSP. Employer contributions are recognized as an expense in the period to which they relate.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and highly liquid temporary money instruments with original maturities of three months or less. Bank borrowings are considered to be financing activities.

(e) Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites would be recognized when all the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Municipality of the District of Lunenburg:
 - a. is directly responsible;
 - b. or accepts responsibility;
- (iv) and a reasonable estimate of the amount can be made.

As at March 31, 2019 the Riverport School site was identified as a contaminated site (Note 8 b). The site received environmental clearance on January 1, 2023.

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(f) Asset Retirement Obligations

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for the removal of asbestos in several of the buildings owned by the Municipality has also been recognized based on estimated future expenses on closure of those sites and post-closure care.

The liability is discounted using a present value calculation, and adjusted yearly for accretion expense.

2. Change in Accounting Policies

PS 3400 – Revenue:

Effective April 1, 2023, the Municipality adopted Public Accounting Standard PS 3400 – Revenue. The new accounting standard differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The standard was adopted with no impact on revenue recognition for the fiscal year.

No performance obligations have been entered into or recognized as at March 31, 2024.

3. Contributions to Boards, Regional Authorities and Commissions

Together with other municipal units in Lunenburg County, the Municipality is required to finance the operations of the various Boards, Regional Authorities and Commissions based on uniform assessment.

In addition to any budgeted contributions, the municipal units share in the deficits or surpluses of these Boards based on their sharing percentages. The municipal units' share of the surplus or deficit is set up as payable to, or receivable, from the other organizations.

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Contribution to Non-Consolidated Boards

The following contributions were made by the Municipality for current year's operations to non-consolidated board, agencies, and commissions:

	2024		2023
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Western Regional Housing Authority (a)	\$ 35,000	\$ 28,950	\$ 26,640
South Shore Regional Library Board (b)	199,700	199,700	199,700
Property Valuation Services Corporation (4. c)	690,300	690,276	687,452
	<u>\$ 925,000</u>	<u>\$ 918,926</u>	<u>\$ 913,792</u>

(a) Contribution to Regional Housing Authority

The Municipality is required to help finance its share of the operating deficit in the Western Regional Housing Authority out of its current year's operation. The cumulative deficit financed for 2023-24 was \$28,950 (2022-23 - \$26,640).

(b) Contribution to Regional Library Board

During 2023-24, the Municipality paid \$199,700 (2022-23 - \$199,700) to the Regional Library Board as its share of operating costs.

4. Contributions to Provincial Government Departments and Agencies

(a) Education Contribution

The required contribution to the South Shore Regional Centre for Education is calculated using the mandatory municipal education rate (set by the Minister of Education) multiplied by the Municipality's uniform assessment. For 2023-2024 the education tax rate was \$0.3048 (2022-23 - \$0.3048) per \$100 of uniform assessment multiplied by the uniform assessment of \$3,129,872,293 (2022-23 - \$2,887,963,821) for a total amount paid of \$9,539,851 (2022-23 - \$8,802,514).

(b) Correction Contributions

The required contribution for corrections is calculated first using an amount set by the Province, to be recovered from all municipal units. Fifty percent of this recovery amount is allocated among municipal units using each unit's uniform assessment as a percentage of provincial uniform assessment. The other fifty percent is allocated using each unit's number of dwelling units as a percentage of provincial dwelling units. During 2023-24 the Municipality paid \$428,002 (2022-23 - \$428,251) to the Province for correction services.

4. Contributions to Provincial Government Departments and Agencies (continued)

(c) Assessment Service Contributions

The required contributions for assessment services is calculated using an amount, set by the Property Valuation Services Corporation (PVSC), to be recovered from all municipal units 2023-24 \$17.532 million (2022-23 - \$17.532 million). Fifty percent of this recovered amount is allocated among municipal units using each unit's uniform assessment as a percentage of provincial uniform assessment. The other fifty percent is allocated using each unit's number of assessment accounts as a percentage of provincial assessment accounts. During 2023-24 the Municipality paid \$690,276 (2022-23 - \$687,452) to the PVSC for assessment services.

(d) Lunenburg County Multi-Purpose Centre Corporation

On November 10, 2009, the Municipality entered into an agreement with the Town of Bridgewater to form the Lunenburg County Multi-Purpose Centre Corporation ("LCLC") to own and operate a multi-purpose facility. The Municipality has a fifty percent interest in the facility. The original capital cost was paid from reserves and replenished through a special tax rate. The remaining balance at March 31, 2016 of \$710,339 was paid in 2016-17. The overage in capital costs was also funded through municipal reserves. The remaining balance was \$1,747,478 at March 31, 2016. The LCLC had agreed to forward future capital donations to the Municipality to help replenish this additional reserve drawdown. In 2018-19, no capital donations were received. In prior years, funds were paid back to the reserve fund (2017-18: \$25,500; \$ 2016-17: \$76,000; 2015-16: 22,500). In 2019-20, the Municipality's Council agreed to write off the \$1,645,979 remaining balance.

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4. Contributions to Provincial Government Departments and Agencies (continued)

(d) Lunenburg County Multi-Purpose Centre Corporation (continued)

Included in the Municipality's consolidated financial statements are its proportionate share of the net assets in the amount of \$14,451,682 (2022-23 - \$14,741,245). The following table provides supplementary financial information for the LCLC as of March 31:

Financial Position	2024		2023
	MODL Share	TOTAL	
Financial Assets	\$ 357,936	\$ 2,888,062	\$ 3,758,557
Liabilities	272,581	2,717,351	3,667,398
Net Financial Assets (Liabilities)	85,356	170,711	91,159
Non Financial Assets	14,366,327	28,732,653	29,391,331
Net Assets (Liabilities)	\$ 14,451,682	\$ 28,903,364	\$ 29,482,490

As of March 31, 2024, MODL had the following related party transactions with the LCLC:

	2024	2023
Due to LCLC (rentals)	\$ 4,152	\$ 575
Operating Grants paid to LCLC	671,612	527,463
Capital Grants paid to LCLC	0	137,327
Operating deficit transfer payable to LCLC	123,968	115,697
Capital transfer receivable from LCLC	1,191	1,191

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5. Cash and Cash Equivalents

	2024	2023
	Actual	Actual
Included in Cash are Restricted Amounts		
Canada Community-Building Fund	\$ 1,803,178	\$ 1,554,018
Lunenburg County Lifestyle Centre	57,065	432,002
Tax Sale Surplus	2,524,416	2,200,307
Landfill Closure	887,271	870,959
	<u>5,271,929</u>	<u>5,057,287</u>
Unrestricted Cash	<u>38,148,551</u>	<u>27,656,674</u>
	<u>\$ 43,420,481</u>	<u>\$ 32,713,961</u>
	2024	2023
	Actual	Actual
Cash Made Up Of:		
Operating Fund	\$ 17,466,551	\$ 9,710,493
Capital Fund	-	-
Reserve Fund	25,896,865	22,571,466
Lunenburg County Lifestyle Centre	57,065	432,002
	<u>\$ 43,420,481</u>	<u>\$ 32,713,961</u>

The Canada Community-Building Fund is restricted to eligible projects, as approved under the Canada-Nova Scotia CCBF Agreement. The landfill closure funds are restricted by provincial regulations to fund eligible landfill costs.

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6. Taxes Receivable

	<u>2024</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
Balance, beginning of year	\$ 1,695,320	\$ 1,375,176
Current year's tax levy	35,162,632	31,507,603
Interest on overdue taxes and rates	367,191	333,391
	<u>37,225,143</u>	<u>33,216,170</u>
Deduct		
Collections	34,023,354	30,531,798
Adjustments, write-offs & bad debt expense	87,502	42,927
Exemptions for taxes	351,284	271,260
	<u>34,462,140</u>	<u>30,845,985</u>
Sub-total	2,763,003	2,370,185
Allowance for doubtful accounts	(762,363)	(674,865)
Net taxes receivable	<u>\$ 2,000,640</u>	<u>\$ 1,695,320</u>

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7. Other Receivables

(a) Other

	2024	2023
	Actual	Actual
Governments		
Government of Canada and its agencies	\$ 260,270	\$ 170,622
Province of Nova Scotia and its agencies	391,773	1,471,555
Trust Fund	128,039	70,207
Municipal Joint Services Board ("MJSB")	2,075	1,877
Municipal Governments	118,210	239,153
	<u>900,368</u>	<u>1,953,414</u>
General Public	370,633	499,793
LaHave River Stright Pipe Loans	1,006,842	1,146,093
Clean Energy Financing Loans	149,635	69,602
	<u>1,527,109</u>	<u>1,715,488</u>
Allowance for Doubtful Accounts	<u>(11,409)</u>	<u>(10,785)</u>
	<u>\$ 2,416,068</u>	<u>\$ 3,658,117</u>

Other Receivables Found in:

Operating Fund	\$ 732,928	\$ 791,527
Capital Fund	1,361,433	2,686,425
Reserve Fund	-	-
Trust Fund	-	-
Other	321,706	180,165
	<u>\$ 2,416,068</u>	<u>\$ 3,658,117</u>

(b) Allowances for Doubtful Accounts

	2024	2023
	Actual	Actual
Due from general public	\$ 11,409	\$ 10,785
	<u>\$ 11,409</u>	<u>\$ 10,785</u>

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8. Other Liabilities

	2024	2023
	Actual	Actual
Deferred Revenues		
Other	\$ 536,702	\$ 236,872
Province of Nova Scotia	\$ 5,586,992	\$ -
Lunenburg County Lifestyle Centre	77,361	318,548
	6,201,055	555,420
Other		
Prepaid Taxes	1,212,024	1,164,543
Tax Sale Surplus (note 9)	2,524,416	2,200,307
Landfill closure liability (note 8a)	408,830	408,830
Loans	1,006,842	-
	\$ 11,353,167	\$ 4,329,100

(a) Landfill Site Closure

As of April 1, 2013, the Municipality transferred all of the assets and liabilities of the Lunenburg Regional Recycling and Composting Facility (“LRRCF”) to the Municipal Joint Service Board (“MJSB”).

Municipalities are required to recognize closure costs as an expense and make an equivalent transfer into a special capital reserve fund in each period that the landfill accepts solid waste. Recognition of closure costs started on the date the landfill began accepting solid waste. The Municipality has site closure reserves which are in excess of the landfill liability. Total transfers to site closure capital reserves and interest earned on these reserve funds at March 31, 2024 was \$887,271 (2023- \$870,959). The landfill was closed to further disposal in 2005 and subsequent costs incurred relate to remediation and monitoring. The present value of the remaining landfill site closure cost is estimated to be \$351,232 (2023 – \$416,307).

The future landfill site closure costs were forecast with inflation at 2% per annum and discounted back to March 31, 2019 using a discount rate of 2.5%. A gross landfill closure liability of \$408,830 (2023 - \$408,830) has been reported in the consolidated statement of financial position of the Municipality and includes costs for the assessment of the site monitoring, treatment of leachate, monitoring of ground and surface water, monitoring and recovery of gases and maintenance of required drainage systems and other control systems.

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8. Other Liabilities (continued)

8. (a) Landfill Site Closure (continued)

	<u>2024</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
Estimated gross landfill closure cost	\$ 408,830	\$ 408,830
Reserves for Site Closure	887,271	870,959

(b) Contaminated Site – Riverport School

Petroleum hydrocarbon contamination was discovered during an Environmental Site Assessment of the Riverport School property. MODL notified the Provincial Department of Environment as per provincial legislation. The Department issued an inspection report with a schedule for compliance for site remediation. On July 16, 2016, Municipal Council approved a plan to demolish the building and remediate to Tier 2 standards. Environmental clearance was received on January 1, 2023. The tear down, remediation and testing follow-up costs were \$407,652.

(c) Lunenburg County Community Fund Liability

The Lunenburg County Community Fund (LCCF) donated \$1,000,000 to help finance the LaHave River Straight Pipe Project. In accordance with the Memorandum of Understanding between MODL and the LCCF, homeowner payments replenished the donation and were transferred to a Trust Fund in the name of the LCCF to be used on future mutually agreed upon projects. Homeowner payments of \$1,000,000 have been received. The liability was paid in 2022.

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9. Tax Sale Surplus Account

The Municipality of the District of Lunenburg is required to hold the surplus from tax sales for a period of twenty (20) years. This surplus represents excess funds received at tax sales over and above the original amounts which were owing to the Municipality at the time a particular property was sold. The excess proceeds if not claimed, are to be transferred to the Capital Reserve fund at the end of the twenty (20) year period. A surplus of \$3,556 was transferred to the Capital Reserve in Fiscal 2024. Provincial regulations require the tax sale surplus be included on the consolidated statements as a liability. Tax sale surplus account amounts and the respective years in which they arose are as follows:

	2024	2023
	Actual	Actual
2004	-	3,556
2005	13,783	13,783
2006	62,358	62,358
2007	4,247	4,247
2008	8,368	8,368
2009	86,299	86,299
2010	113,084	113,084
2011	19,061	19,061
2012	54,221	54,221
2013	59,145	59,145
2014	28,890	28,890
2015	69,981	69,981
2016	46,070	46,070
2017	112,409	112,409
2018	18,188	18,188
2019	38,955	38,955
2020	112,270	112,270
2021	663,206	663,206
2022	571,039	571,039
2023	115,178	115,178
2024	327,665	-
	<u>\$ 2,524,416</u>	<u>\$ 2,200,307</u>

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10. Long-term Debt

(a) Balance of Long-term Debt

The Municipality has paid all long-term debt obligations. There is no long-term debt reported on the consolidated statement of financial position.

(b) Principal Payments

Principal repayments required for the next five (5) years are as follows:

2025	\$	-
2026	\$	-
2027	\$	-
2028	\$	-
2029	\$	-
2030	\$	-

(c) Total Charges for Long-term Debt

Because all long term debt obligations are paid, there are no charges for long-term debt included in the consolidated statement of financing activities.

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11. Contingent Liabilities

The Municipality is contingently liable for long-term liabilities for which the responsibility of the payment of principal and interest has been assumed by other organizations as follows:

- ***Lunenburg County Multi-Purpose Centre Corporation*** – The Municipality has guaranteed the Temporary Borrowing Resolution of the “Lunenburg County Multi-Purpose Centre Corporation” in the amount of \$3,850,000. There is no balance owing on this capital debt at year end.
- ***Municipal Joint Services Board*** - The Municipality is responsible for their share of the liabilities of the Board: The nature of solid waste management leads to potential for site contamination. Although active mitigation practices are in place, potential environmental liabilities in a final full site closure are undeterminable, however given the nature could potentially be significant.
- ***Blockhouse Volunteer Fire Department*** – The Municipality has provided a loan guarantee to the Blockhouse Volunteer Fire Department in the amount of \$100,000 for the purpose of constructing a new fire hall for a period not exceeding ten years. The loan guarantee has been approved by the Minister of Municipal Affairs and expires May 6, 2026. As of March 31, 2024 the loan is in good standing.

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12. Tangible Capital Assets

	Cost - Beg of Year	Additions	Cost Disposals & Write Offs	Cost-End of Year	Amort Disposals & Write Offs	Amort in Year	Acc Amort Beg of Year	Acc Amort End of Year	Net Book Value	
									2024	2023
Municipal General										
Land	\$ 6,298,357	\$ -	\$ 208,044	\$ 6,454,605	\$ -	\$ -	\$ -	\$ -	\$ 6,454,605	\$ 6,662,649
Land Improvements	2,380,690	1,288,809	-	3,875,019	-	81,629	652,337	733,965	3,141,053	1,933,873
Buildings	9,571,367	179,552	-	10,450,129	-	153,706	747,499	901,205	9,548,925	9,523,079
Buildings/Plants - WWTP	6,243,425	-	-	6,243,425	-	250,012	4,088,089	4,338,101	1,905,325	2,155,337
Electronic Equipment	84,571	-	-	84,571	-	7,972	71,137	79,109	5,462	13,434
Small Equipment	260,117	47,305	-	549,422	-	22,406	142,202	164,608	384,814	359,915
Machinery & Equipment	1,074,421	56,697	-	1,231,655	-	63,918	599,624	663,542	568,113	575,335
Vehicles	487,914	225,491	26,317	750,989	26,317	86,046	272,959	332,688	418,300	278,856
Wharves	378,674	15,017	-	393,691	-	15,136	214,008	229,144	164,547	164,666
Roads and Streets	9,505,168	-	-	9,637,936	-	289,849	3,298,841	3,588,690	6,049,246	6,339,095
Sidewalks	328,990	-	-	328,990	-	10,966	67,367	78,333	250,657	261,623
Sewer System	7,627,177	879,735	-	8,752,567	-	181,744	2,308,988	2,490,732	6,261,835	5,563,844
LaHave Straight Pipe Project	7,623,616	-	-	9,905,374	-	448,390	1,388,468	1,836,857	8,068,517	8,516,906
Work-in-progress	-	497,965	-	497,965	-	-	-	-	497,965	-
Other	1,350,934	351,894	-	1,748,926	-	93,299	579,370	672,669	1,076,256	817,661
	53,215,422	3,542,464	234,360	60,905,264	26,317	1,705,075	14,430,888	16,109,646	44,795,619	43,166,272
Lunenburg County Multi-Purpose Centre Corporation (50% equity)										
Land	433,583	-	-	433,583	-	-	-	-	433,583	433,583
Land Improvements	1,424,272	-	-	1,424,272	-	56,971	540,222	597,193	827,079	884,050
Building	16,965,357	178,525	-	17,143,882	-	435,637	3,766,602	4,202,238	12,941,644	13,198,756
Furniture and fixtures	167,852	-	-	167,852	-	10,174	153,723	163,897	3,955	14,129
Computer equipment	156,797	-	-	156,797	-	9,674	131,728	141,402	15,396	25,070
Equipment	357,701	43,903	-	401,604	-	28,034	251,383	279,417	122,187	106,318
Work in Progress	-	-	-	-	-	-	-	-	-	-
Total Tangible Capital Assets	19,505,561	222,427	-	19,727,988	-	540,490	4,843,657	5,384,147	14,343,841	14,661,904
Total Tangible Capital Assets	\$ 72,720,982	\$ 3,764,891	\$ 234,360	\$ 80,633,252	\$ 26,317	\$ 2,245,564	\$ 19,274,545	\$ 21,493,792	\$ 59,139,459	\$ 57,828,176

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13. Asset retirement obligations

The Municipality's Asset retirement obligation consists of several obligations as follows:

Asbestos obligation

The Municipality owns several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS3280 – Asset retirement obligations, the Municipality recognized an obligation relating to the removal and post-removal care of the asbestos in these building as estimated at April 1, 2022.

Estimated costs have been discounted to the present value using Nova Scotia CPI (March) at the following rates: 2019, 1.3%; 2020, 0.9%; 2021, 2.8%; 2022, 6.8%; 2023, 4.6%; 2024, 3.3%.

The transition and recognition of asset retirement obligations involved the restatement of opening balances (see note 2).

Changes to the asset retirement obligation in the year are as follows:

Asset Retirement Obligation	Asbestos removal			Balance at March 31, 2024	Balance at March 31, 2023
	MARC Buildings	Wile's Lake Buildings	Centre School		
Opening Balance	\$ 189,700	\$ 8,970	\$ 843,829	\$ 1,042,499	\$ -
Accretion expense	6,260	296	27,846	34,402	46,248
Closing balance	\$ 195,960	\$ 9,266	\$ 871,675	\$ 1,076,901	\$ 1,042,499

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14. Assets Held for Resale

i) Land Available for Sale

At March 31, 2024, nine parcels of Municipally-owned land were actively on the market for sale in accordance with Policy 065 – Divestiture of Surplus Land. The total asking price is \$472,550. These parcels of land were moved from tangible capital assets to land sales inventory at cost (2024 \$241,633; 2023: \$97,392).

15. Commitments

(a) Payments

The Municipality entered into a four-year contract for garbage collection with a two-year optional extension clause. The contract term is April 1, 2020 to March 31, 2024 and requires the following payments: 2023/24 - \$1,155,166. The optional two-year extension amounts are 2024-25 - \$1,181,157 and 2025-26 - \$1,207,733.

(b) School

On January 31, 1982, the Municipality joined with the other Municipalities and towns in Lunenburg County to form the South Shore Regional School Board which was later replaced by the South Shore Regional Centre for Education (SSRCE). Under the agreement, all school buildings as of December 31, 1981, will remain assets of the Municipality, but will be under the operational control of the SSRCE until such time they are no longer required for school purposes. At that time, control will revert back to the Municipality. Since the Municipality does not have control over the schools that are used by the SSRCE, they are not included in the financial statements of the Municipality. The SSRCE turned over the following schools for which they no longer had use: Blockhouse, Centre, and Riverport. The school facilities are fully depreciated and the value of the school lands was offset by the estimated demolition costs of the school buildings. Blockhouse School was sold in Fiscal 2016. Additional Schools are expected to be declared surplus in the next several years which are anticipated to represent a significant cost to the Municipality to decommission. However Provincial legislation has been altered and municipal acquisition is no longer mandatory.

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15. Commitments (continued)

(c) Osprey Village

On April 19, 2010 the Municipality entered into a Memorandum of Understanding with the Town of Bridgewater to make a \$1,000,000 contribution to a new water storage reservoir, with interest at 4% compounded annually, payable on or after April 15, 2015.

The Municipality was successful in securing an Investing in Canada Infrastructure grant (73.3% funding) for the water reservoir that will serve Osprey Village and signed the contribution agreement on May 31, 2022. The Municipality of Lunenburg and the Town of Bridgewater are responsible for 27.7% shared equally together with any non eligible costs. The Municipality will build the water reservoir and turn it over to the Public Service Commission of Bridgewater Water Utility (PSC) once complete.

(d) Partnership Project

Effective April 1, 2024 the Municipality renewed its contract with the Canadian Air Engineering Squadron to assist, support, and facilitate the recruitment of reservists by providing a facility in Pinegrove, Lunenburg County, Nova Scotia. This contract expires March 31, 2029.

(e) School Lands Trust Payments

The Municipality receives interest income annually from funds held in trust, representing its interest in school lands. These funds are available for the purchase of books as follows:

	Park View Education Centre	New Germany Rural High	Total
Balance, beginning of year	\$ 506	\$ 506	\$ 1,013
Interest income earned in trust	758	758	1,517
Less: paid to school for books	(506)	(506)	(1,013)
Balance available for book purchases	\$ 758	\$ 758	\$ 1,517

15. Commitments (continued)

(f) Garbage Disposal

Commencing April 1, 1991, the Municipality entered into an agreement with other Municipal Units in Lunenburg County to share in the capital cost of the site, based on the average of waste collected and uniform assessment over the last five (5) years. Each of the units has a vested interest in the site; however, no unit can receive its vested interest unless all units mutually agree to close the site to solid waste disposal. On April 1, 2012 the Town of Lunenburg (“TOL”) withdrew from the partnership. This event is not expected to have a material effect of the LRRCF operations as the TOL waste amounts to less than 8% of the total received at the facility. The remaining partners formed a Municipal Joint Service Board (“MJSB”) under Section 60 of the Municipal Government Act to operate the LRRCF beginning in Fiscal 2014. On March 31, 2013 the related assets and liabilities were transferred to the Municipal Joint Services Board.

The three remaining partner units, the Town of Bridgewater, Town of Mahone Bay and the Municipality of the District of Lunenburg continue their discussions with the Town of Lunenburg to determine their rights and obligations under the various waste management agreements as a result of the 2012 withdrawal by the Town of Lunenburg. Should the municipal units fail to reach an agreement, the three remaining partners are responsible for recovering the landfill closeout and post closeout costs from the Town of Lunenburg.

(g) Joint Emergency Measures Organization

The Municipality has an Agreement with the Town of Bridgewater, Town of Mahone Bay and the Municipality of Chester to provide for a coordinated response to emergencies. On April 1, 2015 the Town of Lunenburg was added to the Agreement.

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16. Assessed Property Taxation

	2024		2023
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Total taxes and rates	\$ 35,906,800	\$ 37,543,672	34,703,691
Less:			
Taxes collected on behalf of others:			
School Board levy	9,539,900	9,539,851	8,802,514
Correctional Services	456,500	428,002	428,251
Deficit of Regional Housing Authority	35,000	28,950	26,640
	<u>10,031,400</u>	<u>9,996,802</u>	<u>9,257,405</u>
Net taxes and rates	\$ 25,875,400	\$ 27,546,870	\$ 25,446,286

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17. Schedule of other Revenues and Conditional Transfers

	Actual 2024	Actual 2023
Other revenue from own sources		
<i>Operating fund revenue</i>		
Licenses & permits	\$ 118,001	\$ 114,595
Police prosecution & fines	87,434	76,877
Rentals	90,625	95,654
CES/CEF Expense Recovery	68,246	61,831
Interest - bank accounts and pension	2,300,658	1,414,047
Interest on overdue taxes	371,822	343,576
Administration charges - REMO	5,800	5,800
Tax Sale fees	57,425	39,096
Open Space Fees	42,530	200,209
Tax Information - third parties	62,390	76,158
Tax Sale surplus	3,556	48,157
Pro-Kids	20,317	20,585
Economic Development grants & VIC	9,187	59,971
Sale of Services	111,282	182,015
Recreation Fees	100,172	81,894
Other Administrative revenues	51,240	33,795
<i>Capital fund revenue</i>		
Aerated compost carts	456	-
Sewer user connect fees	-	-
Sale of Assets (used vehicle, and land)	(35,565)	-
Liability funding - Riverport School	-	501,240
Lun Co Community Fund	2,042	1,011,198
Other Contributions	64,301	4,248
Interest on receivables	1,802	833
Donated assets (land)	-	3,540
Gain on sale of assets	139,001	4,081
<i>LCLC consolidated revenue</i>	636,515	1,312,379
	\$ 4,309,237	\$ 5,691,779
Conditional transfers from other governments		
Gas Tax revenue	1,235,717	1,180,159
Federal & Provincial capital grants	512,748	2,809,539
Provincial operating grants	221,531	227,926
LCLC consolidated government transfers	494,666	749,990
	\$ 2,464,662	\$ 4,967,613

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18. Employee Benefits

(a) Pension Agreements

Effective March 1, 2020, the Municipality signed a transfer agreement with the Public Service Superannuation Plan Trustee Incorporated (“PSSPTI”) to transition its pension plan assets to the PSSP, a contributory multi-employer defined benefit pension plan administered by the PSSPTI, which provides pension benefits based on length of service and earnings.

Upon entering into such agreements, assets and liabilities of a Municipality pension plan are in whole, or in part, transferred to the PSSP. On or after the transfer date, retirees of the former Municipality defined benefit pension plan are deemed to be retirees within the PSSP.

The transition was accounted for as a settlement as the Municipality transferred its assets and any remaining obligation of its defined benefit pension plan to the PSSP. In accordance with the transfer agreement, the Municipality has no further obligations or liabilities in respect of its former defined benefit pension plan and is only responsible to make contributions to the PSSP as an employer. The resulting differential on transfer was a deficit of \$166,527 (actuarial estimates were \$155,200). This pension benefit deficit was paid and has been recorded in the consolidated statement of operations.

Expenses associated with the transfer including legal and actuarial fees were budgeted utilizing the Employee Pension Reserve. These costs were expensed in the fiscal year in which they are incurred. In 2021/22 the final costs totaled \$132,965 (2020/21- \$102,045. The transfer costs were paid from the Employee Pension Reserve.

The PSSP is accounted for as a defined contribution plan as the obligation to pay retirement obligations does not reside with the Municipality.

The PSSP is 103.8 % funded with an accrued pension obligation resulting in a \$0.287 B funding surplus (extrapolated) as at March 31, 2024 on a going concern basis.

The actual pension obligation as of the actuarial date of December 31, 2023 was a funding excess of \$111.4 M.

Contributions to the Plan are required by both the employer and its employees. Total MODL contributions for 2023-2024 were \$917,564 and are recognized as an expense in that period.

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18. Employee Benefits (continued)

(b) Employee Future Benefit Obligations

Management's estimates of employee future benefit obligations represent future liabilities of the Municipality to its employees for benefits earned but not taken as at March 31, 2024 and consist of the following:

	2024		2023		Net Change
	Actual		Actual		
Accrued sick leave	\$ 78,847	\$	95,211	\$	(16,363)
Service awards	23,700		23,100		600
Vacation pay	488,916		422,603		66,313
	\$ 591,463	\$	540,914	\$	50,549

Sick leave is accumulated at a rate of 1 ½ days per month to a maximum of 100 days. This benefit is not paid out upon retirement. Service Awards are recognition awards for permanent full-time employees. Employees are compensated based on achieving certain years of service milestones. Awards range from \$300 to \$2,100 for 5 years to 35 years of service.

(i) Vacation

Vacation pay reflects the value of vacation earned during the year but not taken as at the year end.

(ii) Service Awards

Service awards reflect the value of cash awards for long service employees but not taken at year end.

The Municipality has no material unfunded post-employment benefit obligations.

(iii) Accrued Sick Leave

The Municipality's estimated sick leave entitlements for 2023-24 are \$78,847 (\$95,211 – 2022-23) based on an estimate of sick leave credit drawdown history.

In lieu of a short-term disability plan, the Municipality has a sick leave policy that allows employees to earn sick leave credits based on time worked.

The accrued sick leave is an estimate of the sick leave credits that may be used in future years, based on past experience.

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19. Consolidated Expenditures by Object – Municipal Operations

The following is a summary reclassification by object of the consolidated expenditures as reported in the supplementary financial information.

	2024	2023
	Actual	Actual
Salaries, benefits & other personnel costs	\$ 7,463,360	\$ 6,601,343
Long-term interest charges	46,496	49,775
Materials, outsourced and other	10,638,811	8,603,246
Amortization	2,245,565	2,176,382
Asset Retirement obligations	34,402	1,042,499
Utilities	746,322	633,831
Rents	11,047	10,862
Grants	1,183,241	847,679
Fire Area Rates	4,352,169	3,923,393
Policing and corrections	4,199,964	3,971,698
Reduced taxes	351,284	271,260
Total consolidated statement of operations expenditures	\$ 31,272,660	\$ 28,131,966

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20. Government Transfers

- (a) The Municipality receives grants, subsidies and contributions from provincial and federal governments for general purposes, to finance specific program expenditures and to finance capital expenditures. These government transfers are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. If a liability is created, the satisfaction the transfer stipulations by the Municipality determines the timing of the recognition of the transfer as revenue.
- (b) The Municipality makes discretionary disbursements to individuals, institutions, and agencies. These payments are recorded as grants to organizations and individuals in the consolidated statement of financing activities to the extent that the payments meet the accrual basis of accounting. Amounts paid for Canada Pension Plan are not reported as government transfers. During 2024 fiscal year the Municipality issued payments as government transfers as follows:

	2024		2023
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Grants to fire departments	\$ 286,600	\$ 330,942	\$ 294,888
Grants to agencies and institutions	<u>1,223,400</u>	<u>852,299</u>	<u>552,791</u>
	<u>\$ 1,510,000</u>	<u>\$ 1,183,241</u>	<u>\$ 847,679</u>

21. Municipal Joint Services Board (“MJSB”)

As outlined in note 12(f), the Municipal Joint Services Board was incorporated under Section 60 of the Municipal Government Act and began operations on April 1, 2013. The MJSB operates the Lunenburg Regional Community Recycling Centre (“LRCRC”) and identifies opportunities for increased sharing of services among partner Municipalities. Information Technology and Human Resource management have been identified and implemented.

The Capital and Operating budgets of the MJSB are subject to annual approval of at least two of the three partners representing at least 51% of the interest. The Council of each partner are responsible to guarantee any capital borrowings required to implement the annual capital budget.

The costs for the LRCRC are shared by its partners based on a cost sharing formula for metric tonnage received at the facility. Tipping fees are approved by Councils as part of the Operating and Capital Budget process.

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21. Municipal Joint Services Board (“MJSB”) (continued)

The District of Lunenburg had the following related party transactions with the MJSB:

	<u>2024</u>	<u>2023</u>
Tipping fee payments & monitoring	\$ 1,416,247	\$ 1,242,096
IT Services	254,260	198,642
HR Services	66,664	23,153
Payable for landfill closure and post closure costs	408,830	408,830
	<u>\$ 2,146,001</u>	<u>\$ 1,872,721</u>

The MJSB is accounted for as a portfolio investment in MODL’s Consolidated Financial Statements as 61.95% of the MJSB April 1, 2013 total equity of \$5,695,933, which equates to MODL portfolio investment of \$3,528,630.

22. Financial Instruments

The Municipality’s financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, accounts payable and accrued liabilities, deposit liabilities, and requisition over-levy. It is management’s opinion that the Municipality is not currently exposed to significant interest risks arising from these financial instruments.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is subject to interest rate risk if the interest rate were to drop below current levels; the majority of its cash balances are invested in deposits that pay interest based on current market interest rates. The Municipality does not use derivative financial instruments to alter effects of this risk.

The Municipality is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Municipality provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

All financial instruments are carried at approximate fair value unless otherwise noted.

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23. Remuneration of Elected Officials and Chief Administrative Officer

	Remuneration		Expense Claims		Totals	
	2024	2023	2024	2023	2024	2023
Mayor Carolyn Bolivar-Getson	\$ 72,410	\$ 68,358	\$ 14,213	\$ 15,923	\$ 86,623	\$ 84,281
Councillor/Deputy Mayor Pamela Hubley	51,243	46,886	5,437	7,488	56,680	54,374
Councillor/Deputy Mayor Wendy Oickle	49,541	44,195	7,603	3,645	57,144	47,840
Councillor Martin Bell	46,816	44,195	3,017	3,508	49,833	47,703
Councillor Michelle Greek	46,816	44,195	8,004	3,030	54,820	47,225
Councillor Leitha Haysom	46,816	44,195	4,867	4,212	51,683	48,407
Councillor Cathy Moore	46,816	48,256	4,800	7,046	51,616	55,302
Councillor Kathryn Petersen Delong	46,816	44,195	5,410	2,578	52,226	46,773
Councillor Sandra Statton	46,816	44,195	2,127	2,290	48,943	46,485
Councillor Chasidy Veinotte	46,816	44,195	9,146	5,500	55,962	49,695
Councillor Reid Whynot	46,816	44,195	3,293	6,247	50,109	50,442
	547,722	517,060	67,917	61,467	615,639	578,526
Chief Administrative Officer(s)	190,361	190,361	12,727	11,510	203,088	201,871
	\$ 738,083	\$ 707,421	\$ 80,644	\$ 72,977	\$ 818,726	\$ 780,396

24. Hospitality Expenses

Hospitality expenses are incurred while hosting individuals from outside of the municipality for business purposes including receptions, ceremonies, conferences, business meetings, performances or other group events. The offering of hospitality is done in such a manner to reflect the prudent stewardship of public funds.

The Municipality spent \$0 for hospitality in 2023-24 (\$0 in 2022-23).

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25. Area Rates

	2024		2023
	Actual		Actual
Balance, beginning of year	\$ 45,831	\$	39,788
Rates levied			
Fire protection	4,370,604		3,922,545
Street lighting	161,800		144,197
Hydrant charges	78,311		60,092
Sewer	490,492		469,194
	5,101,206		4,596,027
Services provided in current year			
Fire protection payments	4,352,169		3,923,393
Street lighting	152,082		131,209
Hydrant charges	73,116		66,187
	4,577,368		4,120,790
Sewer			
Collection and disposal systems	1,054,550		878,768
Transfer to restricted reserve surplus	175,000		175,000
Municipal Subsidy	(739,058)		(584,574)
Total sewer	490,492		469,194
	5,067,860		4,589,984
Balance, end of year	\$ 79,177	\$	45,831

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25. Area Rates (continued)

	Balance, beginning of year	Rates levied for current year	Total	Services Provided in current year	Balance, end of year
Fire protection					
Big Tancook Island	\$ 786	\$ 20,538	\$ 21,324	\$ 20,297	\$ 1,027
Blockhouse	1,587	179,892	181,479	179,466	2,013
Conquerall Bank	936	117,365	118,301	116,702	1,599
Cornwall	1,385	131,305	132,690	130,893	1,797
Dayspring and District	1,738	283,374	285,112	282,518	2,595
District No. 1 Fire Protection	429	378,348	378,777	378,268	509
Hebb's Cross	1,155	88,296	89,451	87,907	1,545
Hebbville	5,384	181,656	187,040	180,623	6,417
Hemford and District	1,217	73,571	74,788	73,234	1,554
Indian Point	462	65,948	66,410	65,717	694
Italy Cross	1,493	113,023	114,516	112,469	2,047
LaHave and District	1,292	244,589	245,881	239,178	6,703
Lapland and District	893	63,893	64,786	63,419	1,368
Maders Cove	-	74,397	74,397	74,327	70
Martins River	1,016	127,940	128,956	127,523	1,433
Midville and District	1,340	89,476	90,816	89,158	1,658
New Germany	3,626	324,821	328,447	323,604	4,843
Northfield	14,148	405,274	419,422	403,817	15,605
Oakhill	923	213,144	214,067	212,438	1,629
Oakland/Clearland	26	114,658	114,684	114,655	30
Petite Riviere & Crousetown	1,125	131,185	132,310	130,724	1,585
Pleasantville	970	109,239	110,209	108,736	1,473
Riverport	2,046	444,275	446,321	443,736	2,585
Tri-District ¹	643	185,850	186,493	186,076	417
United Communities	1,108	93,399	94,507	92,703	1,804
Walden	1,114	21,522	22,636	21,346	1,290
Wileville	1,733	93,626	95,359	92,637	2,722
	48,575	4,370,604	4,419,179	4,352,169	67,009
Hydrants	376	78,311	78,687	73,116	5,571
Sewer services	-	490,492	490,492	490,492	-
Street lighting	(3,120)	161,800	158,680	152,082	6,598
	\$ 45,831	\$ 5,101,206	\$ 5,147,037	\$ 5,067,860	\$ 79,177

Note 1 - Tri-District is the combination of Baker's Settlement, Chelsea and Newcombville Departments.

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26. Operating Reserve Details

	Balance, beginning of year	Interest on Savings	Transfer (to) from Other Funds	Other	Balance end of year
Roads	\$ 299,400	\$ -	\$ 25,000		\$ 324,400
Surveying	17,202				17,202
General Operations	16,276,458		2,903,343	(800,000)	18,379,802
Climate Change Reserve	353,500				353,500
Election	100,000		50,000		150,000
Open Space Strategic Plan	584,546		43,343		627,889
Contingency	324,818		(50,000)		274,818
Depreciation Reserve	3,530,476		943,759		4,474,235
PACE - Clean Energy Financing	(46,862)		(80,033)		(126,895)
Restricted To Area Rates (Sewer)	2,045,193		65,340		2,110,533
LaHave River Sewer Reserve	24,661		(24,661)		-
NS Transit Grant	43,364				43,364
LCLC Operating Reserve	26,994		165,000		191,994
Indian Path	833				833
Pro Kids	51,008		(21,592)		29,416
Pine Grove Park	10,265				10,265
Hirtles Beach	2,638				2,638
CES-CEF Reserve	194,270		25,000		219,270
Safe Restart Grant	253,787		(241,787)		12,000
SNSMR Grant	42,000				42,000
Pickleball Court Reserve	-			800,000	800,000
Fire Training Facility	-		100,000		100,000
	\$ 24,134,550	\$ -	\$ 3,902,713	\$ -	\$ 28,037,263

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27. Capital Reserve Details

	Balance, beginning of year	Interest	Net transfers from (to) other funds	Balance end of year
Land development - Saw Pit	\$ 6,276			\$ 6,276
Landfill Site Closure	870,959	52,335	(36,024)	887,271
Land Sales	125,664		3,556	129,220
Recreation complex depreciation	363,130	21,820		384,950
Sherbrooke Lake	200,000			200,000
Trails	6,245			6,245
Lift station replacement	537			537
Canada Community Building Fund	1,554,018	60,450	188,710	1,803,178
Open space	437,292		42,530	479,821
User connection fees	31,812			31,812
Aerated Carts	690			690
District General Capital	48,000			48,000
Sustainable Services Growth Fund	1,136,943	-		1,136,943
	\$ 4,781,567	\$ 134,604	\$ 198,772	\$ 5,114,943

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28. Segmented Reporting Statement

							Consolidated	
	Protective Services	Engineering Services & Streets & Roads	Environmental Health	Planning and Economic Development	Recreation, Cultural & Education	Administration and Other	2024	2023
Revenues								
Property taxes	\$ 4,448,914	\$ 161,800	\$ 490,492	\$ -	\$ -	\$ 22,445,663	\$ 27,546,870	\$ 25,446,286
Grants in lieu of taxes	-	-	-	-	-	268,565	268,565	255,266
Services provided to other governments	94,341	-	-	-	-	-	94,341	68,937
Other revenue from own sources	204,516	4,076	96,572	316,588	880,599	2,806,885	4,309,237	5,691,779
Unconditional transfers from other govts	-	-	-	-	-	101,363	101,363	96,063
Conditional transfers from other govts	-	4,200	200,327	143,816	880,603	1,235,717	2,464,662	4,967,613
	4,747,771	170,076	787,391	460,403	1,761,202	26,858,193	34,785,036	36,525,945
Expenditures								
Salaries, benefits & other personnel costs	950,902	646,054	3,802	1,356,052	1,745,498	2,761,052	7,463,360	6,601,343
Interest	-	-	-	-	42,257	4,240	46,496	49,775
Materials, outsources and other operating	192,145	1,425,985	4,666,999	516,151	1,577,844	2,259,686	10,638,811	8,603,246
Amortization	2,113	307,443	923,203	208,801	692,905	111,100	2,245,565	2,176,382
Accretion	-	-	27,846	-	6,556	-	34,402	1,042,499
Utilities	81,901	181,050	122,380	-	294,505	66,486	746,322	633,831
Rents	2,010	-	-	9,037	-	-	11,047	10,862
Grants	362,942	-	33,594	-	-	786,706	1,183,241	847,679
Fire area rates	4,352,169	-	-	-	-	-	4,352,169	3,923,393
Policing and corrections	4,199,964	-	-	-	-	-	4,199,964	3,971,698
Contributions to boards and agencies	-	-	-	-	-	-	-	-
Reduced taxes	-	-	-	-	-	351,284	351,284	271,260
	10,144,146	2,560,532	5,777,824	2,090,041	4,359,564	6,340,553	31,272,660	28,131,967
Annual surplus (Deficit)	\$ (5,396,376)	\$ (2,390,456)	\$ (4,990,433)	\$ (1,629,638)	\$ (2,598,361)	\$ 20,517,640	\$ 3,512,376	\$ 8,393,979

29. Segmented Reporting Detailed Information

The Municipality of the District of Lunenburg (MODL) is a diversified municipal government that provides a wide range of services to its citizens. For management reporting purposes, the Government's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these funds. Functional activities of certain departments have been separately disclosed in the segmented information to identify key areas of accountability:

(a) Protective Services

Police, Fire, Inspections, Animal Control and Regional Emergency Measures Services.

The Municipality's policing services are under contract to the Royal Canadian Mounted Police. Fire Services are provided by twenty-seven volunteer fire departments. A fire services coordinator is provided through the Municipal administration office. Regional Emergency Measures services are governed by a joint inter-municipal service agreement between MODL and the Municipality of the District of Chester, and the Towns of Mahone Bay, Bridgewater, and Lunenburg. The planning department manages certain areas of protective services such as building and fire inspections. This department ensures an acceptable quality of building construction and maintenance through enforcement of fire regulations and construction codes for the protection of occupants.

(b) Engineering Services, Streets and Roads

The Engineering department is responsible for the delivery of Municipal Public Works services related to the planning, development and maintenance of municipal roads, street lighting, solid waste collection and disposal, and waste water.

(c) Waste Management

The collection of residential waste is through an independent contractor. MODL operates the Lunenburg Regional Community Recycling Centre through an Inter-Municipal Joint Services agreement with the Towns of Bridgewater and Mahone Bay.

(d) Sewers

The District maintains wastewater collection and treatment systems located in New Germany, Hebbville, Conquerall Bank and Cookville.

29. Segmented Reporting Detailed Information (continued)

(e) Planning and Economic Development

The Planning department facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of zoning by-laws, and the processing of building permit applications. MODL also maintains an industrial building and leases space to the Canadian Reserve – Canadian Engineering Squadron. The Economic Development department assists in the development of a long-term perspective and plans for economic development opportunities within MODL.

(f) Recreation, Culture & Tourism

The Recreation department provides services that contribute to neighborhood development and sustainability through the provision of recreation and leisure services as well as supporting tourism by operating a mobile Visitor Information Centre. This department assists in the implementation of MODL’s Open Space Strategy and facilitates recreational partnerships with other levels of government. This segment also includes external transfers to the South Shore Regional Library.

Certain allocation methodologies are employed in the preparation of segmented financial information. The General Operating fund reports on Municipal services that are funded primarily by taxation such as property and business tax revenues. Taxation and payments-in-lieu of taxes are apportioned to operating fund segment activities based on the segment’s net operating deficit.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

30. Accumulated Surplus

	2024	2023
	Actual	Actual
Operating fund (schedule 1)	\$ -	\$ -
Capital fund (schedule 2)	42,909,883	43,344,033
Reserve fund (schedule 3)	33,152,207	28,916,117
Municipal Joint Service Board (note 16)	3,528,630	3,528,630
LCMPCC (note 3d)	14,451,682	14,741,245
	94,042,403	90,530,026

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31. Comparative Figures

Certain 2024 comparative figures have been reclassified to conform to the financial statement presentation adopted for 2024.

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Schedule of Operating Fund Financial Position

	2024	2023
	Actual	Actual
Financial Assets		
Cash and cash equivalents (note 5)	\$ 17,466,551	\$ 9,710,493
Taxes receivable (net of asset valuation allowances) (note 6)	2,000,640	1,695,320
Loan receivables (net of asset valuation allowances)	149,635	69,602
Due from other funds and consolidated entities	4,686,629	239,704
Other receivables (net of asset valuation allowances)	583,294	721,925
	24,886,749	12,437,044
Liabilities		
Accounts payable and accrued liabilities	2,864,291	1,289,989
Other liabilities		
Due to other funds and consolidated entities	17,282,404	7,296,409
Employee benefit obligations (note 18b)	591,463	540,914
Other liabilities	4,273,142	3,464,442
	25,011,300	12,591,754
Net Financial Assets	(124,551)	(154,710)
Non-Financial Assets		
Prepaid expenses	124,551	154,710
Accumulated Surplus	\$ -	\$ -

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Schedule of Operating Fund Financial Activities and change in Fund Balances

	2024		2023
	Budget	Actual	Actual
Revenues			
Assessable property taxes	\$ 35,906,800	\$ 37,543,672	\$ 34,703,691
Expenditures as a reduction of tax revenue			
Appropriation to regional school board	(9,539,900)	(9,539,851)	(8,802,514)
Transfer to correctional services	(456,500)	(428,002)	(428,251)
Deficit of Regional Housing Authority	(35,000)	(28,950)	(26,640)
Net Assessable property taxes	25,875,400	27,546,870	25,446,286
Grants in lieu of taxes	255,100	268,565	255,266
Services provided to other governments	87,100	94,341	68,937
Other revenue from own sources	2,349,000	3,500,685	2,854,261
Unconditional transfers from other governments	95,200	101,363	96,063
Conditional transfers from other governments	243,300	221,531	227,926
Total Revenues	28,905,100	31,733,353	28,948,740
Expenditures			
General government services	7,248,700	6,229,453	5,365,264
Protective services	10,200,500	10,142,033	9,202,516
Transportation services	2,498,200	2,253,089	1,994,680
Environmental health services	3,687,100	3,819,933	3,432,290
Public health services	-	-	-
Environmental development services	2,592,300	1,881,240	1,634,547
Recreation and cultural services	2,715,700	2,717,430	2,325,812
Total Expenditures	28,942,500	27,043,179	23,955,109
Annual Operating Surplus	(37,400)	4,690,174	4,993,631
Financing and Transfers			
Debenture and term loan principal instalments	-	-	-
Transfers from (to) own reserves, fund and agencies	65,100	(1,253,788)	(1,974,059)
Change in Surplus after Financing & Transfers	27,700	3,436,386	3,019,572
Accumulated Surplus, Beginning of Year	0	0	-
Transfer Surplus to Operating Reserve	-	(3,436,386)	(3,019,570)
Accumulated Surplus, End of Year	\$ 27,700	0	\$ 0

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Schedule of Capital Fund Financial Position

	2024	2023
	Actual	Actual
Financial Assets		
Cash and cash equivalents (note 5)	\$ -	\$ -
Receivables (net of asset valuation allowances)	354,591	1,540,332
Loan Receivables	1,006,842	1,146,093
Due from other funds	7,006,652	3,856,406
Assets held for resale (note 14)	241,633	97,392
	<u>8,609,718</u>	<u>6,640,223</u>
Liabilities		
Bank overdraft	54	1,494,488
Payables	378,409	234,436
Due to other funds	1,813,384	3,144,928
Long-term debt (note 10)	-	-
Other liabilities	8,303,606	1,588,609
	<u>10,495,453</u>	<u>6,462,461</u>
Net Financial Asset	(1,885,735)	177,761
Non-Financial Assets		
Tangible capital assets (net of accumulated amortization) (note 12)	<u>44,795,618</u>	<u>43,166,273</u>
Net Assets	<u>\$ 42,909,883</u>	<u>\$ 43,344,033</u>

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Schedule of Capital Fund Financial Activities and Change in Fund Balances

	2024		2023
	Budget	Actual	Actual
Revenue			
Capital Contributions			
From federal and provincial governments	\$ 2,751,600	\$ 512,748	\$ 2,809,539
Canada Community Building Fund (Gas Tax)	1,112,400	1,235,717	1,180,159
From other municipal governments	123,400	-	-
Sundry	530,000	33,035	1,019,819
Change in Riverport School Liability	-	-	501,240
Gain on sale of assets	-	139,001	4,081
Total Revenue	<u>4,517,400</u>	<u>1,920,502</u>	<u>5,514,838</u>
Expenditures			
Write off/Disposal of assets	-	-	58,656
Liability for Straight Pipe Loans	-	1,006,842	-
Change in Landfill Closure Liability	-	-	-
Amortization	1,200,000	1,705,075	1,645,057
Accretion	-	34,402	46,248
Other - prior year adjustment	-	62,418	-
	<u>1,200,000</u>	<u>2,808,737</u>	<u>1,749,961</u>
Annual Capital Surplus	3,317,400	(888,234)	3,764,877
Financing and Transfers			
Loan payments from operating fund	-	-	-
Transfers from own reserves, funds	3,884,600	454,085	(1,585)
	<u>3,884,600</u>	<u>454,085</u>	<u>(1,585)</u>
Change in Fund Balance	7,202,000	(434,150)	3,763,292
Beginning Balance	<u>43,344,033</u>	<u>43,344,033</u>	<u>39,580,741</u>
Ending Balance	<u>\$ 50,546,033</u>	<u>\$ 42,909,883</u>	<u>\$ 43,344,033</u>

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Schedule of Reserve Fund Financial Position

	<u>2024</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
Financial assets		
Cash and cash equivalents (note 5)	\$ 25,896,865	\$ 22,571,466
Due from other funds	9,894,773	7,300,833
	<u>35,791,638</u>	<u>29,872,298</u>
Liabilities and Fund Balance		
Due to other funds	2,639,429	956,180
Net Financial Assets	<u>33,152,207</u>	<u>28,916,117</u>
Fund Balance		
Capital	5,114,943	4,781,567
Operating	28,037,263	24,134,550
	<u>\$ 33,152,207</u>	<u>\$ 28,916,117</u>

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Schedule of Reserve Fund Financial Activities and Change in Fund Balance

	Capital Reserve Actual	Operating Reserve Actual	2024 Actual	2023 Actual
			Total Reserve Actual	
Revenue				
Interest on savings	\$ 134,604	\$ -	\$ 134,604	\$ 81,693
Total Revenue	134,604	-	134,604	81,693
Expenditures				
Municipalities & other	-	-	-	-
Annual Reserve Surplus	134,604	-	134,604	81,693
Financing and Transfers				
Transfers (from) to own				
Capital Fund & Operating Fund	198,772	466,327	665,099	1,893,952
Operating Surplus Transfer	-	3,436,386	3,436,386	3,019,570
	198,772	3,902,713	4,101,485	4,913,522
Change in Fund Balance	333,376	3,902,713	4,236,089	4,995,215
Beginning Balance	4,781,567	24,134,550	28,916,117	23,920,902
Ending Balance	\$ 5,114,943	\$ 28,037,263	\$ 33,152,207	\$ 28,916,117

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Schedule of Tax Sale Accounts

Assets and Liabilities

	2024	2023
	Actual	Actual
Financial Assets		
Cash and cash equivalents	<u>\$ 2,524,416</u>	<u>\$ 2,200,307</u>
Tax Sale Surplus Liability (note 9)	<u><u>\$ 2,524,416</u></u>	<u><u>\$ 2,200,307</u></u>

Schedule of Tax Sale Operations

	2024	2023
	Actual	Actual
Revenue		
Tax Sale Surplus funds received	\$ -	\$ -
Expenses		
Tax Sale Surplus payments	324,109	62,707
Change in Tax Sale Surplus	324,109	62,707
Beginning Tax Sale Surplus	<u>2,200,307</u>	<u>2,137,600</u>
Ending Tax Sale Surplus	<u><u>\$ 2,524,416</u></u>	<u><u>\$ 2,200,307</u></u>

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MUNICIPALITY OF THE DISTRICT OF LUNENBURG TRUST FUNDS FINANCIAL STATEMENTS

MARCH 31, 2024



**10 Allée Champlain Drive
Cookville, NS
B4V 9E4**



INDEPENDENT AUDITOR'S REPORT

To the Council of The Municipality of the District of Lunenburg Trust Fund

Opinion

We have audited the financial statements of The Municipality of the District of Lunenburg Trust Fund (the Trust), which comprise the statement of financial position as at March 31, 2024, and the statement of revenues and expenditures for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

(continues)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bridgewater, Nova Scotia
September 24, 2024

Belliveau Veinotte Inc.
CHARTERED PROFESSIONAL ACCOUNTANTS

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Statement of Financial Position

	Burial Funds	School Lands	LCCF	March 31	
				2024	2023
				Actual	Actual
Assets					
Cash	\$ 3,240	\$ 27,240	\$ 1,070,207	1,100,687	\$ 1,060,932
Due from the District of Lunenburg	188	1,517	57,832	59,537	39,754
	<u>\$ 3,428</u>	<u>\$ 28,757</u>	<u>\$ 1,128,039</u>	<u>\$ 1,160,224</u>	<u>\$ 1,100,687</u>
Liabilities					
Due to the District of Lunenburg	\$ -	\$ 2,530	\$ 128,039	130,569	71,220
Accounts payable - schools	-	-	-	-	-
Reserves					
Trust funds reserves	3,428	26,227	1,000,000	1,029,655	1,029,467
Reserves and Liabilities	<u>\$ 3,428</u>	<u>\$ 28,757</u>	<u>\$ 1,128,039</u>	<u>\$ 1,160,224</u>	<u>\$ 1,100,687</u>

	(note 3) Burial Funds	(note 4) School Lands	(note 5) LCCF	Year Ended March 31	
				2024	2023
				Actual	Actual
Reserves Detail					
Balance, beginning of year	\$ 3,240	\$ 26,227	\$ 1,000,000	1,029,467	\$ 1,029,346
Interest received on trust accounts	188	1,517	57,832	59,537	39,754
Funds received in trust	-	-	-	-	-
	<u>3,428</u>	<u>27,744</u>	<u>1,057,832</u>	<u>1,089,004</u>	<u>1,069,101</u>
Trust expenses	-	1,517	57,832	59,349	39,634
	-	1,517	57,832	59,349	39,634
Balance, end of year	<u>\$ 3,428</u>	<u>\$ 26,227</u>	<u>\$ 1,000,000</u>	<u>\$ 1,029,655</u>	<u>\$ 1,029,467</u>

On behalf of the Municipality of the District of Lunenburg

_____ Mayor

_____ Chief Administrative Officer

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Notes to the Financial Statements

1. Purpose of Trust

Trusts under administration by the Municipality of the District of Lunenburg.

2. Significant accounting policies

a. Basis of presentation

The Trust's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

b. Accounting estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. These estimates are based on management's best knowledge of current events and actions that the Trust may undertake in the future. Actual results may differ from these estimates.

c. Financial assets and liabilities

Initial measurement

Upon initial measurement, the Trust's financial assets and liabilities are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs.

Subsequent measurement

At each reporting date, the Trust measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets). With respect to financial assets measured at amortized cost, the Trust assesses whether there are any indications of impairment. When there is an indication of impairment, and if the Trust determines that during the year there was a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it will then recognize a reduction as an impairment loss in operations. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost is recognized in operations in the year the reversal occurs.

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2. Significant accounting policies (continued)

d. Revenue recognition

Contributions

The Trust follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income

Investment transactions are recorded on the transaction date and resulting revenues are recognized using the accrual method of accounting. Interest income is recognized on a time apportionment basis.

3. Burial Funds

	2024	2023
	Actual	Actual
Distribution of funds		
Conrad, Ray	\$ 1,954	\$ 1,847
Smith, Everette	904	855
Wagner, Willis	570	539
	<u>\$ 3,428</u>	<u>\$ 3,240</u>

4. School Lands

The Municipality of the District of Lunenburg is holding in trust a total of \$26,227 which represents the Municipality's interest. The interest earned annually is held for distribution of funds to pay for book purchases for New Germany Rural High School and Park View Education Centre.

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5. Lunenburg County Community Fund

The Municipality of the District of Lunenburg (MODL) is holding a trust fund in the amount of \$1,000,000 for the Lunenburg County Community Fund (LCCF). The LCCF committed \$1,000,000 towards the cost of the LaHave River Straight Pipe Replacement Program. As per a Memorandum of Understanding between MODL and the LCCF, homeowner payments made under the program were transferred to a Trust Fund. This Trust Fund can be used towards other mutually agreed upon projects.

	2024	2023
	<u>Actual</u>	<u>Actual</u>
Balance, beginning of year	\$ 1,000,000	\$ 1,000,000
Homeowner payments	-	-
Balance, end of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

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Memorandum

To: Municipal Council
From: Kayla Winsor, Climate Action Coordinator
Date: September 24, 2024
Re: 2023 Annual Progress Report – Local Climate Change Action Plan 2030

It is recommended that:

“The Municipal Council accepts the 2023 Annual Progress Report for the Local Climate Change Action Plan 2030, as presented, and directs staff to report annually on the progress of the “potable water security” and “natural assets management” initiatives as part of the plan.”

Background

Partners for Climate Protection (PCP) Program

In 2019, the Municipality declared a climate emergency and committed to act on climate change by joining the Partners for Climate Protection (PCP) program. The program is administered by the Federation of Canadian Municipalities (FCM) and guides local governments through a 5-milestone framework towards reducing GHG emissions.

MODL PCP Progress

1. Milestone 1 involved creating a community and corporate baseline emission inventory in 2019:
 - Community: 314,346 tCO₂e (2019)
 - Corporate: 1,198.50 tCO₂e (2019)
2. Milestone 2 was setting an emission reduction target. MODL established reduction targets for both community and corporate sectors:
 - Community: Reduce by 30% below 2019 baseline emissions by 2030, 65% below 2019 levels by 2040, and achieve net-zero community emissions by 2050.
 - Corporate: Reduce by 64% below 2019 baseline emissions by 2030 and achieve net-zero corporate emissions by 2050.
3. Milestone 3 is the development of a local climate change action plan to achieve emission reductions. The Local Climate Change Action Plan 2030 (LCCAP2030) was created to meet this milestone.
4. Milestone 4 of the PCP program requires MODL to have the Council accept the 2023 Annual Progress Report for the LCCAP2030 plan.

Discussion

2023 Annual Progress Report

The LCCAP2030 is a 10-year strategic initiative designed to guide the Municipality of the District of Lunenburg in achieving net-zero greenhouse gas emissions by 2050, fostering a climate-resilient, healthier, and more sustainable future.

The 2023 Annual Progress Report, attached below, fulfills the requirements of Milestone 4 of the Partners for Climate Protection (PCP) Program. This report provides a detailed overview of the progress made in implementing the Plan from its adoption in the fall of 2022 through March 2024. It offers a comprehensive look at the municipality's climate initiatives and achievements, detailing each community and corporate action taken since the plan's inception. The report highlights accomplishments, challenges, ongoing progress, and areas for improvement. Since the plan's implementation, two related climate initiatives, "Potable Water Security" and "Natural Asset Management" have been integrated into the plan. Their progress will also be reported annually as part of the overall plan.

Staff recommend that the Council accept the 2023 Annual Progress Report as presented, including the annual reporting on actions related to "Potable Water Security" and "Natural Asset Management," to ensure proper reporting and evaluation of these action items as they advance.

Potable Water Security

The category "Local Food and Water Security" in the 2023 Annual Progress Report includes action 21, which focuses on potable water. Since 2016, MODL has been assisting residents with water security issues, such as dry wells, through the Temporary Water Relief Program. Further steps have been taken with the Well Financing Program, and NSCC is conducting research on the water quantity and quality of residential wells in the municipality.

Natural Asset Management

In the spring of 2023, the municipality joined the Community Climate Capacity Program, administered by the Clean Foundation and funded by the Nova Scotia Department of Environment and Climate Change. An agreement was signed between the Municipality and the Clean Foundation for the next three years to advance work on natural asset management. During this period, additional staff support and resources will be provided to help develop the municipality's natural assets inventory and management plan.

Alternative

Alternatively, the Council may direct staff to make changes to the Plan's progress report as deemed appropriate.

Conclusion

Staff recommends that the Municipal Council accept the 2023 Annual Progress Report for the Local Climate Change Action Plan 2030 and direct staff to report annually on the progress of potable water security and natural assets management. This will help us continue implementing the plan and achieve our climate goals. By endorsing this report, the Council reaffirms its commitment to meeting the targets and staying on track with our climate efforts.

Appendix

1. 2023 Annual Progress Report - Local Climate Change Action Plan 2030
2. Presentation – Overview of the 2023 Annual Progress Report

Memorandum Preparation	
Department	Planning and Development Services
Memorandum by	Kayla Winsor, Climate Action Coordinator
Memorandum Approved by	Abhimanyu Jain, Climate Change and Sustainability Manager
Date Reviewed by C.A.O.	



**LOCAL CLIMATE CHANGE ACTION PLAN 2030
2023 ANNUAL PROGRESS REPORT**



**MUNICIPALITY OF THE DISTRICT OF LUNENBURG
NOVA SCOTIA**

The Local Climate Change Action Plan 2030 is a 10-year strategic initiative to guide the Municipality of the District of Lunenburg to achieve net-zero greenhouse gas emissions by 2050, fostering a climate-resilient, healthier, and sustainable future.

The 2023 Annual Progress Report fulfills the requirements of Milestone 4 of the Partners for Climate Protection (PCP) Program.

This report, covering November 2022 to March 2024, details the municipality's climate action progress under the Local Climate Change Action Plan 2030.



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Acknowledgements

Land Acknowledgement

The Municipality of the District of Lunenburg respectfully acknowledges that it resides within Mi'kma'ki, the ancestral territory of the Mi'kmaq people. MODL respects their lasting connection to the land, ecosystems, and water bodies that residents and visitors of the municipality cherish and depend upon. The Local Climate Change Action Plan 2030 is carefully developed and implemented, striving to safeguard and preserve these invaluable natural resources for future generations.

Municipal Council

Carolyn Bolivar-Getson, Mayor of The Municipality of the District of Lunenburg

Leitha Haysom, District 1

Martin Bell, Former Deputy Mayor, District 2

Wendy Oickle, Deputy Mayor, District 3

Pam Hubley, Former Deputy Mayor, District 4

Cathy Moore, Former Deputy Mayor, District 5

Sandra Statton, District 6

Michelle Greek, District 7

Kacy DeLong, District 8

Reid Whynot, District 9

Chasidy Veinotte, District 10

Climate Change and Sustainability Team

Jeff Merrill, Director of Planning & Development Services

Abhimanyu Jain, Manager of Climate Change & Sustainability

Kayla Winsor, Climate Action Coordinator

Support Staff

Tom MacEwan, Chief Administrative Officer

Alex Dumaresq, Deputy Chief Administrative Officer

April Whynot-Lohnes, Municipal Clerk

Elana Wentzell, Director of Finance

David Waters, Director of Economic Development

Mark Strickland, Business Development Officer

Stephen Pace, Director of Engineering & Public Works

Trudy Payne, Director of Recreation, Parks & Tourism

Reid Shepherd, Manager of Planning

Sarah Kucharski, Manager of Communications

Tyler Richardson, Municipal Engineer

Angela Henhoeffler, Regional Emergency Management Coordinator

Ella R. Gindi, Planner 2
 Maria Butts, Project Coordinator
 Melissa Deveau, Planning Technician
 Elizabeth Carr, Former Planner 1
 Aidan MacEwan, Former Climate Intern

Supporting Organizations and Stakeholders



Executive Summary

The Municipality of the District of Lunenburg (MODL) declared a climate emergency in 2019 and developed the Local Climate Change Action Plan (LCCAP2030) as a cornerstone of its commitment to climate action. The 10-year strategic plan provides a guiding framework for the municipality to achieve net-zero greenhouse gas (GHG) emissions by 2050 and to support a climate-resilient, healthier, and more sustainable future.

MODL is committed to keeping stakeholders, organizations, and other levels of government informed about its ongoing climate change efforts. This report summarizes the progress made from the plan's inception in the fall of 2022 through March 2024, providing a comprehensive overview of the municipality's climate initiatives and achievements. The 2023 Annual Progress Report provides a detailed overview of the strides made by MODL since the adoption of the LCCAP2030. This report explores each community and corporate action that has been worked on since the plan's inception, showcasing achievements, hurdles, ways to progress, and areas for enhancement.

Chapter 1 - Community Climate Action Plan:

The community climate actions aim to reduce greenhouse gas (GHG) emissions within the MODL boundaries, encompassing homes, offices, commercial and institutional buildings vehicles, and waste.

For the community emissions reduction target: "Municipal Council has set the target to reduce its community emissions by 30% below 2019 baseline emissions level by 2030, 65% below 2019 levels by 2040, and achieve net-zero community emissions by 2050."

Chapter 2 - Corporate Climate Action Plan:

This plan targets reducing greenhouse gas (GHG) emissions from municipal operations and fleets under MODL's direct control.

For the corporate emissions reduction target: "Municipal Council has set the target to reduce its corporate emissions by 64% below 2019 baseline emissions by 2030 and achieve net-zero corporate emissions by 2050."

Each climate action, whether in progress or completed, includes a "Current Progress" and "Way Forward" section. These sections outline the actions taken so far and planned advancements for the near future. All updates are based on the timeline from fall 2022 to March 2024. The progress of the LCCAP2030 actions has been monitored using several identified indicators.

Performance Indicators

The LCCAP2030 established a list of performance indicators to measure the effectiveness of the plan's climate actions. The municipality will conduct an emissions inventory every three years to assess the reduction in greenhouse gas (GHG) emissions from implementing these climate actions.

List of Performance Indicators		
Priority Areas	Performance Indicators	2023 Performance
Homes retrofitted	Number of CEF and other program applicants as of March 2024 (#)	13 homeowners completed the CEF program, data is unavailable for other programs.
Natural land protection	Number of hectares protected as of 2024 (ha)	10,000 hectares (6%)
Trees planted	Number of trees planted in 2023 (#)	500 trees
Community pledges	Number of people participating in pledges as of 2023 (#)	Project delayed
No Mow May pledges	Number of people participating in pledges as of 2023(#)	100 participants
Public EV charging infrastructure	Number of EV chargers installed as of 2023 (#)	1 (At Municipal Services Building)
Community and Corporate energy consumption (every 3 years)	Total annual electricity consumption (kWh)	To be reported next year
	Total annual fuel (propane, diesel, gasoline, and fuel oil) consumption (liters)	To be reported next year
Corporate renewable electricity produced (every year)	Total annual electricity production during 2023-2024 fiscal year (kWh)	29,197 kWh

Staff will continue monitoring the plan through performance indicators and adding more as it progresses. This oversight will ensure that the plan adheres to its scheduled timeline toward successful completion.

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List of Acronyms

AT	Active Transportation
ATP	Active Transportation Plan
CCCP	Climate Change Capacity Program
CEF	Clean Energy Financing
CO ₂ e	Carbon Dioxide Equivalent
DCFC	Direct Current Fast Charging
EV	Electric Vehicle
FCM	Federation of Canadian Municipalities
GHG	Greenhouse Gas
KWh	Kilowatt Hour
LCCAP	Local Climate Change Action Plan
MARC	Municipal Activity & Recreation Complex
MJSB	Municipal Joint Services Board
MODL	Municipality of the District of Lunenburg
NAI	Natural Asset Inventory
NSP	Nova Scotia Power
PCP	Partners for Climate Protection
PPA	Power Purchase Agreement
Region 6 SWM	Region 6 Solid Waste Management
REMO	Regional Emergency Management Organization
RFP	Request For Proposal
TCO ₂ e	Tonnes of Carbon Dioxide Equivalent
WWTP	Wastewater Treatment Plant

Glossary

Carbon dioxide equivalent (CO₂e): The number of metric tonnes of CO₂ emissions with the same global warming potential as one metric tonne of another greenhouse gas.

Climate resilience: Climate resilience is the ability to anticipate, prepare for, and respond to hazardous climate events that are now unavoidable, such as coastal and inland flooding, intense droughts, heatwaves, stronger hurricanes, and wildfires.

Community climate action plan: A plan that focuses on reducing greenhouse gas (GHG) emissions within the boundaries of the Municipality of the District of Lunenburg (MODL) (e.g., homes, offices, community vehicles), as well as building a climate-resilient community.

Corporate climate action plan: A plan that focuses on reducing GHG emissions directly controlled by MODL (e.g., municipal operations and fleets).

Net-zero emissions: When human-caused (or anthropogenic) GHG emissions are balanced by an equivalent removal of GHG emissions from the atmosphere over a specific period. Achieving a net-zero balance by 2050 will require significant reductions in GHG emissions, while the last small percentage can be achieved through carbon sinks (e.g., forests, soil) that absorb more carbon than they emit.

Sustainability: The ability of our human society to exist and thrive without depleting the natural resources for future generations.

Introduction

The climate of the Municipality of the District of Lunenburg (MODL) is evolving, necessitating an urgent response to climate change. Located on Nova Scotia's South Shore, The predominantly rural area surrounds the towns of Bridgewater, Mahone Bay, and Lunenburg. It is home to approximately 25,000 residents, making it the fifth-largest municipality in Nova Scotia by population. Like many municipalities in the province, MODL faces the dual challenge of reducing fossil fuel usage and associated greenhouse gas (GHG) emissions while proactively adapting community infrastructure and programs to mitigate the impacts of climate change. These impacts include hotter summers with prolonged heatwaves, drinking water shortages, higher intensity rainfall, increased flooding, and the emergence of new pests and diseases.

The LCCAP2030 is a 10-year strategic action plan designed to guide the reduction of local greenhouse gas emissions and support a climate-resilient, healthier, and lower-carbon future. The plan is divided into two chapters:

Chapter 1 - Community Climate Action Plan:

A plan is in place to reduce GHG emissions within MODL's boundaries (e.g., homes, offices, community vehicles) and build a climate-resilient community. This chapter identifies 10 main categories and 29 climate actions. It provides a pathway for the municipality to lower its community GHG emissions and align with international efforts to limit global temperature rise to 1.5°C while fostering a climate-resilient and sustainable community.

Chapter 2 - Corporate Climate Action Plan:

A dedicated section focuses on reducing GHG emissions directly managed by MODL, including municipal operations and fleets. This section details four main categories and nine climate actions, offering a roadmap for the municipality to reach net-zero corporate GHG emissions by 2050. This chapter identifies five main categories and ten actions.

Partners for Climate Protection Program

The Municipality of the District of Lunenburg (MODL) is involved in the Partners for Climate Protection (PCP) program, a national network of Canadian municipal governments committed to reducing greenhouse gas (GHG) emissions and addressing climate change. Managed by the Federation of Canadian Municipalities (FCM), the PCP program provides a five-milestone framework for municipalities. MODL has committed to this framework, which includes creating a greenhouse gas emissions inventory, setting emission reduction targets, developing a local action plan, implementing the plan, and monitoring progress.

The five milestones of the PCP framework are below:



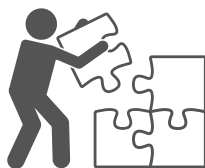
Milestone 1
Create a GHG emissions inventory



Milestone 2
Set a GHG emissions reduction Target



Milestone 3
Develop a Local Climate Action Plan



Milestone 4
Implement the Climate Action Plan



Milestone 5
Monitor the progress and report the results

The 2023 Annual Progress Report fulfills the requirements of Milestone 4 of the Partners for Climate Protection (PCP) Program.

Climate Change and Extreme Weather Events

Climate change is a significant global challenge with widespread implications. Increasing concentrations of greenhouse gases, particularly carbon dioxide, are raising temperatures and leading to more extreme weather events. Climate change affects agriculture, coastal communities, biodiversity, infrastructure, and public health. Due to climate change, hurricanes, wildfires, floods, and heat waves are becoming more frequent and severe.

Nova Scotia Extreme Weather Events

Hurricane Fiona
September 2022



\$385 million in insured damages



Over 400,000 residents without power

Wildfire Season
2023



Over 25,000 hectares burned



More than 200 homes were destroyed

Flash Floods
July 2023



State of Emergency was declared



Over 250 mm of rain in 24 hours

The Municipality of the District of Lunenburg (MODL) declared a local state of emergency during the July 2023 floods in response to severe flooding caused by unprecedented rainfall. This declaration allowed MODL to mobilize resources, obtain additional support from provincial and federal agencies, implement public safety measures such as evacuations and road closures, and establish an evacuation centre. It also improved coordination and communication among emergency response agencies and provided the legal and administrative flexibility needed for swift action. The experience was eye-opening for the Regional Emergency Management Organization (REMO) and staff, revealing their limited resources and underscoring the critical need for enhanced preparedness and resource allocation for future emergencies.

IBC, [385 million in insured damages](#)

N.S power, [Hurricane Fiona update](#)

Calian Group, [N.S 2023 wildfires](#)

IBC, [Flash flooding](#)

What has happened at the Federal, Provincial and Municipal Levels?

Canadians should stay informed about government regulations, programs, and rebates that affect environmental protection and climate change. Being well-informed helps access valuable support and advocate for necessary changes, leading to a collaborative approach to achieving sustainability goals.

Federal Government

Canada's Emission Reduction Target:  **BY 2050**

Canada aims to reduce greenhouse gas emissions by 40-45% from 2005 levels by 2030 and achieving net zero-emissions by 2050.

Carbon Tax

The carbon tax is designed to reduce greenhouse gas (GHG) emissions by putting a price on carbon pollution. The carbon tax encourages individuals and businesses to choose cleaner, more sustainable transportation options. The revenues generated from the carbon tax can be reinvested in programs that further support emissions reductions or returned to taxpayers through rebates, helping offset potentially increased costs.

Reports

2030 Emissions Reduction Plan: Clean Air, Strong Economy

In March 2022, the Government of Canada introduced Canada's 2030 Emissions Reduction Plan, which provides a roadmap for the Canadian economy to achieve 40-45% emissions reductions below 2005 levels by 2030. This roadmap outlines a sector-by-sector path for Canada to reach its emissions reduction target of 40 percent below 2005 levels by 2030 and net-zero emissions by 2050. The plan includes \$9.1B of new investments.

Federal Funding Programs

Low Carbon Community Fund

Supports projects that will reduce emissions, create jobs, and save Canadians and companies money.

Ecological Gifts Program

The Ecological Gifts Program (EGP) is a Canadian initiative that offers tax benefits to landowners who donate ecologically sensitive land to qualified recipients to preserve Canada's biodiversity and environmental heritage.

Provincial Government

Nova Scotia's Emission Reduction Target:



BY 2050

Nova Scotia aims to reduce greenhouse gas emissions by 53% below 2005 levels by 2030. The province is committed to achieving net zero-emissions by 2050.

Reports

Our Climate, Our Future – Nova Scotia's Climate Change Plan for Clean Growth

The Our Climate, Our Future—Nova Scotia's Climate Change Plan for Clean Growth outlines the province's strategy for addressing climate change and promoting clean growth. It includes improving access to climate data, transitioning to renewable energy sources, enhancing energy efficiency, and reducing building emissions. The plan underscores the importance of partnerships, knowledge exchange, and community engagement to support local climate action. Regular reporting and evaluation are also prioritized to ensure accountability and continuous improvement.

Regulations

The Environmental Goals and Climate Change Reduction Act

The Environmental Goals and Climate Change Reduction Act, passed in 2021, sets the legal framework for emission reduction. The Act includes 28 goals of reducing greenhouse gas emissions and promoting a green economy. It emphasizes the importance of research and data to support climate action and adaptation.

Coastal Protection Act

The Coastal Protection Act aimed to safeguard Nova Scotia's crucial coastal ecosystems, curb unsuitable coastal development, and maintain the coasts' adaptability against climate change. However, it has been replaced by a new strategy focusing on providing information to municipalities and individuals. The province of Nova Scotia has given municipalities the responsibility of enacting coastal regulations.

Provincial Funding Programs

Sustainable Communities Challenge Fund

The fund supports and accelerates community-led projects promoting sustainability, resilience, and environmental stewardship. This fund aims to empower communities to develop and implement innovative solutions to address local environmental challenges, enhance quality of life, and build more sustainable and resilient communities.

Municipal Government

MODL's Emission Reduction Target:



BY 2050

The Municipal Council has targeted reducing its community emissions by 30% below the 2019 baseline emissions level by 2030, 65% below 2019 levels by 2040, and achieving net-zero community emissions by 2050.

MODL Strategic Priorities

The Municipality of the District of Lunenburg (MODL) has prioritized climate change in its strategic objectives for 2023 to 2025, mainly through the LCCAP2030. The Council's adoption of the climate action plan as a key priority underscores its commitment to achieving practical and meaningful progress.

Sustainability Committee

The municipality's Sustainability Committee was instrumental in developing the LCCAP2030, a comprehensive environmental, social, and economic sustainability strategy. After completing the plan, the committee's role transitioned to the Policy Strategy Committee and the Finance Committee. These committees now oversee the plan's implementation, ensuring alignment with municipal goals and financial strategies.

Staff Changes

MODL recognizes the urgent need for community action on climate change. As impacts escalate, MODL understands the importance of adaptation. The municipality expanded the Climate Change and Sustainability team within the Planning and Development Department, adding one full-time position in 2023. This expansion reflects MODL's commitment to building capacity and responding to evolving climate challenges.



Community Climate Action Plan

Chapter 1

Community Action Plan Overview

The Community Climate Action Plan is dedicated to reducing the Municipality of the District of Lunenburg’s (MODL) greenhouse gas (GHG) emissions, including residential buildings, commercial, institutional, and industrial buildings, community waste, and community vehicles. MODL aims to reduce community emissions by 30% from 2019 levels by 2030, 65% by 2040, and achieve net-zero emissions by 2050. This target caps community emissions at 220 ktCO₂e and results in a total reduction of 94 ktCO₂e.

Community Path to Net-Zero

MODL began measuring community emissions in 2020, using 2019 as the baseline year to meet PCP Milestone 1 requirements. In 2019, total emissions amounted to 314,346 tCO₂e from various energy sources. The community emissions inventory encompasses emissions produced within municipal boundaries from four sectors: residential buildings, Commercial, Institutional, and Industrial buildings, Community Waste, and Community Vehicles. Residential buildings and community vehicles are the top emitters. Electricity accounts for most GHG emissions in the community sector.



Areas of Focus



Residential Buildings



Commercial, Institutional and Industrial Buildings



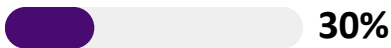
Community Vehicles



Community Waste

Community Emission Targets

2030 Target



2030 Target: Aims to reduce community emissions by 30% below the 2019 baseline level by 2030.

2040 Target



2040 Target: Aims to reduce emissions by 65% below 2019 levels by 2040 .

2050 Target



2050 Target: Aims to achieve net-zero community emissions by 2050.

The Municipal Council has targeted to reduce its community emissions by 30% below the 2019 baseline emissions level by 2030, 65% below 2019 levels by 2040, and achieving net-zero community emissions by 2050.

Measuring Progress

Community Climate Action Overview

Theme	Main Categories and Climate Action	Lead Department	Timeline	Status	Progress Overview	
Mitigation	Category 1 - Energy Efficient Homes and Buildings					
	1	Retrofit existing residential buildings	Planning	Ongoing	In progress	As of March 2024, 13 Homeowners have completed their home energy efficiency upgrades through CEF; 15 are in progress.
	2	Energy efficiency standards for new construction	Planning	Next (25-27)	Not started	
	3	Retrofit existing commercial, institutional, & industrial buildings	Planning	Later (28-30)	Not Started	
	Category 2 - Low Carbon Transportation					
	4	Electric vehicles charging infrastructure	Planning and Economic	Now (22-24)	In progress	The Municipality of the District of Lunenburg (MODL) is exploring options for installing public charging stations throughout the area.
	5	Electric vehicles promotion and education	Planning	Now (22-24)	In progress	Hosting events with organizations such as Next Ride to empower residents to make informed decisions about transitioning to electric-powered vehicles.
	6	Anti-idling policy	Planning and Recreation	Now (22-24)	Complete	The policy was passed by council in 2024 and is now in effect. Future plans are in place to install signage.
	7	Carshare program	Planning	Next (25-27)	Not started	
8	Bikeshare program	Planning and Recreation	Next (25-27)	Not Started		
9	Public transit service	Planning	Now (22-24)	In progress	Lunenburg County Wheels expanded door-to-door transit beyond Bridgewater's 7km radius. MODL launched a 5-year business plan via RFP to enhance the transit network. The plan will establish a fixed-route bus service connecting Osprey Village with Bridgewater and nearby areas.	

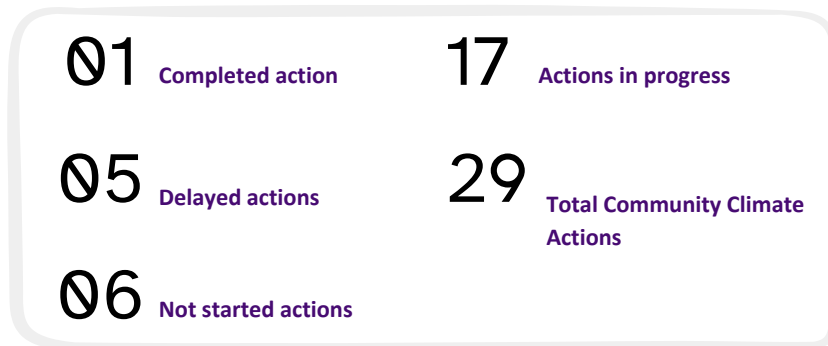
	10	Active transportation strategy	Recreation	Now (22-24)	In progress	AT Business plan project has been awarded to the consultant. The plan is expected to be completed in 2024.
Category 3 - Waste Reduction, Recycling, and Composting						
	11	Waste management and educational programs	Region 6 & MJSB	Next (22-24)	In progress	An educational vermicomposting event, in collaboration with Coastal Action, demonstrated the natural decomposition of food waste and provided practical tips for home vermicomposting.
	12	Join in bring your own promotion and subsidy	Region 6 & MJSB	Ongoing	In progress	Region 6 has been promoting BYO on behalf of the municipality.
Category 4 - Renewable Energy Generation						
	13	Community renewable energy project	Planning, Finance and Administration	Now (22-24)	In progress	MODL is developing a plan to apply for a 7MW community solar garden project in partnership with the District of Shelburne, District of Argyle, Town of Shelburne, and Town of Lockeport. Pending approval, construction is scheduled to begin next year.
Adaptation	Category 5 - Natural Environment Protection and Conservation					
	14	Tree planting programs	Planning	Ongoing	In progress	MODL hosted a community free tree giveaway event on September 9th at MARC, giving away 500 trees. This project will continue in 2024.
	15	Natural asset management	Planning	Now (22-24)	In progress	Develop a Natural Assets Management Plan by 2030. MODL has been accepted into the Community Climate Capacity program to assist with a Natural Assets Inventory.
	16	Land Conservation	Planning and Recreation	Ongoing	In progress	MODL is working towards protecting natural assets through regulations, bylaws, and a natural assets inventory.
	17	Annual No Mow May Event	Planning, Recreation and Engineering	Ongoing	In progress	2023 Let it Grow May concluded on May 31st. Last year 100 participants signed up in comparison to only 38 in 2022.
	Category 6 - Sustainable Land Use Planning and Development					
	18	Municipal planning strategy: MODL2040	Planning	Ongoing	In progress	Municipal Council directed staff to prioritize 'Coastal Land Use Planning' in 2023-24. Regulations are set to be in place this year.

Category 7 - Local Food & Water Security						
	19	Community vegetable garden	Economic	Next (25-27)	Not started	
	20	Food security programs	Planning and Economic	Later (28-30)	In progress	MODL completed phases 1 and 2 of the project, where consumers' food purchasing and consumption habits were assessed. Phase 2 encompassed evaluating producers.
	21	Potable water security	Administration	Next (25-27)	In progress	The Temporary Water Relief Program provides residents with coupons for potable water if they have dry wells. The Well Financing Program helps residents invest in drilled wells or replacements for dug wells, ensuring reliable access to potable water. NSCC and MODL are collaborating on a three-year Water Research Project to measure water quantity and quality.
Category 8 - Emergency Preparedness and Response						
	22	Dry hydrants	Fire departments	Next (25-27)	Not started	
	23	Education on the impacts of climate change	REMO	Now (22-24)	In progress	REMO will continue disaster planning, training, communication, and collaboration with agencies and stakeholders for effective response to emergencies and disasters.
Category 9 - Community Engagement						
Capacity Building	24	Council-led advocacy	Municipal Council	Now (22-24)	Delayed	Staff will begin collecting information from councillors on what they are doing to promote sustainability in their districts.
	25	Community pledges	Planning and Recreation	Now (22-24)	Delayed	Developing a carbon emissions calculator to support residents in understanding their carbon footprints.
	26	Youth engagement	Planning and Recreation	Now (22-24)	Delayed	Looking to work with stakeholders to facilitate youth engagement programs.
	27	Region-wide climate working group	Planning	Ongoing	In progress	Working with surrounding communities to form a working group to address regional climate change challenges.

	28	MODL environmental and resilience champion award	Planning	Now (22-24)	Delayed	Pushed to next fiscal year.
Evolution	Category 10 - Research and Innovation					
	29	Advance research and innovation	Planning	Now (22-24)	Delayed	Limited staff capacity - will progress this in the future.

Timeline Key	
Now	actions that will be initiated/implemented in 2022-2024
Next	actions that will be initiated/implemented in 2025-2027
Later	actions that will be initiated/implemented in 2028-2030
Ongoing	actions that have already been initiated and will continue through the LCCAP2030

Action Summary



Action Update

To effectively track progress on climate change and sustainability initiatives, projects initiated by the municipality but not yet included in the plan must be integrated into the LCCAP2030 action items table for accurate annual reporting. Below are two project integrations that exemplify this commitment.

Category	Action	Changes
C5-Natural Environment Protection and Conservation	Action 15: Natural Asset Management	This category has expanded to include natural asset management as an individual action.
C7-Local Food and Water Security	Action 21: Water security programs	This category has expanded to include water security programs as an individual action.

C1 - Energy Efficient Residential Buildings
Action 1: Retrofit Existing Residential Buildings
Goal: Retrofit up to 1,400 homes by 2030
Stream: Climate Change Mitigation
Lead Department: Planning

Current Progress

Clean Energy Financing

The Clean Foundation's Clean Energy Financing (CEF) program helps the Municipality of the District of Lunenburg (MODL) achieve its goal of retrofitting residential buildings. It offers financing for energy efficiency and cleaner energy retrofits, empowering homeowners to invest in sustainable energy solutions. Low-interest rate loans of up to \$20,000 cover upfront costs for upgrades, and the savings from reduced energy consumption offset the cost of the loan.

Categories	Totals
Completed retrofits (as of March 31, 2024)	13 homes
Approved max financed (2021-2024)	\$156,330.00
Total financed	\$114,822.70
Total estimated GHG savings (tonnes c02e/y)	34.8 tonnes per year
Total estimated energy cost savings per year (\$/y)	\$12,859.09 per year

15
Retrofits in progress
through CEF as of
March 2024

HomeWarming Program

The HomeWarming program in Nova Scotia is a government-supported initiative aimed at helping low-income homeowners reduce their energy costs by improving home energy efficiency. Through the program, eligible participants receive a free home energy assessment, followed by installing energy-saving upgrades, such as insulation, draft-proofing, and more, all at no cost. This initiative enhances home comfort and lowers energy bills, making housing more affordable for those in need.

Total Retrofits

Programs	Completed
Clean Energy Financing	13 homes
Provincial and Federal programs	Unknown
Other	Unknown

Way Forward

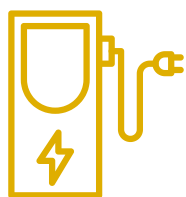
Staff will investigate methods to gather data on programs that engage residents in energy upgrade initiatives to obtain an accurate overview of home participation in retrofitting. The Municipality of the District of Lunenburg (MODL) does not have data about properties participating in provincial programs such as the HomeWarming program or homeowners who have privately invested in energy upgrades. Staff will continue investigating ways to collect this information to determine the number of homes retrofitted in MODL accurately. The municipality remains committed to supporting programs like the CEF program, which helps homeowners save money and reduce greenhouse gas (GHG) emissions.

C2 - Low Carbon Transportation
Action 4: Electric Vehicle Charging Infrastructure
Goal: Conduct a feasibility study to install more electric vehicle public charging stations
Stream: Climate Change Mitigation
Lead Department: Planning and Economic Development

Current Progress

Installing electric chargers in rural areas promotes cleaner transportation, supports local economies, and encourages greater adoption of electric vehicles, reducing pollution. In a case study for Nova Scotia, 12 chargers are suggested for areas in the municipality and the surrounding area to meet future demand for electric vehicles.

Potential Hub Locations	DCFCs (Direct Current Fast Charging)	Power (kW)	Peak Hub Load (MW)	Hub Average Load (kW)
Bridgewater Area	9 chargers	350 kW (each)	3.2 MW	311 kW
New Germany Area	3 chargers	150 kW (each)	0.5 MW	29 kW



12 Fast chargers are needed in the area to meet future charging demands

Way Forward

The Municipality of the District of Lunenburg (MODL) will continue to explore options for installing public charging stations throughout the area. These stations will serve the needs of residents and visitors alike, contributing to the increasing adoption of electric vehicles in the community. MODL's goal is to promote sustainable transportation options to reduce dependence on fossil fuels.

Report can be found [here](#).

Action 5: Electric Vehicle Promotion and Education

Goal: Make education programs available to support and promote the transition to EVs

Lead Department: Planning

Current Progress

At the South Shore Sustainability Summit held on September 23rd, 2023, Zen Electric Bikes and Next Ride highlighted their array of electric vehicles and bikes to engage participants.



Way Forward

MODL will maintain and grow partnerships with organizations like Next Ride to bring educational events about electric vehicles (EVs) to the community. These events are designed to provide residents with information on EV benefits and options, supporting informed decisions about sustainable transportation.

Action 6: Anti-idling Policy - 097
Goal: Create an anti-idling policy
Lead Department: Planning and Recreation

Current Progress

In 2024, the Council adopted an anti-idling policy, recognizing the need for proactive measures to address the detrimental effects of vehicle idling on air quality, public health, and energy conservation. The primary goal of this policy is to raise awareness among drivers about the harmful impacts of idling vehicles and to encourage individuals to turn off their engines when parked or waiting. By educating the public about the consequences of idling, the municipality aims to reduce emissions of pollutants such as carbon dioxide, improve air quality, and mitigate associated health risks.

Anti-idling Policy Summary



Effective date: February 27th, 2024

Maximum idle time: One minute

Goal: Reduce emission pollutants

Way Forward

The Municipality of the District of Lunenburg (MODL) plans to identify and mark anti-idling zones throughout the area. By signposting areas where idling is discouraged, the municipality aims to remind drivers to turn off their engines when parked or waiting. These marked zones will help improve air quality and protect public health. Through collaboration with local stakeholders and ongoing community involvement, MODL is taking practical steps toward a cleaner, healthier, and more sustainable environment for everyone.

A copy of the anti-idling policy can be found [here](#).

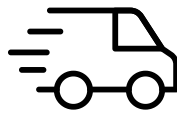
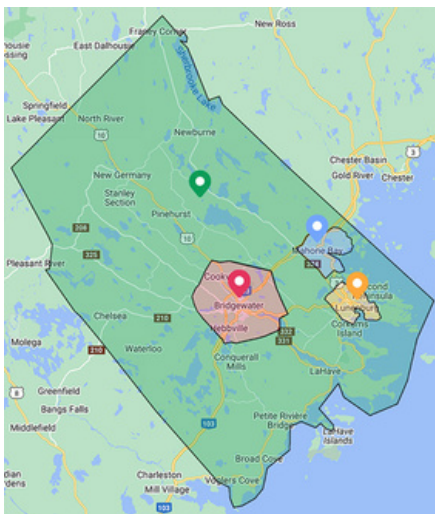
Action 9: Public Transit Service
Goal: Expand MODL public transit service
Lead Department: Planning

Current Progress

The Municipality of the District of Lunenburg (MODL) has pursued transformative initiatives to enhance regional public transportation services. The focus has been on key pillars such as inclusivity, community reach, and expansion to cater to the unique transit needs of a rural setting.

Lunenburg County Wheels

MODL and Lunenburg County Wheels have partnered to expand door-to-door transit services to provide inclusive transportation for all demographics. MODL has become a Van Supporter, helping to establish two new accessible vans.



2 new accessible vans



New expanded area



Mahone Bay



Bridgewater



Lunenburg

Way Forward

Staff has initiated developing a 5-year business plan to enhance the transit network. This plan aims to establish a fixed-route bus service connecting Osprey Village with Bridgewater and nearby areas, addressing specific transit needs and supporting MODL's goal of expanding public transit services. This plan will reinforce Osprey Village's status as a strategic growth centre, fostering sustainable development and attracting more individuals to the region.

MODL will continue supporting Lunenburg County Wheels' efforts to expand public transit services in the county, which is essential for the district and its residents.

Action 10: Active Transportation Strategy
Goal: Support cycling and pedestrian-friendly infrastructure
Lead Department: Recreation

Current Progress

In 2010, the Municipality of the District of Lunenburg (MODL) formulated its most recent Active Transportation Plan (ATP). The plan includes an inventory of current active transportation infrastructure, comprehensive mapping outlining proposed Active Transportation (AT) infrastructure enhancements, a phased 20-year strategy for implementation, and recognition of AT as an eco-friendly mode of travel contributing to emissions reduction. The ATP encompasses programs, policies, and techniques to facilitate and promote AT throughout the year.

Way Forward

Staff is updating ATP to enhance opportunities, expand the network, and improve connectivity. This update will involve collaboration with the community to identify new priorities, policies, programs, and infrastructure recommendations, ultimately improving access for people of all ages and abilities. The plan will also serve as a guide for infrastructure investments over the next decade.

C3 - Waste Reduction, Recycling, and Composting

Action 11: Waste Management and Educational Programs

Goal: Develop waste management and educational programs to reduce the annual solid waste disposal rates to below 300kg/person from the current 487kg/person by 2030

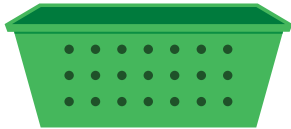
Stream: Climate Change Mitigation

Lead Department: Region 6 and Municipal Joint Services Board (MJSB)

Current Progress

Vermicomposting is a composting method that uses worms to break down organic waste into nutrient-rich compost. In partnership with Coastal Action, a vermicomposting demonstration was conducted with summer camp children to showcase the eco-friendly practice. The hands-on activity involved preparing vermicomposting bins, adding bedding material, and introducing red worms.

Prepare a Bin



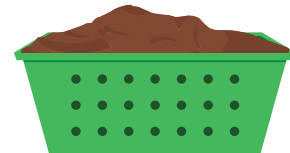
Choose a suitable container like a plastic or wooden bin, drill small ventilation holes, add bedding material and moisten it for a damp environment.

Add Worms and Scraps



Introduce red worms (such as red wigglers) to the bin and feed them small food scraps like fruit and vegetable peels, coffee grounds, and eggshells.

Maintain and Harvest



Add food scraps and monitor moisture levels to keep the bedding damp. Harvest the compost every few months by relocating the contents to one side of the bin, adding fresh bedding to the other, and feeding the worms there.

Way Forward

In collaboration with Region 6 Solid Waste Management, MJSB, and other organizations like Coastal Action, MODL will continue developing educational programs for youth and the public. Like the vermicomposting project, These initiatives aim to help community members better understand the issues related to waste management and the environmental benefits of waste prevention.

Action 12: Join in bring your own promotion and subsidy

Goal: Launch 'Join In Bring Your Own' program to reduce single use plastics

Lead Department: Region 6 and Municipal Joint Services Board (MJSB)

Current Progress

Region 6 has been promoting BYO (bring your own) on behalf of MODL.



Way Forward

In collaboration with Region 6 Solid Waste Management, MJSB, MODL will continue supporting programs like BYO to reduce waste in the municipality.

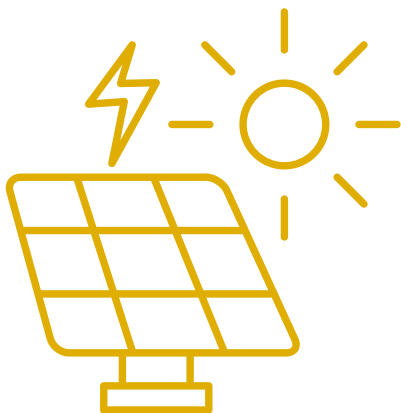
C4 - Renewable Energy Generation
Action 13: Community Scale Renewable Energy Project
Goal: Conduct a study to develop up to 5MW renewable energy project (wind, hydro, or solar)
Stream: Climate Change Mitigation
Lead Department: Planning, Finance and Administration

Current Progress

The Municipality of the District of Lunenburg (MODL) has been actively pursuing ideas for developing a renewable energy project. As part of this effort, MODL is seeking the opportunity to participate in the Nova Scotia Community Solar Garden Program, which promotes the adoption of renewable energy by providing communities with shared access to solar power. This program aims to reduce greenhouse gas emissions, lower energy costs, and enhance energy independence, aligning with MODL's commitment to sustainability and environmental stewardship.

Way Forward

MODL has partnered with the Association for Renewable Energy Acquisition (AREA) to bring a community solar garden to Nova Scotia. MODL will have a 50% ownership stake in the project, entitling MODL to annually receive an estimated \$100,000 of the \$200,000 profit generated by the solar garden. Additionally, MODL will benefit from up to 3.5 MW of electricity the system generates.



Exploring a **7 MW** solar array system

Approximately power up to **1200** homes

Approximately **6000** tonnes of carbon could be removed from grid

Estimated **\$200K** annual profit for partners

C5 - Natural Environment Protection and Conservation
Action 14: Tree Planting Program
Goal: Plant up to 10,000 trees by 2030
Stream: Climate Change Mitigation
Lead Department: Planning

Current Progress

In September 2023, the Municipality of the District of Lunenburg (MODL) held a tree giveaway event, distributing 500 trees to residents as part of its sustainability efforts. The distribution and planting of trees align with MODL's goal of planting 10,000 trees by 2030 to boost environmental health. The event encouraged residents to plant trees on their properties, fostering a sense of ecological responsibility. MODL plans to continue collaborating with stakeholders to achieve its tree-planting goal and provide support and resources for residents.



500 Trees given away



Approx. 200 attendees



Red Maple, Red Oak, Red Spruce, White Pine

Way Forward

MODL also aims to launch an online tree map soon, allowing residents to see planted trees and participate in the initiative. Together, MODL and its residents are working towards a greener, more sustainable future.

Based on the successful tree giveaway event in 2023 and the positive feedback received, MODL will continue to host tree giveaways for MODL residents. The high level of community participation demonstrated the importance of these initiatives in promoting environmental sustainability. In the future, MODL plans to improve these events by offering a wider variety of tree species and providing educational resources to help residents care for their trees.

Action 15: Natural Asset Management
Goal: Develop a natural asset management plan by 2030
Lead Department: Planning

Current Progress

A natural assets inventory (NAI) comprehensively assesses ecological resources within a designated area, providing decision-makers with essential information for informed choices regarding land use, conservation, and sustainable development. By documenting and evaluating natural assets such as forests, wetlands, rivers, and wildlife habitats, the inventory helps identify areas of ecological significance and potential threats, including habitat loss and pollution. Conducting an NAI is the initial step toward developing a natural asset management plan, ensuring that environmental resources are effectively managed and protected for future sustainability.

Ducks Unlimited Assessments

In September 2022, Ducks Unlimited Canada conducted Wetland Ecosystem Services Protocol (WESP) assessments on five freshwater wetlands in Pine Grove, Rose Bay, Stellars Brook, Cross Road, and New Germany. The study revealed that each wetland assessed performed well in supporting water quality functions. One recommendation is to expand the inventory of WESP assessments to quantify the ecosystem services offered by wetlands more accurately.



5 Freshwater
Wetlands assessed



Recommendation to continue
WESP assessments

Way Forward

The Community Climate Capacity Program helps local communities address climate change by providing support, resources, and training. Clean Foundation's program, funded by the Nova Scotia Department of Environment and Climate Change, offers free specialized assistance to navigate climate and sustainability initiatives at the local level. The Municipality of the District of Lunenburg's (MODL) participation will advance the municipality's natural asset inventory.

Action 16: Land Conservation

Goal: Purchase and/or accept land donations, as well as assess other mechanisms such as conservation easements, to protect and/or conserve up to 20% of the identified land and watersheds in the municipality by 2030

Lead Department: Planning and Recreation

Current Progress

The Municipality of the District of Lunenburg (MODL) is developing a Land Conservation Policy to assess lands against conservation objectives, such as protecting wetlands, ecologically sensitive areas, and wildlife habitats. The policy will guide the evaluation of land parcels and delineate stakeholder roles for managing and protecting natural resources. Its goal is to safeguard and conserve up to 20% of land and watersheds by 2030. Approximately 10,000 hectares (6%), including municipal and provincial lands, are currently protected.



approx. **10,000** hectares

Way Forward

MODL will continue working on the Land Conservation Policy to support assessing lands against conservation objectives and assist Council in making decisions when opportunities for land purchases or donations arise.

Action 17: No Mow May Campaign
Goal: Launch the Now Mow May campaign annually
Lead Department: Planning, Recreation, and Engineering

Current Progress

In 2022, the Municipality of the District of Lunenburg (MODL) launched No Mow May, encouraging homeowners to avoid mowing their lawns, greenspaces, or gardens. This initiative aims to protect pollinators and wildlife by allowing flowers like dandelions to bloom and provide essential food and habitats for them during spring. The event has evolved into a movement promoting sustainable lawn care practices and reflects MODL's commitment to environmental stewardship and community engagement.



Way Forward

The municipality acknowledges residents' increasing concerns about ticks and Lyme disease. In response, MODL will update its program to focus on protecting greenspaces and cultivating native wildflowers during spring to support various insect species. Preserving spring wildflowers is essential for maintaining healthy insect populations that play crucial roles in ecosystems. The municipality will re-brand the campaign to reflect these changes in the 2024-2025 fiscal year.

C6 - Sustainable Land-use & Development
Action 18: Municipal Planning Strategy & Land-use By-law: MODL2040
Goal: Develop land use bylaws to support sustainable development by reducing sprawl & energy consumption
Stream: Climate Change Adaptation
Lead Department: Planning

Current Progress

The MODL2040 project is a long-term strategic plan for sustainable development and growth of the municipality. The project will address land use, economic development, environmental stewardship, infrastructure, transportation, and public services. By engaging with residents, businesses, and stakeholders, the project aims to create a vision for the future that enhances the quality of life and supports sustainable practices. The project's outcomes will guide decision-making and policy development to ensure alignment with the community's values and long-term goals.

Coastal Protection

In 2023, Council initiated the development of municipal coastal protection regulations as part of MODL2040. These regulations aim to safeguard coastal developments from climate change impacts and protect coastal areas from human development. The regulations address concerns such as coastal erosion, flooding, and the preservation of sensitive ecosystems, ensuring the natural environment and built infrastructure are resilient and sustainable.

Regulatory Framework



Establishment of a regulatory boundary, excluding all tidal rivers

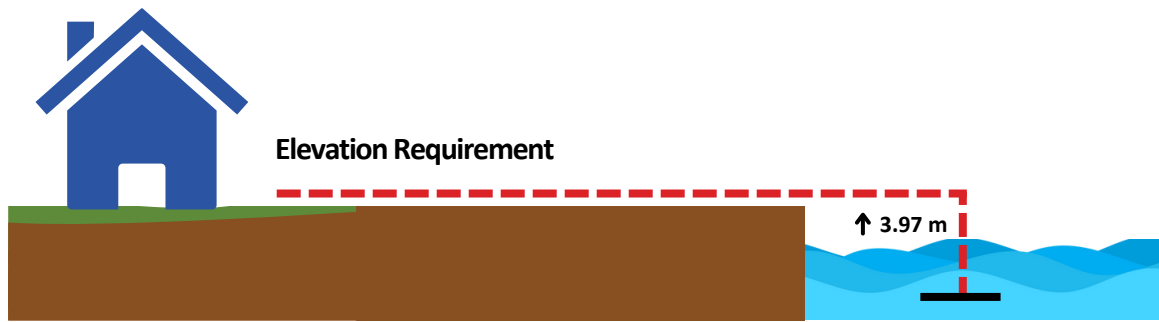


Implementation of education and awareness initiatives



Provision for a 5-year policy review cycle

Coastal Flooding Measures

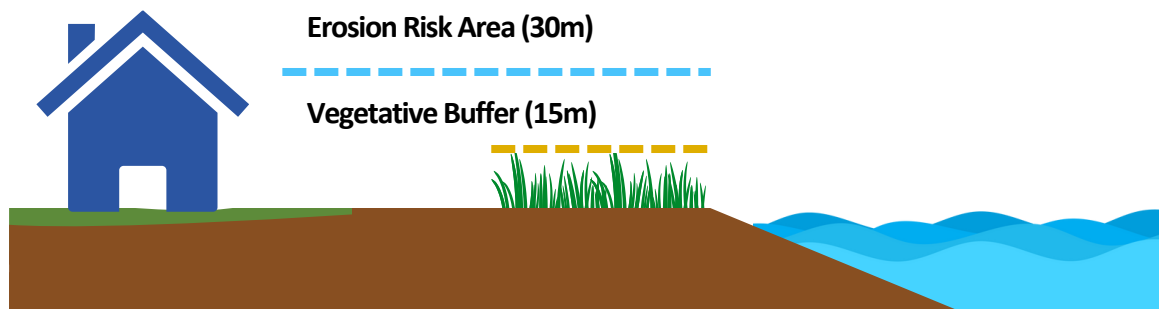


Introduction of a 3.97-metre vertical elevation setback to prohibit new habitable space and institutional uses below this threshold.

Exemption for non-habitable accessory uses.

Consideration of non-conforming allowances and flexibility for existing structures.

Coastal Erosion Measures

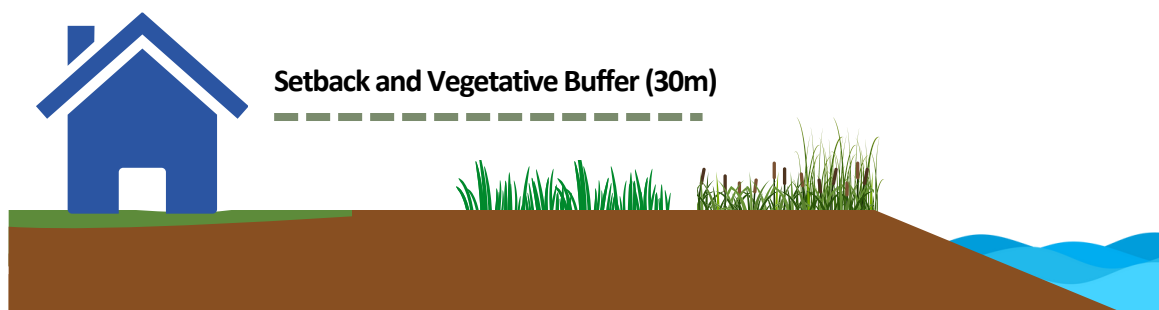


Due to erosion risk, no development is permitted within 30 m of the top of bank. A vegetation buffer must be maintained in a natural state within 15 m of the top of the bank.

Erosion risk studies may allow reductions to the 30 m setback.

Specific exemptions and allowances apply.

Sensitive Coastal Ecosystem Measures



Establishment of a 30-metre horizontal coastal wetland setback and vegetative buffer.

The regulations aim to improve safety and resilience by addressing flooding and coastal erosion and protecting ecosystems. The goal is to enhance protection from extreme weather events and create a sustainable living environment for future generations.

Way Forward

After finalizing coastal regulations, the municipality will continue working on the remaining MODL2040 plan. This comprehensive plan addresses several critical areas, including land use, economic development, environmental stewardship, infrastructure, transportation, and public services. Through these efforts, MODL2040 aims to create a balanced, sustainable, and prosperous future for the community.

C7 - Local Food and Water Security
Action 19: Food Security
Goal: Develop local food security programs or strategy to improve access to and increase production of local food to achieve 20% consumption of local food by 2030
Stream: Climate Change Adaptation
Lead Department: Planning and Economic

Current Progress

The Municipality of the District of Lunenburg (MODL) conducted two surveys to understand local food consumption in the region, targeting residents and businesses, including schools, restaurants, grocers, retailers, and institutions. MODL is developing a Local Food Security Action Plan to establish a Food Hub to connect local farmers, producers, and consumers to enhance regional food production and distribution.



2 baseline surveys were conducted



Residents and Businesses targeted



Collection of data on local food consumption patterns

8 Businesses responded to survey

259 Residents responded to survey

Way Forward

MODL will conduct a feasibility study to establish a Food Hub to enhance local food production and distribution. The Food Hub will connect local farmers, producers, and consumers to streamline distribution and ensure efficient fresh, locally sourced food delivery.

Action 20: Potable Water Security
Goal: Establish a baseline by the 2025/26 fiscal year, with the goal of reducing the number of dry wells within the municipality.
Lead Department: Administration

Current Progress

Water security ensures consistent access to sustainable, clean, and safe potable water management. It involves vital factors such as availability, accessibility, quality, and resilience to water-related risks and challenges. The Municipality of the District of Lunenburg (MODL) recognizes the importance of potable water security. MODL is committed to establishing a baseline by the 2025/26 fiscal year to reduce the number of dry wells in the municipality. To achieve this goal, MODL has implemented programs and formed partnerships to manage water resources effectively.

Water Security Programs

Temporary Water Relief Program

Initiated in 2016, this program provides coupons to residents experiencing dry wells, enabling them to access potable water.

Well Financing Program

The Well Financing Program assists residents in investing in solutions such as drilled wells or replacements for dug wells, ensuring access to a reliable potable water system. With a budget of \$50,000, the program has a waiting list of five properties, with three completing the program in its second year of operation.

Research

NSSC and MODL are partnering on a three-year research project measuring water quantity and quality.

Way Forward

MODL is committed to establishing a baseline for potable water security by the 2025/26 fiscal year. To achieve this, MODL will continue implementing programs and forming partnerships aimed at effective water resource management and ensuring consistent access to clean and safe water.

C8 - Emergency Preparedness and Response
Action 23: Education on Climate Change
Goal: Develop programs to provide education on emergency event preparedness and response
Stream: Climate Change Adaptation
Lead Department: REMO

Current Progress

The districts of Chester and Lunenburg, along with the towns of Bridgewater, Mahone Bay, and Lunenburg, have agreed to collaborate on emergency preparedness through REMO (Regional Emergency Management Organization). REMO has completed emergency response training with the coordinating towns and municipalities to help employees gain the tools to assist in disaster management situations. As extreme weather scenarios are increasingly frequent and intense due to climate change, it is essential to have people prepared to assist in limiting the social, economic, and environmental impacts.

**July 2023: Severe flooding affecting areas of Nova Scotia
First time opening up an evacuation centre for an extreme weather event**

REMO Events

Throughout the years, REMO has conducted events in MODL and Lunenburg County. Some notable events REMO has hosted within MODL include:

2022



2023



Way Forward

MODL will continue to work with and support REMO in its efforts to safeguard community members against the effects of climate change.

C9 - Community Engagement
Action 27: Region-wide Working Group
Goal: Form a region-wide climate working group
Lead Department: Planning

Current Progress

The objective is to establish a regional climate working network or group, primarily involving neighbouring municipalities. Although a formal group has yet to be formed, partial progress has been made toward the goals outlined in the original LCCAP2030. This progress includes collaboration among neighbouring towns, such as Bridgewater and Mahone Bay, in partnership with AIM Network, to host the South Shore Sustainability Summit in September 2023.

South Shore Sustainability Summit

The South Shore Sustainability Summit occurred in September 2023 in Bridgewater, Nova Scotia. This event brought together community leaders, sustainability experts, policymakers, and residents to discuss and promote sustainable practices and policies in the South Shore region. The summit featured various sessions and workshops on renewable energy, sustainable agriculture, waste reduction, and climate resilience. Keynote speakers included environmental advocates and experts who shared insights on global sustainability trends and local initiatives. Participants had opportunities to network, exchange ideas, and collaborate on projects to enhance community sustainability. The event also showcased local businesses and organizations committed to environmental stewardship.



180 Community attendees



250 Total attendees including exhibitors and speakers



230 Registrations

Way Forward

Staff will continue working towards formalizing a regional climate working group. This will enable municipalities to leverage regional collaboration in joint applications for federal or provincial grants and to develop inter-municipal relations to enhance municipal capacity to respond to climate emergency priorities. The established network will also aid in creating new or improving existing regional municipal services, such as public electric vehicle charging infrastructure, regional public transit, and carshare services.



Corporate Climate Action Plan


Chapter 2

Corporate Action Plan Overview

The Corporate Climate Action Plan targets a significant reduction in greenhouse gas (GHG) emissions under the direct control of the municipality, encompassing municipal operations and fleets. The Municipality of the District of Lunenburg (MODL) is dedicated to reducing corporate emissions by 64% from 2019 levels by 2030, aiming for net-zero emissions by 2050. This commitment will cap corporate emissions at 428 tCO₂e, resulting in a total reduction of 762 tCO₂e.

Corporate Path to Net-Zero

MODL began measuring corporate emissions in 2020, using 2019 as the baseline to meet PCP Milestone 1 requirements. In 2019, total emissions amounted to 1189.50 tCO₂e from various energy sources. The corporate emissions inventory encompasses emissions produced within municipal boundaries from five sectors: buildings, streetlights, municipal vehicles, water and wastewater, and solid waste.

 **1189.50 tCO₂e**

Areas of Focus



Buildings



Water and Wastewater



Municipal Vehicles



Waste



Streetlights

Corporate Emission Targets

2030 Target



2030 Target: By 2030, aim to reduce corporate emissions by 64% below the 2019 baseline level by 2030.

2050 Target



2050 Target: Achieving net-zero corporate emissions by 2050.

The Municipal Council has targeted its corporate emissions by 64% below the 2019 baseline emissions level by 2030, achieving net-zero corporate emissions by 2050.

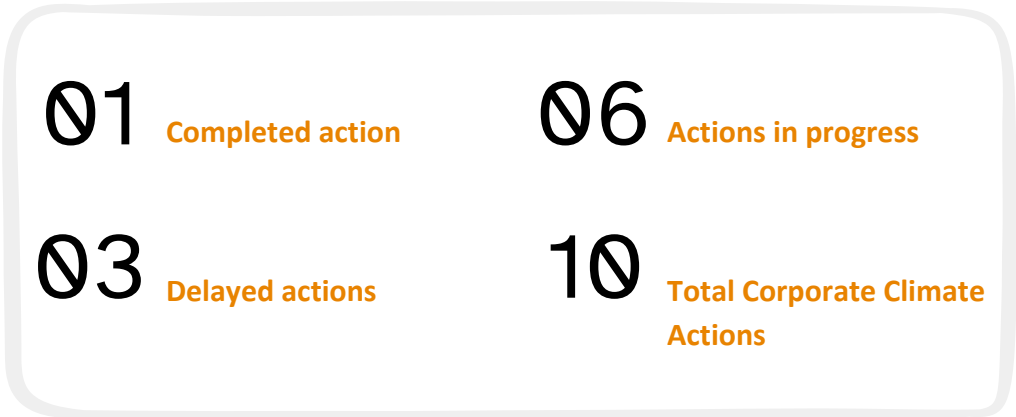
Measuring Progress

Corporate Climate Action Overview

Main Categories and Climate Action		Lead Department	Timeline	Status	Progress overview
Category 1 - Solar Panels on Municipal Buildings					
1	<u>Goal:</u> Install 100kW solar array at the Municipal Service Building	Engineering	Now (22-24)	Complete	All solar panels have been installed and running at full-capacity.
2	<u>Goal:</u> Install 100kW solar array at New Germany WWTP	Engineering	Now (22-24)	Delayed	Moved to year 4. (27-28)
3	<u>Goal:</u> Install 100kW solar array at Cookville WWTP	Engineering	Now (22-24)	Delayed	Expansion underway. \$300,000 has been allocated for year 3. (26-27)
4	<u>Goal:</u> Install 20kW solar array at Conquerall Bank WWTP	Engineering	Now (22-24)	In-progress	Currently underway - when completed, the system will participate in the Net Metering Program offered by NSP.
5	<u>Goal:</u> Install 20kW solar array at CES building	Engineering	Now (22-24)	In-progress	An energy assessment was completed. MODL will proceed with various recommended upgrades before installing the solar array.
Category 2 - Retrofit Municipal Buildings					
6	<u>Goal:</u> MARC facility energy assessment and renewal	Engineering, Planning and Recreation	Next (25-27)	In-progress	Energy assessment was completed. The upgrades were not completed.
Category 3 - Electrify Municipal Fleet					
7	<u>Goal:</u> Replace 8 municipal vehicles with EVs	Engineering, Planning and Recreation	Ongoing	In-progress	5 vehicles have been replaced with EVs.
8	<u>Goal:</u> Install 3 EV charging stations at Municipal Services Building	Engineering and Planning	Now (22-24)	In progress	Ongoing construction to install three additional EV chargers in the staff parking lot to accommodate the municipal electric fleet.
9	<u>Goal:</u> Waste hauling trucks in new contract are EVs	Planning and MJSB	Next (25-27)	In progress	An RFP will be issued. While not mandatory, contracts with an EV transition plan will receive preferential consideration over others.
Category 4 - Solid Waste Management					
10	<u>Goal:</u> Reduce corporate solid waste by 20% from 2019 levels	Planning	Now (22-24)	Delayed	Limited staff capacity - will continue action in the future.

Timeline Key	
Now	actions that will be initiated/implemented in 2022-2024
Next	actions that will be initiated/implemented in 2025-2027
Later	actions that will be initiated/implemented in 2028-2030
Ongoing	actions that have already been initiated and will continue through the LCCAP2030

Action Summary



C1 - Solar Panels on Municipal Buildings

Action 1 and Goal: Install 100kW solar array at the Municipal Services Building

Lead Department: Engineering

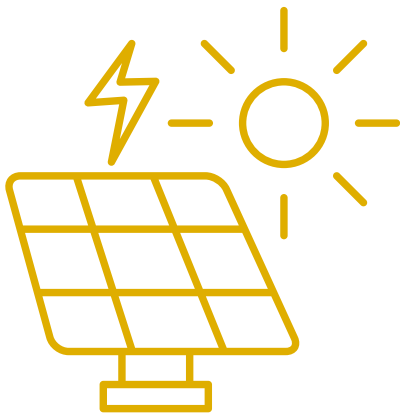
Current Progress

The solar array installed on the Municipal Services Building was completed in September 2023. Its total generation output is 100kW, and it was designed to participate in the Net Metering Program administered by Nova Scotia Power. The 100kW system size is intended to offset the office's electrical needs.

In 2023, NSP (Nova Scotia Power) capped the system at 27kW. This was due to a delay in implementing the changes made to the net metering cap by the province of Nova Scotia, which impacted the system's commissioning.

Way Forward

Staff will continue to monitor the solar array system on the Municipal Service Building to track its performance in terms of energy output and greenhouse gas emission reductions.



100 kW solar array system

1st Roof-top solar array system on a municipal facility

Action 4 and Goal: Install 20kW solar array at Conquerall Bank WWTP

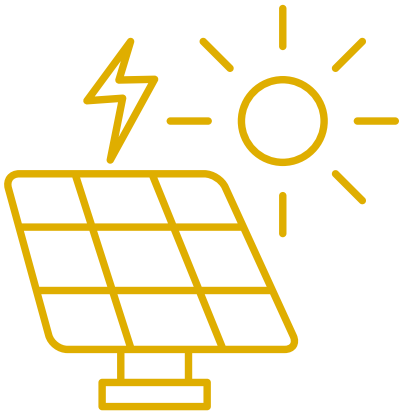
Lead Department: Engineering

Current Progress

The solar array system for the Conquerall Bank Wastewater Treatment Plant is currently under construction. When completed, it will have a total generation output of 15kW and participate in the Net Metering Program offered by Nova Scotia Power Inc. This is the municipality's first ground-mounted solar array at a facility, and the project will be completed in the Spring of 2024.

Way Forward

The Conquerall Bank WWTP solar project has completed the electrical trenching work and passed inspection. The final connection of the panels to the electrical grid is anticipated for June.



15 kW solar array system

1st Ground-mounted solar array system on a municipal facility

Expected completion by: **Summer 2024**

Action 5 and Goal: Install 20kW solar array at the CES Building

Lead Department: Engineering

Current Progress

An energy audit was conducted on the CES building to identify opportunities for reducing energy costs, enhancing efficiency, and minimizing environmental impact. This audit represents the initial step in pinpointing essential upgrades to improve the building's energy efficiency. Implementing these efficiency improvements will also prepare the building to support a solar array system, ensuring it operates at its maximum potential.



Energy audit complete



Completing upgrades



Following best practices

Way Forward

Working with Stantec, the Municipality of the District of Lunenburg (MODL) will continue to work on the approved retrofits to the CES building to improve energy efficiency and support implementing a solar array system at the facility.

C2 - Retrofit Municipal Buildings

Action 6 and Goal: MARC facility energy assessment and renewal

Lead Department: Planning, Engineering and Recreation

Current Progress

The Municipality of the District of Lunenburg (MODL) conducted an energy audit at the MARC Program Building in Dayspring in April 2022. The upgrade project considered various energy conservation measures, such as lighting retrofit and controls, building central plant modifications, building envelope upgrades, renewables, and domestic water upgrades. The aim was to assess the potential for reducing the building's greenhouse gas (GHG) emissions by 30%.



MARC Program Building, Dayspring in April 2022

Assess the potential for reducing the building's GHG emissions by 30%.

Way Forward

The building is closed to the public, and its future has yet to be determined by Council.

C4 - Electrify Municipal Fleet

Action 7 and Goal: Replace 8 municipal vehicles with EVs

Lead Department: Planning and Engineering

Current Progress

MODL Municipal Fleet	
Number of EVs	Procurement Year
3 EVs	2022
2 EVs	2023

Moving Forward

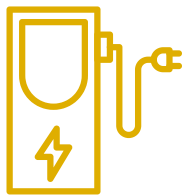
The Municipalities LCCAP2030 outlines a shift to electric vehicles (EVs) for the corporate fleet by 2030. The Municipality of the District of Lunenburg (MODL) will progressively transition vehicles with EVs as current Internal Combustion Engine (ICE) vehicles are retired.

Action 8 and Goal: Install 3 charging stations at the Municipal Services Building

Lead Department: Planning and Engineering

Current Progress

Currently, the municipality operates two dual EV charging stations at the Municipal Services Building: one in the public parking lot and one in the fleet parking lot. Efforts are underway to upgrade the charging infrastructure at this location. The ongoing expansion project involves installing three additional dual chargers in the fleet parking lot, with provisions for adding nine more dual chargers.



1 dual charger in The Municipal Service Building public parking lot

1 dual charger in The Municipal Service Building staff parking lot

4 Total charging ports

Way Forward

Plans are in place to integrate chargers at the wastewater treatment facility in Cookville and the recreation facility in Dayspring.

Action 9 and Goal: Waste hauling trucks in new contract are EVs

Lead Department: Planning and MJSB (Municipal Joint Services Board)

Current Progress

The Municipality of the District of Lunenburg (MODL) has contracts with waste-hauling companies that only operate fleet vehicles with Internal Combustion Engines (ICE). Electric Vehicle (EV) garbage trucks produce zero tailpipe emissions, meaning they do not release harmful pollutants like carbon dioxide, nitrogen oxides, or particulate matter into the atmosphere. By choosing a company with EVs or a transition plan to EVs, MODL can align waste management practices with sustainability initiatives, helping to combat climate change and improve air quality.

Way Forward

Staff will release a request for proposal (RFP) for a new contract. While not mandatory, contracts with an EV transition plan will receive preferential consideration over others. The results of the RFP process will be reported in next year's annual progress report.

What's Coming Next?

Climate Change Survey

The climate change impact survey for community members will aim to gather valuable insights into how individuals are experiencing and responding to climate change within the municipality. This survey may include questions about respondents' awareness and concerns regarding climate change, any observed changes in local weather patterns, personal experiences with climate change impacts (such as flooding and heatwaves), measures taken to adapt to these impacts, engagement in climate mitigation efforts, support for climate policies, and any additional comments or suggestions. The municipality hopes to understand the community's challenges and opportunities in addressing climate change by collecting this data.

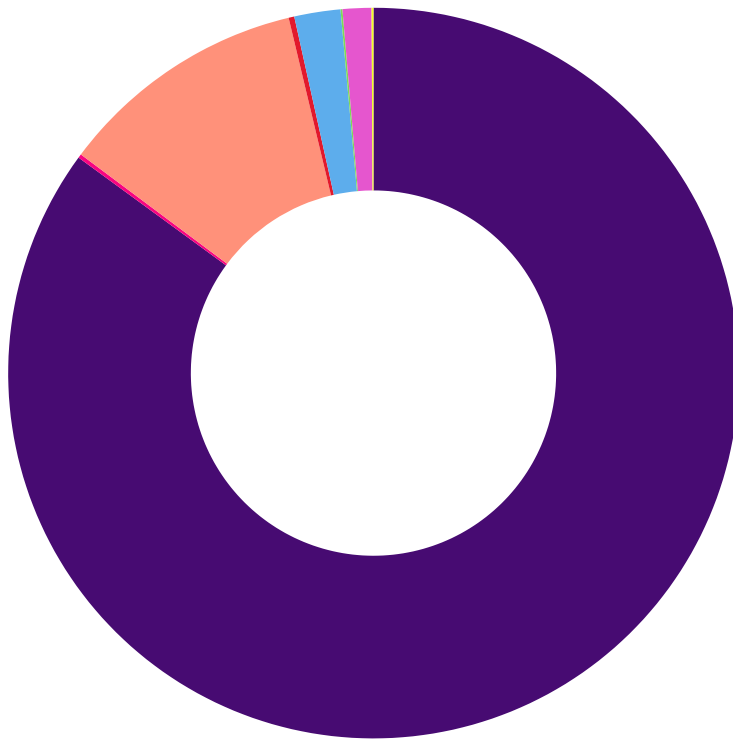
2024-2025 Operational Climate Budget

MODL is investing over \$500,000 into operational climate change projects in the 2024/2025 fiscal year

C1 - Energy Efficient Residential Buildings Action 1 - Retrofit Existing Residential Buildings	\$500,000
C2 - Low Carbon Transportation Action 4 - Electric Vehicle Promotion and Education	\$1000
Action 9 - Public Transit Service	\$65,000
C3 - Waste Reduction, Recycling, and Composting Action 12 - Join in Bring Your Own Promotion and Subsidy	\$12,000
C5 - Natural Environment Protection and Conservation Action 14 - Tree Planting Program	\$1200
Action 15 - Natural Asset Management	\$500
Action 17 - Let it Grow May	\$7500
C9 - Community Engagement Action 25 - Youth Engagement	\$500

Operational Budget Breakdown and Total

- Energy Retrofits
- EV Education & Promotion
- Public Transit
- JIBYO
- Tree Planting
- Natural Asset Management
- Let it Grow May
- Youth Engagement



**Operational Budget Total
24/25
\$587,700**

2024 - 2025 Capital Climate Budget

MODL is investing over \$800,000 into capital climate change projects in the 2024/2025 fiscal year

Corporate C1 - Solar Panels on Municipal Buildings

Action 4 - Install a 20kW solar array at Conquerall Bank WWTP

\$50,000

Action 7 - Install 20kW solar array at CES Building

\$50,000

Corporate C3 - Electrify Municipal Fleet

Action 8 - EV Fleet Chargers

\$235,000

C4 - Renewable Energy Generation

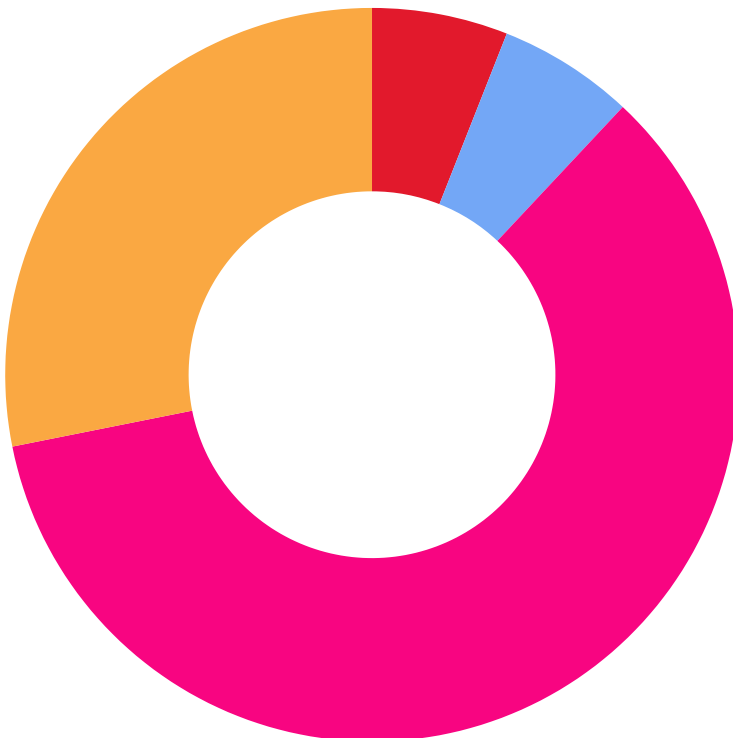
Action 13 a - Community Solar Garden Project

\$500,000

Capital Budget Breakdown and Total

■ CES Building ■ Conquerall Bank WWTP

■ Community Solar Garden ■ MODL Fleet Charger



Capital Budget Total 24/25

\$835,000



The Municipality of the District of Lunenburg

Council
Item: #11.1.2
Date: September 24, 2024
Authorization: T. MacEwan



Municipality of the District of Lunenburg

Request for Decision

Report to: Municipal Council
Submitted by: Abhimanyu Jain, Climate Change and Sustainability Manager
Date: September 24, 2024
Re: SOOF's Petition to Protect Old Growth Forests

Background

The Save Our Old Forests Association (SOOF) has launched a campaign urging municipal governments to ask the Premier of Nova Scotia to pause harvesting and roadbuilding in forests over 80 years old on Crown land. This pause would remain in place until the province achieves its goal of protecting 20% of its land and water by 2030.

On July 25, 2023, Mr. George Burayni presented SOOF's petition to the Municipal Council, highlighting the environmental importance of old-growth forests and the province's conservation goals, as outlined in the 2021 Environmental Goals and Climate Change Reduction Act.

On November 21, 2023, staff presented to the Policy and Strategy Committee, recommending that the Municipality write a letter to the Premier requesting the expedited identification of old-growth forests on Crown land in Lunenburg. The following motion was passed by the Committee:

"That the Municipal Council write a letter to the Provincial Minister responsible for Natural Resources and Renewables, Tory Rushton, with copies to Premier Houston and local MLAs Becky Druhan and Susan Corkum-Greek, requesting expedited identification of all Old-Growth Forests on Crown Land in the Municipality of the District of Lunenburg."

This approach ensures the protection of newly identified old-growth areas without negatively impacting economic activities. The recommendation also aligns with the Municipality's Local Climate Change Action Plan, which seeks to protect 20% of its land and water by 2030.

On November 22, 2023, George Buranyi emailed all Council members, expressing concerns that the motion was passed without supporting a pause on harvesting activities. As a result, at the November 28, 2023, Council meeting, the matter was referred back to staff for further research. In response, staff engaged additional stakeholders to gather further input.

Discussion

Stakeholder Engagement

To ensure a comprehensive understanding of the issue, staff coordinated presentations from key stakeholders. On January 16, 2024, Dr. Peter Bush, Old-Growth Forest Coordinator with the Department of Natural Resources and Renewables, provided the Council with an in-depth overview of the provincial Old Growth Forest Policy. This presentation clarified how the policy functions and its impact on forest conservation efforts across Nova Scotia.

Following this, on June 11, 2024, representatives from WestFor Management Inc., responsible for managing Crown lands in western Nova Scotia, presented their approach to protecting and restoring old-growth forests within MODL. These engagements provided the Council with balanced insights from both government and industry perspectives, helping to inform their decision-making process.

Provincial Action on Old Growth Forests

Nova Scotia's first Old Forest Policy was introduced in 1999 and updated in 2012 and 2022. The 2012 policy set a 125-year age threshold for defining old-growth forests, but in 2022, this was revised to 100 years to emphasize the inclusion of a broader range of species and forest groups that support biodiversity and ecosystem services. This updated age criterion aligns with global standards and scientific literature, with public and stakeholder feedback contributing to the final policy.

Concerns with SOOF's Request

While staff recognizes the significance of protecting old-growth forests, several concerns arise regarding SOOF's request to pause harvesting in forests over 80 years old:

1. Current Provincial Protections

The 2022 Old Growth Forest Policy already offers comprehensive protection for forests over 100 years old, preventing logging and commercial activities in these areas. The province continues to identify and protect more old-growth forests under this framework, rendering additional pauses on harvesting unnecessary.

2. Risk of Economic Disruption

A blanket pause on harvesting in forests over 80 years old could harm local economies, especially in rural areas reliant on forestry, potentially leading to job losses and reduced income for workers.

3. Lack of Scientific Basis for the 80-Year Threshold

Forestry in Nova Scotia on crown land already involves pre-harvest assessments to ensure old-growth forests and other ecologically sensitive areas are protected. The arbitrary 80-year threshold proposed by SOOF lacks clear scientific justification and could result in overly restrictive measures.

4. Maintaining a Balanced Approach to Conservation

The existing Old Growth Forest Policy supports incremental progress toward the goal of protecting 20% of Nova Scotia's land and water by 2030. This balanced, evidence-based approach allows for the continued responsible use of forestry resources while expanding protected areas. Imposing an immediate pause could disrupt this balanced strategy, slowing progress in both conservation and sustainable forestry practices.

Alternative

The Council may choose to support SOOF's request and write a letter to the Premier, calling for a pause on all harvesting and roadbuilding activities in forests over 80 years old on Crown land in the Municipality of the District of Lunenburg until 20% of Nova Scotia's lands are permanently protected.

Conclusion

While the protection of old-growth forests is important, the current provincial Old Growth Forest Policy already provides significant safeguards. Given the potential economic impacts and the lack of a scientific basis for the 80-year threshold, staff recommends that the Council not support SOOF's request for a moratorium on harvesting forests over 80 years old.

Appendix

A copy of the email sent to the Municipal Council by George Buranyi on November 22, 2023.

Report Preparation	
Department	Planning and Development Services
Report Prepared by	Abhimanyu Jain, Climate Change and Sustainability Manager
Report Approved by	
Date Reviewed by C.A.O.	

From: George Buranyi [REDACTED]
Sent: Wednesday, November 22, 2023 9:18 AM
To: MODL Mayor <mayor@modl.ca>; Leitha Haysom <leitha.haysom@modl.ca>; Martin Bell <martin.bell@modl.ca>; Wendy Oickle <Wendy.Oickle@modl.ca>; Pam Hubley <Pam.Hubley@modl.ca>; Cathy Moore <cathy.moore@modl.ca>; Sandra Statton <Sandra.Statton@modl.ca>; Kacy DeLong <Kacy.DeLong@modl.ca>; Michelle Greek <Michelle.Greek@modl.ca>; Reid Whynot <reid.whynot@modl.ca>; Chasidy Veinotte <Chasidy.Veinotte@modl.ca>; Abhimanyu Jain <Abhimanyu.Jain@modl.ca>
Subject: MODL discussion Policy and Strategy Committee re SOOF request

CAUTION: This email originated from an external sender.
Dear MODL Council Members,

I just had the opportunity to listen to the recording of the Policy and Strategy Committee meeting during which you discussed the Save Our Old Forests: Lunenburg County July 25 request of council. On behalf of SOOF I want to thank you and Abhimanyu Jain (Climate Change and Sustainability Manager) for the work done since our presentation to look into this matter and for supporting the request. During the meeting there appeared to me some confusion as to the wording of the request to the Premier and what old forest meant and what protections were in place.

The SOOF request in the presentation was as follows. .

- WHEREAS our Government has committed in law to protecting 20% of Nova Scotia's lands and waters by 2030 but is continuing to permit logging of old forests of high conservation value on Crown land,
- THEREFORE we, the undersigned residents of Nova Scotia, call upon the Premier to **pause all harvesting and roadbuilding activities in forests over 80 years old** on Crown land in Lunenburg County until such time as 20% of Nova Scotia's lands have been permanently protected.

Though the province has a policy in place for protecting old forests, our concern is that the designation of those forests for protection will be taking place over the next six years and many forests that are older would end up being harvested and fragmented before they could be placed under permanent protected status. We also choose 80 because only about 1% of forests are over 100 years old.

Our request for a pause does not require anyone to go out and identify all the crown land forests over 80. On crown land, any proposal to harvest a forest goes through a process of review. With the pause in place, if the forest in question was assessed as being over 80 years old, the plan to harvest it would be put on hold until final decisions had been made as to which areas are moved into protection.

MODL, Town of Bridgewater and Public Service Commission of Bridgewater supported an earlier request by the Bridgewater Watershed Protection Alliance which helped stop harvesting of 150 hectares on Minamkeak Lake and to have all crown land in the Petite Riviere Watershed declared a Wilderness Area. That is still awaiting approval and Minister Halman indicated:

We are currently collaborating with our colleagues at the Department of Natural Resources and Renewables to finish designating sites from our 2013 Parks and Protected Areas Plan. We will also develop a collaborative strategy by December 31, 2023, for conserving 20% of our land and water. Through this work more information will be made available on how we will identify additional lands for protection and incorporate expertise and perspectives from a range of partners and stakeholders.

Not all old forests will receive protection as Abhi noted. The criteria Minister Halman referred to should be available this December and used across the next six years to identify more lands for protection.

Below is a brief summary of the three key components of the August 2022 Old Growth Forest Policy which acknowledges that conservation of old-growth forest for ecological and societal values in Nova Scotia can be approached in three ways:

1. One is through the continued protection of all old-growth forest from adverse human activities in all legally protected areas (e.g., wilderness areas, nature reserves, provincial parks, and national parks) as well as a system of policy-protected conservation forests identified on Crown land. The system of policy-protected forest on Crown land provides opportunities to better represent diverse old-growth forest types across the province that are not adequately represented in legally protected areas.

2. The second approach protects forest areas that have yet to develop into old-growth forest but are expected to do so with the passage of time, again in legally protected areas and through policy protection on Crown land. These forest areas are called old-growth restoration opportunities.

3. The third approach is for Government to encourage and support the conservation and restoration of old-growth forest on private land through mechanisms such as conservation easements, education, and other means that recognize and support the efforts of private landowners.

The second point above would cover the case of the Petite Riviere Watershed crown lands some of which are not yet 80 years old but have significant ecological value because of town water supply, Atlantic Whitefish, proximity to town and future recreational potential.

We at SOOF hope that the above will help as you draft your letter to the Premier, DECC and DNRR. Again thank-you for being concerned about this issue and supporting us.

Sincerely

George Buranyi,
on behalf of SOOF



Municipality of the District of Lunenburg

Request for Decision

Report to: Mayor Bolivar-Getson and Municipal Council

Submitted by: Norma Schiefer, Manager of Development

Date: September 24, 2024

Re: Letter of Concurrence – MDL 69 Antenna Siting Protocol

Recommendation

That Municipal Council issue a letter of concurrence for a telecommunication tower at PID 60213246, 2165 Cornwall Rd, Middle New Cornwall, as the application has met the requirements of MDL-69 Antenna Siting Protocol.

Background

In January, the Municipality of Lunenburg received an information package from Shared Tower, outlining the proposal to locate a telecommunication tower to provide additional cellular coverage to support increased demands for consumer connectivity, the digital economy and health and safety measures in the community.

The Municipality has a policy on the siting of telecommunication towers outlining submission requirements and to ensure adequate public consultation is given. Municipal Council is required to issue a letter of concurrence if the proponent has fulfilled the requirements of MDL-69 Antenna Siting Protocol.

Discussion

Shared Tower is proposing to locate a tower to address the poor cellular service issues that directly and positively impact the connectivity in the area. This structure will support service providers and provide the opportunity for co-location services.

A 60-metre self-supporting telecommunications tower will be located at PID 60213246, 2165 Cornwall Rd, Middle New Cornwall.

All proposals must comply with Innovation, Science and Economic Development Canada’s requirements and include certification or attestation of compliance from other government agencies, including NavCanada, Health Canada, Transport Canada and Environment Canada.

As part of any proposal, public consultation is a requirement. Shared Tower has provided notification letters to properties located within the required consultation area to provide details of the proposal. There was also a public meeting held July 23, 2024, at the Cornwall & District Firehall. As a result of the consultation, all questions and concerns were addressed. There was increased support to strengthen the coverage network for users, as well as emergency services.

Conclusion

Shared Tower has fulfilled the requirements of MDL-69, Antenna Siting Protocol and ensured communication of the project was provided to the public. Public consultation has been effective in providing details to residents who will benefit from this service. A letter of concurrence is required to be prepared and forwarded to Innovation, Science and Economic Development Canada.

Report Preparation	
Department	Planning and Development Services
Report Prepared by	Norma Schiefer, Manager of Development
Report Approved by	Jeff Merrill, Director
Date Reviewed by C.A.O.	



Municipality of the District of Lunenburg

Request for Decision

Report to: Municipal Council
Submitted by: Trails & Open Space Coordinator, Marta Selassie
Date: September 24, 2024
Re: Hemlock Woolly Adelgid Treatment Options

Recommended Motion

That council authorize staff to enter into a service agreement with the Town of Bridgewater to establish and implement a comprehensive Hemlock Woolly Adelgid (HWA) treatment plan. Services will include an extensive tree inventory, site monitoring and pesticide application on municipally owned land. Furthermore, Council approves the expenditure of up to \$50,000 for this fiscal year, as budgeted, for the execution of this service agreement and HWA treatment plan to protect the health of hemlock trees in MODL parks and open spaces.

Background

Hemlock woolly adelgid (HWA) is an invasive aphid-like insect that poses a significant threat to hemlock trees in Eastern North America. HWA was first discovered in the eastern United States in the 1950s and has since spread, decimating populations of Eastern and Carolina hemlocks. HWA is dispersed by wind, animals and human activity.

The life cycle of HWA is highly adapted to ensure reproduction and survival, producing two generations each year. The adelgid attaches to the tree at the base of the needles and feeds on nutrient and water storage cells causing needle drop and branch dieback. Over time, new growth will not develop ultimately causing the tree to die.

HWA is rapidly infesting and killing Eastern Hemlock trees in southwestern Nova Scotia. The mortality rate for infested trees can be quite high, infested trees typically die within 4 to 10 years if left untreated. The rate of mortality depends on several factors, including the health of the tree, environmental conditions and interventions such as biological or chemical controls. Eastern hemlocks are particularly vulnerable due to the lack of natural resistance and no endemic predators of HWA.

Hemlocks are considered a foundation species in eastern forests. The loss of a foundation species can have a dramatic, cascading effect on other species in the ecosystem compromising the stability, resilience and functioning of the forest.

Most remaining old growth forests in NS contain eastern hemlocks. Old growth forests are crucial for environmental stability, they store significant amounts of carbon, regulate water cycles and maintain soil health. Old growth forests are vital for biodiversity, conservation and climate change mitigation.

Eastern hemlocks play an essential role in maintaining ecosystem balance. The trunk of a hemlock can exceed 1 metre in diameter at chest height. These majestic trees, create a closed-canopy forming a protective environment for species living below. The loss of hemlocks in the region could have significant environmental and economic consequences. The costs and benefits of intervention strategies must be carefully weighed.

Discussion

We are at a critical point with the HWA infestation as it is now in Lunenburg County, fortunately we have the benefit of early detection. Early intervention is essential in preventing further spread and preserving hemlock stands.

There are four primary treatment options for managing a hemlock woolly adelgid infestation. Each option (no intervention, insecticide application, biological controls and silvicultural management) has distinct advantages, cost implications and limitations.

No Intervention

Without intervention, 80% of infested hemlock trees in Nova Scotia are expected to die within 4-10 years. Some trees may have a natural level of resiliency to HWA, however, this approach typically results in high tree mortality rates. The loss of hemlocks within the forests will have dramatic effects on ecosystem stability. As noted above, hemlocks are a foundation species and play a critical role in providing habitat, regulating water temperatures and maintaining soil moisture levels.

Pros:

- No immediate cost
- Standing dead and fallen trees provide essential habitat for wildlife, contribute to nutrient cycling and open up the canopy for new growth.

Cons:

- High tree mortality
- Negative ecological impacts
- Cost for tree removal of hazardous trees (standing dead) along trail corridors and in parks

Chemical Insecticides

The use of systemic insecticides can be applied to the bark or injected directly into the tree to protect hemlocks from HWA. Pesticides are absorbed by the tree and directly target and kill the adelgid as it feeds, reducing their populations and preventing further damage. Chemical treatments remain effective for up to 5 years. In large trees, treatments can take up to two years to translocate to the tree canopy and be effective against HWA. Chemical treatments are highly effective albeit labour-intensive and costly. Implementing this treatment method early is crucial for it to be effective. A stressed tree may not have the ability to translocate the chemical to the canopy and recovery or survival will not be possible.

Pros:

- Immediate and effective control

Cons:

- Expensive and repeated application required
- Considered a stopgap measure until biological controls are in place
- Requires at least one person with specialized certification for the purchase and to oversee use

Silvicultural Management

Silvicultural techniques for managing forests enhance tree health and resilience. Thinning stands to reduce tree density and removing infested trees would reduce resource competition and promote a mixed tree stand to reduce dependence on hemlocks. Removal of highly infested trees may help slow the spread of pests, but it does not eliminate HWA. Pre-emptive cutting is another option although not recommended as there is a risk in losing any resistant hemlock.

Pros:

- Enhances overall forest health and biodiversity
- Can slow the spread of HWA

Cons:

- Does not eliminate HWA populations
- Requires long-term planning

Biological Controls

Biological control uses natural predators of HWA to reduce HWA populations. Predatory beetles, such as *Laricobius nigrinus* aka "Lary", are released into infested areas to establish a self-sustaining control mechanism over time. Biocontrol is not a simple or quick process; it can take years to yield measurable results.

Pros:

- Sustainable over time
- Region-wide approach

Cons:

- Slow-acting, initial high costs
- Long term success still being researched and tested in the Maritimes

Each treatment option presents a different balance between cost, effectiveness and long-term sustainability.

The Town of Bridgewater (TOB) began a treatment program within their parks this past summer. They have established a strike team to implement a HWA treatment program that involves extensive tree inventory, site monitoring and pesticide applications. In addition to this they have prioritized community engagement through public education and provided resources for private property owners. The TOB's strike team has obtained pesticide applicator certification which is required for the purchasing, handling and use of pesticides in parks, trails, forests.

Staff are proposing a collaborative initiative with the Town of Bridgewater to address the growing threat of HWA across our shared natural landscapes. This collaboration will aim to implement a plan for inventorying hemlock trees on MODL lands—parks, trails and open spaces—during the winter months. The primary goal is to assess the presence and extent of HWA infestation and to map affected areas for targeted interventions. Following the inventory phase, staff will assess results and plan for the inoculation stage, utilizing Health Canada-approved pesticides to treat infested trees.

Staff would like to enter into a service agreement with the TOB to effectively execute a treatment program within MODL spaces. The work will include detailed tree assessments, mapping and treatment application.

To ensure transparency and fair cost-sharing, invoicing will be based on staff time, with an additional 20% administrative fee to cover overhead costs, materials provided at cost, and mileage for travel between sites.

Human Resources

Includes time allocation for project management, oversight, two strike team members and GIS technician.

Material Costs

Examples include but are not limited to, absorbent pads, signage, flagging tape, caution tape, metal tags, nails, nitrile gloves, pesticides (IMA-JET or XYTECT), respirators, PPE, etc.

Please note: These are variable costs dependent on usage.

Administration Costs

Examples include, but are not limited to, wear & tear costs for equipment investment and storage e.g.: mapping equipment, license, backpack sprayers, nozzles, pressure adjusters, non-disposable protective equipment, pressure compressor, measurement equipment, ECOJECT microinjection system, etc.

A partnership with the TOB not only aims to protect Lunenburg’s hemlock populations but also to strengthen the overall health and sustainability of our regional forests, ensuring they remain vibrant and resilient for generations to come.

Budget Implications

The 2024-2025 operating budget included \$50,000 for hemlock woolly adelgid work. These funds would be used to begin work on tree inventory and mapping. These results will help inform treatment options and funding requirements for the 2025-2026 budget.

Strategic Plan

This project aligns with MODL Strategic Priority RE-Create Parks.

Work Plan

This work has been included in the departments workplan.

Alternatives

1. Council choose the “no intervention” treatment option.
2. Council direct staff to issue an RFP to procure the services from contractors to create and implement a HWA treatment plan for MODL spaces.

Summary

Staff recommend entering into a service agreement with the Town of Bridgewater to address the growing threat of HWA across our region.

Report Preparation	
Department	Recreation, Parks & Tourism
Report Prepared by	Marta Selassie, Trails and Open Space Coordinator
Report Approved by	Trudy Payne, Director Recreation, Parks & Tourism
Date Reviewed by C.A.O.	



Municipality of the District of Lunenburg

Report to Council

Report To: Municipality of the District of Lunenburg Council
Submitted By: Trudy Payne, Director of Recreation, Parks & Tourism
Date: September 24, 2024
Re: Designated Community Fund Project
Lunenburg Yacht Club

Recommended Motion

That the Municipality of the District of Lunenburg grant the Lunenburg Yacht Club \$15,220.00 as per the criteria outlined in the Designated Community Project Fund Policy – MDL-48.

Background

Lunenburg Yacht Club is raising \$65,000 in capital funds to rebuild the clubhouse deck in preparation for the hosting of the 2024 Mobility Cup. Recently, there were six donations totaling \$15,250.00. The amount of \$15,220.00 is being recommended as \$30.00 (\$5.00 per contribution) will be retained by MODL for administrative charges as per Policy MDL-48.

Budget Implications

There would be no implications to the budget.

Alternatives

The alternative would be to not issue the Lunenburg Yacht Club this grant.

Conclusion

The Designated Community Project Fund was developed and approved by MODL to aid non-profit groups in raising capital funds for projects.

Report Preparation	
Department	Recreation, Parks & Tourism
Report Prepared by	Trudy Payne, Director of Recreation, Parks & Tourism
Report Approved by	
Date Reviewed by C.A.O.	

Council
Item #: 11.2.3
Date: September 24, 2024
Authorization: T. MacEwan



Municipality of the District of Lunenburg

Request for Decision

Report to: Municipal Council

Submitted by: Trudy Payne, Director of Recreation, Parks, & Tourism

Date: September 24, 2024

Re: Artie's Cove and Pond Development Committee Request

Recommendations

That Council write a letter to the applicable provincial government departments outlining the requests made by the Committee to preserve the ecosystem and infrastructure of Artie's Cove and Pond as presented by the Committee on June 18, 2024.

That Council requests that the committee submit a budget outlining the costs to conduct additional research around the wetlands. The budget should also outline anticipated revenue sources.

To defer the request to co-fund any tourism and recreational resources for items such as interpretive signs until the committee has a more robust plan and budget in place.

Executive summary

At the June 18, 2024, Policy and Strategy Committee meeting the Artie's Cove and Pond Development Committee made a presentation to Council seeking support to preserve the ecosystem and infrastructure of Artie's Cove and Pond. Members of the Arties's Pond Wetland committee had been before council twice previously seeking support in preserving the wetland and received unanimous support. Since that time the committee has expanded its focus on preserving the ecosystem and infrastructure that surrounds the cove and pond. The primary concerns are the causeway, the wetland area, the shoulders of the road, the ocean and maintaining the current recreation activities that take place.

Artie's Pond and wetlands are used for fishing and serves as a large water reservoir during dry periods. The wetlands are home to many animals and over 40 species of plants have been

identified. Artie's Cove and the causeway provides efficient access between Broad Cove and Cherry Hill for emergency services; provides the opportunity for people to enjoy scenic views of the ocean; provides public access to the coastline and has become a very popular surfing area on the South Shore. Surfers from all over come to surf here. It has become a surfing destination.

The committee brought forth concerns about the current condition of the causeway which is deteriorating each time there is a storm. The shoulders of the road are also deteriorating creating an unsafe place to park. Concerns were also expressed about the conditions in Artie's Pond. The culvert is often obstructed which leads to fluctuating water levels in the pond which have consequences for the wildlife and vegetation.

The committee showed pictures of the current conditions of the area and pictures of future repairs they would like to see that would improve and protect the area. The committee outlined five things they feel needs to be done. They are:

1. Repair and strengthen the armour rock barrier.
2. Rebuild the shoulder of the causeway.
3. Infill public land to provide additional parking.
4. Install a proper boat ramp at the pond and install interpretive signage.
5. Install a vertical drain at the wetland.

They also had three requests of Council, which are for Council to:

1. Write a letter to the applicable provincial departments advocating and supporting the proposal presented.
2. Provide funding for additional wetland research to emphasize environmental impacts.
3. Provide co-funding for tourism and recreational resources for items such as interpretive signs.

Staff's recommendations concerning the three ask of the committee are:

1. Write a letter to the applicable provincial government departments outlining requests made by the Committee to preserve the ecosystem and infrastructure of Artie's Cove and Pond.
2. Request that the committee submit a budget outlining the costs to conduct additional research around the wetlands. The budget should also outline anticipated revenue sources. Staff would then be able to determine if any of the municipal grants would be applicable and direct them to other possible funding opportunities.
3. To revisit the request to co-fund any tourism and recreational resources for items such as interpretive signs until the committee has a more robust plan and budget in place.

It is the intent of the Committee to reach out to NS Public Works and the MLA for the area to engage them in the conversation and to introduce the proposed solutions that would help preserve the ecosystem and infrastructure of Artie’s Cove and Pond.

Conclusion

Preserving Artie’s Pond and wetlands has been a topic of discussion for a number of years. In recent years the focus has expanded to include the protection of the road as it serves as a major route for emergency services and these services would be impacted if the road was taken out of commission due to storm activity. The scope of concern also now includes the parking concerns as the beach has become a well-known area for surfers. The Committee is looking for support from Council to advocate to the Province to put in place infrastructure that would protect the pond, wetlands, road and beach and to put amenities in place to enable the current recreational activities, that are currently happening, to continue to happen but in a safer manner.

Report Preparation	
Department	Recreation, Parks, & Tourism
Report Prepared by	Trudy Payne, Director of Recreation, Parks & Tourism
Report Approved by	
Date Reviewed by C.A.O.	



Municipality of the District of Lunenburg

Request for Decision

Report to: Municipal Council
Submitted by: Alex Dumaresq, Deputy CAO
Date: September 10, 2024
Re: Amendment to Lunenburg County Anti-Racism & Diversity Intermunicipal Agreement

Recommendation

That Municipal Council approves the adjusted end date of the Lunenburg County Anti-Racism & Diversity Inter-Municipal Regional Agreement to September 30, 2026.

Background

In January 2024 a joint Anti-Racism & Diversity Inter-Municipal Regional Agreement was signed. An Anti-Racism & Diversity Coordinator was hired on April 3, 2024, however the candidate resigned from the position on June 14. Due to this unforeseen circumstance, the District of Chester will be completing the recruitment process again for a new candidate to fill this position.

To allow time for the recruiting process, Chester has recommended extending the deadline of the Agreement from March 31, 2026 to September 30, 2026. Chester's supporting document is attached for reference.

Report Preparation	
Department	Administration
Report Prepared by	Nadia Dahlbeck, A/Executive Assistant to the CAO
Report Approved by	Alex Dumaresq, Deputy CAO
Date Reviewed by C.A.O.	

REQUEST FOR DECISION

REPORT TO: Municipal Council
MEETING DATE: July 25, 2024
DEPARTMENT: Corporate & Strategic Management
SUBJECT: Amendment to Lunenburg County Anti-Racism & Diversity Intermunicipal Agreement
ORIGIN:

Date: July 18, 2024 Prepared by: Erin Lowe, Deputy CAO
Date: Reviewed by: [staff, title]
Date: Authorized by: [staff, title]

RECOMMENDED MOTION

That Council approves the adjusted end date of the Lunenburg County Anti-Racism & Diversity Inter-Municipal Regional Agreement to September 30, 2026.

CURRENT SITUATION

After three months of recruitment efforts, we received a total of seven applicants for the Lunenburg County Anti-Racism & Diversity Coordinator position. We shortlisted and interviewed four candidates, ultimately hiring the successful candidate on April 3. Unfortunately, the coordinator resigned from the position on June 14 to focus on family matters. We need to restart the recruitment process for this regional position. The current end date outlined in the Lunenburg County Anti-Racism & Diversity Inter-Municipal Regional Agreement is March 31, 2026. Staff propose to extend this deadline to September 30, 2026 to account for our need to re-initiate recruitment efforts for the position.

BACKGROUND

In January 2024 the five municipal units in Lunenburg County signed an Anti-Racism & Diversity Inter-Municipal Regional Agreement to jointly support and advance anti-racism and anti-discrimination initiatives and promote equity, diversity and inclusion initiatives to identify and address system racism and inequity in government policy, legislation, programs and services in Lunenburg County.

In addition to the regional coordinator, a regional advisory committee is also to be established as part of this agreement to advise the respective administrations and elected bodies of each municipality to advance, strengthen, support and unify the five municipal units in adopting and implementing anti-racism and anti-discrimination initiatives throughout the region.

DISCUSSION

The Anti-Racism & Diversity Advisory Committee (ARADAC) will consist of up to 13 voting members, including political and community representatives, and designated positions for Wasoqopa'q First Nation and Sipekne'katik First Nation. The recruitment process will include receiving applications, conducting interviews, and submitting recommendations to Mayors and Wardens for Council consideration.

To account for the delay, the timeline for the committee recruitment is as follows:

- Recruitment for committee members will be initiated in advance, without waiting for the new Coordinator to be hired.
- Appointments by the new councils are anticipated to take place in November.
- The committee is expected to start meetings in January.

Additionally, staff will initiate EDI training for municipal employees immediately to enhance our diversity and inclusion efforts. This training will prepare staff to support the new Coordinator and the advisory committee effectively.

OPTIONS

1. Approve the adjusted end date of the agreement.
2. Do not approve the adjusted end date and provide further direction to staff.
3. Send back to staff for more information.

IMPLICATIONS

By-Law/Policy

No impact.

Financial/budgetary

No additional financial implications. The costs are covered within the current budget.

Environmental

No impact.

Strategic Priorities

The Anti-Racism & Diversity Inter-Municipal Regional Agreement will assist the Municipality in advancing the following Priority Outcomes of the 2021-24 Strategic Priorities Framework:

Priority Outcomes: Economic Development

1. Position the Municipality as Nova Scotia's south shore community of choice for residents, businesses, and organizations, and as an international tourism destination.

Priority Outcomes: Governance & Engagement

1. Ensure municipal service delivery is efficient and effective, communicated and accessible.
2. Ensure municipal bylaw and policy frameworks reflect current and changing needs.

Priority Outcomes: Healthy & Vibrant Communities

2. Ensure residents have access to facilities, natural assets, programs, and services that enrich a quality of life and provide safe communities for residents and visitors alike.
3. Develop an accessibility, diversity, and equity lens for municipal plans and services, and support partners in advancing accessible and inclusive communities.