

Note: There is an Audit Committee meeting scheduled for September 23, 2025 at 8:30 a.m.

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## Municipal Council Meeting Agenda

Tuesday, September 23, 2025 – 9:00 a.m.  
MODL Council Chambers – 10 Allée Champlain Drive, Cookville

1. Call to Order
- 1.1 Mi'kma'ki Territorial Acknowledgement
2. Announcements, Acknowledgements, Recognition
- 2.1 Proclamation – Right to Know Week
3. Public Input (15 Minutes)
4. Changes/Approval of Agenda (as circulated)
5. Approval of Minutes - Special Council September 3, 2025 & Council September 9, 20205
6. Business Arising from Minutes
7. Awarding of Tenders/RFPs
8. Presentations/Scheduled Times - Nil
9. Consideration of Correspondence - Nil
10. Recommendations from Committees & Boards
- 10.1 Policy & Strategy Committee 1
- 10.1.1 Proposed Municipal Boundary Adjustment-Land Transfer ..... 2-12
- 10.1.2 Building Bylaw- Repeal & Replace ..... 13-17
- 10.2 Audit Committee
- 10.2.1 Approval of Financial Statements to March 31, 2025 ..... 18-80
11. Staff Reports
- 11.1 Administration
- 11.1.1 Fire Services Annual Update ..... 81-92

- 11.2 Planning and Development
  - 11.2.1 Letter of Support re PowerBank Solar Garden Project (Simpson's Corner) ..... 93-113
- 11.3 Recreation, Parks & Tourism
  - 11.3.1 Capital Funding Reallocation re Dynamite Trail Association ..... 114-116
- 11.4 Engineering & Public Works
  - 11.4.1 J Class Road Paving Priorities 2026-2027 ..... 117-118
  - 11.4.2 Lot Adjustment re Nathan Cirillo Pump Station Generator Project ..... 119-122
- 11.5 Economic Development
  - 11.5.1 Regional Economic Development Partnership ..... 123-124
- 12. Mayor's/Deputy Mayor's/Councillors' Matters
  - 12.1 LCLC Update
  - 12.2 Letter of Support for Sweetland Road Improvements – Councillor Smith ..... 125-126
  - 12.3 Deputy Mayor's Update
  - 12.4 Mayor's Update
- 13. Added Items
- 14. In Camera
  - 14.1 Personnel Matter under Section 22(2)(c) of the MGA
- 15. Adjournment

**Council**  
Item #10.1  
Date: September 23, 2025  
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](http://www.modl.ca)

September 16, 2025

To Her Worship, Mayor McLean-Wile, and Councillors  
of the Municipality of the District of Lunenburg

Dear Mayor and Councillors:

The Policy & Strategy Committee, in session on Tuesday, September 16, 2025, made the following recommendation to Council:

1. That Municipal Council agrees to the boundary line adjustment of the mutual boundary in the Salt Meadows Subdivision as requested by the Town of Lunenburg and, further, that Municipal Council authorize the Mayor to submit a joint application with the Town of Lunenburg to the Nova Scotia Regulatory and Appeals Board to approve the requested change of the mutual boundary.
2. That Municipal Council proceed with second reading and repeal and replace By-law 018, Building Code, at the September 23, 2025, Council meeting.

Respectfully submitted,

Chairperson and Members  
Policy & Strategy Committee

/jp

**Council**  
Item #10.1.1  
Date: September 23, 2025  
Authorization: T. MacEwan



## **The Municipality of the District of Lunenburg Request for Decision**

Policy & Strategy Committee  
Item #: 9.2.1  
Date: September 16, 2025

**Report to:** Policy and Strategy Committee  
**Submitted by:** Ella R. Gindi, Planner II  
**Date:** September 16, 2025  
**Re:** Proposed Municipal Boundary Adjustment: Land Transfer from the Municipality of the District of Lunenburg to the Town of Lunenburg

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### **Recommendation**

**That the Policy and Strategy Committee recommend that Council:**

- 1. Support the request from the Town of Lunenburg (TOL) to proceed with a mutual boundary change in the Salt Meadows subdivision area;**
- 2. Mayor and CAO to sign a joint letter with the Town of Lunenburg requesting the boundary change to the Nova Scotia Regulatory and Appeals Board (NSRAB);**
- 3. Direct staff to initiate a limited public engagement process to inform residents and gather feedback.**

### **Executive summary**

This report outlines a proposed boundary adjustment between the Municipality of the District of Lunenburg (MODL) and the Town of Lunenburg (TOL) under Section 357 of the Municipal Government Act. The request, initiated by the TOL and received by MODL on June 24, 2025, seeks to resolve a jurisdictional anomaly affecting four parcels in the Salt Meadows subdivision. The adjustment would transfer approximately 1.93 acres of land currently split between the two municipalities fully into the TOL.

The proposal aims to improve service delivery, land use planning, and administrative consistency by aligning municipal boundaries with the built environment. The process is considered minor under the MGA and qualifies for a streamlined approval by the Nova Scotia Regulatory and Appeals Board (NSRAB) if no objections are received during the public notice period.

Impacts to MODL are minimal, with an estimated annual taxation loss of \$146.29 and no expected changes to infrastructure or service levels. A staff planner has been assigned to oversee the process, which will be managed within existing departmental capacity. A collaborative public engagement strategy is recommended to support transparency and communication with affected residents.

## **Background**

On June 24, 2025, the Municipality of the District of Lunenburg (MODL) received a formal letter from the Town of Lunenburg requesting a mutual boundary change under Section 357 of the Municipal Government Act (MGA). This request was authorized by TOL Council at its May 27, 2025, meeting. The purpose of the request is to address a jurisdictional anomaly in the Salt Meadows subdivision where Wolff Street and Wood Street currently straddle the municipal boundary.

This situation creates challenges such as inconsistencies in by-law enforcement, property taxation, service delivery, and land use planning. The proposed boundary adjustment would transfer the affected corner lots entirely into TOL jurisdiction, streamlining administration and service coordination.

The area proposed for annexation from the Municipality of the District of Lunenburg (MODL) to the Town of Lunenburg (TOL) consists of four parcels and covers approximately 1.93 acres in total (see map 1). The first property is a portion (1.82 acres) of a larger undeveloped parcel assessed for resource use (PID 60161155). While municipal records list the parcel at 15.812 acres, assessment data from PVSC and Property Online indicate it is 6.4 acres, and taxes are calculated based on the PVSC-assessed lot size. The second property is a small portion of a developed parcel (PID 60712825), with the majority of the lot already located within the Town of Lunenburg (TOL) boundary. The remaining two parcels (PIDs 60734969 and 60734951) are primarily within the TOL, with only minor portions extending into MODL, and are not currently subject to MODL taxation. Both parcels are undeveloped, although one contains a shipping

container. Surrounding land uses consist of low-density residential development, including single detached homes and townhouse-style dwellings, along with adjacent forested areas.

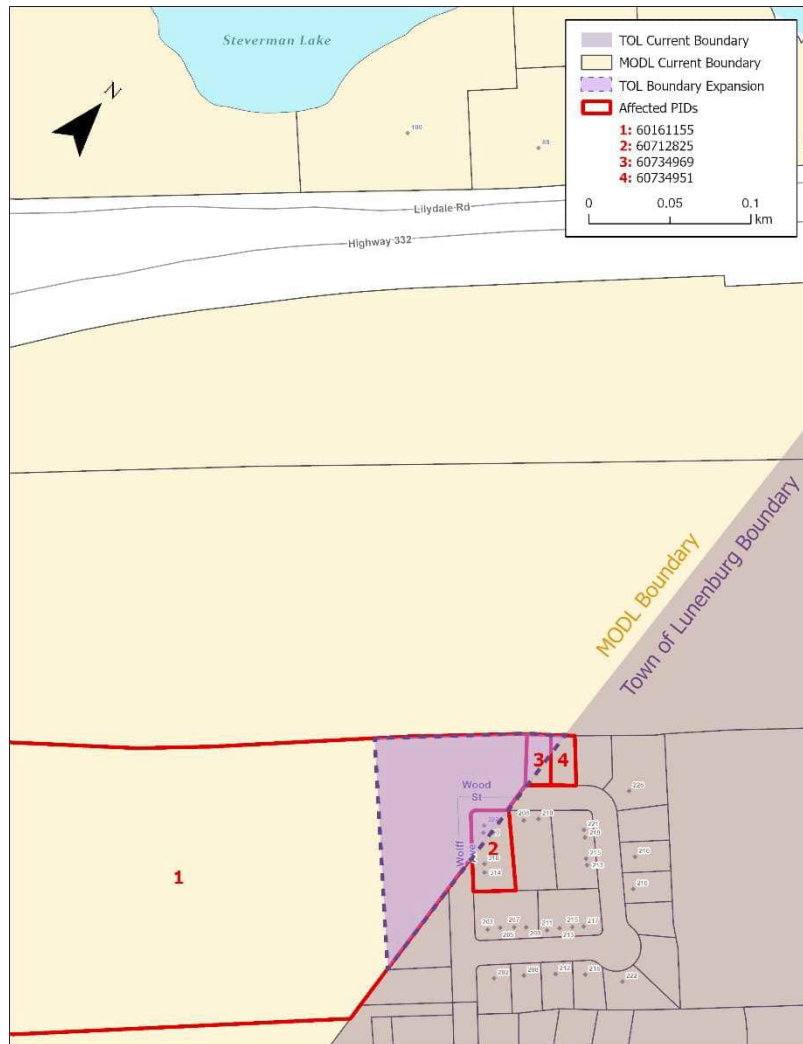


Figure 1 Affected PIDs with the proposed boundary change

### Legislative Framework

Section 357 of the Municipal Government Act (MGA) states that the Nova Scotia Regulatory and Appeals Board (NSRAB) may confirm a mutual boundary change without a hearing if the following conditions are met:

- a) The agreed change or settlement is advertised in a newspaper circulating in the affected municipalities, as directed by the Board;
- b) The advertisement invites objectors to advise the Board of their objections;

- c) Proof of the advertising has been provided to the Board; and
- d) No objections are received by the Board within thirty days after the first advertisement.

This section enables a streamlined process for municipalities that agree on boundary changes, removing the need for a formal hearing when public notice and lack of objections are documented.

Where the application is made by a party other than a municipality or town, it must contain, to the extent possible, the information outlined in Rules 27, 28, and 29(1) of the NSRAB Rules of Practice and Procedure, including Forms C and D. These requirements ensure consistency and transparency in submissions and include:

- A list of polling districts and number of councillors per district (if applicable);
- Descriptions of each area's size, communities, and geographic or social features;
- Latest available population statistics;
- Detailed elector data from the most recent election, including average electors per councillor and deviations;
- Copies of public advertisements and council meeting minutes;
- Maps and descriptions of existing and proposed boundaries;
- Any additional supporting material determined by Council.

Form C is used when polling districts are involved, while Form D applies to towns without districts. These forms help standardize the submission for NSRAB consideration.

Sections 358-363 of the MGA provide the framework for more complex cases involving amalgamation or annexation of the whole or part of a municipality. These sections outline:

- **Section 358:** Who may initiate the process: the Minister, a municipality, or a qualifying group of electors;
- **Section 359:** Requirements for a preliminary order, including:
  - Boundaries of the proposed area;
  - Estimated population;
  - Assessed property values;
  - Financial statements (if a village is included);
  - Reasons and supporting information.
- **Section 360-361:** Notification and hearing process for affected parties and the public.
- **Section 362:** What the NSRAB may require through a preliminary order — such as financial or service delivery studies.

- **Section 363:** The Board's authority to approve annexation or amalgamation, and to determine boundaries, elections, financial adjustments, and transitional arrangements.

These sections are particularly relevant for annexations initiated by non-municipal parties or involving larger-scale boundary or governance restructuring. While not directly applicable to the Salt Meadows case, which is a mutual, minor adjustment under Section 357; understanding these provisions reinforces the broader legal context for municipal boundary changes.

### **Discussion**

The proposed boundary adjustment is relatively minor in land area but carries important implications for governance and service delivery. A single-jurisdiction approach for Salt Meadows would:

- Eliminate confusion for residents and staff regarding which municipality is responsible;
- Simplify enforcement and planning processes;
- Ensure consistency in zoning, service provision, and taxation.

### **Next Steps**

If the Policy and Strategy Committee deems it advisable to recommend council to consider the requested annexation the following will occur:

- Prepare and sign a joint letter with TOL to NSRAB;
- Publish required advertisement and initiate engagement;
- Submit proof of notice and application to NSRAB;
- Await final approval if no objections are received.

### **Strategic Focus**

N/A

### **Budget/Financial Implications**

Expenses for MODL include staff time. Advertising and hall rental costs to be covered by the Town of Lunenburg. No infrastructure work or significant shifts in revenue are anticipated.

Based on current assessment and taxation data, approximately 1.82 acres of the 6.4-acre parcel (PID 60161155, AAN 00143731) fall within the proposed annexation area. This represents 28.44% of the property's total annual tax bill of \$511.28, resulting in an estimated tax loss of \$145.41. For PID 60712825, the portion currently within MODL is taxed at \$0.88 annually. PIDs

60734969 and 60734951 are not taxed by MODL and therefore would not contribute to any loss. In total, the estimated annual tax loss to MODL from the proposed annexation area is \$146.29. Overall, the anticipated taxation losses are minimal and are not expected to have a significant financial impact on the Municipality.

### **Climate Change/sustainability**

N/A

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

N/A

### **Strategic Communications**

Although not required for approval, public engagement is recommended to maintain transparency. In collaboration with MODL's Communications and Engagement Manager, staff propose:

- A project page with background, FAQs, and a feedback form;
- Mailed notices to affected residents;
- Social media and news releases;
- Collection of written feedback during the 30-day notice period.

This approach is consistent with MODL's commitment to openness and transparency.

### **Work plan**

The proposed annexation has been integrated into the Planning Department's work plan. A staff planner has been assigned to lead the process and will continue to support the coordination with the Town of Lunenburg, prepare the necessary documentation, and assist with any procedural requirements. This work is being accommodated within existing departmental capacity, and no significant impact on other planned initiatives is anticipated at this time.

### **Alternatives**

The Policy and Strategy Committee may choose to defer the proposed recommendations and can request additional time for further review or clarification before the matter proceeds to Council for consideration.

## Conclusion

The proposed annexation would help resolve longstanding jurisdictional and service delivery issues in the Salt Meadows subdivision by aligning municipal boundaries with the existing built environment. Given the administrative benefits and minimal financial impact, staff recommend that the Policy and Strategy Committee consider supporting the request from the Town of Lunenburg and recommend to Council that the process proceed through a joint submission to the Nova Scotia Regulatory and Appeals Board (NSRAB), along with a limited public engagement process to inform and gather feedback from affected residents.

## Attachments

1. Letter from Town of Lunenburg (June 24, 2025)
2. Map of Proposed Boundary Adjustment
3. Map showing property boundaries with PIDs

Report Preparation	
Department	Planning and Development Services
Report Prepared by	Ella R. Gindi, Planner II
Report Approved by	Jeff Merrill, Director
Date Reviewed by C.A.O.	

## References

1. Municipal Government Act (Nova Scotia):  
<https://nslegislature.ca/sites/default/files/legc/statutes/municipal%20government.pdf>
2. UARB Rules under the Municipal Government Act:  
[https://nsuarb.novascotia.ca/sites/default/files/municipal\\_government\\_act\\_rules.pdf](https://nsuarb.novascotia.ca/sites/default/files/municipal_government_act_rules.pdf)
3. NSUARB Municipal Boundaries User Guide:  
<https://nsuarb.novascotia.ca/mandates/municipal-boundaries/municipal-boundaries-user-guide>



June 24, 2025

119 Cumberland Street  
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Tom MacEwan, LB  
Chief Administrative Officer  
Municipality of the District of Lunenburg  
10 Allee Champlain Drive  
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B4V 9E4

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TOWN OFFICE  
902-634-4410

ELECTRIC UTILITY  
902-634-4410

FIRE DEPARTMENT  
902-634-8343

PUBLIC WORKS  
902-634-8992

RECREATION  
902-634-4006

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FACSIMILIE  
902-634-4416

Dear Tom,

At their May 27, 2025 Town of Lunenburg meeting of Council, a motion was passed to have the CAO send a letter to the Municipality of the District of Lunenburg Council requesting their support to submit a joint letter to the NSUARB requesting a mutual boundary change between the Town and the Municipality of the District of Lunenburg in the Salt Meadows subdivision. The attached map shows the location of the existing Town/MODL boundary and the requested change.

Currently Wolff Street and Wood Street both cross the municipal boundaries so that a small corner portion of Salt Meadows subdivision is in the Municipality of the District of Lunenburg. This creates potential by-law enforcement issues, discrepancies in property taxation, complications for delivery of Town services and zoning questions regarding future development in the area.

Section 357 of the Municipal Government Act stipulates that where two or more municipalities agree to a change in a mutual boundary, the Board may confirm the change without a hearing if

- a) The agreed change is advertised in a newspaper circulating in the affected municipalities, as directed by the Board;
- b) The advertisement invites objectors to advise the Board of their objections;
- c) Proof of the advertising has been provided to the Board; and
- d) No objections are received by the Board within thirty (30) days after the first advertisement.

Town Council respectfully requests support from MODL Council for the change to the mutual boundary in the area described above and agreement to jointly, with the Town, submitting a request to the NSUARB. Please take this request forward to your Council for their consideration.

Sincerely,



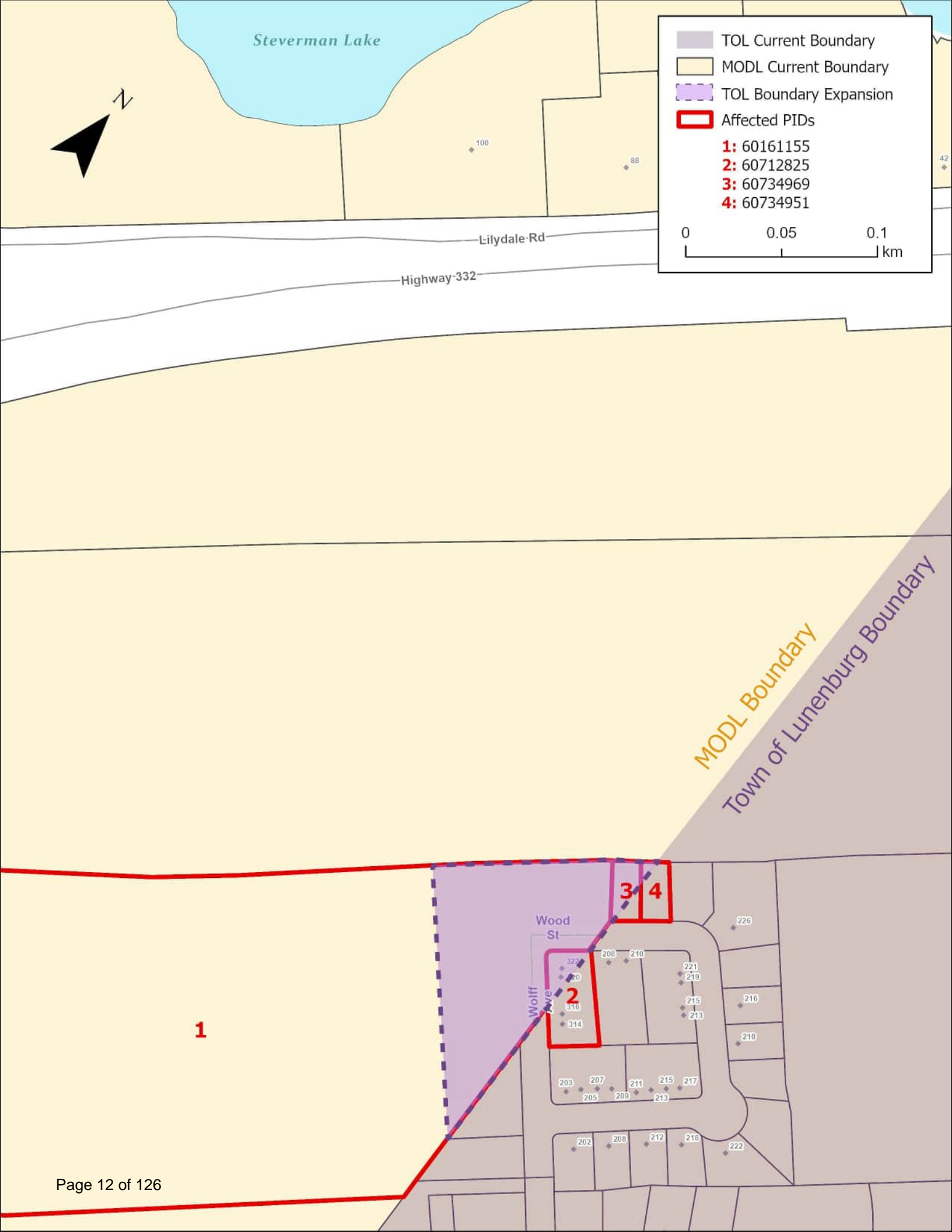
Marvin MacDonald

Interim CAO

cc

Mayor Jamie Myra





**Council**  
Item 10.1.2  
Date: September 23, 2025  
Authorization: T. MacEwan



Policy & Strategy Committee  
Item #: 9.2.2  
Date: September 16, 2025

## **The Municipality of the District of Lunenburg**

### **Request for Decision**

**Report to:** Policy & Strategy Committee  
**Submitted by:** Graham Hopkins, Inspection Services Manager  
**Date:** September 16, 2025  
**Re:** Building Bylaw – Repeal and Replace

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#### **Recommendation**

Staff recommend that Council repeal and replace By-law 018 Building Code, as presented, and conduct Second Reading at the September 23, 2025, Council meeting.

#### **Executive summary**

n/a

#### **Background**

The last amendment to the Building Code By-Law was March 18, 2011.

The current Building Code Bylaw for the Municipality does not address the expiry of building permits, renewal of building permits, or revocation of building permits. These clauses are necessary for the implementation of our new building permit tracking system. Also, the requirement for Location Certificates for new residential construction is being added.

This amendment will also remove the Fees from the Building Code Bylaw and add them to Fees Policy 058 – Table 1.

#### **Discussion**

When a building permit is issued, the applicant must demonstrate that the work they wish to undertake complies with The Building Code Act and Regulations, Zoning Controls, and Land Use Bylaws. As well as meeting approval requirements from NS Dept of Environment & Climate Change (on-site sewage) and NS Dept of Transportation and Public Works (driveway permits and working within the right of way).

Building Code changes can affect how a building is constructed. Changes to Land Use Bylaws can affect permissible uses and/or property line setbacks. To avoid being impacted by changes to the Building Code, Development Bylaws, or Land Use Planning regulations—such as those related to cluster developments or coastal protection—permits may be applied for without any genuine intention to begin construction within a reasonable period.

Staff propose amending the Building Code Bylaw to include a one-year expiry for building permits. Two one-year renewal options would be available, with renewal fees limited to the administrative portion of the fee schedule. This change would align the building permit timeline with the one-year validity of a Development Permit, requiring property owners to reapply for a Development Permit if construction has not commenced within that period.

Most new residential construction in the Municipality is completed within a two-year time frame. The additional year would allow property owners a “buffer” of one year, for a three-year total project timeline. Work not completed after the third year would be subject to a new application, only for the work not completed under the original permit.

#### **NEW PERMITS ISSUED AFTER JANUARY 1<sup>ST</sup> 2026**

Under the REVISED bylaw, for new permits issued after January 1<sup>st</sup>, 2026:

- New permits issued after January 1<sup>st</sup>, 2026, effective date, will automatically receive an option to renew at the one-year mark, and again at the second-year mark. At the end of the third year, they will be requested to apply for a new BP for the remaining portion of the work. This can happen immediately or at a later time, should they need to take a pause in construction.
- Work completed previously is not affected by the issuance of the new permit. The addition of expiry dates does not change the authority of the building official to revoke permits, rather it makes it clearer for applicants of the timelines for building.
- Should an applicant need to reapply for a permit that was previously revoked, they will be granted the same renewal options on that permit.
- For some time, building permit intake staff have been informally advising clients that building permits do expire and that they should not take out a permit until such time as they are ready to begin construction.

Timelines currently exist for Development Permits (ONE YEAR), On Site Sewage Permits (THREE YEARS), NS DPW driveway and working within the right of way permits (ONE YEAR), if work has not commenced, these expiry dates are under provincial legislations. The alignment of MODL building permits with these other regulatory permits ensures compliance with all timelines.

Under the NS Building Code Act Section 9(3)(b)(c) the authority having jurisdiction (Building Officials):

Issue of permits

9 (1) The building official shall issue a permit pursuant to Section 8 except where

(3) An [A] building official may revoke a permit

(a) where it was issued on mistaken or false information;

(b) where, after twelve months after its issuance, the construction or demolition in respect of which it was issued has not been seriously commenced; or

(c) where the construction or demolition of the building is substantially suspended or discontinued for more than twelve months.

(4) An [A] building official shall not revoke a permit pursuant to subsection (3) until he has given written notice of his intention to do so to the permit holder and the owner of the building, if the owner is not the permit holder, at least thirty days prior to the proposed date of revocation.

**EXISTING OPEN BUILDING PERMITS**

From 2019 – 2024 under our current permit tracking system, there are 99 Permits issued for Single Dwellings/ Cottages/ Houses/ Recreational Cabins/ Guest Homes/ Mobile Mini Home that have had no inspections, up to and including Sept 10, 2025. Of these 99, 93 currently exceed 1 year without any inspection. Of these 99 – 18 are in areas which a Development Permit is required – with 15 of these DPs currently expired. These 15 permits are invalid without an accompanying Development Permit

The remaining 81 are in areas in which there is currently no zoning or land use by laws, however the Building Official has the authority (NS Building Code Act Section 9(3)(b)) to revoke many of these permits as there is no evidence construction has begun.

Currently there are 480 open permits for residential dwellings in the same time period that have been progressing and will continue to be valid.

- Existing building permits will not automatically be revoked when the Revised Building Code Bylaw becomes effective on January 1<sup>st</sup>, 2026. Existing permits will continue to be

valid, as long as work continues. Currently there are 480 open permits for residential dwellings that have been progressing and will continue to be valid.

- Permits issued that have work commenced can be extended with the discretion of the authority having jurisdiction, the building official. There is no intention to cancel permits where work is actively being done.
- An open permit that has been in effect for more than one year, and where work has not begun, can be reviewed, and may be revoked if work has not begun. Prior to revoking a building permit, the Building Officials will conduct a site visit to determine if construction has begun, and then, if necessary, send a letter to the applicant with Notice of their Intent to Revoke – the applicant has 30 days in which to contact the office to communicate their intentions regarding the project. The building official will then use their discretion to revoke the permit or allow the permit to remain open, in situations where work has not already started.
- Once a building permit is revoked, the applicant has the option to re-apply for a new permit, when they are ready to begin construction.

Under our regional building services agreement, this would align the Municipality with the Town of Bridgewater and the Town of Lunenburg’s building permit expiry timelines. The Region of Queens Building Bylaw does not address expiry dates, which we expect they will modify in upcoming bylaw amendments.

**Strategic Focus**

n/a

**Budget/Financial Implications**

No expected implications.

**Climate Change/sustainability**

n/a

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

n/a

**Strategic Communications**

This change would be clearly communicated to all new permit applicants, contractors and industry contacts. Relevant sections of the website would be updated to reflect this change, permit application forms would be updated, and building permits would include expiry dates. Further, the upcoming permit tracking system will include expiration of building permits, with reminders to applicants and a mechanism to renew online.

This change would become effective for any permits issued after January 1, 2026. Permits currently open would continue to be valid, as long as work has begun and is progressing.

**Work plan**

No expected impacts on department resources.

**Alternatives**

Council can choose not to proceed with Second reading.

**Conclusion**

Staff recommend Council proceed with the Second reading.

Report Preparation	
Department	Planning & Development
Report Prepared by	Graham Hopkins, Manager
Report Approved by	
Date Reviewed by C.A.O.	



## The Municipality of the District of Lunenburg Report

Report To: Municipal Council  
Submitted By: April Whynot-Lohnes, Municipal Clerk  
Date: September 23, 2025  
Re: Approval of Financial Statements to March 31, 2025

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The Audit Committee and the Auditors will be meeting on September 23, 2025 at 8:30 a.m. to receive the Auditors' Management Letter, Internal Control Letter, the Treasurer's Financial Statement Report, and the Municipality's draft financial statements for the year ended March 31, 2025.

It is anticipated that upon review of the financial statements, the Audit Committee will recommend that Council approve them as presented. The province's deadline for submitting the year end financial statements is the end of September, therefore staff has provided the proposed motion in advance.

To approve the financial statements, the following motion will be required:

"that Municipal Council accept the recommendation of the Audit Committee and approve the Municipality of the District of Lunenburg's Financial Statements for the year ended March 31, 2025".

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

**MUNICIPALITY OF THE DISTRICT OF LUNENBURG**

**FINANCIAL STATEMENTS**

**MARCH 31, 2025**



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

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**MUNICIPALITY OF THE DISTRICT OF LUNENBURG**

**CONSOLIDATED FINANCIAL STATEMENTS**

**MARCH 31, 2025**



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

**MUNICIPALITY OF THE DISTRICT OF LUNENBURG CONSOLIDATED FINANCIAL STATEMENTS  
Year ended March 31, 2025**

**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.

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Tom MacEwan  
Chief Administrative Officer

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Elana Wentzell, CPA, CMA  
Director of Finance

September 23, 2025

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## INDEPENDENT AUDITOR'S REPORT

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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, 2025, 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, 2025, 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 23, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

**Municipality of the District of Lunenburg  
Consolidated Financial Statements  
For the year ended March 31, 2025**

**Consolidated Statement of Financial Position**

	2025 Actual	2024 Actual
<b>Financial Assets</b>		
Cash and cash equivalents (note 4)	\$ 47,461,371	\$ 43,420,481
Taxes receivable (net of asset valuation allowances) (note 5)	2,347,641	2,000,640
Other receivables (net of asset valuation allowances) (note 6)	4,145,050	2,416,068
Investment in Municipal Joint Service Board (note 20)	3,528,630	3,528,630
Assets held for resale (note 13)	229,428	241,633
	<u>57,712,120</u>	<u>51,607,452</u>
<b>Liabilities</b>		
Bank Loan (Overdraft)	-	54
Accounts payable and accrued liabilities	2,793,025	2,931,223
Long-term debt (note 9)	-	-
Other liabilities		
Payable to other governments	1,732,307	898,736
Employee future benefit obligations (note 17b)	695,146	591,463
Asset retirement obligation (note 12)	1,101,670	1,076,901
Other (note 7)	7,226,620	11,353,167
	<u>13,548,768</u>	<u>16,851,544</u>
<b>Net Financial Asset</b>	<u>44,163,352</u>	<u>34,755,908</u>
<b>Non-Financial Assets</b>		
Tangible Capital assets (net of accumulated amortization) (note 11)	60,633,373	59,139,459
Prepaid expenses	307,898	147,037
	<u>60,941,271</u>	<u>59,286,496</u>
<b>Accumulated Surplus (note 29)</b>	<u>\$ 105,104,622</u>	<u>\$ 94,042,403</u>
Contingent Liabilities (note 10)		
Commitments (note 14)		

On behalf of the Municipality of the District of Lunenburg

\_\_\_\_\_ Mayor

\_\_\_\_\_ Chief Administrative Officer

**Municipality of the District of Lunenburg  
Consolidated Financial Statements  
For the year ended March 31, 2025**

**Consolidated Statement of Operations**

	2025		2024
	Budget	Actual	Actual
<b>Revenue</b>			
Assessable property taxes <sup>1</sup> (note 15)	\$ 29,562,100	\$ <b>30,713,443</b>	\$ 27,546,870
Grants in lieu of taxes	268,700	<b>296,796</b>	268,565
Services provided to other governments	206,300	<b>167,369</b>	94,341
Other revenue from own sources (note 16)	4,917,449	<b>5,676,715</b>	4,309,237
Unconditional transfers from other governments	99,200	<b>106,250</b>	101,363
Conditional transfers from other governments (note 16)	5,238,900	<b>9,351,102</b>	2,464,662
	<u>40,292,649</u>	<u><b>46,311,675</b></u>	<u>34,785,036</u>
<b>Expenditures</b>			
General government services	8,359,100	<b>7,739,283</b>	6,340,553
Protective services	11,060,900	<b>10,997,672</b>	10,144,146
Transportation services	3,943,600	<b>3,131,688</b>	2,560,532
Environmental health services	4,946,900	<b>6,037,479</b>	5,777,824
Environmental development services	3,315,400	<b>2,764,928</b>	2,090,041
Recreation and cultural services	4,797,728	<b>4,578,407</b>	4,359,564
	<u>36,423,628</u>	<u><b>35,249,457</b></u>	<u>31,272,660</u>
<b>Annual Surplus (note 30)</b>	3,869,021	<b>11,062,219</b>	3,512,376
<b>Accumulated Surplus, beginning of year</b>	94,042,403	<b>94,042,403</b>	90,530,026
<b>Accumulated Surplus, end of year (note 29)</b>	<u>\$ 97,911,424</u>	<u><b>\$ 105,104,622</b></u>	<u>\$ 94,042,403</u>

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

**Municipality of the District of Lunenburg  
Consolidated Financial Statements  
For the year ended March 31, 2025**

**Consolidated Statement of Cash Flows**

	2025 Actual	2024 Actual
<b>Operating Activities</b>		
Annual Surplus	\$ 11,062,219	\$ 3,512,376
Change in non-cash items		
Amortization	2,530,693	2,245,564
Accretion expense	24,769	34,402
Taxes receivable (net of asset valuation allowances)	(347,001)	(305,320)
Other receivables (net of asset valuation allowances)	(1,728,982)	1,242,049
Change in assets held for sale	12,205	(144,241)
Payables	(138,198)	1,693,369
Other liabilities	(3,189,293)	7,438,167
Change in prepaid	(160,861)	41,435
	<u>8,065,550</u>	<u>15,757,802</u>
<b>Capital Activities</b>		
Acquisition of tangible capital assets	(4,270,529)	(3,764,891)
Disposals of tangible capital assets	245,923	208,044
	<u>(4,024,606)</u>	<u>(3,556,848)</u>
<b>Financing Activities</b>		
Change in bank loans (overdraft)	(54)	(1,494,434)
Principal payments on long-term debt	-	-
	<u>(54)</u>	<u>(1,494,434)</u>
<b>Investing Activities</b>		
Assets held for sale	-	-
	<u>4,040,890</u>	<u>10,706,520</u>
<b>Cash and Cash Equivalents</b>		
Beginning of Year	<u>43,420,481</u>	<u>32,713,961</u>
End of Year	<u>\$ 47,461,371</u>	<u>\$ 43,420,481</u>

**Municipality of the District of Lunenburg  
Consolidated Financial Statements  
For the year ended March 31, 2025**

**Consolidated Statement of Changes in Net Financial Assets**

	2025 Actual	2024 Actual
<b>Annual Surplus</b>	<b>\$ 11,062,219</b>	<b>\$ 3,512,376</b>
Acquisition of tangible capital assets	(4,270,529)	(3,764,891)
Amortization of tangible capital assets	2,530,693	2,245,564
Disposal of tangible capital assets	245,923	208,044
	<b>(1,493,914)</b>	<b>(1,311,283)</b>
Acquisition of assets held for sale	-	-
Acquisition of prepaid expenses	(160,861)	41,435
	<b>(160,861)</b>	<b>41,435</b>
<b>Increase (Decrease) in Net Financial Assets</b>	<b>9,407,444</b>	<b>2,242,527</b>
<b>Net Financial Assets</b>		
<b>Beginning of Year</b>	<b>34,755,908</b>	<b>32,513,379</b>
<b>End of Year</b>	<b>\$ 44,163,352</b>	<b>\$ 34,755,908</b>

**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:

	<b>2025</b>	2024
	<b>Actual</b>	Actual
	<u>          </u>	<u>          </u>
Burial funds	\$ 3,597	\$ 3,428
School lands	26,227	26,227
Lunenburg County Community Fund	<b>1,000,000</b>	1,000,000
	<b><u>\$ 1,029,824</u></b>	<b><u>\$ 1,029,655</u></b>

**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.

**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:

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

No amortization is recorded in the year of acquisition.

**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, 2025 the Centre School site was identified as a contaminated site (Note 7 d).

**(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. 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.

**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:

	<b>2025</b>		<b>2024</b>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Western Regional Housing Authority (a)	\$ -	\$ -	\$ 28,950
South Shore Regional Library Board (b)	199,700	<b>199,700</b>	199,700
Property Valuation Services Corporation (3. c)	704,200	<b>704,176</b>	690,276
	<u>\$ 903,900</u>	<u>\$ <b>903,876</b></u>	<u>\$ 918,926</u>

**(a) Contribution to Regional Housing Authority**

The Municipality was required to help finance its share of the operating deficit in the Western Regional Housing Authority out of its current year's operation. The Province released all municipalities from this obligation effective April 1, 2024. Thus, the cumulative deficit financed for 2024-25 was \$0 (2023-24 - \$28,950).

**2. Contributions to Boards, Regional Authorities and Commissions (continued)**

**(b) Contribution to Regional Library Board**

During 2024-25, the Municipality paid \$199,700 (2023-24 - \$199,700) to the Regional Library Board as its share of operating costs.

**3. 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 2024-2025 the education tax rate was \$0.3048 (2023-24 - \$0.3048) per \$100 of uniform assessment multiplied by the uniform assessment of \$3,493,034,093 (2023-24 - \$3,129,872,293) for a total amount paid of \$10,646,768 (2023-24 - \$9,539,851).

**(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. The Province released all municipalities from this obligation effective April 1, 2024. Thus, the Municipality paid \$0 in 2024-25 (2023-24 - \$428,002) to the Province for correction services.

**(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 2024-25 \$17.882 million (2023-24 - \$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 2024-25 the Municipality paid \$704,176 (2023-24 - \$690,276) to the PVSC for assessment services.

**3. Contributions to Provincial Government Departments and Agencies (continued)**

**(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

Included in the Municipality’s consolidated financial statements are its proportionate share of the net assets in the amount of \$14,051,575 (2023-24 - \$14,451,682). The following table provides supplementary financial information for the LCLC as of March 31:

Financial Position	2025		2024
	MODL Share	TOTAL	
Financial Assets	\$ 605,885	\$ 3,021,927	\$ 2,888,062
Liabilities	461,076	2,732,310	2,717,351
Net Financial Assets (Liabilities)	144,809	289,617	170,711
Non Financial Assets	13,906,767	27,813,533	28,732,653
Net Assets (Liabilities)	\$ 14,051,575	\$ 28,103,150	\$ 28,903,364

As of March 31, 2025, MODL had the following related party transactions with the LCLC:

	2025	2024
Due to LCLC (rentals & program costs)	\$ 29,697	\$ 575
Operating Grants paid to LCLC	725,700	527,463
Capital Grants paid to LCLC	134,061	137,327
Operating deficit transfer payable to LCLC	90,211	115,697
Capital transfer receivable from LCLC	1,191	1,191

**4. Cash and Cash Equivalents**

	<b>2025</b>	2024
	<b>Actual</b>	Actual
<b>Included in Cash are Restricted Amounts</b>		
Canada Community-Building Fund	\$ 2,071,802	\$ 1,803,178
Lunenburg County Lifestyle Centre	246,174	57,065
Tax Sale Surplus	2,613,042	2,524,416
Landfill Closure	932,489	887,271
	<u>5,863,507</u>	<u>5,271,930</u>
<b>Unrestricted Cash</b>	<u>41,597,864</u>	<u>38,148,551</u>
	<u><b>\$ 47,461,371</b></u>	<u><b>\$ 43,420,481</b></u>
	<b>2025</b>	2024
	<b>Actual</b>	Actual
<b>Cash Made Up Of:</b>		
Operating Fund	\$ 20,315,524	\$ 17,466,551
Capital Fund	203,421	-
Reserve Fund	26,696,252	25,896,865
Lunenburg County Lifestyle Centre	246,174	57,065
	<u>\$ 47,461,371</u>	<u>\$ 43,420,481</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.

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**5. Taxes Receivable**

	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Balance, beginning of year</b>	<b>\$ 2,000,640</b>	<b>\$ 1,695,320</b>
Current year's tax levy	<b>38,373,895</b>	35,162,632
Interest on overdue taxes and rates	<b>476,600</b>	367,191
	<u><b>40,851,136</b></u>	<u>37,225,143</u>
Deduct		
Collections	<b>36,841,411</b>	34,023,354
Adjustments, write-offs & bad debt expense	<b>129,864</b>	87,502
Exemptions for taxes	<b>639,993</b>	351,284
	<u><b>37,611,268</b></u>	<u>34,462,140</u>
Sub-total	<b>3,239,868</b>	2,763,003
Allowance for doubtful accounts	<b>(892,227)</b>	(762,363)
<b>Net taxes receivable</b>	<u><b>\$ 2,347,641</b></u>	<u><b>\$ 2,000,640</b></u>

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**6. Other Receivables**

**(a) Other**

	<b>2025</b>		<b>2024</b>
	<b>Actual</b>		<b>Actual</b>
<b>Governments</b>			
Government of Canada and its agencies	\$ 250,789	\$	260,270
Province of Nova Scotia and its agencies	2,011,138		391,773
Trust Fund	49,523		128,039
Municipal Joint Services Board ("MJSB")	-		2,075
Municipal Governments	229,646		118,210
	<u>2,541,095</u>		<u>900,367</u>
<b>General Public</b>			
LaHave River Stright Pipe Loans	410,343		370,633
Clean Energy Financing Loans	769,010		1,006,842
	435,876		149,635
	<u>1,615,229</u>		<u>1,527,110</u>
Allowance for Doubtful Accounts	<u>(11,273)</u>		<u>(11,409)</u>
	<u>\$ 4,145,050</u>	\$	<u>2,416,068</u>
<b>Other Receivables Found in:</b>			
Operating Fund	\$ 1,036,917	\$	732,928
Capital Fund	2,729,193		1,361,433
Reserve Fund	-		-
Trust Fund	-		-
Other	378,940		321,706
	<u>\$ 4,145,050</u>	\$	<u>2,416,068</u>

**(b) Allowances for Doubtful Accounts**

	<b>2025</b>		<b>2024</b>
	<b>Actual</b>		<b>Actual</b>
Due from general public	\$ 11,273	\$	11,409
	<u>\$ 11,273</u>	\$	<u>11,409</u>

**7. Other Liabilities**

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
<b>Deferred Revenues</b>		
Other	\$ 499,349	\$ 536,702
Province of Nova Scotia	\$ 281,023	\$ 5,586,992
Lunenburg County Lifestyle Centre	<b>273,720</b>	77,361
	<b>1,054,093</b>	6,201,055
<b>Other</b>		
Prepaid Taxes	<b>1,381,646</b>	1,212,024
Tax Sale Surplus (note 9)	<b>2,613,042</b>	2,524,416
Landfill closure liability (note 8a)	<b>408,830</b>	408,830
Environmental liability - Centre School	<b>1,000,000</b>	-
Loans	<b>769,010</b>	1,006,842
	<b>\$ 7,226,620</b>	<b>\$ 11,353,167</b>

**(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, 2025 was \$932,489 (2024- \$887,271). 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 \$534,812 (2024 – \$534,812).

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 (2024 - \$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.

**7. Other Liabilities (continued)**

**7. (a) Landfill Site Closure (continued)**

	<b>2025</b>	2024
	<u>Actual</u>	<u>Actual</u>
Estimated gross landfill closure cost	<b>\$ 408,830</b>	\$ 408,830
Reserves for Site Closure	<b>932,489</b>	887,271

**(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.

**(d) Contaminated Site – Centre School**

Petroleum hydrocarbon contamination and other hazardous material was discovered during an Environmental Site Assessment of the Centre School property. MODL notified the Provincial Department of Environment as per provincial legislation. Municipal Council approved a capital budget in 2025-26 to demolish the building and remediate the property contingent on Provincial grant funding.

**8. 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 \$13,783 was transferred to the Capital Reserve in Fiscal 2025. 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:

	<b>2025</b>	2024
	<b>Actual</b>	Actual
2005	-	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	93,102	112,270
2021	663,206	663,206
2022	571,039	571,039
2023	34,490	115,178
2024	324,116	327,665
2025	205,814	-
	<u>\$ 2,613,042</u>	<u>\$ 2,524,416</u>

**9. 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:

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.

## 10. 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, 2025 the loan is in good standing.

**Municipality of the District of Lunenburg**  
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**11. Tangible Capital Assets**

	Cost - Beg of	Additions	Cost Disposals	Cost-End of	Amort Disposals	Amort in Year	Acc Amort	Acc Amort	Net Book Value	
	Year		& Write Offs	Year	& Write Offs		Beg of Year	End of Year	2025	2024
<b>Municipal General</b>										
Land	\$ 6,454,605	\$ 111,078	\$ 90,864	\$ 6,474,819	\$ -	\$ -	\$ -	\$ -	\$ 6,474,819	\$ 6,454,605
Land Improvements	3,875,019	366,778	106,621	4,135,176	7,885	167,319	733,965	893,399	3,241,776	3,141,053
Buildings	10,450,129	674,795	1,142	11,123,783	400	184,008	901,205	1,084,813	10,038,969	9,548,925
Buildings/Plants - WWTP	6,243,425	129,907	-	6,373,333	-	250,012	4,338,101	4,588,113	1,785,220	1,905,325
Electronic Equipment	84,571	25,185	-	109,756	-	5,462	79,109	84,571	25,185	5,462
Small Equipment	549,422	167,484	-	716,906	-	41,003	164,608	205,611	511,295	384,814
Machinery & Equipment	1,231,655	201,948	-	1,433,604	-	64,231	663,542	727,773	705,831	568,113
Vehicles	750,989	-	-	750,989	-	112,008	332,688	444,696	306,292	418,300
Wharves	393,691	-	-	393,691	-	15,136	229,144	244,281	149,411	164,547
Roads and Streets	9,637,936	-	-	9,637,936	-	289,849	3,588,690	3,878,540	5,759,397	6,049,246
Sidewalks	328,990	-	-	328,990	-	10,966	78,333	89,299	239,691	250,657
Sewer System	8,752,567	208,799	-	8,961,365	-	190,987	2,490,732	2,681,719	6,279,646	6,261,835
LaHave Straight Pipe Project	9,905,374	-	-	9,905,374	-	447,898	1,836,857	2,284,756	7,620,618	8,068,517
Work-in-progress	497,965	2,176,461	-	2,674,426	-	-	-	-	2,674,426	455,919
Other	1,748,926	162,779	55,581	1,856,124	-	224,777	672,669	897,446	958,678	1,118,302
	<b>60,905,264</b>	<b>4,225,214</b>	<b>254,208</b>	<b>64,876,272</b>	<b>8,285</b>	<b>2,003,656</b>	<b>16,109,643</b>	<b>18,105,017</b>	<b>46,771,253</b>	<b>44,795,619</b>
<b>Lunenburg County Multi-Purpose Centre Corporation (50% equity)</b>										
Land	433,583	-	-	433,583	-	-	-	-	433,583	433,583
Land Improvements	1,424,272	-	-	1,424,272	-	56,971	597,193	654,164	770,108	827,079
Building	17,143,882	11,600	-	17,155,481	-	436,945	4,202,238	4,639,183	12,516,299	12,941,644
Furniture and fixtures	167,852	1,912	-	169,764	-	2,311	163,897	166,208	3,556	3,955
Computer equipment	156,797	-	-	156,797	-	7,831	141,402	149,232	7,565	15,396
Equipment	401,604	31,804	77,550	355,857	77,550	22,980	279,417	224,847	131,011	122,187
Work in Progress	-	-	-	-	-	-	-	-	-	-
Total Tangible Capital Assets	<b>19,727,988</b>	<b>45,315</b>	<b>77,550</b>	<b>19,695,753</b>	<b>77,550</b>	<b>527,037</b>	<b>5,384,147</b>	<b>5,833,633</b>	<b>13,862,120</b>	<b>14,343,841</b>
Total Tangible Capital Assets	<b>\$ 80,633,252</b>	<b>\$ 4,270,529</b>	<b>\$ 331,758</b>	<b>\$ 84,572,025</b>	<b>\$ 85,835</b>	<b>\$ 2,530,693</b>	<b>\$ 21,493,790</b>	<b>\$ 23,938,650</b>	<b>\$ 60,633,373</b>	<b>\$ 59,139,459</b>

**12. 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%, 2025, 2.3%.

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, 2025	Balance at March 31, 2024
	MARC Buildings	Wile's Lake Buildings	Centre School		
Opening Balance	\$ 195,960	\$ 9,266	\$ 871,675	\$ 1,076,901	\$ 1,042,499
Accretion expense	4,507	213	20,049	24,769	34,402
Closing balance	\$ 200,467	\$ 9,479	\$ 891,724	\$ 1,101,670	\$ 1,076,901

**13. Assets Held for Resale**

**a) Land Available for Sale**

At March 31, 2025, eighteen parcels of Municipally-owned land were actively on the market for sale in accordance with Policy 065 – Divestiture of Surplus Land. These parcels of land were moved from tangible capital assets to land sales inventory at cost (2025: \$229,428; 2024: \$241,633).

**14. Commitments**

**(a) Payments – Garbage Collection Contract**

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. The optional two-year extension amounts are 2024-25 \$1,181,157 and 2025-26 \$1,207,733.

A new 7-year agreement was signed effective April 1, 2026 with a 2.89% inflation clause consisting of the following payments: 2026-27 \$1,476,957; 2027-28 \$1,519,641; 2028-29 \$1,563,559; 2029-30 \$1,608,746, 2030-31 \$1,655,238, 2031-32 \$1,703,075; 2032-33 \$1,752,294.

**(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.

**14. 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:

	Parkview Education Centre	New Germany Rural High	Total
Balance, beginning of year	758	758	<b>1,517</b>
Interest income earned in trust	649	649	<b>1,299</b>
Less: paid to schools for books	(758)	(758)	<b>(1,517)</b>
Balance available for book purchases	649	649	<b>1,299</b>

**14. 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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**15. Assessed Property Taxation**

	2025		2024
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Total taxes and rates	\$ 40,208,900	\$ <b>41,360,211</b>	37,543,672
Less:			
Taxes collected on behalf of others:			
School Board levy	10,646,800	<b>10,646,768</b>	9,539,851
Correctional Services	0	<b>0</b>	428,002
Deficit of Regional Housing Authority	0	<b>0</b>	28,950
	<u>10,646,800</u>	<u><b>10,646,768</b></u>	<u>9,996,802</u>
Net taxes and rates	\$ 29,562,100	\$ <b>30,713,443</b>	\$ 27,546,870

**Municipality of the District of Lunenburg**  
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**16. Schedule of other Revenues and Conditional Transfers**

	<b>Actual 2025</b>	<b>Actual 2024</b>
<b>Other revenue from own sources</b>		
<b><i>Operating fund revenue</i></b>		
Licenses & permits	\$ 123,435	\$ 118,001
Police prosecution & fines	63,461	87,434
Rentals	109,982	90,625
CES/CEF Expense Recovery	78,063	68,246
Interest - bank accounts	2,569,917	2,300,658
Interest on overdue taxes	486,567	371,822
Administration charges - REMO	5,800	5,800
Tax Sale fees	51,751	57,425
Open Space Fees	72,727	42,530
Tax Information - third parties	63,799	62,390
Tax Sale surplus	13,783	3,556
Pro-Kids	35,829	20,317
Economic Development grants & VIC	6,000	9,187
Sale of Services	213,426	111,282
Recreation Fees	70,781	100,172
Other Administrative revenues	69,736	51,240
<b><i>Capital fund revenue</i></b>		
Aerated compost carts	-	456
Sewer user connect fees	-	-
Sale of Assets (used vehicle, and land)	103,159	(35,565)
Liability Change - LaHave Straight Pipe	-	-
Lun Co Community Fund	(3,371)	2,042
Other Contributions	237,832	64,301
Interest on receivables	-	1,802
Donated assets (land)	-	-
Gain on sale of assets	538,032	139,001
<b><i>LCLC consolidated revenue</i></b>	<b>766,005</b>	<b>636,515</b>
	<b>\$ 5,676,715</b>	<b>\$ 4,309,237</b>
<b>Conditional transfers from other governments</b>		
Gas Tax revenue	1,234,632	1,235,717
Federal & Provincial capital grants	7,431,014	512,748
Provincial operating grants	337,079	221,531
LCLC consolidated government transfers	348,378	494,666
	<b>\$ 9,351,102</b>	<b>\$ 2,464,662</b>

**17. 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 106.7 % funded with an accrued pension obligation resulting in a \$0.525 B funding surplus (extrapolated) as at March 31, 2025 on a going concern basis.

The actual pension obligation as of the actuarial date of December 31, 2024 was a funding excess of \$525,072.

Contributions to the Plan are required by both the employer and its employees. Total MODL contributions for 2024-2025 were \$1,020,888 and are recognized as an expense in that period.

**17. 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, 2025 and consist of the following:

	<b>2025</b>		2024		Net Change
	<b>Actual</b>		Actual		
Accrued sick leave	\$ 121,740	\$	78,847	\$	42,892
Service awards	24,000		23,700		300
Vacation pay	549,406		488,916		60,490
	<b>\$ 695,146</b>	\$	<b>591,463</b>	\$	<b>103,683</b>

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 2024-25 are \$121,740 (\$78,847 in 2023-24) 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.

**18. 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.

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
Salaries, benefits & other personnel costs	\$ <b>8,185,156</b>	\$ 7,463,360
Long-term interest charges	<b>36,751</b>	46,496
Materials, outsourced and other	<b>12,471,048</b>	10,638,811
Amortization	<b>2,530,692</b>	2,245,565
Asset Retirement obligations	<b>24,769</b>	34,402
Utilities	<b>751,772</b>	746,322
Rents	<b>16,492</b>	11,047
Grants	<b>1,319,098</b>	1,183,241
Fire Area Rates	<b>4,820,498</b>	4,352,169
Policing and corrections	<b>4,453,188</b>	4,199,964
Reduced taxes	<b>639,993</b>	351,284
Total consolidated statement of operations expenditures	<b>\$ 35,249,457</b>	<b>\$ 31,272,660</b>

**19. 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 2025 fiscal year the Municipality issued payments as government transfers as follows:

	<b>2025</b>		<b>2024</b>
	Budget	Actual	Actual
Grants to fire departments	\$ 306,200	\$ <b>288,444</b>	\$ 330,942
Grants to agencies and institutions	1,325,700	<b>1,030,654</b>	852,299
	<b>\$ 1,631,900</b>	<b>\$ 1,319,098</b>	<b>\$ 1,183,241</b>

**20. 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.

**20. Municipal Joint Services Board (“MJSB”) (continued)**

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

	<u>2025</u>	<u>2024</u>
Tipping fee payments & monitoring	\$ 1,479,308	\$ 1,416,247
IT Services	328,069	254,260
HR Services	118,723	66,664
Safety Officer Services	10,727	-
Payable for landfill closure and post closure costs	408,830	408,830
	<u>\$ 2,345,656</u>	<u>\$ 2,146,001</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.

**21. 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.

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**22. Remuneration of Elected Officials and Chief Administrative Officer**

	Remuneration		Expense Claims		Totals	
	2025	2024	2025	2024	2025	2024
Mayor Elspeth McLean Wile	\$ 30,579	\$ -	\$ 5,969	\$ -	\$ -	\$ -
Mayor Carolyn Bolivar-Getson	46,412	72,410	6,161	14,213	52,573	86,623
Deputy Mayor Chasidy Veinotte	51,508	46,816	8,201	9,146	59,708	55,962
Councillor Martin Bell	48,659	46,816	10,615	3,017	59,274	49,833
Councillor Ben Brooks	19,771	-	3,405	-	23,176	-
Councillor Edgar Burns	19,771	-	1,337	-	21,108	-
Councillor Michelle Greek	30,007	46,816	1,301	8,004	31,308	54,820
Councillor Leitha Haysom	30,007	46,816	6,674	4,867	36,681	51,683
Councillor Pamela Hubley	48,659	51,243	4,011	5,437	52,670	56,680
Councillor Cathy Moore	48,659	46,816	3,064	4,800	51,723	51,616
Councillor Wendy Oickle	53,242	49,541	6,555	7,603	59,797	57,144
Councillor Kathryn Petersen Delong	48,659	46,816	10,493	5,410	59,152	52,226
Councillor Morgan Reinhardt	19,771	-	2,446	-	22,217	-
Councillor Alison Smith	19,771	-	3,800	-	23,571	-
Councillor Sandra Statton	30,007	46,816	3,338	2,127	33,345	48,943
Councillor Reid Whynot	30,007	46,816	259	3,293	30,266	50,109
	<b>575,491</b>	<b>547,722</b>	<b>77,628</b>	<b>67,917</b>	<b>616,571</b>	<b>615,639</b>
Chief Administrative Officer(s)	<b>218,454</b>	<b>190,361</b>	<b>18,094</b>	<b>12,727</b>	<b>236,548</b>	<b>203,088</b>
	<b>\$ 793,945</b>	<b>\$ 738,083</b>	<b>\$ 95,721</b>	<b>\$ 80,644</b>	<b>\$ 853,117</b>	<b>\$ 818,727</b>

**23. 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 2024-25 (\$0 in 2023-24).

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**24. Area Rates**

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
<b>Balance, beginning of year</b>	\$ <b>79,177</b>	\$ 45,831
<b>Rates levied</b>		
Fire protection	<b>4,779,538</b>	4,370,604
Street lighting	<b>138,801</b>	161,800
Hydrant charges	<b>70,917</b>	78,311
Sewer	<b>526,282</b>	490,492
	<b>5,515,539</b>	5,101,206
<b>Services provided in current year</b>		
Fire protection payments	<b>4,820,498</b>	4,352,169
Street lighting	<b>146,672</b>	152,082
Hydrant charges	<b>78,898</b>	73,116
	<b>5,046,068</b>	4,577,368
Sewer		
Collection and disposal systems	<b>1,093,881</b>	1,054,550
Transfer to restricted reserve surplus	<b>175,000</b>	175,000
Municipal Subsidy	<b>(742,599)</b>	(739,058)
Total sewer	<b>526,282</b>	490,492
	<b>5,572,350</b>	5,067,860
<b>Balance, end of year</b>	\$ <b>22,365</b>	\$ 79,177

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**24. Area Rates (continued)**

	<b>Balance, beginning of year</b>	<b>Rates levied for current year</b>	<b>Total</b>	<b>Services Provided in current year</b>	<b>Balance, end of year</b>
<b>Fire protection</b>					
Big Tancook Island	\$ 1,027	\$ 23,079	\$ 24,106	\$ 24,161	\$ (56)
Blockhouse	2,013	210,825	212,838	212,909	(71)
Conquerall Bank	1,599	127,400	128,999	128,999	-
Cornwall	1,797	142,098	143,895	143,895	-
Dayspring and District	2,595	303,598	306,193	306,054	139
District No. 1 Fire Protection	509	412,124	412,633	411,570	1,062
Hebb's Cross	1,545	97,771	99,316	99,316	(0)
Hebbville	6,417	197,181	203,597	197,501	6,096
Hemford and District	1,554	83,909	85,463	85,137	326
Indian Point	694	89,217	89,911	89,911	-
Italy Cross	2,047	122,692	124,739	124,830	(90)
LaHave and District	6,703	262,924	269,627	268,873	754
Lapland and District	1,368	74,062	75,430	75,289	142
Maders Cove	70	85,331	85,401	85,401	(0)
Martins River	1,433	127,684	129,117	129,117	-
Midville and District	1,658	96,451	98,109	98,109	(0)
New Germany	4,843	350,419	355,262	355,039	223
Northfield	15,605	442,213	457,817	441,945	15,873
Oakhill	1,629	226,571	228,200	227,014	1,186
Oakland/Clearland	30	127,120	127,150	126,994	155
Petite Riviere & Crousetown	1,585	140,677	142,262	142,228	34
Pleasantville	1,473	115,272	116,745	116,681	64
Riverport	2,585	491,591	494,176	493,566	610
Tri-District <sup>1</sup>	417	204,070	204,487	207,942	(3,455)
United Communities	1,804	102,531	104,335	104,068	267
Walden	1,290	24,757	26,047	26,040	6
Wileville	2,722	97,973	100,694	97,910	2,784
	<b>67,009</b>	<b>4,779,538</b>	<b>4,846,547</b>	<b>4,820,498</b>	<b>26,050</b>
<b>Hydrants</b>	<b>5,571</b>	<b>70,917</b>	<b>76,488</b>	<b>78,898</b>	<b>(2,410)</b>
<b>Sewer services</b>	<b>-</b>	<b>526,282</b>	<b>526,282</b>	<b>526,282</b>	<b>-</b>
<b>Street lighting</b>	<b>6,598</b>	<b>138,801</b>	<b>145,399</b>	<b>146,672</b>	<b>(1,274)</b>
	<b>\$ 79,177</b>	<b>\$ 5,515,539</b>	<b>\$ 5,594,716</b>	<b>\$ 5,572,350</b>	<b>\$ 22,365</b>

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

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**25. Operating Reserve Details**

	<b>Balance, beginning of year</b>	<b>Interest on Savings</b>	<b>Transfer (to) from Other Funds</b>	<b>Other</b>	<b>Balance end of year</b>
Roads	\$ 324,400	\$ -	\$ 25,000		\$ 349,400
Surveying	17,202				17,202
General Operations	18,379,802	(68,317)	1,964,636	1,205,260	21,481,380
Climate Change Reserve	353,500		(43,452)		310,048
Election	150,000		(144,422)		5,578
Open Space Strategic Plan	627,889		132,727		760,616
Contingency	274,818		(50,000)		224,818
Depreciation Reserve	4,474,235		1,410,303		5,884,538
PACE - Clean Energy Financing	(126,895)		(224,800)		(351,695)
Restricted To Area Rates (Sewer)	2,110,533		(213,077)		1,897,456
LaHave River Sewer Reserve	-		-		-
NS Transit Grant	43,364				43,364
LCLC Operating Reserve	191,994				191,994
Indian Path	833				833
Pro Kids	29,416		(7,997)		21,419
Pine Grove Park	10,265				10,265
Hirtles Beach	2,638				2,638
CES-CEF Reserve	219,270		84,000		303,270
Safe Restart Grant	12,000		(12,000)		-
SNSMR Grant	42,000		- 25,185		16,815
Pickleball Court Reserve	800,000				800,000
Fire Training Facility	100,000		100,000		200,000
	<b>\$ 28,037,263</b>	<b>\$ (68,317)</b>	<b>\$ 2,995,733</b>	<b>\$ 1,205,260</b>	<b>\$ 32,169,939</b>

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**26. Capital Reserve Details**

	<b>Balance, beginning of year</b>	<b>Interest</b>	<b>Net transfers from (to) other funds</b>	<b>Balance end of year</b>
Land development - Saw Pit	\$ 6,276			\$ 6,276
Landfill Site Closure	887,271	45,219		932,489
Land Sales - Tax Sale Surplus	129,220		13,783	143,004
Recreation complex depreciation	384,950	19,619	165,000	569,569
Sherbrooke Lake	200,000			200,000
Trails	6,245			6,245
Lift station replacement	537			537
Canada Community Building Fund	1,803,178	80,326	188,299	2,071,802
Open space	479,821		541,089	1,020,910
User connection fees	31,812		704	32,516
Aerated Carts	690			690
District General Capital	48,000			48,000
Sustainable Services Growth Fund	1,136,943	68,317	(1,205,260)	-
MCGP - Osprey Village Sidewalks	-	67,162	1,356,426	1,423,588
MCGP - Cookville WWTP	-	198,982	3,770,973	3,969,955
	<b>\$ 5,114,943</b>	<b>\$ 479,624</b>	<b>\$ 4,831,014</b>	<b>\$ 10,425,581</b>

**Municipality of the District of Lunenburg**  
**Notes to the Consolidated Financial Statements**  
**As at March 31, 2025**

**27. Segmented Reporting Statement**

	Protective Services	Engineering Services & Streets & Roads	Environmental Health	Planning and Economic Development	Recreation, Cultural & Education	Administration and Other	Consolidated	
							2025	2024
<b>Revenues</b>								
Property taxes	\$ 4,850,456	\$ 138,801	\$ 526,282	\$ -	\$ -	\$ 25,197,905	\$ 30,713,443	\$ 27,546,870
Grants in lieu of taxes	-	-	-	-	-	296,796	296,796	268,565
Services provided to other governments	167,369	-	-	-	-	-	167,369	94,341
Other revenue from own sources	282,686	5,128	273,987	299,057	1,600,779	3,215,077	5,676,715	4,309,237
Unconditional transfers from other govts	-	-	-	-	-	106,250	106,250	101,363
Conditional transfers from other govts	6,714	1,359,693	5,919,178	225,467	605,418	1,234,632	9,351,102	2,464,662
	<u>5,307,225</u>	<u>1,503,622</u>	<u>6,719,447</u>	<u>524,524</u>	<u>2,206,197</u>	<u>30,050,660</u>	<u>46,311,675</u>	<u>34,785,036</u>
<b>Expenditures</b>								
Salaries, benefits & other personnel costs	1,007,201	640,801	4,043	1,484,020	1,693,419	3,355,672	8,185,156	7,463,360
Interest	-	-	-	-	36,752	-	36,752	46,496
Materials, outsources and other operating	313,646	1,974,366	4,937,826	965,817	1,688,917	2,590,477	12,471,048	10,638,811
Amortization	2,113	360,495	911,905	303,186	833,936	119,057	2,530,692	2,245,565
Accretion	-	-	20,049	-	4,720	-	24,769	34,402
Utilities	87,487	156,026	121,333	-	320,664	66,262	751,772	746,322
Rents	1,300	-	-	11,906	-	3,287	16,492	11,047
Grants	312,239	-	42,323	-	-	964,535	1,319,098	1,183,241
Fire area rates	4,820,498	-	-	-	-	-	4,820,498	4,352,169
Policing and corrections	4,453,188	-	-	-	-	-	4,453,188	4,199,964
Contributions to boards and agencies	-	-	-	-	-	-	-	-
Reduced taxes	-	-	-	-	-	639,993	639,993	351,284
	<u>10,997,672</u>	<u>3,131,688</u>	<u>6,037,479</u>	<u>2,764,928</u>	<u>4,578,407</u>	<u>7,739,283</u>	<u>35,249,457</u>	<u>31,272,660</u>
<b>Annual surplus (Deficit)</b>	<u>\$ (5,690,446)</u>	<u>\$ (1,628,066)</u>	<u>\$ 681,968</u>	<u>\$ (2,240,404)</u>	<u>\$ (2,372,210)</u>	<u>\$ 22,311,377</u>	<u>\$ 11,062,219</u>	<u>\$ 3,512,376</u>

**28. 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.

**28. 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.

**29. Accumulated Surplus**

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
Operating fund (schedule 1)	\$ -	\$ -
Capital fund (schedule 2)	<b>44,928,895</b>	42,909,883
Reserve fund (schedule 3)	<b>42,595,521</b>	33,152,207
Municipal Joint Service Board (note 15)	<b>3,528,630</b>	3,528,630
LCMPCC (note 2d)	<b>14,051,575</b>	14,451,682
	<b>105,104,622</b>	<b>94,042,403</b>

**30. Budget Reconciliation**

The District of Lunenburg prepares budgets for spending control, revenue rate-setting and calculating a property tax levy. The budgets include interfund transfers and do not include amortization costs. The following adjustments reconcile the operating budget surplus to the consolidated surplus presented under Canadian Public Sector Accounting Standards (PSAS).

	2025	2024
Approved budget surplus		
Operating Fund	27,000	27,700
Adjustments		
Reserve Fund		
Operating Reserve Budget	(4,955,500)	(4,240,600)
Capital Reserve Budget	1,196,600	370,900
Capital Fund		
Capital Additions	9,701,700	8,402,000
Debt Financing & proceeds	-	-
Debt repayment	-	-
Amortization & Accretion	(1,600,000)	(1,200,000)
Consolidated Entities		
LCLC	(500,780)	(519,617)
Net PSAB Adjustments	<u>3,842,020</u>	<u>2,812,683</u>
PSAB adjusted budget surplus	<u>3,869,021</u>	<u>2,840,384</u>

**31. Comparative Figures**

Certain 2025 comparative figures have been reclassified to conform to the financial statement presentation adopted for 2025.

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Operating Fund Financial Position**

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
<b>Financial Assets</b>		
Cash and cash equivalents (note 4)	\$ 20,315,524	\$ 17,466,551
Taxes receivable (net of asset valuation allowances) (note 5)	2,347,641	2,000,640
Loan receivables (net of asset valuation allowances)	435,876	149,635
Due from other funds and consolidated entities	4,255,895	4,686,629
Other receivables (net of asset valuation allowances)	601,041	583,294
	<b>27,955,977</b>	<b>24,886,749</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,809,298	2,864,291
Other liabilities		
Due to other funds and consolidated entities	19,220,746	17,282,404
Employee benefit obligations (note 17b)	695,146	591,463
Other liabilities	4,494,037	4,273,142
	<b>28,219,228</b>	<b>25,011,300</b>
<b>Net Financial Assets</b>	<b>(263,251)</b>	<b>(124,551)</b>
<b>Non-Financial Assets</b>		
Prepaid expenses	263,251	124,551
<b>Accumulated Surplus</b>	<b>\$ -</b>	<b>\$ -</b>

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Operating Fund Financial Activities and change in Fund Balances**

	2025		2024
	Budget	Actual	Actual
<b>Revenues</b>			
Assessable property taxes	\$ 40,208,900	\$ 41,360,211	\$ 37,543,672
Expenditures as a reduction of tax revenue			
Appropriation to regional school board	(10,646,800)	(10,646,768)	(9,539,851)
Transfer to correctional services	-	-	(428,002)
Deficit of Regional Housing Authority	-	-	(28,950)
Net Assessable property taxes	29,562,100	30,713,443	27,546,870
Grants in lieu of taxes	268,700	296,796	268,565
Services provided to other governments	206,300	167,369	94,341
Other revenue from own sources	3,240,300	4,035,058	3,500,685
Unconditional transfers from other governments	99,200	106,250	101,363
Conditional transfers from other governments	695,000	337,079	221,531
<b>Total Revenues</b>	<b>34,071,600</b>	<b>35,655,995</b>	<b>31,733,353</b>
<b>Expenditures</b>			
General government services	8,265,200	7,313,438	6,229,453
Protective services	11,059,300	10,995,559	10,142,033
Transportation services	3,659,600	2,771,193	2,253,089
Environmental health services	4,211,900	4,105,525	3,819,933
Public health services	-	-	-
Environmental development services	3,075,700	2,461,742	1,881,240
Recreation and cultural services	3,034,900	2,752,298	2,717,430
<b>Total Expenditures</b>	<b>33,306,600</b>	<b>30,399,755</b>	<b>27,043,179</b>
<b>Annual Operating Surplus</b>	<b>765,000</b>	<b>5,256,240</b>	<b>4,690,174</b>
<b>Financing and Transfers</b>			
Debenture and term loan principal instalments	-	-	-
Transfers from (to) own reserves, fund and agencies	(738,000)	(2,107,410)	(1,253,788)
<b>Change in Surplus after Financing &amp; Transfers</b>	<b>27,000</b>	<b>3,148,830</b>	<b>3,436,386</b>
<b>Accumulated Surplus, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Surplus to Operating Reserve</b>	<b>-</b>	<b>(3,148,830)</b>	<b>(3,436,386)</b>
<b>Accumulated Surplus, End of Year</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>-\$ 0</b>

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Capital Fund Financial Position**

	<b>2025</b>	2024
	<b>Actual</b>	Actual
<b>Financial Assets</b>		
Cash and cash equivalents (note 4)	\$ 203,421	\$ -
Receivables (net of asset valuation allowances)	1,960,183	354,591
Loan Receivables	769,010	1,006,842
Due from other funds	6,052,298	7,006,652
Assets held for resale	229,428	241,633
	<b>9,214,340</b>	<b>8,609,718</b>
<b>Liabilities</b>		
Bank overdraft	-	54
Payables	105,484	378,409
Due to other funds	7,390,681	1,813,384
Long-term debt (note 9)	-	-
Other liabilities	3,560,533	8,303,606
	<b>11,056,698</b>	<b>10,495,453</b>
<b>Net Financial Asset</b>	<b>(1,842,359)</b>	<b>(1,885,735)</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (net of accumulated amortization) (note 11)	46,771,253	44,795,618
<b>Net Assets</b>	<b>\$ 44,928,895</b>	<b>\$ 42,909,882</b>

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Capital Fund Financial Activities and Change in Fund Balances**

	2025		2024
	Budget	Actual	Actual
<b>Revenue</b>			
Capital Contributions			
From federal and provincial governments	\$ 3,135,300	\$ 7,431,014	\$ 512,748
Canada Community Building Fund (Gas Tax)	1,112,800	1,234,632	1,235,717
From other municipal governments	356,700	-	-
Sundry	500,000	87,493	33,035
Sale of Land Inventory	-	12,295	139,001
Gain on sale of assets	-	538,032	-
Change in Liability for Straight Pipe Loans		237,832	-
<b>Total Revenue</b>	<b>5,104,800</b>	<b>9,541,298</b>	<b>1,920,501</b>
<b>Expenditures</b>			
Write off/Disposal of assets	-	251,207	-
Liability for Straight Pipe Loans	-	-	1,006,842
Liability for Centre School (note 7.d)	-	1,000,000	-
Amortization	1,550,000	2,003,656	1,705,075
Accretion	50,000	24,769	34,402
Other - prior year adjustment	-	55,581	62,418
	<b>1,600,000</b>	<b>3,335,213</b>	<b>2,808,737</b>
<b>Annual Capital Surplus</b>	<b>3,504,800</b>	<b>6,206,086</b>	<b>(888,236)</b>
<b>Financing and Transfers</b>			
Loan payments from operating fund	-	-	-
Transfers from own reserves, funds	4,596,900	(4,187,074)	454,085
	<b>4,596,900</b>	<b>(4,187,074)</b>	<b>454,085</b>
<b>Change in Fund Balance</b>	<b>8,101,700</b>	<b>2,019,012</b>	<b>(434,151)</b>
<b>Beginning Balance</b>	<b>42,909,882</b>	<b>42,909,882</b>	<b>43,344,033</b>
<b>Ending Balance</b>	<b>\$ 51,011,582</b>	<b>\$ 44,928,894</b>	<b>\$ 42,909,882</b>

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Reserve Fund Financial Position**

	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Financial assets</b>		
Cash and cash equivalents (note 4)	\$ 26,696,252	\$ 25,896,865
Due from other funds	19,596,644	9,894,773
	<u>46,292,896</u>	<u>35,791,638</u>
<b>Liabilities and Fund Balance</b>		
Due to other funds	<u>3,697,374</u>	2,639,429
<b>Net Financial Assets</b>	<u>42,595,520</u>	<u>33,152,207</u>
<b>Fund Balance</b>		
Capital	10,425,581	5,114,943
Operating	32,169,939	28,037,263
	<u>\$ 42,595,521</u>	<u>\$ 33,152,207</u>

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Reserve Fund Financial Activities and Change in Fund Balance**

	Capital Reserve Actual	Operating Reserve Actual	2025 Actual	2024 Actual
<b>Revenue</b>				
Interest on savings	\$ 479,624	\$ (68,317)	\$ <b>411,307</b>	\$ 134,604
<b>Total Revenue</b>	<b>479,624</b>	<b>(68,317)</b>	<b>411,307</b>	<b>134,604</b>
<b>Expenditures</b>				
Municipalities & other	-	-	-	-
<b>Annual Reserve Surplus</b>	<b>479,624</b>	<b>(68,317)</b>	<b>411,307</b>	<b>134,604</b>
<b>Financing and Transfers</b>				
Transfers (from) to own				
Capital Fund & Operating Fund	4,831,014	1,052,163	<b>5,883,177</b>	665,099
Operating Surplus Transfer	-	3,148,830	<b>3,148,830</b>	3,436,386
	4,831,014	4,200,993	<b>9,032,007</b>	4,101,485
<b>Change in Fund Balance</b>	<b>5,310,638</b>	<b>4,132,676</b>	<b>9,443,314</b>	<b>4,236,089</b>
<b>Beginning Balance</b>	<b>5,114,943</b>	<b>28,037,263</b>	<b>33,152,206</b>	<b>28,916,117</b>
<b>Ending Balance</b>	<b>\$ 10,425,581</b>	<b>\$ 32,169,939</b>	<b>\$ 42,595,521</b>	<b>\$ 33,152,207</b>

**Municipality of the District of Lunenburg**  
**Consolidated Financial Statements - Other Statements and Schedules**  
**As at March 31, 2025**

**Schedule of Tax Sale Accounts**

**Assets and Liabilities**

	<b>2025</b>	2024
	<b>Actual</b>	Actual
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 2,613,042	\$ 2,524,416
<b>Tax Sale Surplus Liability (note 9)</b>	<b>\$ 2,613,042</b>	<b>\$ 2,524,416</b>

**Schedule of Tax Sale Operations**

	<b>2025</b>	2024
	<b>Actual</b>	Actual
<b>Revenue</b>		
Tax Sale Surplus funds received	\$ -	\$ -
<b>Expenses</b>		
Tax Sale Surplus payments	88,626	324,109
<b>Change in Tax Sale Surplus</b>	<b>88,626</b>	324,109
<b>Beginning Tax Sale Surplus</b>	<b>2,524,416</b>	2,200,307
<b>Ending Tax Sale Surplus</b>	<b>\$ 2,613,042</b>	\$ 2,524,416

**MUNICIPALITY OF THE DISTRICT OF LUNENBURG TRUST FUNDS FINANCIAL STATEMENTS**

**MARCH 31, 2025**



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

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## INDEPENDENT AUDITOR'S REPORT

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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, 2025, 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, 2025, 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)

Independent Auditor's Report to the Council of The Municipality of the District of Lunenburg Trust Fund  
(continued)

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 23, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

**Municipality of the District of Lunenburg**  
**Trust Fund Financial Statements**  
**As at March 31, 2025**

**Statement of Financial Position**

	Burial Funds	School Lands	LCCF	March 31	
				2025	2024
				Actual	Actual
<b>Assets</b>					
Cash	\$ 3,427	\$ 26,227	\$ 1,000,000	<b>1,029,654</b>	\$ 1,100,687
Due from the District of Lunenburg	170	1,299	49,523	<b>50,991</b>	59,537
	<u>\$ 3,597</u>	<u>\$ 27,526</u>	<u>\$ 1,049,523</u>	<u>\$ 1,080,645</u>	<u>\$ 1,160,224</u>
<b>Liabilities</b>					
Due to the District of Lunenburg	\$ -	\$ 1,299	\$ 49,523	<b>50,821</b>	130,569
Accounts payable - schools	-	-	-	-	-
<b>Reserves</b>					
Trust funds reserves	3,597	26,227	1,000,000	<b>1,029,824</b>	1,029,655
Reserves and Liabilities	<u>\$ 3,597</u>	<u>\$ 27,526</u>	<u>\$ 1,049,523</u>	<u>\$ 1,080,645</u>	<u>\$ 1,160,224</u>

<b>Reserves Detail</b>	(note 3) Burial Funds	(note 4) School Lands	(note 5) LCCF	Year Ended March 31	
				2025	2024
				Actual	Actual
Balance, beginning of year	\$ 3,427	\$ 26,227	\$ 1,000,000	<b>1,029,654</b>	\$ 1,029,467
Interest received on trust accounts	170	1,299	49,523	<b>50,991</b>	59,537
Funds received in trust	-	-	-	-	-
	<u>3,597</u>	<u>27,526</u>	<u>1,049,523</u>	<u><b>1,080,645</b></u>	<u>1,089,004</u>
Trust expenses	-	1,299	49,523	<b>50,821</b>	59,349
	-	1,299	49,523	<b>50,821</b>	59,349
<b>Balance, end of year</b>	<u>\$ 3,597</u>	<u>\$ 26,227</u>	<u>\$ 1,000,000</u>	<u>\$ 1,029,824</u>	<u>\$ 1,029,655</u>

On behalf of the Municipality of the District of Lunenburg

\_\_\_\_\_ Mayor

\_\_\_\_\_ Chief Administrative Officer

**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.

**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**

	<b>2025</b>	2024
	<u>Actual</u>	<u>Actual</u>
Distribution of funds		
Conrad, Ray	\$ 2,050	\$ 1,954
Smith, Everette	949	904
Wagner, Willis	598	570
	<u>\$ 3,597</u>	<u>\$ 3,428</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.

**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.

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
Balance, beginning of year	<b>\$ 1,000,000</b>	\$ 1,000,000
Homeowner payments	-	-
Balance, end of year	<b>\$ 1,000,000</b>	\$ 1,000,000

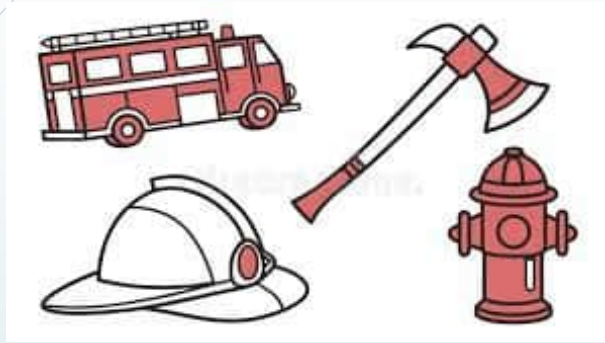
DRAFT



**Lunenburg Regional**  
**FES**  
Fire & Emergency Services

**Council**  
Item #11.1.1  
Date: September 23, 2025  
Authorization: T. MacEwan

# Fire Service Coordinator Update to Municipal Council September 23, 2025



## Firefighter Years of Service Awards Past Year

The 2024 awards were presented to Municipal Council in Jan 2025

# Some Key Items worked on by Fire Services Coordinator

- This was reported on at the January 2025 Session of Council
- Worked with a couple fire departments on some key issues and concerns. Mitigated and help plan some possible solutions.
- Did several one on ones with firefighters who needed some support





## Information for the 2025 Registration ( Data collected is from 2024)

- Medical First Responders 173 (2023 were 227)
- Structural firefighters 305 (2023 were 346)
- Active firefighters 580 (2023 were 605)
- Junior firefighters 29 (2023 were 39)
- Auxiliary members 101 (2023 were 122)
- Honorary members 145 (2023 were 146)
- Self contained breathing apparatus flow check all completed
- Pump testing all completed working with one unique fire department BTIERA with a strategy on a car ferry.

## Firefighter Historical Numbers from Annual Registration Cycles

2017 Active firefighters: 583 Junior Firefighters: 51	2022 Active Firefighters: 583 Junior Firefighters: 31
2018 Active firefighters: 581 Junior firefighters: 50	2023 Active firefighters: 603 Junior firefighters: 39
2019 Active firefighters: 589 Junior firefighters: 34	2024 Active firefighters: 605 Junior firefighters: 39
2020 Active firefighters: 597 Junior firefighters: 41	2025 Active firefighters: 580 Junior firefighters: 29
2021 Active firefighters: 597 Junior firefighters: 35	

# Information for the 2025 Registration ( Data collected is from 2024)

Firefighter Level 1 Training 276

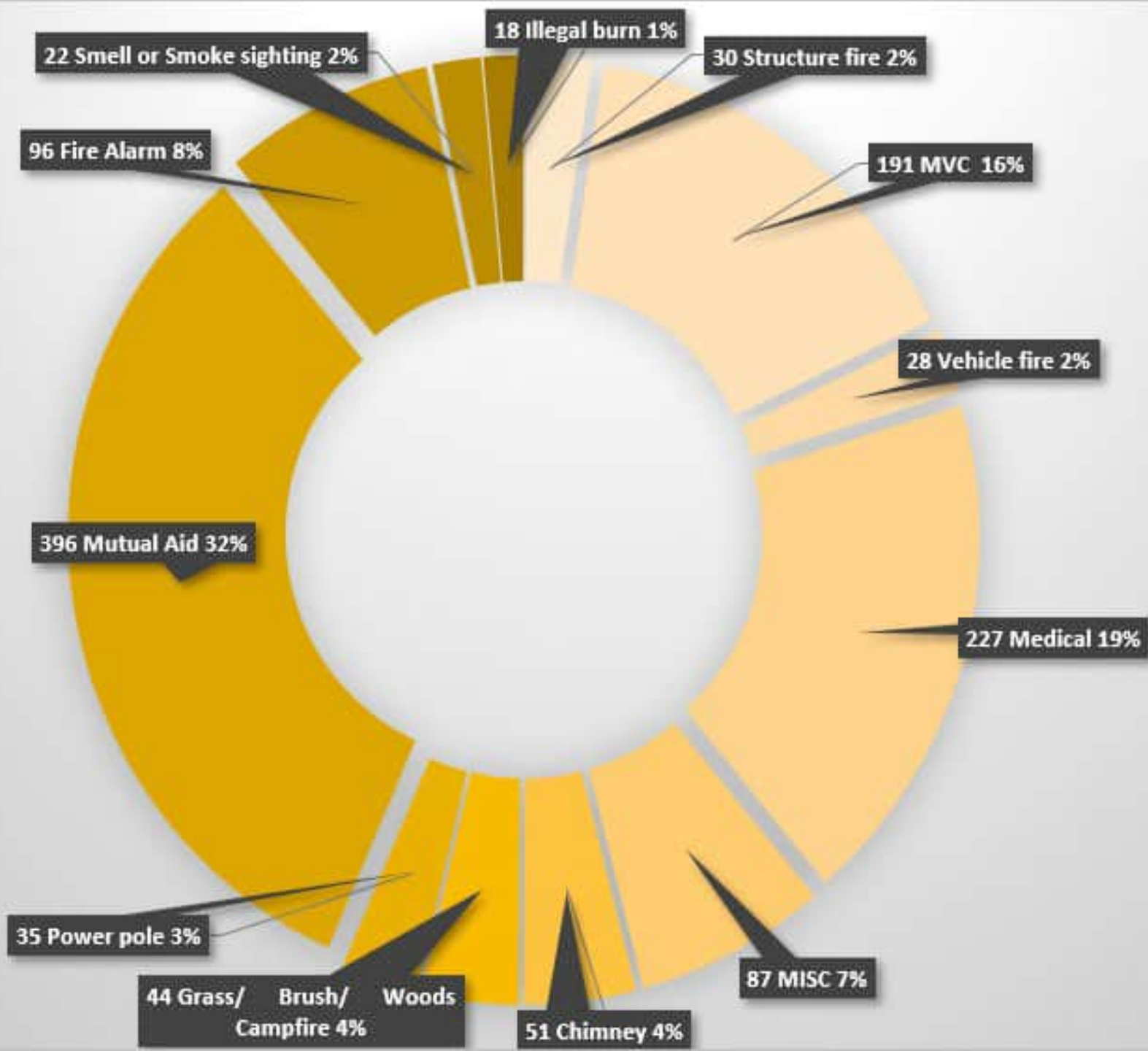
Firefighter Level1 Proboard Certified (NSFFS) 36

Safety Officer 10

Occupational Health and Safety Officer 5

Officers in total 168

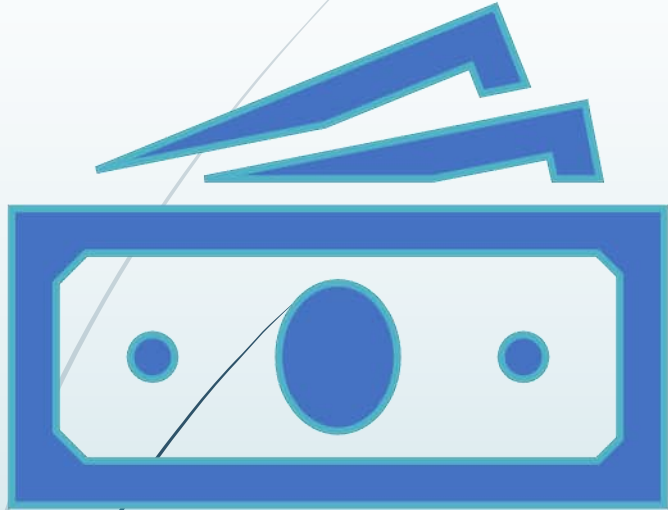
Officers with training 101



2024(1254 calls)

2023 (1455 calls)

# Funding to Fire Services Outside of FD Area Rates

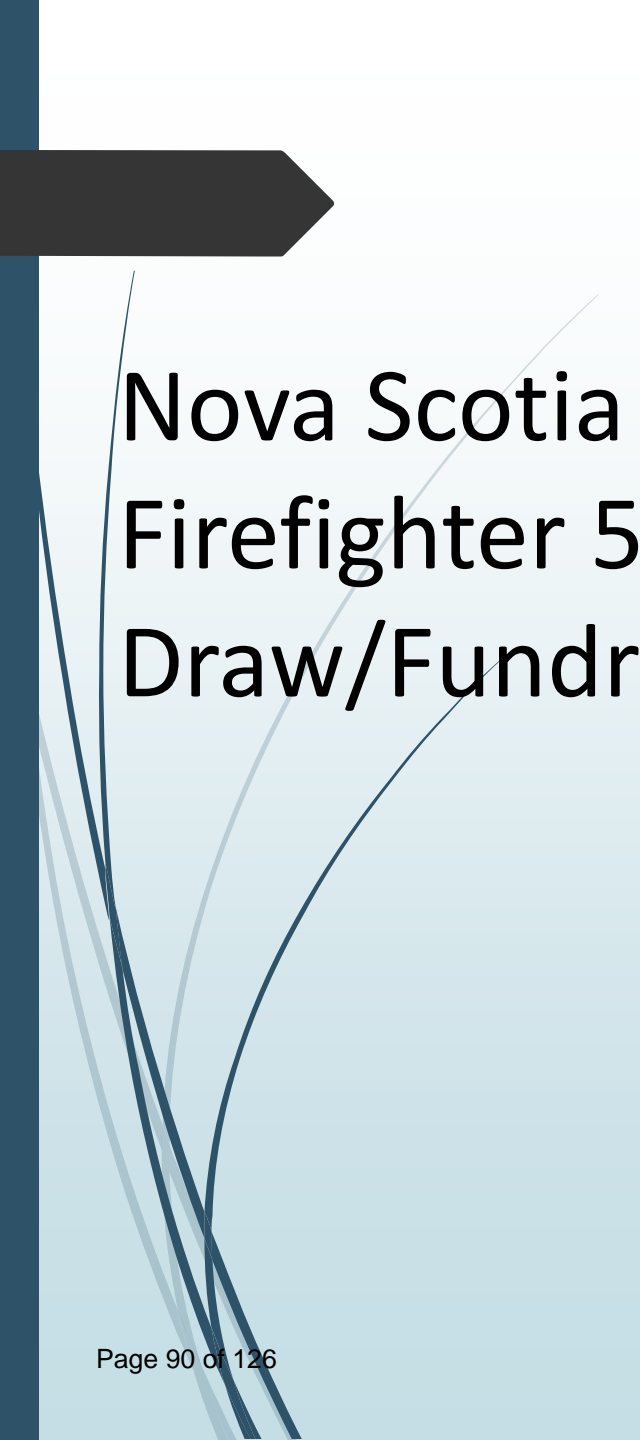


WCB Premiums Budget for 2025/2026	\$51,800.00
Recruitment & Retention Budget Items	
Recruitment & Retention	\$12,000.00
EAP	\$18,500.00
Leadership Soft Skills Training	\$10,000.00
Annual Recognition Grant	\$12,000.00
Post Merger Grant	<u>\$15,300.00</u>
Total	\$119,600.00

## Approved Grants Feb 2025 with 2% increase for Fire Services

Matching Grant	\$46,816.00
Municipal Grant	\$70,781.00
Training Grant	\$10,038.00
Insurance Grant	\$59,751.00
Personnel Insurance Grant	<u>\$12,038.00</u>
Total	\$201,424.00

**Total            \$321,024.00**



# Nova Scotia Firefighter 50/50 Draw/Fundraising

Funds raised by departments from the NS firefighter 50/50 draws can be claimed as fundraising and applied in the calculation of the MODL Matching Grant.,

**50/50 proceeds \$722,909.18**

**Fire Dept. Fund raising \$453,666.00**

Allowed departments to apply these funds to purchase new equipment that may not have been otherwise possible.

# RECRUITMENT & RETENTION

- Recruitment and retention on going
- MODL continued funding to help with Recruitment and Retention  
Advertising/Newsletters, Flyers
- Numbers seem to have stabilized
- EAP for vol firefighters/families
- Leadership soft skills offered
- Fire Service Coordinator offering sessions to fire services on grounding centering exercises



Teasing my brother about his career, I asked, "What kind of crazy person runs INTO a fire?"

His reply?

**"One that is well trained."**



**Council**  
Item #11.2.1  
Date: September 23, 2025  
Authorization: T. MacEwan



## **The Municipality of the District of Lunenburg**

### **Request for Decision**

**Report to:** Municipal Council  
**Submitted by:** Abhimanyu Jain, Manager of Climate Change and Sustainability  
**Date:** September 23, 2025  
**Re:** Request for Letter of Support – PowerBank Solar Garden Project

---

#### **Recommendation**

That Municipal Council provide a letter of support to PowerBank, Trimac Engineering, and AI Renewable for their proposed 3 MW community solar garden project at PID 60264918 in the Municipality of the District of Lunenburg.

#### **Background**

SolarBank (renamed PowerBank on July 28, 2025) and Trimac Engineering are applying to the Nova Scotia Community Solar Program on behalf of AI Renewable. On July 15, 2025, representatives from both firms presented to Council’s Policy and Strategy Committee. They outlined the project, the site, their companies, and engagement plans, and requested a letter of support. The presentation slides are attached to this report.

The proposed site is PID 60264918, near Simpsons Corner, New Germany. The project is designed at 3 MW in size. A site assessment, preliminary design, and preliminary interconnection assessment have been completed. The proponents are now progressing through program requirements including community engagement, municipal support, and feasibility studies.

#### **Discussion**

##### **Community Benefits**

The proposed solar garden would provide a range of benefits, including:

- **Energy Cost Savings:** Subscribers will receive \$0.02/kWh credit on their electricity bills, (approximately 10-15% savings). Subscriptions have no fees, no long-term commitment, and priority will be offered to MODL residents and marginalized communities.
- **Local Clean Energy Generation:** The project will produce local green electricity, increase grid resilience and support MODL's climate and energy transition goals.
- **Reduced Emissions:** The solar garden will displace fossil-fuel based electricity, helping to reduce greenhouse gas emissions.
- **Economic Benefits:** The project will create local jobs during development and construction, while contributing to the region's green economy.

### Community Engagement Plan

To date, the proponents have hosted two public meetings:

- **In-Person Meeting** – July 14, 2025 (Hemford District Fire Department, New Germany)
- **Online Meeting** – July 28, 2025 (Microsoft Teams)

Notification letters and information were sent to approximately 60 nearby property owners and residents, as well as municipal staff, Council, and the District Councillor.

### Important Consideration

MODL, in partnership with two other municipalities, has also applied to the Community Solar Program for its 7MW solar garden project at Oakhill site. While both applications compete under the same program, supporting PowerBank's project alongside MODL's own application highlights the value of having multiple renewable energy initiatives in the Municipality. Each project contributes to local benefits, emissions reduction, and energy transition goals, while strengthening Nova Scotia's grid and fostering regional collaboration.

### Next Steps

With community and municipal support, the proponents will complete their provincial submission. If selected, detailed engineering (site plan, geotechnical, wetland delineation, and interconnection studies) will follow.

### Strategic Focus

Providing a letter of support aligns closely with Council's strategic priorities:

- **Regional Economic Development:** Attracts private investment and creates local jobs.
- **Climate Action:** Expands renewable energy generation and reduces reliance on fossil fuels.
- **Quality of Life:** Lowers household energy bills, with particular benefits for vulnerable residents who face higher energy burdens.

### Budget/Financial Implications

There are no budget implications in providing a letter of support.

### **Climate Change/sustainability**

The project supports MODL’s Local Climate Change Action Plan 2030, advancing community-scale renewable energy, reducing emissions, and enhancing resilience.

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

Priority subscriptions will be offered to MODL residents, low-income households, and seniors. This ensures equitable access to clean energy and cost savings, consistent with MODL’s IDEA commitments.

### **Strategic Communications**

Not applicable

### **Work plan**

Not applicable

### **Alternatives**

Council may alternatively decline to provide a letter of support.

### **Conclusion**

The PowerBank/Trimac/AI Renewable project offers clear benefits: household cost savings, local clean energy generation, emissions reduction, economic activity, and equitable participation. Supporting this proposal reflects Council’s commitment to renewable energy, sustainability, and regional collaboration. Staff therefore recommend that Municipal Council provide a letter of support for submission with the proponents’ application to the Nova Scotia Community Solar Program.

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

# The future is bright

## Nova Scotia Community Solar Program Solar Project in the District of Lunenburg



July 2025



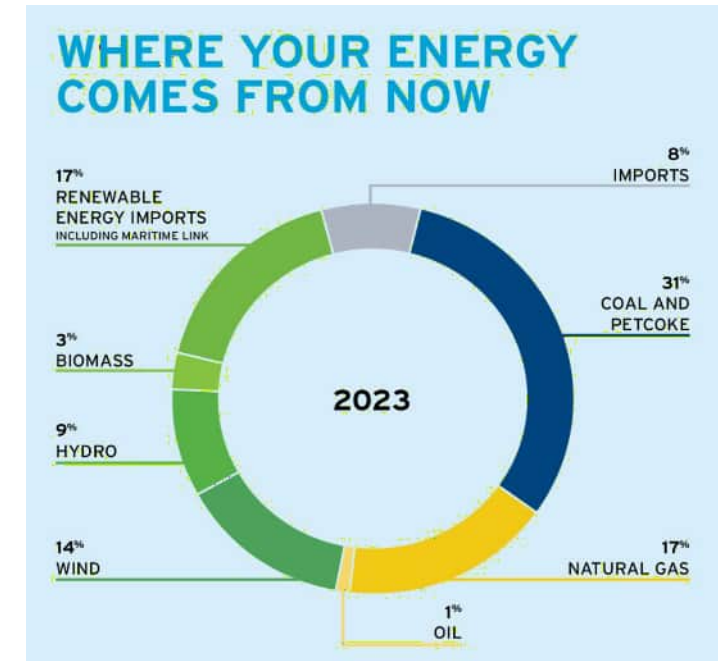
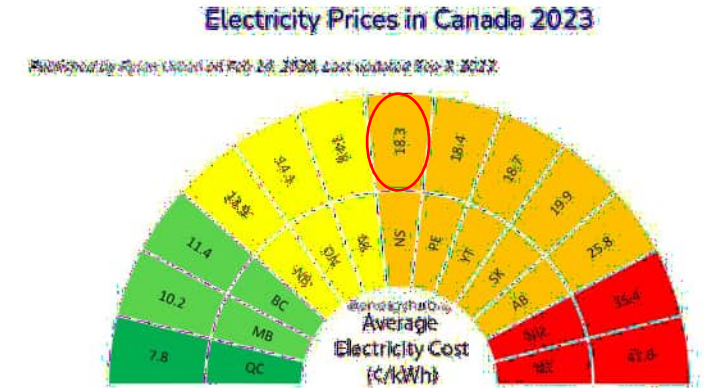
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	<b>Community Solar Program</b>
	<b>Company Information</b>
	<b>The Site</b>
	<b>Community Solar Development: Community Engagement, Municipal Support</b>
	<b>Q&amp;A</b>

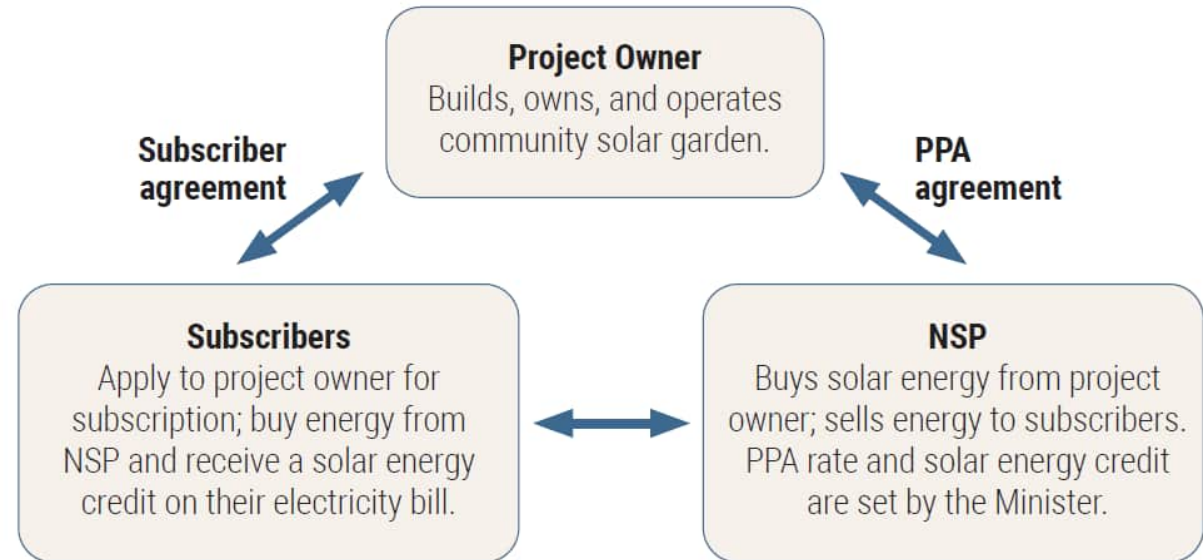
# Nova Scotia Needs Renewable Energy

- ❖ NS has the following challenges:
  - High electricity price: Average \$0.183/kWh
  - High emission on electricity generation
  - Fossil fuel production: **31% of electricity from Coal; 17% from Natural Gas**
- ❖ NS passed **Environmental Goals and Climate Change Reduction Act** in October 2021. It contains 28 goals that will reduce greenhouse gas emissions, grow the green and circular economies, and move us to use the renewable energy.
- ❖ **Our Climate, Our Future: Nova Scotia's Climate Change Action Plan for Clean Growth** - most ambitious goals in Canada for cutting GHG emissions:
  - 53% below 2005 levels by 2030, net-zero, by 2050
- ❖ NS will get **80% of its electricity from renewable resources by 2030** by:
  - Rate-Based Procurement: 306 MW of Wind contracts issued in August 2022
  - Green Choice Program: 625 MW of Wind contracts issued in June 2024
  - **Community Solar Program: Up to 100 MW**

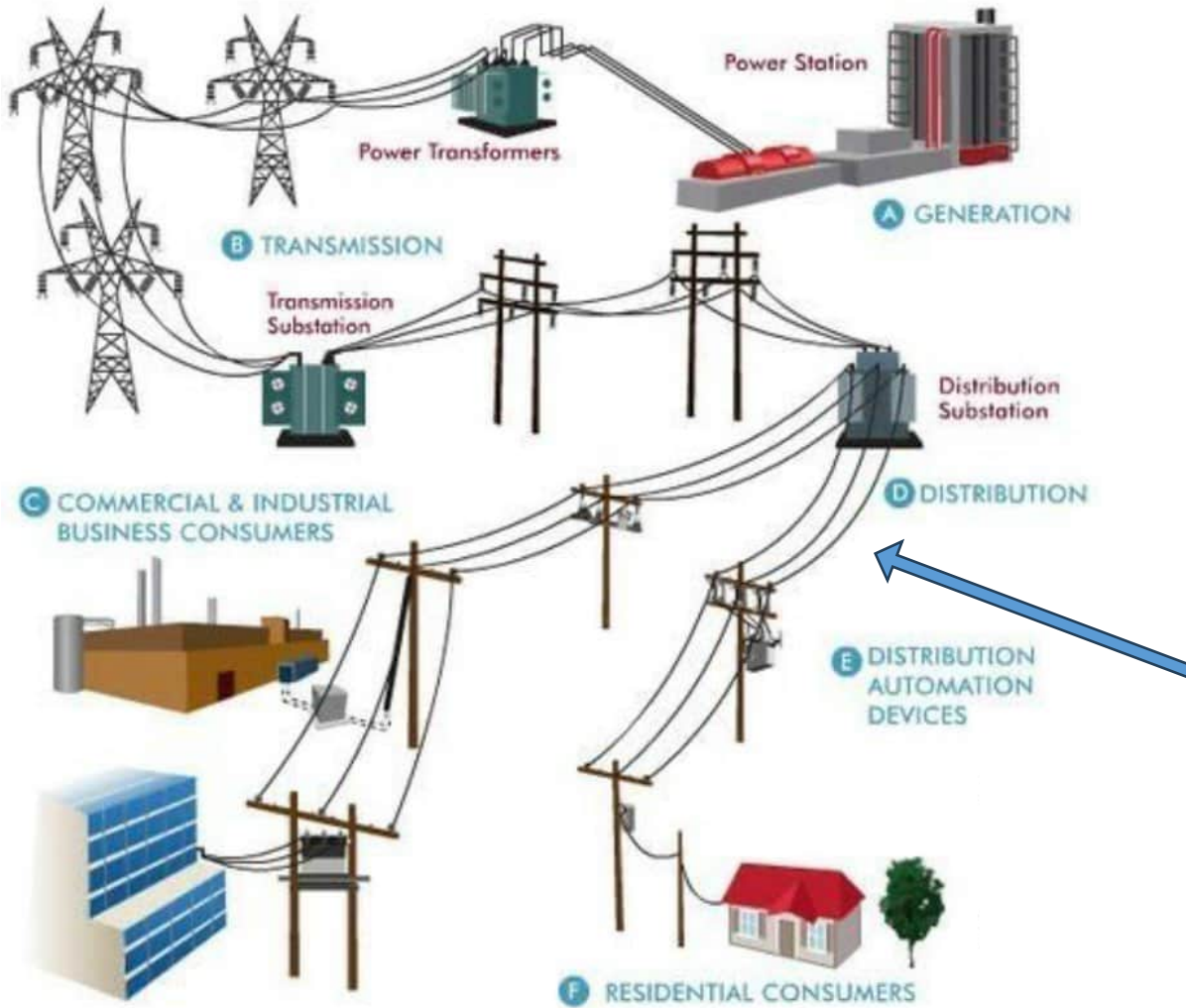


# Nova Scotia's Community Solar Program

- ❖ The NS Community Solar Program seeks to expand solar energy to those residences or businesses who are interested in using green energy but unable to install solar PV panel
  - to build a community solar garden between 500 kW to 10 MW AC
  - Total Capacity for procurement: 100 MW AC
- ❖ How it works:
  - Project owners construct, generate and operate the community solar garden
  - Generated solar energy is connected to Nova Scotia Power Incorporated (NSPI)
  - Residences or businesses (Subscribers) enter a virtual subscriber agreement (PPA) with the Project Owner
  - NSPI administers the solar energy to subscribers, such as billing, payments
  - Project owners continue to engage subscribers and manage subscription
- ❖ Program was Launched on March 1, 2024. Review at first come first serve basis.
- ❖ Contract Term: 25 Years



# Community Solar Project – Distribution Connected



- ❖ The Community Solar Project would be connected to the local distribution grid and will service the local community.
- ❖ It will help increase grid stability and resilience.



Community Solar Project Example

# Community Benefits

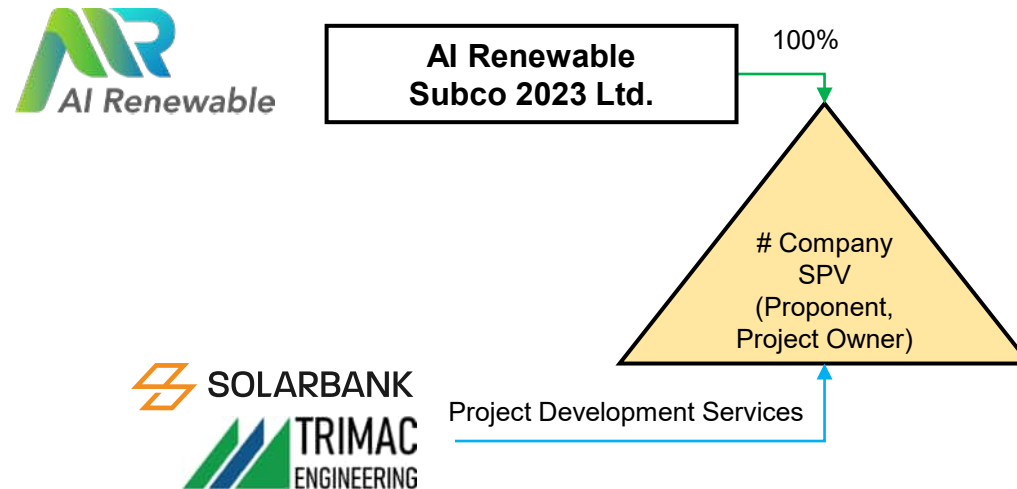
A community solar project in MODL has many **community benefits**, and can play a significant role in strengthening future renewable energy initiatives in the community in several ways:

- ❖ Energy Cost Savings: Subscriber will receive \$0.02/kWh credit on their bills for the solar electricity subscribed
  - approx. 10-15% off your NSP bill.
  - No commitment & no fees.
  - Priority Subscription offered to local community and other marginalized communities.
- ❖ Local green energy generation to increase grid resilience
- ❖ Reduce emissions (GHG)
- ❖ Local job creation and economic growth

# The Proponent

## Proponents

**Proponent means** a Person registered under the Community Solar Program for the purpose of applying for the process, who is responsible to develop, finance, own and operate the Project. For greater certainty, the Proponent must have a Controlling Interest in the Project at the time of Proposal submission and at the time that the Agreement is executed.



# AI Renewable 2023 Limited Partnership

The AI Renewable 2023 LP, Is A **Flow-through** Limited Partnership, To invest on **Clean Infrastructure** and/or **Renewable** Energy Projects That Help To Reduce Energy Costs and GHG Emissions In Canada While Producing **Tax Benefits** And **Long-term Steady Cash Flows** For Investors.

## MISSION STATEMENT:

*To Be Part Of The Solution To Climate Change Through Tax-effective Sustainable Investments In Clean Infrastructure & Renewable Energy Technologies.*



# SolarBank Highlights

**\$200M+**  
Project  
Financing Managed

**70 MWp+**  
Projects  
Built

**\$7.3M**  
Cash/  
Investment

**10,000+**  
Homes  
Powered

**1GWp+**  
Development  
Pipeline

**24/7/365**  
Control  
Center

**100+**  
Solar Plants Under  
Management

## EXPERIENCED DEVELOPER



10+ years experience in the Ontario, New York, and Maryland renewable energy markets

Experts in Engineering, Procurement & Construction (EPC)

100+ solar projects permitted, constructed and operating to date

## EXCELLENT MANAGEMENT



An executive management team with 100+ years of combined experience in solar, clean and renewable technology, and finance

In-depth knowledge of energy markets and off-take contracts

## ATTRACTIVE OPPORTUNITY



Project pipeline with long-term site control and limited permitting and operating risk

100% customer retention since inception with 90% government contracts and 10% C&I and municipal customers

## LEADING RE+ MARKETS



Comprehensive understanding of regulatory climate, incentive programs and surging customer demand for Net-Zero

Access to low-cost development capital through U.S. and Canadian tax-advantage investment funds
















# Full Vertical Integration

SolarBank's expertise at every stage makes us highly competitive on cost and volume, and long-term interests align with the community's.

## Development

Grid Interconnection, AHJ Permitting, Environmental Approvals, Incentives & ITC, Power Purchase Agreements

## EPC

Engineering, Procurement, Construction, COD/PTO

## O&M

Operations & Maintenance, Subscriber Management, Asset Management



## Origination

Policy and Financial Analysis, and Site Control



## Financing

Equity, ITC & Debt, Construction Financing





# Your trusted advisor for engineering projects.

At TriMac Engineering, we empower clients to tackle their most ambitious projects by delivering technical excellence. Our team of industry leading engineers, designers and technologists design and execute projects across industrial, commercial, and institutional sectors in Nova Scotia.

**We don't just say we'll get the job done right, we prove it.**

## AREAS OF EXPERTISE



Mechanical Engineering



Electrical Engineering



Structural Engineering

## PRINCIPAL ENGINEERS



**Andrew MacNeil,**  
P.Eng. Senior Mechanical Engineer



**Blair MacNeil,**  
P.Eng. Senior E&I Engineer

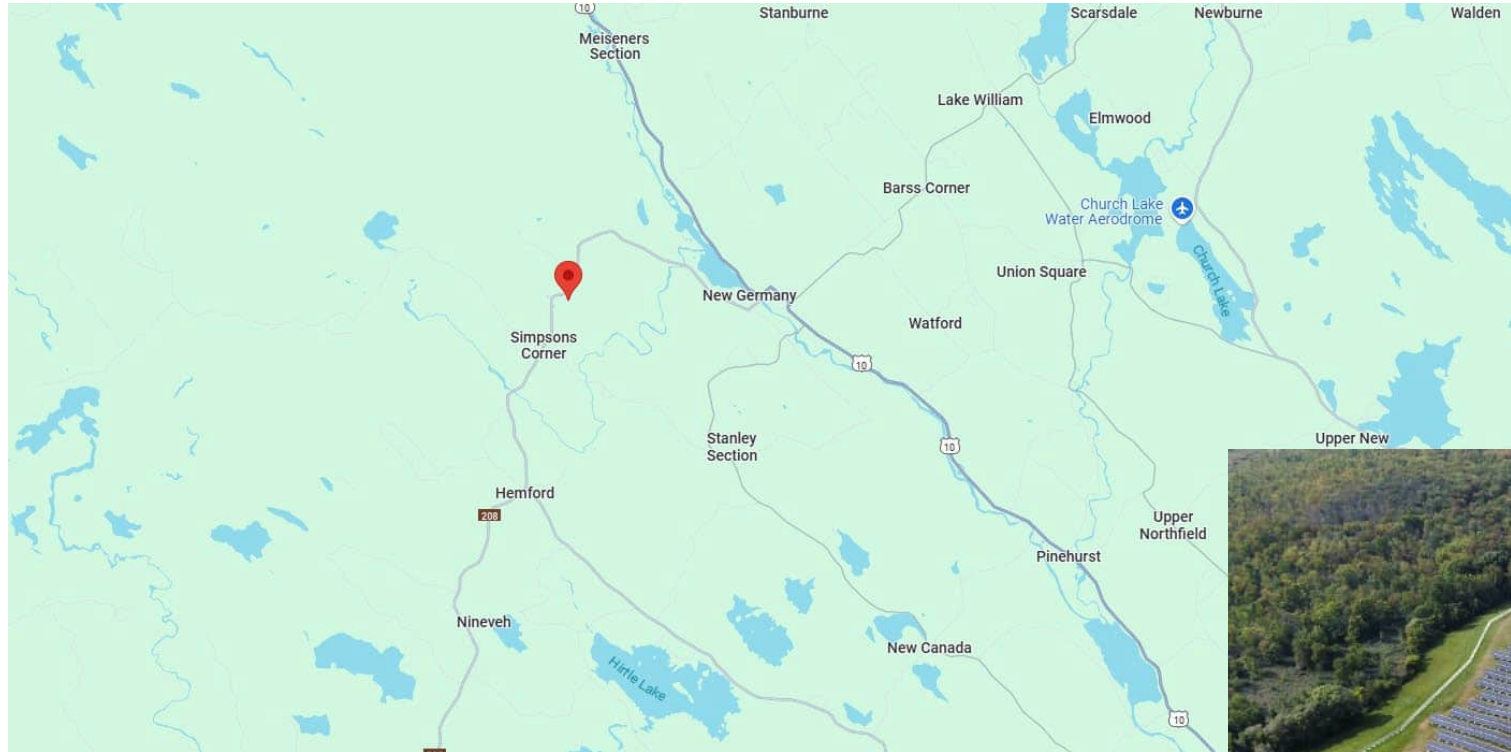


**Joel MacNeil,**  
P.Eng. Senior Mechanical Engineer

## AWARDS



# Solar Project in MODL

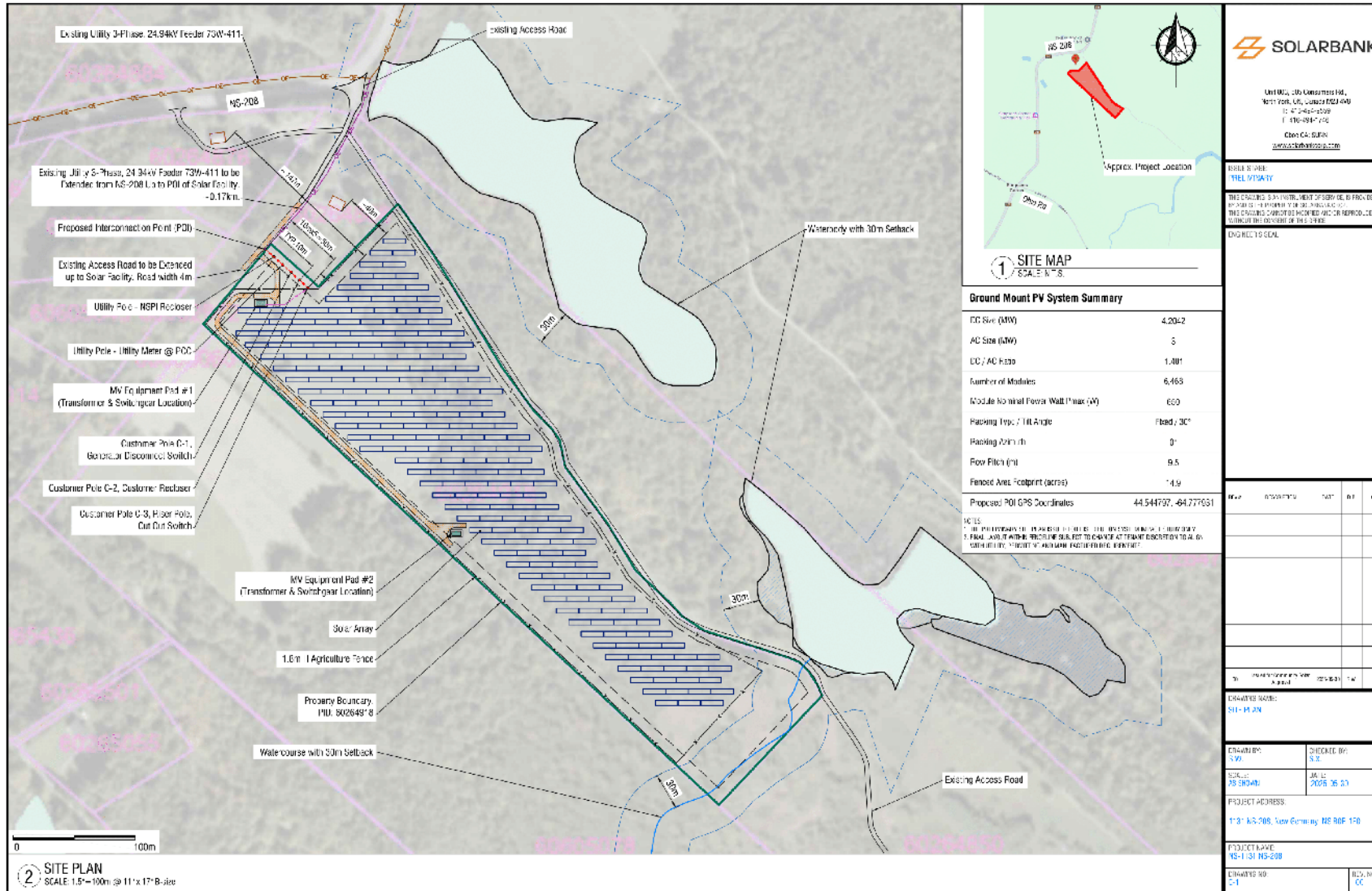


- ❖ Red marker shows the Location of the Solar Project.
- ❖ Private lands with long-term Lease Agreements executed with the Landlord.



Community Solar Project Example

# NS – NS-208 – Site Location



- ❖ **Address: NS-208**
- ❖ **GPS: 44.545, -64.778**
- ❖ **PID: 60264918**
- ❖ **Zoning: Unzoned**
- ❖ **AC Size: 3 MW AC**

# Community Solar Development

- ❖ The program first launched on March 1, 2024 and operates on a first-come, first-serve basis until the full 100MW is allocated. We are currently in the phase of preparing a proposal to submit to the Nova Scotia Community Solar Program for review.



- ❖ We have completed the site assessment, preliminary design and Preliminary Interconnection Assessment
- ❖ We are currently working on fulfilling the program engagement requirements, which include **Community Engagement and Municipal Support**, other preliminary feasibility studies, and checking with Planner for solar permitting requirements
- ❖ Once we have completed all application requirements, we will submit a proposal submission to the province
- ❖ If selected for a contract, detailed engineering work will commence after the contract is granted; and all protocols including, but not limited to site plan review, geotechnical study, Wetland Delineation, Detail Interconnection Studies and other requirements, will be followed

# Community Solar Application Requirements

Community solar projects require activities/plans in the program application process. Examples include but are not limited to:

- **Community Engagement**
- First Nation Engagement
- Municipal Support Letter or Resolution
- Permitting
- Geotechnical Preliminary Assessment
- Preliminary Engineering and Design
- Subscription Management Plan
- Financing Plan
- Construction Plan
- Economic Viability and Risk Assessment
- Community Benefits
- Interconnection Preliminary Assessment

# Community Engagement Plan

## ❖ For Public:

- **In-person** Public Meeting hosted near the project site; **On-line** Public Meeting
  - **MODL Meeting #1**  
Monday, July 14, 2025 6:00 PM-7:30 PM  
2121 Route 208, New Germany, NS (Hemford District Fire Department)
  - **MODL Meeting #2 Online**  
Monday, July 28, 2025 6:00 PM-7:30 PM  
Microsoft Teams Meeting
- **Website** Notification (<https://www.airenewable.ca/community-solar/modl-solar-project/>)
- Emailed or sent letter correspondence, notifying of project outline and public meeting to:
  - Residents and property owners near the site (around 60 letters)
  - The municipal staff and Council
  - Local District Councilor

## ❖ First Nations Engagement

## ❖ Marginalized Community Engagement

## ❖ Provided contact info for on-going inquiries and questions

# Subscription Plan

## Priority Subscription Plan

We are offering priority subscriptions to communities interested in green energy & energy savings

- ❖ Firstly, to the project's surrounding communities and marginalized communities, such as MODL local residences, low income or senior housing, First Nation community
- ❖ Second, to other communities in project adjacent areas and other marginalized communities
- ❖ Finally, to the general public and businesses for the excessive capacity

## Next Step: Municipal Support Resolution or Letter

Together, we make our planet a better place to live!

**Thank You  
Q&A**

**Contact:**

Mila Simon, SolarBank Corp  
647-713-7752  
mila.simon@solarbankcorp.com

Joel MacNeil, Trimac Engineering  
902-217-7128  
jmacneil@trimaceng.ca



**Council**  
Item #11.3.1  
Date: September 23, 2025  
Authorization: T. MacEwan



## Municipality of the District of Lunenburg

### Request for Decision

Report to: Council  
Submitted by: Kelly Cunningham, Active Living Coordinator  
Date: September 23, 2025  
Re: Dynamite Trail Association- Capital Funding Reallocation

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#### Recommendation

That Council reallocate the previously awarded capital funding in the amount of \$20,000 to the Dynamite Trail Association's Bridge "C" project.

#### Executive summary

The Dynamite Trail Association was awarded \$50,000 in the 2025/26 Capital Budget towards the Martin's River Bridge project; however, due to supply challenges, this project is no longer able to proceed as planned. The Association is requesting to reallocate \$20,000 of the awarded funding to an alternative bridge project, identified as Bridge "C".

#### Background

The Martin's River Bridge project that was originally approved is unable to be completed as anticipated due to supply challenges with required materials. The Association has indicated that they do not have concerns regarding the current condition of the Martin's River Bridge, as it is expected to remain in good serviceable condition for many years. The initial project objective was to extend the lifespan of the beams.

The Association has requested that the capital funding be reallocated to an alternative bridge project. This bridge would be at Commons Lake- the third bridge west, also known as Bridge "C". The scope of work includes elevating the existing bridge by installing concrete blocks as a foundation to flood-proof the bridge. This will involve temporarily removing the bridge, installing the blocks and a concrete leveling pad, and then reinstalling the structure.

At the Dynamite Trail Association Board of Directors meeting on August 12, 2025, the Board accepted a quote in the amount of \$40,000 plus HST for this work to be completed. The work is anticipated to be completed in late October or early November 2025.

#### Discussion

The Association is requesting \$20,000 from the reallocated Municipal capital funding, with the remaining project costs to be covered by the Dynamite Trail Association. The originally approved capital funding was in the amount of \$50,000 for the Martin's River Bridge project.

#### Strategic Focus

Upgrades to the trail network within the Municipality and supporting Trail Associations aligns with Councils strategies priorities of Quality of Life, and Infrastructure Upgrades, Expansion, and Management.

#### Budget/Financial Implications

In the 2025/26 Capital Budget, Council approved \$50,000 towards the Dynamite Trail Association's Martin's River Bridge project. The reallocation request is for \$20,000.

#### Climate Change/Sustainability

N/A

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

MODL is committed to making our community more inclusive, diverse, equitable and accessible (IDEA). By supporting our local Trail Associations, the Municipality contributes to keeping our trails and open spaces well-maintained, accessible and enjoyable for all users.

#### Strategic Communications

N/A

#### Work Plan

Supporting Trail Associations within the Municipality is a component of the Recreation, Parks and Tourism Department's work plan.

#### Alternatives

- Option 1: Reallocate an alternative amount of capital funding to the Association.
- Option 2: Do not award any funding towards the reallocated project.

### Conclusion

The Municipality works with our Trail Associations to maintain our trail network. Reallocating \$20,000 of the previously approved capital funding to support the Dynamite Trail Association's Bridge "C" project represents a practical and strategic use of municipal resources. This approach addresses the Association's immediate infrastructure needs, enhances the resilience and safety of trail infrastructure, and aligns with Council's priorities of improving quality of life and investing in community infrastructure.

Report Preparation	
Department	Recreation, Parks & Tourism
Report Prepared by	Kelly Cunningham, Active Living Coordinator
Report Approved by	Trudy Payne, Director of Recreation, Parks and Tourism
Date Reviewed by C.A.O.	



## Municipality of the District of Lunenburg

### Request for Decision

Report to: Council  
Submitted by: Stephen W. Pace, Director of Engineering & Public Works  
Date: September 9, 2025  
Re: J Class Road Paving Priorities 2026/2027

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#### Recommendation

That Council authorize staff to submit to the Nova Scotia Department of Public Works the following roads as J Class Road paving priorities, in this order:

1. Darby's Head Road (0.45 Km)
2. St. Augustine's Road (0.13 Km)\_
3. Riverside Heights (0.10 Km)
4. Freeman Crescent (0.37 Km)
5. Riverview Drive (0.18 Km)
6. Church Road (0.25 Km)

#### Executive summary

As part of the Municipal Service Exchange Agreement, the Province will cost share 50% of the expense to upgrade (pave) "J Class" roads within the Municipality. NS Department of Public Works is asking the Municipality to submit its paving priorities for the 2026/2027 fiscal year. As per the agreement, those roads that did not get approved in the year 2025/26 will be carried forward to the following year. The J Class Roads list submitted for paving in the 2025/2026 fiscal year were not approved and therefore this same list of J Class Roads will be carried forward and submitted for 2026/2027 fiscal year.

## J Class Road Paving Priorities

October 10, 2024

Page 2 of 2

The criteria from the Road Improvement Policy, MDL-75, Section 4, was used to select the roads for road improvement: Darby's Head Road, St. Augustine's Road, Riverside Heights, Freeman Crescent, Riverview Drive, and Church Road.

### Discussion

As per section 3.1 of the agreement Nova Scotia Department of Public Works has given MODL a deadline to make submissions for J Class Road paving priorities on or before Oct 31, 2025. The criteria outlined in MDL-75, Section 4 provided guidance in evaluating and prioritizing J Class roads to be upgraded.

### Budget implications

The MODL five-year financial strategy includes \$350,000, including net HST, for the year 2025/2026 capital budget for both J Class Road improvements.

### Conclusion

Council authorize staff to submit to the Nova Scotia Department of Public Works the following roads as J Class paving priorities, in this order:

1. Darby's Head Road
2. St. Augustine's Road
3. Riverside Heights
4. Freeman Crescent
5. Riverview Drive
6. Church Road

Report Preparation		
Department	Engineering and Public Works	
Report Prepared by	Jamie Burgess, P. Eng.	September 9, 2025
Report Approved by	Stephen Pace, MBA, P. Eng.	September 9, 2025
Date Reviewed by C.A.O.		

**Council**  
Item #11.4.2  
Date: September 23, 2025  
Authorization: T. MacEwan



## **The Municipality of the District of Lunenburg**

### **Request for Decision**

**Report to:** Council (In-Camera)  
**Submitted by:** Larry Feener P.Eng., Senior Municipal Engineer  
Tyler Richardson P.Eng., Municipal Engineer  
**Date:** September 9, 2025  
**Re:** Lot Adjustment for the Nathan Cirillo Pump Station Generator Project

---

#### **Recommendation**

That Municipal Council approves the conveyance of Parcel A portion of PID 60727641 of the attached PLAN NO. 24,417, to 4379045 Nova Scotia Limited, in exchange for the conveyance of Parcel D of the same plan, portion of PID 60727633 4379045 Nova Scotia Limited to the Municipality to be added to PID 60716875 (Nathan Cirillo Road Right of Way) ; and further that Council authorize the Mayor and Clerk to execute the deeds.

#### **Executive summary**

N/A

#### **Background**

The Municipality of the District of Lunenburg (MODL) included in the 2025-2026 Capital Budget the purchase and installation of a permanent generator at the pump station located at 22 Nathan Cirillo Road and a mobile generator for the pump stations located in New Germany. The successful proponent for this project was L&B Electric Ltd. located in Bridgewater. The project allowed for the supply of the generator in the first year due to longer lead times and the second year for the installation.

The selected location for the generator was behind the existing pump station which required land acquisition. Installing the generator inside the existing parcel (Nathan Cirillo Road Right of

Way) was not possible for a few factors including available grades and proximity to power transmission lines.

In discussions with the adjacent landowner, land acquisition was acceptable through either financial considerations or land transfer. The trading of parcels would allow for the generator to be placed on Parcel "D" (the yellow area shown on the attached plan), and the blue parcel to be transferred to the adjacent lot owner. The blue parcel was originally a "pole" of the Lot 25-1 Flag lot to allow for access to Lot 25-1 from Nathan Cirillo Road. This lot has now been designated as green space and will not be developed which will not require this access to be retained by MODL.

### **Discussion**

The relatively small area surrounding the Nathan Cirillo Pump Station makes locating a generator of suitable power difficult in a safe and aesthetically pleasing way. The acquisition of this parcel will allow for the generator to be installed with an appropriate clear area surrounding the generator for maintenance purposes, access to services such as sewer/water and space for fencing to ensure the generator is secure.

Placing the generator in this location also retains access to the generator by way of a proposed driveway. This will allow for appropriate access for maintenance activities and provide a space for staff to park off of the shoulder of Nathan Cirillo Road while performing their duties at the lift station.

### **Strategic Focus**

This supports the Infrastructure Upgrades, Expansion, and Management Strategic Priority.

### **Budget/Financial Implications**

The Nathan Cirillo Pump Station Generator Project was included in the 2025-2026 Capital Budget. The transfer of the land will add no further financial consideration to the project beyond the surveying and legal costs.

### **Climate Change/sustainability**

N/A

### **Inclusion Diversity equity and Accessibility (IDEA@MODL)**

N/A

### **Strategic Communications**

N/A

### Work plan

The initial project was intended to allow for a year for supply (2024-2025 Capital Budget year) due to the long lead times for these generators and the following (2025-2026 Capital Budget year) for installation. We are currently preparing for installation following the land transfer.

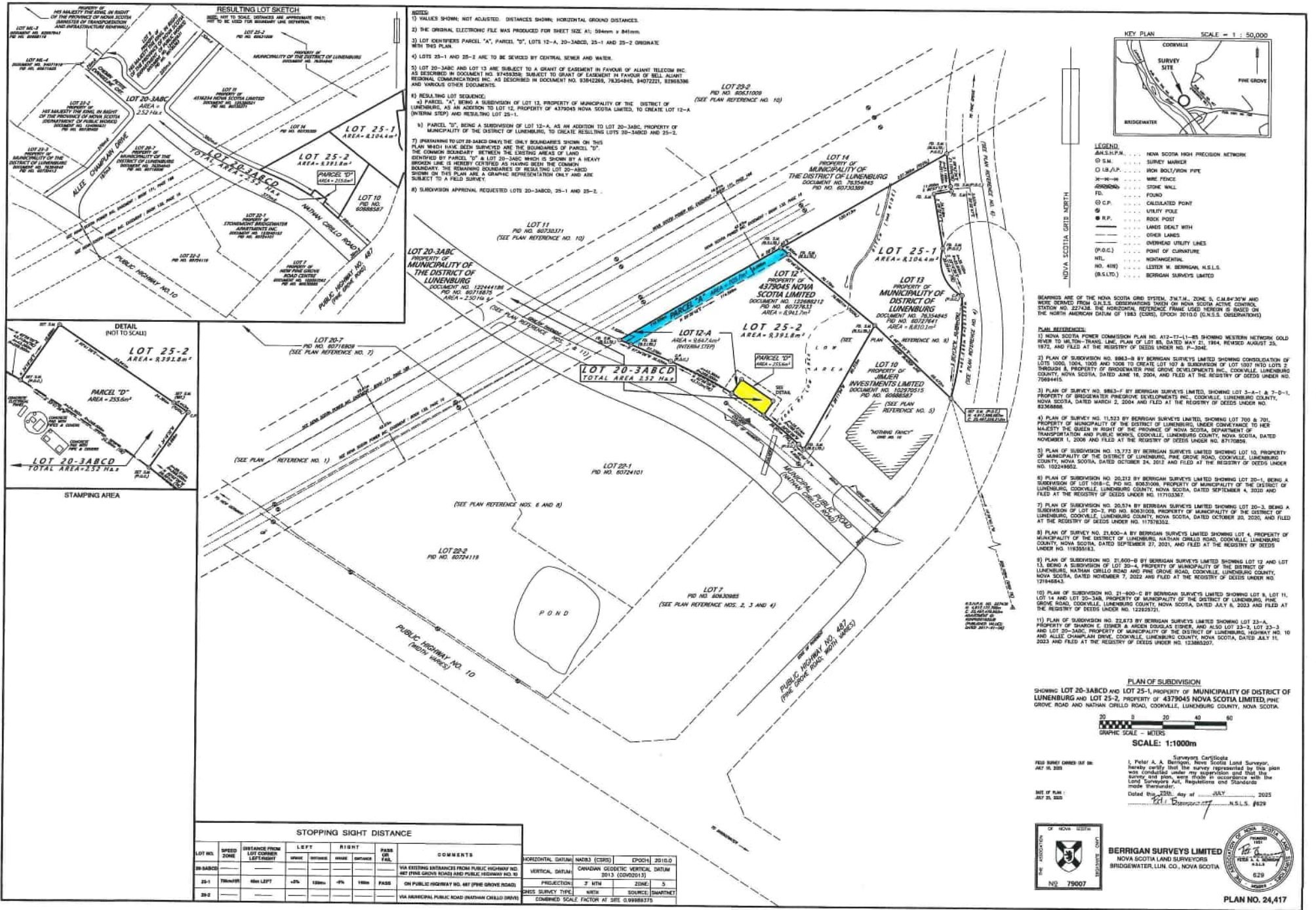
### Alternatives

N/A

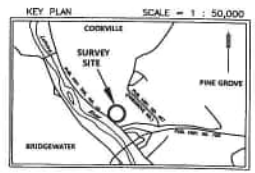
### Conclusion

The Nathan Cirillo Pump Station Generator Project allows for support of the wastewater treatment process as the area of Osprey Village continues to grow. This generator will ensure that treatment systems can be maintained in times of power failure.

Report Preparation	
Department	Engineering and Public Works
Report Prepared by	Larry Feener P.Eng. and Tyler Richardson P.Eng.
Report Approved by	Stephen W. Pace, MBA, P.Eng., Director of Engineering and Public Works
Date Reviewed by C.A.O.	



- NOTES:**
- VALUES SHOWN, NOT ADJUSTED. DISTANCES SHOWN, HORIZONTAL GROUND DISTANCES.
  - THE ORIGINAL ELECTRONIC FILE WAS PRODUCED FOR SHEET SIZE A1: 594mm x 841mm.
  - LOT IDENTIFIERS PARCEL "A", PARCEL "D", LOTS 12-A, 20-3ABC, 25-1 AND 25-2 ORDNATE WITH THIS PLAN.
  - LOTS 25-1 AND 25-2 ARE TO BE SERVED BY CENTRAL SEWER AND WATER.
  - LOT 20-3ABC AND LOT 13 ARE SUBJECT TO A GRANT OF EASEMENT IN FAVOUR OF ALIANT TELECOM INC. AS DESCRIBED IN DOCUMENT NO. 8745535, SUBJECT TO GRANT OF EASEMENT IN FAVOUR OF BELL ALMAY REGIONAL COMMUNICATIONS INC. AS DESCRIBED IN DOCUMENT NO. 93842266, 78326485, 94072221, 83889838 AND VARIOUS OTHER DOCUMENTS.
  - RESULTING LOT SEQUENCE:
    - PARCEL "A", BEING A SUBDIVISION OF LOT 13, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, AS AN ADDITION TO LOT 12-A, PROPERTY OF 4379045 NOVA SCOTIA LIMITED, TO CREATE LOT 12-A (INTERNAL STEP) AND RESULTING LOT 25-1.
    - PARCEL "D", BEING A SUBDIVISION OF LOT 12-A, AS AN ADDITION TO LOT 20-3ABC, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, TO CREATE RESULTING LOTS 20-3ABC AND 25-2.
  - IT IS RECOMMENDED THAT THE ONLY BOUNDARIES SHOWN ON THIS PLAN WHICH HAVE BEEN SURVEYED ARE THE BOUNDARIES OF PARCEL "D". THE COMMON BOUNDARY BETWEEN THE EXISTING AREAS OF LAND IDENTIFIED BY PARCEL "D" & LOT 20-3ABC WHICH IS SHOWN BY A HEAVY BROWN LINE IS HEREBY CONFIRMED AS HAVING BEEN THE COMMON BOUNDARY. THE REMAINING BOUNDARIES OF RESULTING LOT 20-3ABC SHOWN ON THIS PLAN ARE A GRAPHIC REPRESENTATION ONLY AND ARE SUBJECT TO A FIELD SURVEY.
  - SUBDIVISION APPROVAL, REQUESTED LOTS 20-3ABC, 25-1 AND 25-2.



- LEGEND**
- ANSI/PLP... NOVA SCOTIA HIGH PRECISION NETWORK
  - S.M... SURVEY MARKERS
  - I.B./P... IRON BOLT/IRON PIPE
  - W.F... WIRE FENCE
  - S.W... STONE WALL
  - F.D... FOUND
  - C.P... CALCULATED POINT
  - U.P... UTILITY POLE
  - R.P... ROCK POST
  - L.D... LANDS DEALT WITH
  - O.L... OTHER LANDS
  - O.U... OVERHEAD UTILITY LINES
  - P.C... POINT OF CURVATURE
  - H.L... HORIZONTAL
  - V.L... VERTICAL
  - L.S... LINDER W. BERRIGAN, N.S.L.S.
  - (S.L.S.)... BERRIGAN SURVEYS LIMITED

BOUNDARY ARE OF THE NOVA SCOTIA GRID SYSTEM, TM11M, ZONE 5, C.A.B./M.S.W. AND WERE DERIVED FROM G.L.S. OBSERVATIONS TAKEN ON NOVA SCOTIA ACTIVE CONTROL STATION NO. 227436. THE NORTHERN REFERENCE FRAME USED HEREIN IS BASED ON THE NORTH AMERICAN DATUM OF 1983 (CAD83), EPOCH 2010.0 (N.S.L.S. OBSERVATIONS).

- PLAN REFERENCES:**
- NOVA SCOTIA POWER COMMISSION PLAN NO. A12-17-11-85 SHOWING WESTERN NETWORK GOLD REEF 38.100V—TRANCE LINE, PLAN OF LOT 8, DATED MAY 21, 1984, REVISED AUGUST 25, 1972, AND FILED AT THE REGISTRY OF DEEDS UNDER NO. P-304.
  - PLAN OF SUBDIVISION NO. 8883-B BY BERRIGAN SURVEYS LIMITED SHOWING CONSOLIDATION OF LOTS 1000, 1004, 1008 AND 1009 TO CREATE LOT 107 & A SUBDIVISION OF LOT 107 INTO LOTS 2 THROUGH 4, PROPERTY OF BRIDGEWATER PINE GROVE DEVELOPMENTS INC., COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED JUNE 18, 2004, AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 7088445.
  - PLAN OF SURVEY NO. 8883-F BY BERRIGAN SURVEYS LIMITED, SHOWING LOT 3-A-1 & 7-D-1, PROPERTY OF BRIDGEWATER PINE GROVE DEVELOPMENTS INC., COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED MARCH 2, 2004 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 8236888.
  - PLAN OF SURVEY NO. 11233 BY BERRIGAN SURVEYS LIMITED, SHOWING LOT 700 & 701, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg UNDER CONVEYANCE TO HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NOVA SCOTIA, DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED NOVEMBER 1, 2008 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 8717855.
  - PLAN OF SUBDIVISION NO. 13773 BY BERRIGAN SURVEYS LIMITED SHOWING LOT 10, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, IN THE GROVE ROAD, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED OCTOBER 24, 2013 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 1024982.
  - PLAN OF SUBDIVISION NO. 20312 BY BERRIGAN SURVEYS LIMITED SHOWING LOT 20-1, BEING A SUBDIVISION OF LOT 1018-C, PID NO. 8083008, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED SEPTEMBER 4, 2020 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 11703083.
  - PLAN OF SUBDIVISION NO. 20574 BY BERRIGAN SURVEYS LIMITED SHOWING LOT 20-3, BEING A SUBDIVISION OF LOT 20-2, PID NO. 8083008, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED OCTOBER 20, 2020, AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 11787832.
  - PLAN OF SURVEY NO. 21800-A BY BERRIGAN SURVEYS LIMITED SHOWING LOT 4, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, NATHAN CHILLO ROAD, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED SEPTEMBER 27, 2021, AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 11835511.
  - PLAN OF SUBDIVISION NO. 21800-B BY BERRIGAN SURVEYS LIMITED SHOWING LOT 12 AND LOT 13, BEING A SUBDIVISION OF LOT 20-4, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, NATHAN CHILLO ROAD AND PINE GROVE ROAD, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED NOVEMBER 7, 2022 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 12194843.
  - PLAN OF SUBDIVISION NO. 21800-C BY BERRIGAN SURVEYS LIMITED SHOWING LOT 8, LOT 11, LOT 14 AND LOT 20-3AB, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, PINE GROVE ROAD, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED JULY 8, 2023 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 12292571.
  - PLAN OF SUBDIVISION NO. 22473 BY BERRIGAN SURVEYS LIMITED SHOWING LOT 23-A, PROPERTY OF SHARON E. EISNER & ARDEN DOUGLAS EISNER, AND ALSO LOT 23-2, LOT 23-3 AND LOT 20-3ABC, PROPERTY OF MUNICIPALITY OF THE DISTRICT OF LUNenburg, HENRY HWY 10 AND ALLEE CHAMPLAIN DRIVE, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA, DATED JULY 11, 2023 AND FILED AT THE REGISTRY OF DEEDS UNDER NO. 12388820.

**PLAN OF SUBDIVISION**  
SHOWING LOT 20-3ABC AND LOT 25-1, PROPERTY OF MUNICIPALITY OF DISTRICT OF LUNenburg AND LOT 25-2, PROPERTY OF 4379045 NOVA SCOTIA LIMITED, PINE GROVE ROAD AND NATHAN CHILLO ROAD, COVINGVILLE, LUNenburg COUNTY, NOVA SCOTIA



SCALE: 1:1000m

**Surveyors Certificate**  
I, Peter A. A. Berrigan, Nova Scotia Land Surveyor, hereby certify that the survey represented by this plan was conducted under my supervision and that the survey and plan were made in accordance with the provisions of the Survey Act, Regulations and Standards made thereunder.  
Dated this 25th day of JULY, 2025  
Peter A. A. Berrigan, N.S.L.S. #629



**BERRIGAN SURVEYS LIMITED**  
NOVA SCOTIA LAND SURVEYORS  
BRIDGEWATER, LUN. CO., NOVA SCOTIA  
REG. NO. 629



PLAN NO. 24,417

**STOPPING SIGHT DISTANCE**

LOT NO.	SPEED ZONE	DISTANCE FROM LOT CORNER LEFT/RIGHT	LEFT		RIGHT		PASS OR FAIL	COMMENTS
			SPARE	OFFSHOULDER	SHOULDER	OBSCURE		
20-3ABC	70km/h	None LEFT	-0%	100m	4%	100m	PASS	VIA EXISTING DISTANCES FROM PUBLIC HIGHWAY NO. 10 AND PINE GROVE ROAD AND PUBLIC HIGHWAY NO. 10
25-1	70km/h	None LEFT	-0%	100m	4%	100m	PASS	ON PUBLIC HIGHWAY NO. 10 (PINE GROVE ROAD)
25-2								VIA MUNICIPAL PUBLIC ROAD (NATHAN CHILLO DRIVE)

HORIZONTAL DATUM	NAD83 (CSRS)	EPOCH	2010.0
VERTICAL DATUM	CANADIAN GEODETIC VERTICAL DATUM 2013 (CGVD2013)		
PROJECTION	2° UTM		5
DRESS SURVEY TYPE	NTR	SOURCE	SMARTNET
COMBINED SCALE FACTOR AT SITE	0.99998773		

**Council**  
Item #11.5.1  
Date: September 23, 2025  
Authorization: T. MacEwan



## The Municipality of the District of Lunenburg Request for Decision

Report to: Council

Submitted by: Dave Waters Director of Economic Development

Date: September 23, 2025

Re: Regional Economic Development Partnership

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### New motion

“Municipal Council endorses an application for the 2025-26 Municipal Innovation Program (MIP) for the Regional Economic Partnership Study project.”

### Previous Motion

That Municipal Council approve a financial contribution of \$20,000, from the Regional Economic Development budget, towards a report that explores the opportunities to create a formal Regional Economic Development Partnership in Lunenburg and Queens Counties.

### Executive summary

See attached

### Strategic Focus

The project aligns itself with Council’s Strategic Directions of Quality of Life and Regional Economic Development.

### Budget/Financial Implications

The District of Lunenburg’s contribution would be \$20,000 and come from account 01-2629017-253.

### Climate Change/sustainability

N/A

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

N/A

### Strategic Communications

The strategic communication plan will be outlined once the grant is approved and outlined in the Request for Proposal.

### Work plan

This project is part of the Department of Economic Development current 5-year Strategic Plan.

### Alternatives

The council could choose to not financially support the report.

### Conclusion

Over the past couple of years staff have been working with our regional partners' staff and have identified gaps in existing regional economic activities and have identified projects that we have successfully collaborated on. The Lunenburg / Queens staff working group identified that a more formal partnership may prove beneficial to our residents and businesses and are putting a plan in place to do a complete evaluation of partnership models with recommendations to move forward.

In April a grant was submitted under the Municipal Innovation Program. We have not heard yet but are anticipating a positive response at any time. Once the grant is approved and Councils of the existing six municipal units in Lunenburg and Queens agree to move forward, Staff will submit a Request for Proposal to look at options for partnership models

Report Preparation	
Department	Economic Development
Report Prepared by	Dave Waters Director of Economic Development
Report Approved by	
Date Reviewed by C.A.O.	

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

**Council**  
Item #12.2  
Date: September 23, 2025  
Authorization: T. MacEwan

TO: Chief Administrative Officer  
FROM: Councillor Smith  
DATE: 2025-09-15

1. Agenda Item  
Letter of Support for Residents Seeking Improvements on Sweetland Road

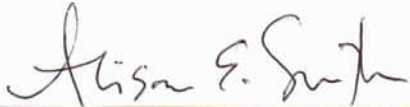
2. On what agenda do you want the item placed?  
2025-09-23 Council Meeting

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?  
Two residents met with myself and the Mayor to ask for a letter of support for residents who have signed a petition seeking improvements to Sweetland Road.  
Some traffic on the road is from Mushamush Beach Park; there has also been an increase since work began on a housing development.

5. What outcome(s) are you seeking?  
A letter from Council to the province supporting the demands of the petition (see attached).

  
Councillor's Signature

2025-09-16  
Date

Approval for agenda: Yes  No

Reason for Denial:  
\_\_\_\_\_  
\_\_\_\_\_

Approved by Mayor Elspeth McLean-Wile  
Mayor or Chair of Committee

September 18, 2025  
Date

We the undersigned, the Property Owners, Residents and/or Regular Users of the Sweetland to Cornwall, NS public roadway, request that the Nova Scotia Department of Public Works, **properly maintain this road**. This to include (a) remediation of potholes & washboard through regular road grading, and (b) proper and consistent dust control measures, as laid out to be the Nova Scotia Public Works responsibility for “building and maintaining provincial highways”.

We further request that given the current traffic (vs 5 years ago) and the pending increases through new housing that will place additional demands on this road, that the Sweetland to Cornwall gravel road be placed on the shortlist for substantial and permanent upgrades from the current road situation.

(Text of petition presented to MLA Susan Corkum Greek, August 2025)