

TOWN OF LUNENBURG
COUNCIL MEETING AGENDA
Tuesday, October 14, 2025 | 6 pm
Lunenburg Town Hall – Council Chamber
120 Townsend Street



NOTICE: Council meetings are open to the public and held in Town Hall. **Please use the back entrance at 120 Townsend Street.**

The public can also watch meetings through Zoom. To livestream this meeting starting at 6 pm, use this Zoom link: <https://us06web.zoom.us/j/88956545878>

Meeting recordings are also available on the Town's [YouTube](#) channel.

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

This meeting takes place in the traditional and ancestral territory of the Mi'kmaq people. We are all Treaty people.

3. ADDITIONS/ DELETIONS TO AGENDA

4. APPROVAL OF AGENDA

4.1 October 14, 2025 Council Meeting Agenda

Recommendation: That Council approve the agenda for the October 14, 2025 meeting as presented.

5. APPROVAL OF MINUTES

5.1 September 22, 2025 Meeting Minutes

Recommendation: That Council approve the September 22, 2025 meeting minutes as presented.

6. PRESENTATIONS

7. PUBLIC INPUT AND QUESTIONS – 20 MINUTES

- Each person is limited to 3 minutes
- Each person must state their name
- Questions or comments are directed to the Chair
- Comments and questions are open to any municipal matter

8. CORRESPONDENCE

Correspondence items included on the agenda have been submitted for Council's information and do not imply endorsement by the Town. The content of correspondence

reflects the views of the author and has not been independently verified. Should Council wish to take action on an item, a motion must be made.

8.1 Event Invitation (Saturday, Nov. 8): 10th Annual Lunenburg Literary Festival – South Shore Public Libraries

9. PUBLIC HEARINGS, PUBLIC INFORMATION MEETINGS AND APPEALS

10. BUSINESS ARISING AND UNFINISHED BUSINESS

10.1 Request for Direction: Snow Removal Policy Amendments

11. NEW BUSINESS

11.1 Community Member Appointments: Anti-Racism and Anti-Discrimination Advisory Committee & Accessibility Advisory Committee

Recommendation 1: That Council appoint Kelly Goudie to the Anti-Racism and Anti-Discrimination Advisory Committee for a term ending March 31, 2026.

Recommendation 2: That Council appoint Linda Mills and Natasha Strickland and reappoint Teresa Alexander-Arab to the Lunenburg County Accessibility Advisory Committee for three-year terms, each ending September 30, 2028.

11.2 Lunenburg County Anti-Racism & Anti-Discrimination Committee Terms of Reference Amendment

Recommendation: That Council approve an immediate amendment to the Lunenburg County Anti-Racism & Anti-Discrimination Committee Terms of Reference to allow any member of the Committee, including but not limited to Council representatives, to serve as Chair.

11.3 Decision: Affordable Housing Tax Relief Policy

Recommendation: That Council approve the Affordable Housing Tax Relief Policy as presented.

11.4 LUB Amendment: Rezoning of the Salt Meadows Subdivision – 1st Reading

Recommendation: That Council approve first reading of an amendment to the Land Use Bylaw to rezone to Lower Density Residential Use the Salt Meadows subdivision, which includes all lots within the Town's boundaries on Wood Street, Whynacht Street and Adams Street, and also includes PID 60731452 (off Rudolf Drive/Morash Lane).

11.5 Grant Funding Request: Tharangam Lunenburg

Recommendation: That Council authorize a cash grant of \$500 to Tharangam Lunenburg to support their participation in the October 18, 2025, Chendamelam celebration in Mississauga, Ontario, as part of the Atlantic Canada ensemble.

11.6 Approval of the Audited 2024/25 Town Financial Statements

Recommendation: That Council confirm approval of the audited 2024/25 Town Financial Statements as recommended by the Audit Committee at its September 29, 2025 meeting.

11.7 Funding Pre-Application: Safe and Active School Routes

Recommendation: That Council approve an application to the Safe and Active School Routes Funding Pre-Application, focused on the Victoria Road (between Green Street and the BMR crossing) Sidewalk Renewal Project and safety improvements along the one-way section of Green Street.

11.8 Information Reports: Potable Water & Wastewater Quality Test Results (April – June 2025)

12. NOTICES OF MOTION, INFORMATION REQUESTS AND COUNCILLOR REPORTS

13. ITEMS FOR CONSIDERATION AT COMMITTEE OF THE WHOLE

The next Committee of the Whole meeting is scheduled for Tuesday, November 4, 2025

14. MOTION ACTION LIST

15. CLOSED SESSION

16. ADJOURNMENT

60703881 and 60703899.

FOR 4 Councillors	AGAINST 3 Councillors (Bailey, Dauphinee, Strachan)
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Motion carried

Public Input and Questions

Terry Conrad spoke about the snow removal services on Knickle Extension, requesting that Council continue snow removal services in accordance with previous motions of Council.

Bill Flemming, a member of the Planning Advisory Committee (PAC), noted that Solterre’s updated presentation addressed some issues that had been discussed at the last PAC meeting. He also urged Council to continuing preserving the marine industrial area, emphasizing its importance to the town’s working waterfront and overall character.

Oliver Osmond expressed concerns about the proposed changes to snow removal services for Buenavista Court and Knickle Road Extension. He encouraged Council and staff to engage residents in dialogue to find workable solutions.

Dan Morelan spoke regarding the importance of Lunenburg’s working waterfront, emphasizing its role as the town’s core economic engine and authentic identity.

Kerry Riley emphasized the need for smaller housing types to support seniors and single residents who can no longer maintain large homes but wish to remain in Lunenburg.

Policy Amendments:
Snow Removal Policy

Councillor Dauphinee declared a conflict of interest and did not participate in this discussion or vote.

Moved and seconded that Staff revise the Town’s Snow Removal Policy to include an agreement system where the existing residents of Buenavista Court and Knickle Road Extension may collectively opt in to Town snow removal for the private roadways only for a fee that covers the full cost based on time & materials + 10% for any costs associated with equipment maintenance or other wear and tear, with the option for residents calling in removed and Public Works perform salting, sanding, snow removal along with routine performance of these tasks. No other private roadways shall be considered for salting, sanding or snow removal. Private driveways would not be included in Public Works scope for snow removal, consistent with the Town’s Snow Removal Policy.

No vote was taken on this motion, but rather Council passed the

following motion:

Moved and seconded that Council table the motion regarding the revision of the Town's Snow Removal Policy.

Motion carried unanimously

Staff will now seek clarification from the Town's insurance carrier regarding liability for servicing private roads, explore the requirement for an annual Public Works inspection with property owners prior to each snow season, and refine proposed agreement terms including the opt-in mechanism, vegetation clearing standards, and duration of service.

Tender Award:
Town Hall Roof
Replacement

Moved and seconded that Council award the Town Hall Roof Replacement Tender to Acadia Roofing & Contracting Limited in the amount of \$228,367 plus HST and approve a revised project budget of \$310,000 to be funded entirely from Deed Transfer Taxes.

Motion carried unanimously

Decision: Street
Services Extension
Policy &
Sustainable
Infrastructure Fund

Moved and seconded that Council approve the amended Street Services Extension Policy as presented.

Motion carried unanimously

Moved and seconded that Council establish the Sustainable Infrastructure Fund with an initial allocation of \$200 000, using funds received by the Town from CMHC's Housing Accelerator Fund agreement.

Motion carried unanimously

Notice: Affordable
Housing Tax Relief
Policy

Moved and seconded that Council give notice of its intent to approve the Affordable Housing Tax Relief Policy as presented.

Motion carried unanimously

Request for
Support: Lunenburg
Daycare Centre

Moved and seconded that Council approve the waiver of all building and development permit fees for the Lunenburg Daycare Centre's (LDCC) expansion project.

Motion carried unanimously

Town Operating
and Capital Year-
End Report: Fiscal
2024/25

Moved and seconded that Council approve the capital financing for fiscal 2024/25 in the amount of \$2,101,218.88, as outlined in Schedule 2.

Motion carried unanimously

Moved and seconded that Council approve that \$280,214 from the operating fund be allocated to the General Capital Reserve Fund for future projects and that the \$50,000 for the water dividend be

transferred to the capital reserve for fire equipment.

Motion carried unanimously

Water Utility
Operating and
Capital Year-End
Report: 2024/25

Moved and seconded that Council approve the transfer of \$103,000 to the Water Utility's Land Reserve for the fiscal year ended March 31, 2025.

Motion carried unanimously

Electric Utility
Operating & Capital
Year-End Report:
Fiscal 2024/25

Moved and seconded that Council approve, for the fiscal year ended March 31, 2025, the funding for the \$786,869 of capital expenditures for the Electric Utility be funded from customer contributions of \$54,365, \$1,414 from surplus equipment reserve and \$249,318 from depreciation funds, the balance of the funding will be a capital borrowing of \$481,772, per Schedule 4.

Motion carried unanimously

Moved and seconded that Council approve a Temporary Borrowing Resolution of \$481,772 for the financing of the Electric Utility Distribution Upgrades (24/25) & Voltage Regulator for the Fall 2025 Debenture Issue application, per Schedule 1 (Appendix A attached to these minutes).

Motion carried unanimously

Moved and seconded that Council authorize the Mayor and Municipal Clerk to sign the Resolution for Pre-Approval of Debenture Issuance, subject to interest rate confirmation not to exceed 7.0%, to enable the Town of Lunenburg to secure a debenture of \$481,772 per Schedule 2.

Motion carried unanimously

Memorandum of
Understanding
Maritime Municipal
Electrical
Utility Alliance

Moved and seconded that Council authorize the Town of Lunenburg to become a signatory to the 2023 Memorandum of Understanding for the Maritime Municipal Energy Utility Alliance (MMEUA), thereby joining the existing agreement.

Motion carried unanimously

Proposed Strong
Mayor Powers in
Nova Scotia

Staff advised Council that the Premier has announced that any suggested strong mayor powers will not proceed in the current legislative sitting, though the issue may resurface. If reintroduced, staff will bring the matter forward for Council's consideration, noting significant implications for municipal governance, budgets, and administration.

Resident
Appointments to
Advisory
Committees

Moved and seconded that Council reappoint Philip Mitchell to the Heritage Advisory Committee as a resident representative starting on Oct.1, 2025, for a two-year term.

Motion carried unanimously

Moved and seconded that Council reappoint Daniel Steele to the Audit Committee as a resident representative starting on Oct.1, 2025, for a two-year term.

Motion carried unanimously

Notices of Motion,
Information
Requests and
Councillor Reports

Council reports included notice of an upcoming housing affordability lecture, encouragement to join a new walking group led by Councillor Dauphinee and Councillor Strachan, and birthday well wishes. Updates also highlighted the success of the 55+ Games hosted partly in Lunenburg, the first meeting of the Regional Anti-Racism Committee, and thanks to colleagues and staff for attending and supporting numerous recent community events.

Items for COTW

The next Committee of the Whole meeting is scheduled for Tuesday, October 7, 2025.

Motion Action List

Moved and seconded that Council accept the prioritized Motion Action List.

Motion carried unanimously

Adjournment

There being no further business, the Council meeting adjourned at 8:14 p.m.

Minutes were read and approved.

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

WHEREAS clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND WHEREAS clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

AND WHEREAS clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

AND WHEREAS clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on September 22, 2025.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the *Municipal Government Act*, the
Town of Lunenburg
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 481,772 , for a period not to exceed 10 years, subject to the approval of the Minister;

THAT the sum be borrowed by the issue and sale of debentures of the
Town of Lunenburg
(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 7.0%;

THAT the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

THAT this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

For Province use only:

TBR #: _____

Minister signed: _____

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the
Town of Lunenburg
(Name of Unit)

held on the 22nd day of September 20 25

GIVEN under the hands of the Mayor/Warden and the Clerk of the
Town of Lunenburg
(Name of Unit)

this day of 20

Mayor/Warden

Clerk

October 7, 2025

Mayor and Members of Council
Town of Lunenburg
119 Cumberland Street
Lunenburg, NS B0J 2C0

Dear Mayor and Council,

We are delighted to announce the lineup for the 10th Annual Lunenburg Literary Festival, taking place November 6–8, 2025. This milestone year promises three days of exceptional storytelling, culture, and community spirit in our UNESCO World Heritage town.

Festival Highlights

- Thursday, November 6: Children's Program at Bluenose Academy with Mi'kmaw author Theresa Meuse. Evening Event at LAMP featuring African Canadian poet Afua Cooper and spoken word artist Andre Fenton.
- Friday, November 7: Across the Water at the Fisheries Museum Big Boat Shed with Katherine Knight, James MacDuff, and Mirriam Mweeba. Evening Memoir Reading & Discussion at St. John's Parish Hall with Wayne Johnston and Helen Knott.
- Saturday, November 8: Home Town Tales at the Lunenburg School of the Arts featuring local storytellers NL Blandford, Jan Fancy Hull, and Bryn Pottie, followed by our 10th Anniversary Finale: Captain Canada Meets Joe Canada with Charlie Angus and CBC's Jeff Douglas.

All events are in person. Tickets are available at the Lunenburg, Bridgewater, and Bookmobile library's and online at www.lunenburglitfestival.ca.

Special Invitation for Mayor and Council

As valued supporters of our literary community, we are pleased to invite the Mayor and Members of Council as our guests to the Saturday evening finale (Captain Canada Meets Joe Canada) and to the 10th Anniversary Celebration Party immediately following the event.

Your complimentary admission is our way of expressing gratitude for your continued support of arts and culture in Lunenburg. You are also welcome to bring a guest or partner to join in the celebration.

RSVP: Kindly confirm your attendance by Friday, October 31, 2025, by emailing info@sslibraries.ca or calling (902) 543-2548

We look forward to celebrating this milestone with you and thank you for helping make the Lunenburg Literary Festival a cornerstone of our region's cultural life.

With appreciation,



Christina Pottie

Lunenburg Literary Festival Committee
South Shore Public Libraries

REQUEST FOR DIRECTION

Subject: Policy Amendments: Snow Removal Policy

From: Tyson Joyce, Town Engineer

Date: October 8, 2025



Recommendation

That Council provide direction on snow removal services for Bonavista Court and Knickle Road Extension, and any related amendments to the Snow Removal Policy, and that this serve as notice of Council's intent to consider amendments to the policy at a future meeting.

Options for Consideration

- **Option 1 – Discontinue Service (Staff Recommendation):** That Council direct staff to prepare amendments to the Snow Removal Policy to clearly state that the Town of Lunenburg does not provide snow or ice control services on private roadways or private driveways under any circumstance. This would formally discontinue the long-standing practice of servicing Bonavista Court and Knickle Road Extension and remove any ambiguity regarding future requests for similar service.

Optional – Sunset Provision (Not Recommended by Staff):

If Council wishes to provide additional transition time for affected residents, Council could consider a one-season extension of service (for the 2025–2026 winter season), after which the service would cease entirely. However, if Council chooses this approach, staff recommend that the Town fully align with insurance risk management requirements, including requiring that vegetation clearance, road surface conditions, and roadway width and layout are sufficient for safe operation of Town snow removal equipment.

- **Option 2 – Service by Agreement (Based off of Tabled Motion from Sept.22):** That Council direct staff to prepare amendments to the Snow Removal Policy establishing a formal service-by-agreement system for the two existing private roadways currently receiving Town service – Bonavista Court and Knickle Road Extension. This option would allow existing residents of these two roads to collectively opt in to Town-provided snow removal, sanding, and salting on their private roadways, subject to a written agreement and full cost recovery.

Should this service continue for Bonavista Court and Knickle Road Extension, it is recommended that the Town formalize this practice through by-law and an established service agreement.

Proposed Features of the Service Agreement/Future By-law:

- Collective Participation:
 - Residents of each private roadway must opt in collectively as a group.
 - The Town would invoice the group as a single entity, and internal cost-sharing among residents would be their responsibility.

- Scope of Service:
 - Public Works would provide snow removal, salting, and sanding only on the private roadway surface, consistent with routine Town operations.
 - Private driveways, parking areas, and individual access points would not be included in the Town's service scope.
 - Service would be performed as part of regular Town operations, not as a "call-in" or "on-demand" service, to ensure operational safety and efficiency.

- Cost Recovery:
 - Residents would be charged for the full cost of service based on actual time and materials used, plus 10% to cover equipment wear, maintenance, and administrative overhead.
 - Rates would be reviewed annually to ensure costs remain aligned with operational expenses.

- Safety and Maintenance Standards:
 - Prior to each snow season, Public Works staff would meet with property owners to conduct an annual inspection of the private roadway.
 - Inspections would confirm that road width, surface condition, and vegetation clearance meet minimum safety requirements for Town equipment and personnel.
 - Where conditions are found unsafe or non-compliant, the Town may withhold service until deficiencies are corrected.

- Limitations and Eligibility:
 - This arrangement applies only to Bonavista Court and Knickle Road Extension, based on historical service levels.
 - No other private roads will be considered for inclusion under this or future agreements.

- Indemnification Clause

- **Additional Direction Required:** Term and Sunset Clause (Recommended if Council pursues Option 2):
- Council may establish a fixed duration for this arrangement, after which the policy will be reviewed or discontinued.

Alternatives

Make further amendments to the Town's Snow Removal Policy to remove existing ambiguity within the document.

Background

Staff presented a Report at the September 2 Committee of the Whole Meeting (COTW) recommending revisions to the Town's Snow Removal Policy and salting, sanding and snow removal practices on Buena Vista Court and Knickle Road Extension.

Within the Report, Staff identified several existing practices that were inconsistent with the Snow Removal Policy and best practices for Municipal governments in providing services to private roadways. In addition, the recommendation included in the COTW meeting was intended to protect the safety and wellbeing of Public Works personnel and our key heavy equipment from damage, as well as mitigate liability for the Town relating to potential damage to private property.

Based on the discussion on September 2, Staff have revised the Report and are bringing it to Council to provide clarity to the property owners at Buena Vista Court and Knickle Road Extension and Public Works as to how to proceed with salting, sanding and snow removal for the upcoming Winter and into the future.

Sept. 22, 2025 Council meeting: The options outlined in this report were presented and discussed at the September 22, 2025 Regular Council meeting, where Council made a motion aligned with Option 2 of this report. However, Council tabled the motion to allow staff to obtain clarification from the Town's insurance carrier regarding liability associated with providing snow removal on private roads, and to further refine proposed agreement terms, including the opt-in mechanism, vegetation clearance standards, and annual inspection process.

Input from the Town's insurance provider: The Town's insurance provider, Intact Public Entities, advised that continuing to maintain private roads poses a significant liability risk for the Town. Because the Town has historically maintained Buena Vista Court and Knickle Road Extension, it may already be considered an "occupier" under law and therefore owes a duty of care to ensure those roadways are safe. Given that these roads do not meet municipal standards (e.g., narrow width, steep grades, and limited sightlines), this creates ongoing legal exposure if a collision or injury occurs. The full response is attached to this report.

Discussion

Both Buena Vista Court and Knickle Road Extension, and related driveways that the Town currently

sands/salts/plows, contain very steep hills. This requires the loader with chained tyres to plow and typically the trackless to sand/salt with its studded tires. There have been several instances where the Town's equipment has slid off of the roadways and into the ditch when salting/sanding/plowing, requiring assistance from other Town equipment. Where the Town only has one loader and one trackless machine, if they were seriously damaged it would significantly compromise Public Works salting and/or snow removal operations, particularly for sidewalks (trackless) and steep sections of roadway in Old Town (loader).

For greater context, with permission from Rosalie Osmond and Terry Conrad (on behalf of the respective Property Owners) photographs are attached to show the existing grades, surfaces and widths of the private roadways. Buena Vista Court is quite tight at certain points (approximately 10 feet wide for an 8 foot wide and 11 foot high loader to operate within) and contains steep sections that combined with the road conditions make it extremely difficult to work on. Knickle Road is steeper again, and at times the gravel surface combined with ice and slush can also make this extremely difficult to perform winter road maintenance tasks. The photo of Knickle Road Extension is prior to their seasonal grading that the property owners have assured will occur prior to winter conditions.

Staff are still recommending that the Town discontinue offering salting, sanding, and/or plowing for the private roadways and the related driveways. For clarity, Staff are recommending that our Snow Removal Policy be updated to add the following sentence to Section 1. Policy Statement: *The Town of Lunenburg does not take responsibility for removing snow from any private roadway or private driveway.* If this is accepted by Council, the property owners shall need to engage a private Contractor or find some other means to cover the services previously provided by Public Works.

If Public Works is to continue to perform the salting/sanding/snow removal at Buena Vista Court and Knickle Road Extension, we request that the existing process be updated based on the following:

- Remove the call out aspect of the service and these locations be maintained in line with the salting/sanding/snow removal processes in place for the rest of Town. This would allow us to monitor and maintain the condition of the private roadways to mitigate the risk of ice and slush build up for personnel and equipment. This may increase the frequency and hence the cost to the property owners, but Staff believe this is necessary to better control these risks.
- Discontinue the current practice of any private driveways on private roads being included in Public Works scope due to the damage to private property it creates.
- No other (either existing or future) private roadways should be considered to be added to Public Works scope to perform salting, sanding or snow removal.

Strategic Plan Relevance

Snow Removal Operations form part of the Servicing and Facilities Strategic Objectives of the Town's Comprehensive Community Plan; improving current policies and procedures to ensure consistency and adaptability.

Financial

The Financial aspects covered in this section are mainly relevant if Council chooses to continue with the snow removal services for Buena Vista Court and Knickle Road Extension. As discussed at the September 2 COTW Meeting, the current rate for callout is \$303.00, which depending on several factors (time, day, etc.), can sometimes not be enough to cover the direct costs incurred by the Town.

Based on the property owners opting in for Town snow removal for their private roadway, Staff are proposing that this rate be revised to be a fee that covers the full cost based on time & materials + 10% for any costs associated with equipment maintenance or other wear and tear.

In removing the callout aspect to the snow removal, it is expected to mitigate the risk of a special call-in fee for Public Works Staff, but also it is likely to increase the frequency of work being performed and a subsequent charge being applied. This should increase the level of service to the Property Owners, provide safer conditions for Public Works Staff and equipment but also potentially increase the overall cost through the winter months for the Residents.

Recognizing this is likely to be of concern to the Property Owners on Buena Vista Court and Knickle Road Extension, Staff encourage them to see if any local Contractors have the necessary equipment and a quotation for the same scope Public Works provides as a comparison.

In terms of revenue for the Town, the rate last Winter was \$293.25 per callout. Buena Vista required seven visits, Knickle Road Extension requested two visits, for nine in total and a combined revenue of \$2,640.15 for the previous winter period.

Attachments

Response from the Town's Insurance Provider

From: [Kayla Byrne](#)
To: [Kayla Byrne](#)
Subject: FW: Question on Insurance and Risk with Private Roadway Clearing
Date: October 8, 2025 11:37:07 AM
Attachments: [image001.png](#)
[image002.png](#)
[11.1 Snow Removal Policy Amendments.pdf](#)

From: Peter Fraser (Antigonish) <peterg_fraser@ajg.com>
Sent: Wednesday, October 1, 2025 9:11 AM
To: Paul Nopper <pnopper@townoflunenburg.ca>
Cc: Nancy Walters <Nancy_Walters@ajg.com>
Subject: RE: Question on Insurance and Risk with Private Roadway Clearing

CAUTION: THIS IS AN EXTERNAL MAIL

Good morning Paul,

Please see the following commentary from Intact Public Entities “road specialist”. Should you have any questions or wish to discuss further, please let me know.

Peter

“Thank you for reaching out regarding Council’s discussion on winter maintenance of private roads. We understand the Town is considering whether to “grandfather” in two private roads that have historically been maintained since the 1970s, despite the broader policy shift to discontinue maintenance on private roads.

From a risk management perspective, we do have concerns with this approach. Once the Town has been maintaining a private road for many years, it can be argued that the Town has effectively assumed responsibility as an “occupier”. As such, the Town owes a duty of care to ensure the roadways are reasonably safe. Since the roads are “not up to municipal standards” (steep hills, restricted sight lines, narrow widths, etc.), they will – by their very nature – attract liability. For example, if a crash or collision were to occur, a plaintiff’s lawyer may easily point out that the roadway was deficient and hazardous, and that the Town did not meet its duty to ensure the roads are safe. In this case, the Town may be liable for the plaintiff’s damages.

We also note the challenge of removing the Town from responsibility after years of service. This must be done carefully and in a way that aligns with existing by-laws and reflects tort law principles. Based on our review:

- *The current Street By-Law (<https://townoflunenburg.ca/bylaws-2/bylaws/965-streets-by-law/file.html>) and Street Encroachment By-Law (<https://townoflunenburg.ca/bylaws-2/bylaws/1158-street-encroachment-bylaw/file.html>) do not appear to address this specific situation.*
- *However, under the Municipal Government Act (s. 81)*

<https://nslegislature.ca/sites/default/files/legc/statutes/municipal%20government.pdf>), Council does have authority to pass a by-law permitting maintenance of private roads and to impose charges for that service. If the Town decides to continue maintaining these two private roads, we recommend formalizing that practice through by-law and charging back costs where possible.

- It is unclear as to how many premises reside along the roadway(s). You may wish to also consider access to those premises by emergency services should that be required and involve EMS to discuss any concerns they have in either closing off access to the road vs. permitting access (including regular maintenance of the roadway).

If the Town continues to maintain these private roads, we recommend:

- Requiring that the road owners bring the roads up to municipal standards before any further service is provided.
- Entering into a formal agreement with the private owners that includes indemnification in favour of the Town.
- Prior to any further maintenance, a thorough inspection should be completed to confirm the roadway is safe for municipal staff and equipment. A long-term plan can then be developed for expected maintenance.

If instead the Town decides to discontinue all maintenance, this should be done formally through a resolution or by-law, and should be well documented and communicated to affected property owners. Property owners will need adequate notice so they can arrange for alternate service prior to winter. You may also wish to consider signage to clearly mark the roads as PRIVATE. It should be noted that the Municipal Governance Act does appear to permit the municipality to gate off the road – though it is unclear as to who can/should erect and service the gates.

In either case, we recommend consulting with legal counsel to ensure the approach is supported by legislation and carried out properly. If Council elects to cease maintenance, we suggest clear communication to residents, as pushback should be anticipated.

Overall, continuing maintenance creates ongoing liability exposure, while discontinuing requires a deliberate, well-documented process. The “grandfathering” option may seem practical, but it is important that the Town address it formally, either through by-law (if continuing) or through a clear discontinuance process backed by Council resolution and proper communication.

We hope this helps. Please let us know if there are any additional questions or concerns. “

Peter Fraser, BBA, CAIB, CIP
Senior Account Executive



Insurance | Risk Management | Consulting

D 902.863.1349
M 902.872.2255

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Arthur J. Gallagher Canada Limited



Lunenburg County Anti-Racism and Anti-Discrimination Advisory Committee (ARADAC)
Lunenburg County Accessibility Advisory Committee (LCAAC)

September 22, 2025

Municipal Councils of:
Town of Mahone Bay
Town of Bridgewater
Town of Lunenburg
Municipality of the District of Chester
Municipality of the District of Lunenburg

RE: Appointment of Lunenburg County Anti-Racism and Anti-Discrimination Advisory Committee and Lunenburg County Accessibility Advisory Committee Community Members

Dear Members of Council,

The Lunenburg County Anti-Racism and Anti-Discrimination Advisory Committee (ARADAC) requires an appointment to fill one of two vacant community member positions.

The Lunenburg County Accessibility Advisory Committee (LCAAC) currently has three vacancies for community members.

On September 22, 2025, the meeting of the Mayors and Wardens of the five Lunenburg County municipalities (or their designates) made the following recommendation to the five Municipal Councils in Lunenburg County:

Lunenburg County Anti-Racism and Anti-Discrimination Advisory Committee:

1. To appoint Kelly Goudie to the Anti-Racism and Anti-Discrimination Advisory Committee - for a one year term ending March 31, 2026.

Lunenburg County Accessibility Advisory Committee:

1. To appoint Linda Mills and Natasha Strickland and reappoint Teresa Alexander-Arab to the Lunenburg County Accessibility Advisory Committee for a three-year term ending September 30, 2028.

With regards,

Gem Roberts, Regional Anti-Racism and Diversity Coordinator
Ellen Johnson, Regional Accessibility Coordinator



Request for Decision

Corporate & Strategic Management

Subject: Staff Representation on Regional Committee

To:

Date Prepared: September 22, 2025

Origin: Antiracism & Diversity

Prepared by: Antiracism & Diversity Coordinator on behalf of ARADAC Regional Committee

Approved by:

Recommended Motion

The ARADAC Committee recommend the revision of the terms of reference, allowing the chair to be selected from any member on the committee.

Purpose

The ARADAC Committee requests Council approval to amend the Committee's Terms of Reference to allow any member, including non-Council members, to serve as Chair. This change aims to enhance inclusivity, broaden leadership opportunities, and recognize the contributions of all committee members. Council's decision is required to formalize this adjustment to the governance structure.

Background

The ARADAC was established to advise Council on matters related to anti-racism and diversity coordinator. The current Terms of Reference (ToR) for ARADAC specify that only a Council-appointed member may serve as Chair. This structure was initially adopted to ensure alignment between committee direction and Council priorities.

ARADAC has evolved to include several highly engaged and knowledgeable community members with lived experience and/or subject matter expertise. Members of the Committee have expressed concern that the current restriction limits leadership opportunities for qualified and willing non-Council members and may inadvertently discourage broader participation or reduce the committee's effectiveness.

This issue has been raised at the previous committee meeting on Thursday, September 11th, 2025, where the Committee passed a motion recommending immediate amendment to the ToR to allow any member, regardless of Council affiliation, to be eligible for the role of Chair.

Other regional advisory bodies, including the **Lunenburg County Regional Accessibility Advisory Committee**, already allow any member of the Committee, regardless of Council status, to serve as Chair. This creates consistency with provincial and regional expectations for inclusivity in advisory governance structures.

The current Terms of Reference restrict the role of Chair to Council members only. ARADAC members have expressed that this limitation does not reflect the collaborative and community-driven nature of the committee. Historically, Council member(s) have served as interim-Chairs since the committee's establishment.

Discussion/Analysis

Findings & Rationale

- Leadership should be based on qualities like merit, lived experience, and demonstrated commitment to antiracism, not restricted to formal council status.
- Members of ARADAC bring valuable expertise and community trust, which are critical qualities for a Chair.
- Aligning the Terms of Reference with the Accessibility Advisory Committee ensures consistency across regional advisory committees.
- Supporting inclusivity in governance demonstrates the County's commitment to provincial obligations under the Nova Scotia Anti-Hate and Anti-Discrimination Act.

Partner(s) Input

- ARADAC members have raised this concern directly.
- Comparative analysis with RAAC confirms that broader eligibility supports effective committee functioning.
- Community members have voiced expectations that advisory committees model equity in their own structures.

Legal & Policy Considerations

- Nova Scotia's Anti-Hate and Anti-Discrimination Act requires municipalities to actively address systemic barriers, which includes governance structures.
- Allowing all members to be eligible for Chair is consistent with the Municipal Government Act provisions on advisory committees, which do not prohibit non-Council members from holding leadership roles.
- Aligns with Council's previous commitments to inclusivity, equity, and shared leadership.

Recommendation on Behalf of Committee

That Council approve an immediate amendment to the ARADAC Terms of Reference to allow any member of the Committee, including but not limited to Council representatives, to serve as Chair.

Rationale:

This change ensures consistency with other regional committees, fulfills obligations under provincial legislation, and strengthens ARADAC's credibility and inclusivity by reflecting the diversity of leadership within the committee.

Options for Consideration

1. Approve the recommended change (**Preferred Option**)
2. Status Quo (No Change to Terms of Reference)

3. Defer decision for further staff review / public consultation

Appendix

The current verbiage in the Terms of Reference:

ARADAC Chair

The Committee will be chaired by **one municipal councillor from one of the municipalities**. Vice Chairs will be appointed through vote of the ARADAC at the inaugural meeting. The Chair will facilitate the meetings with support from the Regional Coordinator, who will organize logistics, take minutes and support agenda development.

The proposed adjusted verbiage to the Terms of Reference:

ARADAC Chair

The Committee will be chaired by **any member of the committee**. Vice Chairs will be appointed through vote of the ARADAC at the inaugural meeting. The Chair will facilitate the meetings with support from the Regional Coordinator, who will organize logistics, take minutes and support agenda development.

Subject: Affordable Housing Tax Relief Policy
From: Kayla Byrne, Municipal Clerk
Date: Sept. 2, 2025 – *COTW Discussion*
Sept. 22, 2025 – *Notice*
Oct. 14, 2025 – *Decision*



Recommendation

That Council approve the Affordable Housing Tax Relief Policy as presented.

Alternatives

- Make amendments to the policy

Background

In 2024, the Town was awarded \$1.1 million through the federal Housing Accelerator Fund (HAF). This funding is released in installments as long as the Town demonstrates progress on the six commitments included in its application. One of these commitments is “Accelerating Affordable Housing Growth through Tax Forgiveness.” To advance this commitment, staff are recommending the adoption of an Affordable Housing Tax Relief Policy.

Who is this policy for? This policy is specifically intended for private developers creating new housing or converting existing buildings into housing units. The relief provided through this policy is designed to incentivize developers to include a portion of “affordable” units within their projects. While smaller developments may still qualify, the policy is primarily geared toward medium to larger-scale projects, where the incremental tax credit is large enough to be a meaningful factor in a developer’s decision-making.

Staff note that uptake of this program may be limited, as most local projects are smaller in scale and the credit may not be a deciding factor for developers. Even so, establishing this policy still provides a clear framework the Town can apply if larger projects move ahead and allows us to fulfill our commitment and receive HAF funding.

Sept. 2, 2025 COTW discussion:

At the September 2 Committee of the Whole meeting, Council reviewed options for this policy and provided input on the preferred approach. Council indicated support for a policy based on an Incremental Assessment Credit (Model A in the COTW report).

Under this model, the base property assessment before construction or renovation is used as the baseline. Once the new units are built, the more current Property Valuation Services Corporation (PVSC) assessment is used to calculate the increase in property value related to the new development. The Town applies a tax credit only to the portion of the incremental municipal tax that corresponds to the affordable housing units.

Council indicated a preference that any credit be applied on a step-down schedule over a 10-year period, with affordable units required to remain affordable for the same 10-year commitment.

The policy presented reflects this direction provided at the COTW meeting.

Sept. 22, 2025 Council Meeting:

Council reviewed and gave notice to this draft policy at its Sept. 22, 2025 meeting. At that meeting, no edits were suggested.

Discussion

The policy uses an incremental assessment model, meaning the Town continues to collect taxes on the property's original assessed value and on any new market-rate units. Only the share of new tax revenue linked to the affordable units is eligible for a credit.

The credit is provided on a step-down schedule over 10 years. This approach ensures support is front-loaded to help projects become established, while gradually reducing the Town's financial contribution:

- Years 1–2: 90% credit
- Years 3–4: 75% credit
- Years 5–6: 60% credit
- Years 7–8: 45% credit
- Years 9–10: 30% credit

After Year 10, no credit applies.

Example of how the credit works:

- Base Assessment (before development): \$500,000
- Reassessed Value (after development): \$2,000,000
- Incremental Assessment (new value from development): \$1,500,000

If the new development has 30 units total, with 6 designated as affordable (20%), then:

- 20% of the incremental assessment (\$1,500,000) = \$300,000
- This \$300,000 is the portion tied to the affordable units.

The Town applies the step-down credit to the municipal taxes on that portion only:

Years	Credit Applied	Result
1–2	90%	Developer pays 10% of taxes on \$300,000; Town credits 90%
3–4	75%	Developer pays 25% of taxes on \$300,000; Town credits 75%
5–6	60%	Developer pays 40% of taxes on \$300,000; Town credits 60%
7–8	45%	Developer pays 55% of taxes on \$300,000; Town credits 45%

9–10	30%	Developer pays 70% of taxes on \$300,000; Town credits 30%
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To qualify, projects must meet several requirements, including:

- At least three affordable units or 20% of the total units in the development, whichever is greater;
- Units must remain affordable for the full 10-year affordability period;
- Compliance with Nova Scotia Building Code standards; and
- A binding Tax Adjustment Agreement with the Town, registered on title, which sets out the number of affordable units, the affordability period, reporting requirements, and enforcement provisions.

The policy also includes safeguards to protect the Town’s interests. Developers must be in good standing with no outstanding taxes or orders, submit annual compliance reports, and notify the Town of extended vacancies. The Town reserves the right to audit and to suspend or revoke the credit if requirements are not met.

Financial

This program does not require a dedicated budget line or new funding allocation, as the credit is applied only against new tax growth. The Town will continue to collect the full tax on the property’s base assessment and on all market-rate units. The financial impact comes in the form of foregone revenue; the Town is giving up a portion of the new tax revenue it would otherwise collect on the affordable units during the 10-year credit period. After Year 10, the Town receives the full property tax, including on all affordable units.

Communications

All Housing Accelerator Fund–related policies and programs will be promoted through the Town’s website, social media, and other appropriate channels. Staff may also pursue targeted engagement with developers to ensure awareness of the program.

Relevant Legislation

Section 57(4) of the Municipal Government Act (MGA) enables municipalities to provide direct financial assistance to private, for-profit developers and businesses to support the creation of affordable housing.

Attachments

- Draft Policy
- Affordable definition – [Provincial Household Income Limits \(HILs\)](#)
- Affordable definition – [Provincial Area Market Rent](#)

Affordable Housing Tax Relief Policy

Date adopted by Council: TBD



1. POLICY STATEMENT

The Town of Lunenburg is committed to supporting the creation of affordable housing by using municipal property tax incentives.

2. PURPOSE

The purpose of this policy is to encourage the development of affordable housing in the Town of Lunenburg by offering time-limited property tax relief to eligible projects. The policy aims to alleviate financial barriers for developers and housing providers, while ensuring that designated units remain affordable for residents over a specified period.

3. SCOPE

This policy applies to private developers and housing providers undertaking new construction, conversions, or substantial renovations that create self-contained dwelling units within the Town of Lunenburg. Property tax relief under this policy only applies to the share of municipal taxes connected to the affordable units. The rest of the property remains fully taxable.

4. DEFINITIONS

“Affordable Housing Dwelling Unit” means a rental unit that meets one of the following conditions:

1. **Income-Based Affordability:** The monthly rent is priced at or below 30% of the gross annual income of the median renter household, based on the best available data in the following order of priority:
 - A local or regional housing needs assessment accepted by Council (preferred source);
 - Provincial Household Income Limits (HILs);
 - Statistics Canada income data.
2. **Average Market Rent (AMR):** The monthly rent is at least 20% below the Average Market Rent for the project location, based on the best available data as outlined above.

“Affordability Period” means the ten (10) year period during which designated Affordable Housing Dwelling Units must remain affordable under this policy.

“Base Property Assessment” means the assessed value of the property, as determined by the Property Valuation Services Corporation (PVSC), before any new development, conversion, or renovation is completed.

“Dwelling Unit” means one or more habitable rooms designed or intended for use by an individual or household as an independent living space, with its own kitchen and bathroom facilities and a private entrance from outside the building or from a common hallway or stairway.

“Incremental Assessment” means the difference between the property’s assessed value prior to development and its reassessed value after the development or conversion is completed, as determined by the Property Valuation Services Corporation (PVSC).

“Market-Rate Unit” means a dwelling unit within a development that is not designated as an Affordable Housing Dwelling Unit under this policy.

“Occupancy Permit” means a permit issued by the authority having jurisdiction under the Nova Scotia Building Code, confirming that a building or portion of a building is suitable and safe for residential occupancy.

“Property Owner” means the person, corporation, or other legal entity shown on the assessment roll as the owner of the property, or a duly authorized representative of that owner.

“Tax Adjustment Agreement” means a written agreement between the property owner and the Town that sets out the terms and conditions of participation in the Affordable Housing Tax Relief Program.

5. ELIGIBILITY

Projects must meet all of the following criteria to qualify for this program:

- **Applicant:** The applicant must be a private developer or housing provider. This program is not intended for individual homeowners creating small secondary suites or basement suites.
- **Type of development:** Eligible projects must involve either new construction or the conversion of an existing residential or non-residential structure into housing. Projects must be located on a single site (one coordinated development) or within a single building.
- **Housing units:** The project must create self-contained dwelling units, with a portion designated as affordable under this policy.
- **Affordability commitment:** Affordable units must remain affordable for the full Affordability Period, as defined in this policy.

- Standards: The development must meet or exceed Nova Scotia Building Code minimum standards for energy efficiency and accessibility.

6. MINIMUM NUMBER OF AFFORDABLE UNITS

To qualify for this program, a development must provide at least three Affordable Housing Dwelling Units, or 20% of the total units in the project, whichever number is higher, as defined in this policy.

7. INCENTIVE MODEL AND STRUCTURE OF THE CREDIT

For eligible developments, the base property assessment and all subsequent reassessments are determined by the Property Valuation Services Corporation (PVSC). The Town will rely on these assessments to calculate the incremental increase in assessed value – the difference between the original property assessment and the updated assessment after the development or renovation is completed. Only the portion of the incremental assessment attributable to affordable housing units will be used to calculate the credit; the Town will continue to collect the full amount of taxes on the property's original assessed value and on all new taxes generated by Market-Rate Units.

The credit will be provided on a 10-year step-down schedule, as follows:

- Years 1–2: 90% credit
- Years 3–4: 75% credit
- Years 5–6: 60% credit
- Years 7–8: 45% credit
- Years 9–10: 30% credit

No credit will apply beyond Year 10.

Affordable units receiving this credit must remain affordable for the full 10-year period.

The Town may withhold any tax credit while a property assessment appeal is in progress, pending final determination by the Property Valuation Services Corporation (PVSC). If the assessed value of a property is reduced after a tax credit has been issued, future year tax credit entitlements may be adjusted accordingly. Any overpayment of tax credits resulting from such reductions will be considered a debt owing to the Town.

8. CONDITIONS FOR CREDIT

The tax credit will begin in the taxation year following:

- the issuance of an Occupancy Permit for the affordable units, and
- the first reassessment of the property by the Property Valuation Services Corporation (PVSC) that reflects the completed development.

At the time the credit is issued, the applicant must be in good standing with the Town, with no outstanding taxes, fees, or orders.

9. AGREEMENT AND COMPLIANCE

Participation in this program requires the applicant to enter into a Tax Adjustment Agreement with the Town as a condition of receiving the tax credit.

Applications must include a valid development permit, a description of the project including the number and type of units, and any documentation the Town requires to verify eligibility. The Town may also require supporting materials such as site plans, ownership information, and an affordability plan demonstrating how designated units will remain affordable for the full Affordability Period.

The agreement must set out, at minimum:

- the number and location of affordable housing units within the development;
- the affordability period, which will be 10 years to match the duration of the tax credit;
- the tax credit schedule;
- the process for annual reporting; and
- the obligation to notify the Town if an affordable unit remains vacant for more than 90 consecutive days or ceases to meet eligibility requirements.

As a condition of receiving the tax credit, the agreement will be registered on the property title to ensure that the affordability requirements remain binding for the full term, even if the property is sold.

A valid development permit must be in place before the Town and the applicant may execute a Tax Adjustment Agreement. The property owner must also provide proof of an Occupancy Permit for the affordable units before the tax credit can be issued.

The property owner must submit an annual report verifying that all affordable units continue to meet the requirements of this policy. At minimum, each annual report must include:

- a rent roll listing all affordable units and the rents charged; and
- a signed statement from the property owner confirming compliance with the affordability definitions in this policy.

The Town may, at its discretion, request additional documentation to verify compliance, such as copies of current leases or proof of tenant eligibility.

The Town reserves the right to audit participating projects at any time during the affordability period to confirm compliance.

Affordable units may be vacant from time to time due to normal tenant turnover, maintenance, or other reasonable circumstances. If an affordable unit remains vacant for more than 90 consecutive days, the property owner must notify the Town and demonstrate good-faith efforts to re-rent the unit at or below the permitted rent to an eligible tenant. The Town may prorate, suspend, or revoke the tax credit for any period in which an affordable unit is not maintained in accordance with this policy.

In the event of a breach of agreement, including failure to maintain the required affordability, the property will become fully taxable in that year and in all subsequent years. The tax credit will also cease if the affordable units are demolished or removed, unless replaced by equivalent or greater affordable housing within the same development.

10. STACKING WITH OTHER INCENTIVES

Nothing in this policy prevents a project from combining the municipal tax credit with other housing incentives or funding programs. Applicants are responsible for confirming their eligibility under any provincial or federal program they wish to access, in addition to this program.

11. POLICY REVIEW OR REPEAL

This policy will be reviewed every three years after adoption to assess its effectiveness, uptake by developers, and financial impact on the Town. If the policy is amended or repealed, any Tax Adjustment Agreement entered into before the date of amendment or repeal will remain valid and in effect until the agreement term is completed.

12. LEGISLATIVE AUTHORITY

This policy is adopted under the authority of Section 57(4) of the Municipal Government Act.

Subject: LUB Amendment: Rezoning of the Salt Meadows Subdivision – 1st Reading
From: Marc Kiely, Director of Community Development
Date: October 14, 2025



Recommendation

That Council approve first reading of an amendment to the Land Use Bylaw to rezone to Lower Density Residential Use the Salt Meadows subdivision, which includes all lots within the Town's boundaries on Wood Street, Whynacht Street and Adams Street, and also includes PID 60731452 (off Rudolf Drive/Morash Lane).

Synopsis

- Council requested that Staff initiate the process for consideration to rezone Salt Meadows in response to resident concerns raised regarding the density of development and associated issues such as traffic congestion and parking.
- This neighbourhood has an existing lot fabric that was subdivided under a previous subdivision by-law and land use-by-law, and it is felt that the currently allowed density (4 dwelling units plus an accessory dwelling unit) exceeds what the lot fabric can support or was intended to support.
- The rezoning to lower density residential use would limit future development of dwelling units to 2 per lot plus an accessory unit, bringing the Salt Meadows subdivision in line with the character of the rest of the neighbourhood.
- Planning Advisory Committee met on October 6, 2025 and recommended the rezoning procedure continue to first reading by Council.

Background

Current Planning Context

The MPS and Land-Use Bylaw (LUB) designate the subdivision as 'Residential' and 'medium density residential use' (RM), respectively. The remainder of the subdivided area northwest of Centennial Avenue is zoned 'lower density Residential' (RL). There is a portion of RM accessed from Harbour View Drive that is not part of the Salt Meadows subdivision area and is not being proposed to be rezoned.

The RM zoning is described in Policy 4-1 of the MPS, which states that it is intended to enable dwellings up to 4 units, B&B's with up to 6 units, home-based businesses, rooming houses, residential care facilities, and neighbourhood amenities, such as parks and trails.

The RL zone, under the same policy, is described similarly, but is intended to enable dwellings up to 2 units, with rooming houses and residential care facilities removed.

Staff believe the RL zone, as described, is consistent with the existing character and lot fabric of the neighbourhood.

Discussion

When the current LUB was adopted, the lot fabric was already established under a previous subdivision by-law:

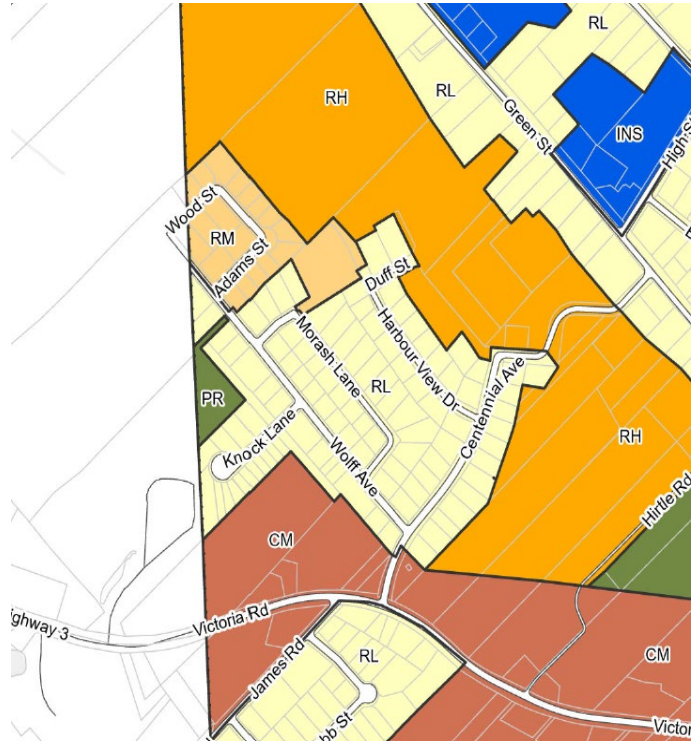


Figure 1 – Context Map showing the current Use Zoning of the area

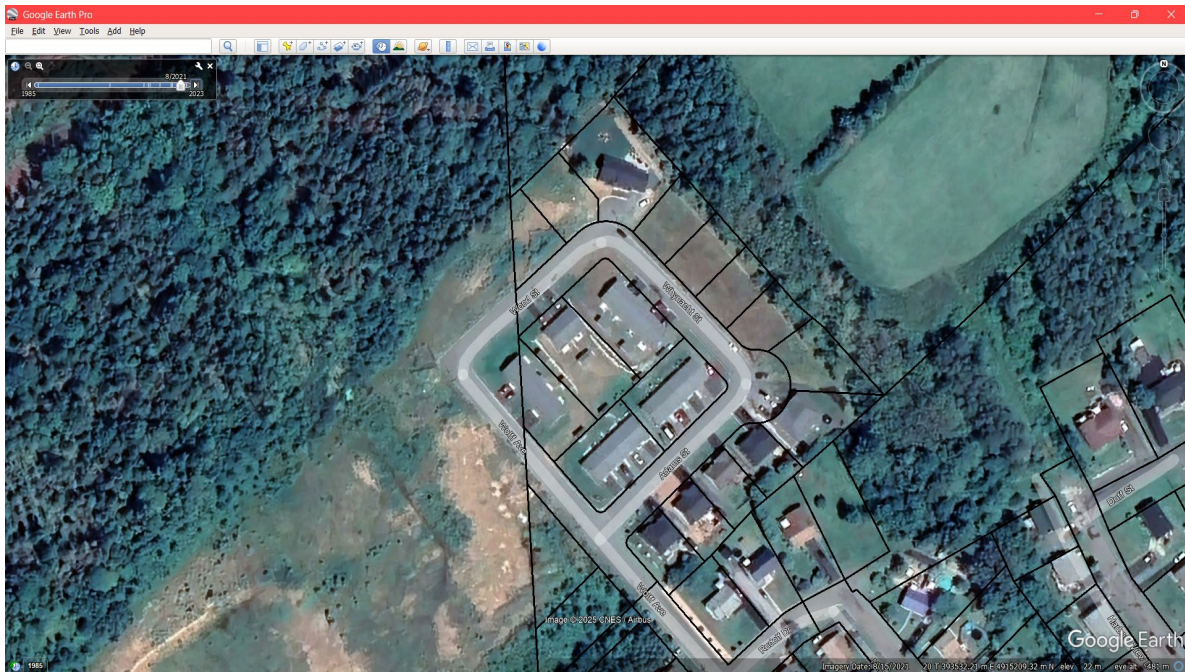


Figure 2 – Google Earth Image from August 2021.

Since that time, two additional multi-unit buildings have been constructed on the existing fabric. These dwellings contain 4 dwelling units, plus an accessory unit each.

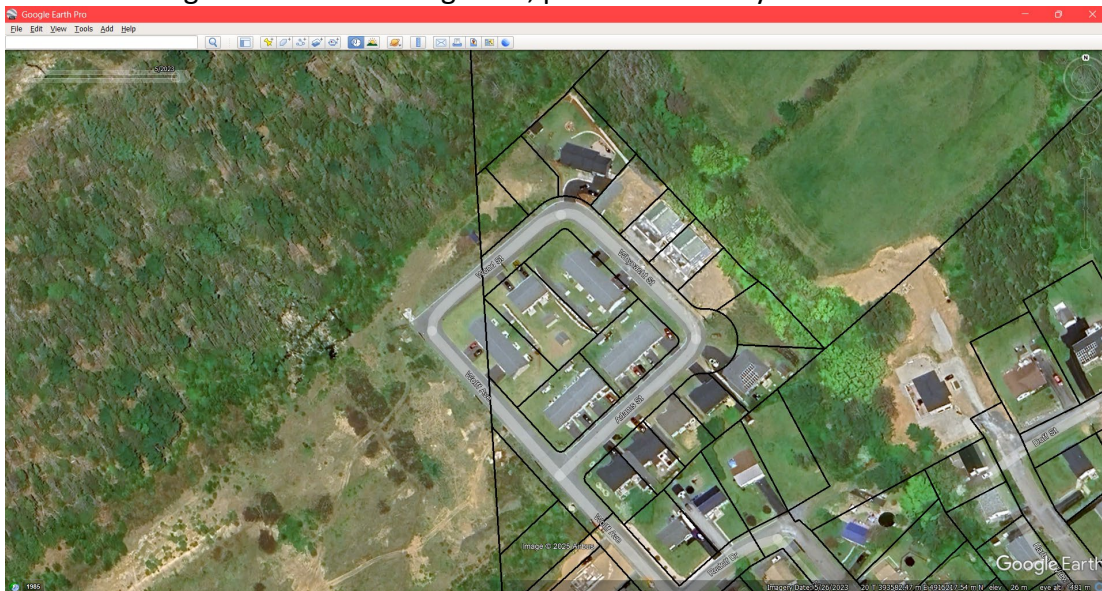


Figure 3 – Google Earth Image showing current build-out (May 2023)

Staff acknowledge that the density in this area was likely set too high at medium density.

This neighbourhood has previously been identified as a gentle growth area (infill development), which, at the time, was intended to address future housing needs. Staff note that reducing the density of this area will reduce the number of homes that can potentially be made available in the future, in this area of town.

Proposed Mapping Change

The proposed mapping change to the Use Zone Map of the LUB can be found in Attachment C. The proposal is a rezoning only, requiring no text changes to the LUB.

Policy 6-10 (Attachment B) anticipates requests like this one. This policy identifies three avenues to rezone properties notwithstanding Policy 4-2. This application satisfies Policy 6-10.

Policy 6-11 of the MPS allows Council to consider an amendment to the Use Zoning Map, Schedule C, of the Land Use By-law (LUB) if the proposed amendment is consistent with this MPS and the general evaluation criteria for amending the LUB, as set out in Policy 6-19. Policy 6-10, 6-11 and 6-19 are reviewed in Attachment D.

Public Feedback Summary

A Public Participation Meeting was held on September 24, 2025, to gather input on the proposed rezoning. Five residents provided verbal feedback during the meeting, and two written submissions were received.

Verbal feedback from the Public Participation Meeting reflected strong neighbourhood support for the proposed rezoning. Residents emphasized that the subdivision was designed and serviced for low-density residential use, and that the current Medium Density Residential zoning permits development that exceeds what the area's infrastructure and lot fabric can reasonably accommodate.

Written submissions received following the meeting expanded on these themes and added further context:

- One submission reinforced concerns about infrastructure limitations, highlighting increased traffic volumes, electrical load, drainage issues, and the impact of construction debris on nearby streets.
- The other submission reflected a development perspective, acknowledging the need to balance resident concerns with broader housing and growth objectives. It emphasized the value of clearer planning processes and collaboration between the Town and the development community to achieve sustainable, appropriately scaled growth.

Overall, the feedback received demonstrates broad support for the proposed rezoning to Lower Density Residential.

Relevant Legislation

The *Municipal Government Act* (MGA) outlines the required process for amendments to the Land Use By-law.

Financial

The Town has initiated this process, and all costs relating to the rezoning are to be borne by the Town.

Attachments

- A. Policy 4-2
- B. Evaluation of Policy 6-10, 6-11 and 6-19
- C. Amendments to the LUB – Use Zone Map
- D. Review of Provincial Interest Statements and Lunenburg Accessibility Plan

Attachment A

MPS Policy 4-2

Policy 4-2: Council shall establish, on the Future Land Use Map, a series of Land Use Designations to guide the evolution of Use Zone placement over time. The Designations and the Use Zones permitted for consideration in each Designation are as follows:

(a) The Residential Land Use Designation permits:

- i. Lower Density Residential Use (RL) Zone
- ii. Medium Density Residential Use (RM) Zone
- iii. Higher Density Residential Use (RH) Zone
- iv. Rural Use (RUR) Zone
- v. Institutional Use (INS) Zone
- vi. Parks and Recreation Use (PR) Zone

(b) The Main Street Land Use Designation permits:

- i. Commercial Mixed Use (CM) Zone

- ii. Institutional Use (INS) Zone
- iii. Parks and Recreation Use (PR) Zone
- (c) Downtown Commercial Land Use Designation permits:
 - i. General Commercial Use (CG) Zone
 - ii. Institutional Use (INS) Zone
 - iii. Parks and Recreation Use (PR) Zone
- (d) Waterfront Designation permits:
 - i. Waterfront Use (W) Zone
 - ii. Marine Industrial Use (MM) Zone
 - iii. Parks and Recreation Use (PR) Zone
- (e) Industrial Designation permits:
 - i. Industrial Use (M) Zone
 - ii. Institutional Use (INS) Zone
 - iii. Parks and Recreation Use (PR) Zone
- (f) Parks and Institutional Designation permits:
 - i. Institutional Use (INS) Zone
 - ii. Parks and Recreation Use (PR) Zone

Attachment B

Evaluation of Policy 6-10, 6-11 and 6-19

6.3.3 Amending the Text and Use Zoning Map of the Land Use By-law

Council recognizes it cannot foresee all possible types of development that might be acceptable in the Town in general, or on a specific piece of land. As such, there will be times when the Land Use By-law needs to be amended to accommodate a new development trend or specific development proposal.

Council also recognizes that it is possible to inadvertently make mapping errors in preparing the maps that accompanying this Plan and the Land Use By-law. Such errors may be in conflict with the policies in this Plan. Where such errors are discovered, Council may consider correcting them through amendments to the Use Zoning Map of the Land Use By-law.

Policy 6-10: Council shall consider amendments to the Use Zoning Map of the Land Use By-law when the proposed map amendment is not specifically prohibited within this Plan and at least one of the following three conditions is true:

- (a) the proposed Use Zone is enabled by this Plan for use within the same Future Land Use Map designation;
- (b) a non-conforming use appears to have been created by an inadvertent administrative oversight in the Municipal Planning Strategy and Land Use By-law preparation process, resulting in a property being zoned inconsistent with stated policies in this Plan; or
- (c) notwithstanding the Use Zones permitted within a Future Land Use designation, the land to be rezoned is under 1,000 square metres in area and is abutting a Future Land Use Map designation that permits the proposed Use Zone. For clarity, land that abuts a right-of-way, such as a street, is considered to be abutting the designation on the other side of the right-of-way.

Evaluation: The proposed Use Zone Change will be enabled by this Plan in keeping with Policy 6-10(a).

Policy 6-11: Council shall not amend the Use Zoning Map of the Land Use By-law unless Council is satisfied that:

- (a) the proposal is consistent with the description of the Use Zone in Policy 4-1 and any specific policies, if any, directing where it is appropriate to place the proposed Use Zone; and
- (b) the proposed Use Zone and the uses it permits meet the general criteria for amending the Land Use By-law, set out in Policy 6-19.

Evaluation: The proposed rezoning meets the general criteria for amending the Land Use By-law, set out in Policy 6-19 as reviewed below:

6.5.1 Amending the Land Use By-law & Entering into Development Agreements

Amendments to the Land Use By-law and the entering into of development agreements are processes that require careful thought. As such, Council has established a set of general criteria to consider when evaluating all Land Use By-law amendments and development agreement proposals.

Policy 6-19: Council shall not amend the Land Use By-law or enter into a development agreement unless Council is satisfied the proposal:

- (a) is consistent with the intent of this Municipal Planning Strategy;
The proposed rezoning is considered to be consistent with the intent of the MPS pursuant to Policy 6-10 (a).
- (b) does not knowingly conflict with any Town or Provincial programs, by-laws, or regulations in effect in the municipality;
Staff do not believe the amendment is in any conflict with the above.
- (c) is not premature or inappropriate due to:
 - i. the ability of the Town to absorb public costs related to the proposal;
No public costs are anticipated with the proposed amendments.
 - ii. impacts on existing drinking water supplies, both private and public;
No new development proposals are anticipated at this time.
 - iii. the adequacy of central water and sewage services or, where such services are not available, the suitability of the site to accommodate on-site water and sewage services;
The proposal is not premature or inappropriate due to the adequacy of central water and sewage services.
 - iv. the creation of excessive traffic hazards or congestion on road, cycling, and pedestrian networks within, adjacent to, or leading to the proposal;
The proposed rezoning is considered a less intensive use of land and will have less of an impact than development proposals permitted as-of-right under the current Medium Density Residential (RM) use zone.
 - v. the adequacy of fire protection services and equipment;
The proposal is not premature or inappropriate due to the adequacy of fire protection services and equipment.
 - vi. the adequacy and proximity of schools and other community facilities;
The proposal is not premature or inappropriate due to the adequacy and proximity of schools and other community facilities.
 - vii. impacts on UNESCO World Heritage Site statements of outstanding value;
The rezoning is reasonably expected to have negligible impact on the Statements of OUV.
 - viii. the creation of a new, or worsening of a known, pollution problem in the area, including, but not limited to, soil erosion and siltation of watercourses;
The proposed rezoning will not cause any new, or worsening of any known, pollution problems.
 - ix. site-specific climate change risks;

The proposed rezoning will not cause or increase any known site-specific climate change risks.

- x. the potential to create flooding or serious drainage issues, including within the proposal site and in nearby areas;

The rezoning will not cause any known flooding or drainage issues.

- xi. impacts on known habitat for species at risk;

The proposed rezoning will not have any impact on known habitat.

- xii. impacts on the navigability and environment of Lunenburg Harbour;

The proposed rezoning will not have any impact on navigation or have any impact on Lunenburg’s Harbour.

- xiii. the suitability of the site in terms of grades, soil and geological conditions, the location of watercourses and wetlands, and proximity to rights-of-way; and

The proposal is not premature or inappropriate due to the suitability of the site in terms of grades, soil and geological conditions, the location of watercourses and wetlands, and proximity to rights-of-way.

- xiv. land use conflicts that could place limits on existing operational procedures at existing businesses.

The proposed rezoning are considered a type of “downzoning” from “Medium Density Residential” to “Lower Density Residential”. As of a result, the proposal should have less land use conflicts through a lower development density.

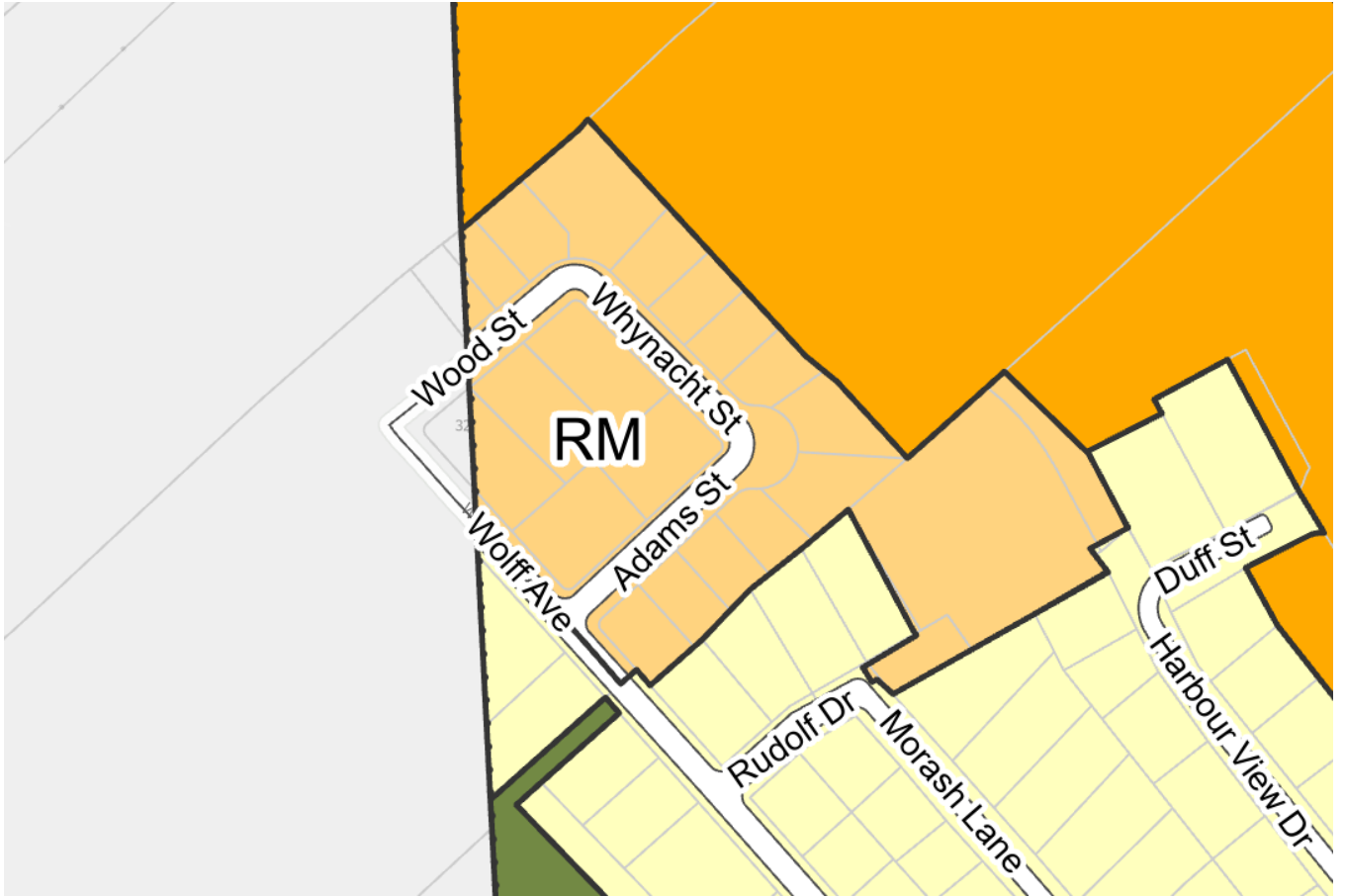
Attachment C

Amendments to Land Use By-law – Use Zone Map, Schedule “C”

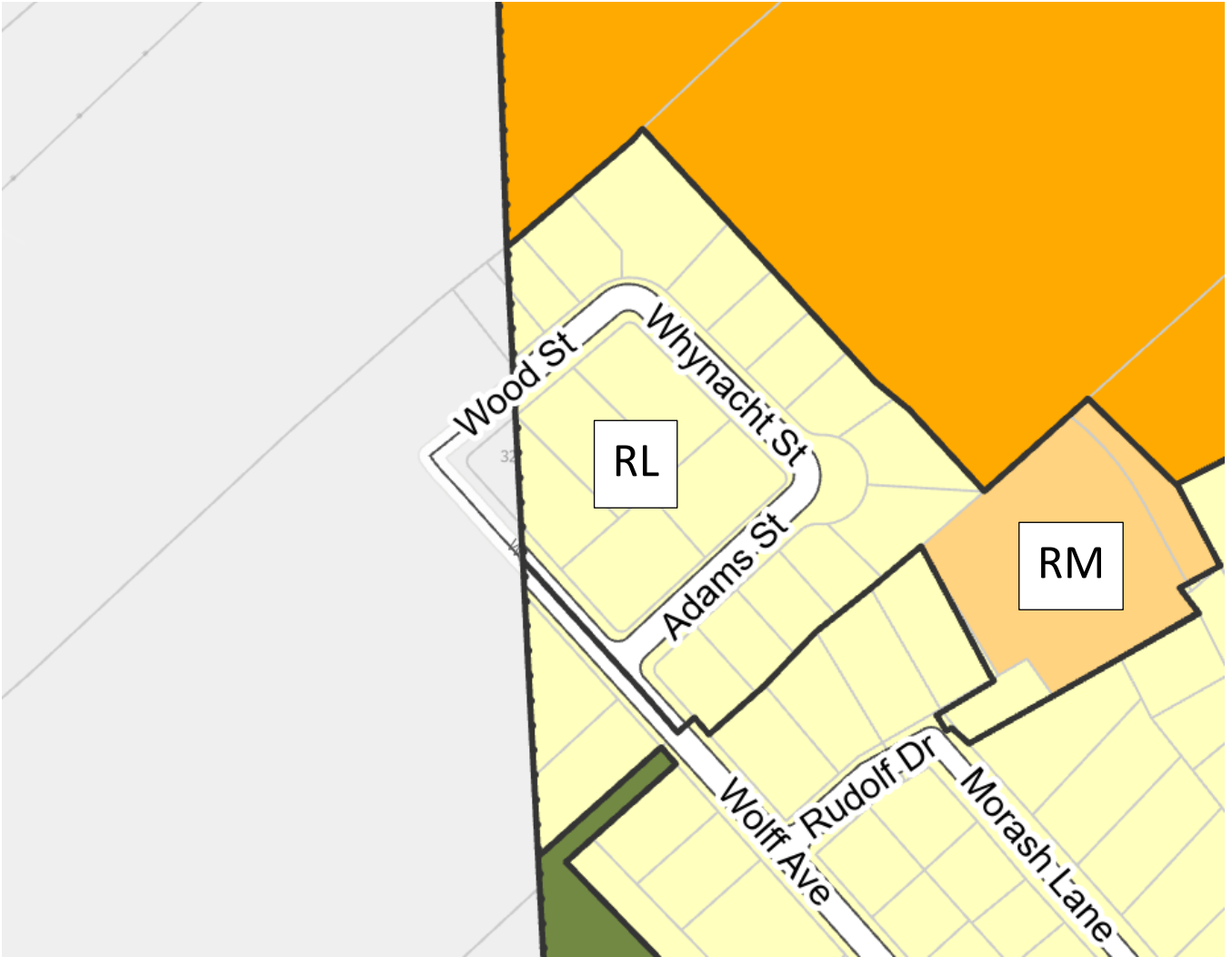
- 1) An amendment to the Land Use By-law, in particular the Use Zoning Map, Schedule “C”, thereby rezoning the lands as per table and maps shown below:

Property:	Application:
All of Salt Meadows Neighbourhood	Rezone from the Medium Density Residential (RM) Use Zone to the Lower Density Residential (RL) Use Zone

Existing Use Zoning Map, Schedule “C”:



Proposed Use Zoning Map, Schedule "C":



Attachment D

Review of Provincial Interest Statements and Lunenburg County Accessibility Plan

Provincial Interest Statements	
<p>Statement 1: Drinking Water</p> <p>Goal: To protect the quality of drinking water within municipal water supply watersheds.</p>	<p>The proposed rezoning of the subject lands will not affect Provincial Interest Statement 1. The quality of Dares Lake Watershed will not be affected by the proposed rezoning.</p>
<p>Statement 2: Flood Risk Areas</p> <p>GOAL: To protect public safety and property and to reduce the requirement for flood control works and flood damage restoration in floodplains.</p>	<p>The proposed rezoning will not have a direct impact on the Flood Risk Areas as identified on the Flood Risk Area Map, Schedule E, of the Land Use By-law and will not affect Provincial Interest Statement 2. The lands are located outside of the Flood Risk Area as identified on the Flood Risk Area Map.</p>
<p>Statement 3: Agricultural Land</p> <p>GOAL: To protect agricultural land for the development of a viable and sustainable agriculture and food industry.</p>	<p>The proposed rezoning of the subject lands will not affect Provincial Interest Statement 3.</p>
<p>Statement 4: Infrastructure</p> <p>GOAL: To make efficient use of municipal water supply and municipal wastewater disposal systems.</p>	<p>The proposed rezoning will not affect Provincial Interest Statement 4. The rezoning to “residential” is considered a less intensified use of land and should have less of an impact on Town infrastructure, with regards to water supply and wastewater disposal.</p>
<p>Statement 5: Housing</p> <p>GOAL: To provide housing opportunities to meet the needs of all Nova Scotians.</p>	<p>The rezoning is to reduce future residential housing density, potentially limiting future housing opportunities in this specific area.</p>

Review amendment through an accessible lens	
<p>Review amendment with a focus on equity, diversity, and inclusion.</p>	<p>This amendment is a rezoning of the density of land.</p>

Subject: Tharangam Lunenburg Grant Funding Request

From: Paul Nopper, Chief Administrative Officer

Date: September 29, 2025



Recommendation

That Council authorize a cash grant of \$500 to Tharangam Lunenburg to support their participation in the October 18, 2025, Chendamalam celebration in Mississauga, Ontario, as part of the Atlantic Canada ensemble.

Alternatives

1. That Council deny the request for a cash grant to Tharangam Lunenburg.
2. That Council approve a grant in a different amount, up to a maximum of \$750 to support Tharangam Lunenburg's participation in the event.

Background

Tharangam Lunenburg is the first and only Chendamalam (Kerala traditional percussion) ensemble in Atlantic Canada. Since their inception, the group has been dedicated to preserving and promoting Kerala's cultural heritage while fostering intercultural connections across Canada.

They have performed at a range of significant community and cultural events, including:

- Canada Day Celebrations
- Sydney Cultural Events, Nova Scotia
- Truro Multicultural Festival
- Lunenburg community events
- Bridgewater cultural programs
- PEI cultural gatherings
- Bluenose Academy

Each performance has showcased the vibrancy of Kerala's traditional percussion while bringing cultural awareness, inclusion, and community pride to diverse audiences.

Council reviewed this request at the Oct. 7, 2025 Committee of the Whole meeting, where they made a favourable recommendation to approve the request at the Oct. 14, 2025 regular Council meeting.

Opportunity in Mississauga

The invitation to perform at the October 18, 2025, celebration in Mississauga represents both

recognition of Tharangam Lunenburg's contributions and a chance to highlight Atlantic Canada's cultural diversity on a national stage.

The group plans to bring 21 artists from Nova Scotia to Ontario, resulting in significant travel and event-related expenses. Support from the Town would help offset these costs while ensuring that Lunenburg and Atlantic Canada are represented at this prominent cultural gathering.

In return, the ensemble has offered to acknowledge the Town's contribution publicly at the event, on social media, and through their community networks.

Discussion

Tharangam Lunenburg enriches the cultural offerings of the Town and contributes to its reputation for cultural inclusivity. Providing support for their participation in this national event is an opportunity for Council to assist a local organization while enhancing Lunenburg's visibility.

If funding is approved, Council may also wish to provide Town of Lunenburg pins and a Town flag, to be displayed at the event as a symbol of community representation.

Financial Considerations

Discussions with the Finance Department confirm that no requests for funding have yet been received under current grant allocations:

- \$2,000.00 (teams or students)
- \$8,000.00 (traffic control)
 - Note: Remembrance Day and Christmas Parade allocations remain outstanding.

In fairness to other community organizations, the average grant awarded this year has been \$500. Should Council wish to provide additional funding, it is recommended that the amount not exceed \$750.

Subject: Approval of the Audited 2024/25 Town Financial Statements

Prepared by: Lisa Dagley, Director of Finance

Date: October 14, 2025



Recommendation

That Council confirm approval of the audited 2024/25 Town Financial Statements as recommended by the Audit Committee at its September 29, 2025 meeting.

Alternatives

- Deny the request.

Discussion

At their meeting of September 29, 2025, the Audit Committee approved the following motion:

That the Audit Committee recommend Council approve the audited 2024/25 Town Financial Statements and authorize the Mayor and CAO to sign the statements. Upon the Audit Committee recommendation the Financial Statements will be submitted to the Province noting that Council's formal approval is expected on October 14, 2025.

Based on the Audit Committee's recommendation the unqualified (clean) audited financial statements for fiscal 2025/24 were signed by the Mayor and CAO and submitted to the Province. The signed financial statements, management letter and internal control letter with response are included as attachments to this memo. Once the statements are approved by Council they will be published on the Town's website and the Province will be advised of Council's formal approval.

Attachments

Schedule 1 – Audited Financial Statements, fiscal 2024/25

Schedule 2 – Management Letter, fiscal 2024/25

Schedule 3 – Internal Control Letter with response, fiscal 2024/25

TOWN OF LUNENBURG
Financial Statements
Year Ended March 31, 2025

TOWN OF LUNENBURG

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TOWN OF LUNENBURG
Consolidated Financial Statements
Year Ended March 31, 2025
Section A

TOWN OF LUNENBURG

SECTION A

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TOWN OF LUNENBURG
Consolidated Statement of Financial Position
Year Ended March 31, 2025

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Town of Lunenburg (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada (CPA Canada). A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town'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 Town. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.


Paul Nopper
Chief Administrative Officer



INDEPENDENT AUDITOR'S REPORT

September 29, 2025

His Worship the Mayor and
Members of the Council
Town of Lunenburg
Lunenburg, Nova Scotia

Opinion

We have audited the accompanying consolidated financial statements of the Town of Lunenburg (the "Town"), which comprise the consolidated statement of financial position as at March 31, 2025 and the consolidated statement of financial activities, changes in financial position and changes in net financial assets (liabilities) for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Town of Lunenburg as at March 31, 2025, and the results of its operations and the changes in its financial position 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 Town 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.

Other matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in Section B is presented for purposes of additional information and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion on the audit of consolidated financial statements taken as a whole.

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

Management is responsible for the preparation and fair presentation of these 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 Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Consolidated 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. 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 Town'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 Town'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 Town 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 29, 2025

Belliveau Veinotte Inc

REGISTERED MUNICIPAL AUDITORS
CHARTERED PROFESSIONAL ACCOUNTANTS

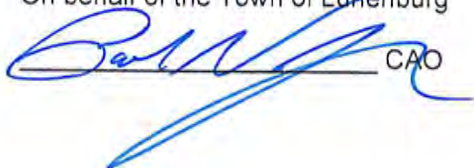
TOWN OF LUNENBURG
 Consolidated Statement of Financial Position
 Year Ended March 31, 2025

	2025	2024
ASSETS		
Financial assets		
Cash and bank balances	\$ 13,139,043	\$ 8,850,602
Taxes receivable (less allowance for doubtful accounts) (Note 16-A-21)	415,245	307,031
Other receivables (less allowance for doubtful accounts- 2025 - \$305,068; 2024 - \$253,436) (Note 16 - A-21 - A-23)	3,011,361	2,917,523
Due from Hillcrest Cemetery Perpetual Care Fund	-	-
	\$ 16,565,649	\$ 12,075,156
LIABILITIES		
Financial liabilities		
Temporary borrowing (Note 6 - A-12)	\$ 692,506	\$ 603,917
Due to Governments	107,216	336,903
Payables	3,805,471	2,717,702
Long-term debt (Note 6 - A-12)	2,929,487	2,785,736
Other liabilities (Note 7 - A-12)	937,689	790,753
	\$ 8,472,369	\$ 7,235,011
NET FINANCIAL ASSETS	\$ 8,093,280	\$ 4,840,145
NON FINANCIAL ASSETS		
Tangible capital assets (Note 8 - A-13, A-14)	\$42,082,420	\$40,893,789
Inventory not held for resale	213,024	181,354
Prepaid expenses	636,192	238,665
	\$42,931,636	\$41,313,808
NET ASSETS	\$51,024,916	\$46,153,953
MUNICIPAL POSITION		
Surplus	\$ 396,571	\$ 547,791
Reserve funds	12,567,572	8,492,695
Investment in capital assets	38,060,773	37,113,467
TOTAL MUNICIPAL POSITION	\$ 51,094,916	\$46,153,953

Commitments (Note 10 - A-16, A-17)
 Contingencies (Note 11 - A-17)

See accompanying notes to the consolidated financial statements

On behalf of the Town of Lunenburg


 CAO

TOWN OF LUNENBURGConsolidated Statement of Financial Activities
Year Ended March 31, 2025

	Budget	2025 Actual	2024 Actual
REVENUES			
Assessable property taxes (net of school board appropriations)	\$7,920,200	\$7,757,432	\$ 7,454,372
Grants in lieu of taxes	351,000	350,991	327,925
Sales of services	9,575,900	9,739,848	9,534,639
Other revenue from own sources	8,487,600	1,337,365	1,777,752
Unconditional transfers from other governments	50,100	95,175	76,870
Conditional transfers from federal or provincial governments or agencies	4,761,300	4,029,123	801,008
Conditional transfers from other local governments	321,700	218,627	224,633
	31,467,800	23,528,561	20,197,199
EXPENDITURES			
General government services	1,838,800	1,151,114	953,043
Protective services	2,213,626	2,156,804	2,046,783
Transportation services	3,543,799	1,994,091	1,565,085
Environmental health services	7,329,595	2,130,428	1,945,579
Public health services	64,900	53,882	68,671
Environmental development services	1,331,336	989,188	1,062,271
Recreational and cultural services	1,142,944	1,052,928	986,975
Water utility services	3,858,100	1,626,124	1,508,267
Electric utility services	10,144,700	7,503,039	7,647,549
	31,467,800	18,657,598	17,784,223
NET REVENUES FOR THE YEAR	\$ -	4,870,963	2,412,976
Municipal Position, beginning of year		46,153,953	43,740,977
MUNICIPAL POSITION, END OF YEAR		\$51,024,916	\$46,153,953

See accompanying notes to the consolidated financial statements

TOWN OF LUNENBURGConsolidated Statement of Changes in Financial Position
Year Ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Net revenues for the year	\$ 4,870,963	\$2,412,976
Amortization of tangible capital assets	1,927,649	1,640,797
Loss on write down of tangible capital assets	24,762	468,191
Items not affecting cash:		
Taxes receivable	(108,214)	(116,478)
Other receivables	(93,840)	260,793
Hillcrest Cemetery Perpetual Care Fund	-	-
Inventory	(31,670)	(34,268)
Prepaid assets	(397,527)	67,062
Payables	858,082	(323,090)
Other liabilities	139,727	107,572
Changes in non-cash working capital	366,558	(38,409)
Cash flow from (used by) operating activities	7,189,937	4,483,555
FINANCING ACTIVITIES		
Short-term debt issued	692,506	-
Short-term debt redeemed	(603,917)	-
Long-term debt issued	603,917	-
Long-term debt redeemed	(460,166)	(487,151)
Cash flow from (used by) financing activities	232,340	(487,151)
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(3,133,834)	(2,329,241)
ARO Addition	-	-
Cash flow from (used by) capital activities	(3,133,834)	(2,329,241)
INCREASE IN CASH AND BANK BALANCES	4,288,438	1,667,163
Cash and cash equivalents - beginning of year	8,850,602	7,183,439
CASH AND BANK BALANCES – END OF YEAR	\$13,139,043	\$8,850,602

See accompanying notes to the consolidated financial statements

TOWN OF LUNENBURGConsolidated Statement of Changes in Net Financial Assets (Liabilities)
Year Ended March 31, 2025

	Budget	2025 Actual	2024 Actual
Annual Surplus (Deficit)	\$ -	4,870,963	\$2,412,976
Acquisition of tangible capital assets	\$(12,419,900)	(3,133,834)	(2,329,241)
Amortization of tangible capital assets	631,300	1,927,649	1,640,797
Asset Retirement Obligation		-	-
Loss on write down of tangible capital assets		24,762	468,191
Consumption (acquisition) of inventory		(31,667)	(34,290)
Consumption (acquisition) of prepaid expenses		(404,736)	67,062
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	\$(11,788,600)	3,253,135	2,225,495
Net financial assets (liabilities), beginning of year		4,840,145	2,614,650
NET FINANCIAL ASSETS (LIABILITIES), END OF YEAR	-	\$ 8,093,280	\$4,840,145

See accompanying notes to the consolidated financial statements.

TOWN OF LUNENBURG

Notes to Consolidated Financial Statements

Year Ended March 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICING AND REPORTING PRACTICES

These consolidated financial statements of the Town of Lunenburg ("Town") are the representations of management and are prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

Reporting Entity

These consolidated statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to Town Council and which are owned or controlled by the Town of Lunenburg.

(a) Consolidated Entities

In addition to the general Town of Lunenburg departments, the reporting entity includes the following where deemed material:

The Town of Lunenburg Electric Utility

The Town of Lunenburg Water Utility

Hillcrest Cemetery

Inter-departmental and organizational transactions have been eliminated.

(b) Non-Consolidated Entities

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

South Shore Housing Authority

South Shore Regional Library Board

(c) Hillcrest Cemetery Perpetual Care Fund (Page B-25)

This fund and its related operations administered by the Town are not consolidated, but are reported separately on the trust funds' statement of continuity and statement of financial position. The total of these funds as of March 31, 2025 are \$250,244; (2024; 244,624).

Fund Accounting

In accordance with practices common to Nova Scotia municipalities, the municipality follows the fund basis of accounting. The capital fund is used principally to account for assets acquired or obligations incurred which are to be financed from the future revenue of the Town and it is the annual interest cost of this financing that is paid from current (operating fund) operations. Reserve funds are generally created by appropriations from current (operating fund) operations. The uses of these funds are restricted to the purposes for which the reserve funds are created.

Taxes and Other Receivables

Taxes and other receivables are reported net of any allowance for doubtful accounts.

Inventories

Inventories held by the Town are not viewed as financial assets. The inventory on hand will be used for future operational or capital purposes, and accordingly have been reflected as non-financial assets in the consolidated statement of financial position.

(continues)

TOWN OF LUNENBURG
 Notes to Consolidated Financial Statements
 Year Ended March 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICING AND REPORTING PRACTICES (cont'd)

A) Tangible Capital Assets

Effective April 1, 2009, the Town adopted Section 3150 of the Public Sector Accounting Handbook of CPA Canada with respect to the disclosure of tangible capital assets of local governments. Prior to April 1, 2009, the Town previously recorded tangible capital assets at cost in the period they were acquired on the statement of financial position and as an expenditure within the capital fund. Assets were not amortized and they were written off at the end of their estimated useful life.

As of April 1, 2009, tangible capital assets are recorded at cost in the period they are acquired and recorded as expenditures within the capital fund. Donated tangible capital assets are capitalized and recorded at their fair value upon acquisition. If historical cost information was not available during adoption of PSAB 3150, tangible capital assets were recorded using historical appraisal values. The Town does not capitalize interest as part of the costs of its tangible capital assets.

Amortization recorded on tangible capital assets in the general capital fund is calculated on a straight line basis over the asset's estimated useful life. Amortization recorded on assets of the electric and water utilities are calculated based on the Nova Scotia Utility and Review Board approved rates.

Estimated useful lives are as follows:

Buildings - municipal	40 years
Buildings - plants	20 - 25 years
Land improvements	20 - 25 years
Land	Not amortized
Machinery and equipment	10 - 15 years
Office equipment and furniture	5 years
Sewer lines	50 years
Sidewalks	20 - 25 years
Streets, roads and curbs	25 - 30 years
Vehicles	5 years
Electric utility, all assets	28.5 years
Water utility	
Structures and improvements	25 - 75 years
Equipment	5 - 20 years
Mains (Transmission and Distribution)	75 years
Meters	20 - 25 years
Comprehensive Community Plan	40 years

Capital assets that are classified as work in progress are not amortized until the asset is available for productive use.

Use of Estimates

The preparation of financial statements in conformity with the Canadian Public Sector Accounting Standards of CPA Canada requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(continues)

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICING AND REPORTING PRACTICES *(cont'd)*

B) 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 asset retirement obligation for Town Assets has also been recognized based on estimated future expenses of retirement of the assets.

C) 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.

2. CHANGE IN ACCOUNTING POLICIES

PS 3400 – Revenue:

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

No performance obligations have been entered into or recognized as at March 31, 2025.

3. FINANCIAL INSTRUMENTS

The Town's financial instruments consists of cash and temporary investments, accounts receivable, investments, bank indebtedness, accounts payable and accrued liabilities, deposit liabilities, short term borrowings and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

The Town is subject to credit risk with respect to taxes and grants in lieu of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town 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.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

TOWN OF LUNENBURGNotes to Consolidated Financial Statements
Year Ended March 31, 2025**4. CONTRIBUTIONS TO NON-CONSOLIDATED JOINT BOARDS, AGENCIES AND COMMISSIONS**

The following contributions were made by the Town to non-consolidated board, agencies, and commissions:

	2025 Budget	2025 Actual	2024 Actual
South Shore Housing Authority (a)	\$ -	\$ -	\$21,226
South Shore Regional Library Board (b)	\$18,600	\$18,600	18,600
	\$18,600	\$18,600	\$39,826

(a) South Shore Housing Authority

The Town is not required to finance a share of the operating deficit in the South Shore Housing Authority effective April 1, 2024.

(b) South Shore Regional Library Board

The Town is responsible for its share of the South Shore Regional Library Board's Operations based on a per capita funding formula.

5. MUNICIPAL POSITION

The consolidated statement of financial position reflects the following fund balances:

	2025	2024
Surplus Funds		
General	\$ 1,403	\$ 5,300
Water	255,673	254,887
Electric	139,495	287,604
Reserve Funds		
Town Operating	3,344,925	2,612,207
Town Capital	6,618,668	3,536,853
Town Capital - Solid Waste Closure	-	-
Water Capital	2,543,123	2,251,872
Electric Capital	60,856	91,764
Investment in Capital Assets		
Town Capital	22,701,090	21,943,848
Cemetery Capital	12,301	12,301
Water Capital	11,365,215	11,368,635
Electric Capital	3,982,167	3,788,682
	\$ 51,024,916	\$46,153,953

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

6. LONG-TERM DEBT

The balance of the net long-term liabilities reported on the consolidated statement of financial position is made up of the following Town agencies. Further details are reported on Page B-30 and B-31.

	2025	2024
Town General (Including Temporary Borrowings)	\$2,654,971	\$2,763,653
Water Utility	285,250	326,000
Electric Utility(Including Temporary Borrowings)	681,772	300,000
	\$3,621,993	\$3,389,653

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

2026	\$1,199,600
2027	\$ 755,166
2028	\$ 365,780
2029	\$ 279,990
2030	\$ 252,846

7. OTHER LIABILITIES

The balance of the other liabilities reported on the consolidated statement of financial position is made up of the following Liabilities.

	2025	2024
Town General		
Deposits	\$ 10,025	\$ 8,839
Asset Retirement Obligation	320,610	313,402
Deferred Revenue	412,562	249,084
	743,197	571,325
Electric Utility		
Deposits	115,447	142,160
Asset Retirement Obligation	79,045	77,268
Deferred Revenue	-	-
	194,492	219,428
	\$937,689	\$790,753

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

8. TANGIBLE CAPITAL ASSETS 2025

TOWN	Opening Cost	Additions	Disposals	Write- Downs	Ending Cost	Amortization	Accumulated Amortization	Net book Value
Land-Development	\$ 295,701	\$ -	\$ -	\$ -	\$ 295,701	\$ 450	\$ 1,901	\$ 293,900
Land Improvements	179,950	22,917	-	-	202,867	10,158	133,170	69,697
Buildings	14,183,527	337,802	-	-	14,521,329	498,068	5,687,890	8,833,440
Engineered Structures	26,934,050	1,334,188	-	-	28,268,217	718,759	14,259,620	14,008,600
Furniture & Equipment	599,635	13,379	-	-	613,014	27,873	438,719	174,295
Heritage & Cultural Equipment	211,155	7,288	-	-	218,441	3,408	188,424	32,017
Machinery & Equipment	3,914,745	338,398	-	-	4,253,143	208,673	2,297,318	1,955,825
Parks & Playgrounds	983,480	17,784	-	-	1,001,244	40,560	692,348	308,898
Work in Progress	-	0	-	-	-	-	-	-
ELECTRIC								
Land	2,371	0	-	-	2,371	-	-	2,371
Transmission	2,740,691	0	-	-	2,740,691	92,236	1,802,808	937,885
Distribution	3,014,138	573,394	-	-	3,587,530	39,136	1,691,904	1,895,626
Highway Lighting	403,745	7,215	-	-	410,960	9,801	74,379	336,580
Transformers	1,882,712	148,683	-	-	1,809,395	47,938	839,335	970,060
Services	475,781	59,576	-	-	535,337	11,959	201,905	333,432
Meters	314,107	0	-	-	314,107	418	155,267	158,840
Buildings	93,329	0	-	-	93,329	995	81,500	11,829
Equipment	248,598	0	-	-	248,598	7,351	150,238	98,361
Work in Progress	-	0	-	-	-	-	-	-
WATER								
Land & Land Rights	378,554	0	-	-	378,554	-	-	378,554
Structures & Improvements	6,445,841	0	-	-	6,445,841	106,498	1,701,714	4,744,127
Equipment	2,719,509	33,194	24,782	-	2,727,941	130,662	1,489,584	1,238,357
Mains	8,099,888	242,841	-	-	8,342,707	73,308	1,290,267	5,052,441
Services	187,327	0	-	-	187,327	3,747	57,283	130,045
Meters	81,144	0	-	-	81,144	856	16,342	44,802
Hydrants	133,212	6,428	-	-	139,638	1,760	75,500	64,138
Work in Progress	0	0	-	-	-	-	-	-
CEMETERY								
Land	12,301	0	-	-	12,301	-	-	12,301
Equipment	-	0	-	-	-	-	-	-
	\$ 72,291,444	\$ 3,141,044	\$ 24,782	\$ -	\$ 75,407,728	\$ 1,942,508	\$ 33,325,310	\$ 42,082,420

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

8. TANGIBLE CAPITAL ASSETS 2024

TOWN	Opening Cost	Additions	Disposals	Write- Downs	Ending Cost	Amortization	Accumulated Amortization	Net book Value
Land-Development	\$ 295,701	\$ -	\$ -	\$ -	\$ 295,701	\$ 452	\$ 1,349	\$ 294,353
Land Improvements	156,621	23,307	-	-	179,928	7,020	122,990	56,938
Buildings	14,054,096	145,388	15,956	-	14,183,528	392,582	5,279,821	8,903,706
Engineered Structures	26,552,373	381,677	-	-	26,934,050	708,056	13,542,861	13,391,189
Furniture & Equipment	577,799	21,837	-	-	599,636	23,142	410,846	188,789
Heritage & Cultural Equipment	211,155	-	-	-	211,155	3,406	183,018	28,136
Machinery & Equipment	3,657,850	256,895	-	-	3,914,745	210,156	2,088,646	1,826,099
Parks & Playgrounds	853,468	130,012	-	-	983,480	40,257	651,786	331,695
Work in Progress	-	-	-	-	-	-	-	-
ELECTRIC								
Land	2,371	-	-	-	2,371	-	-	2,371
Transmission	2,740,692	-	-	-	2,740,692	92,427	1,710,570	1,030,122
Distribution	2,846,266	167,870	-	-	3,014,136	65,345	1,652,768	1,361,368
Highway Lighting	403,746	-	-	-	403,746	9,980	64,579	339,167
Transformers	1,503,976	158,734	-	-	1,662,712	43,091	791,397	871,315
Services	424,634	51,126	-	-	475,761	10,170	189,946	285,815
Meters	314,107	-	-	-	314,107	8,762	154,850	159,257
Buildings	93,329	-	-	-	93,329	1,024	80,505	12,824
Equipment	273,978	-	27,382	-	246,596	(5,803)	142,884	103,712
Work in Progress	-	-	-	-	-	-	-	-
WATER								
Land & Land Rights	376,554	-	-	-	376,554	-	-	376,549
Structures & Improvements	6,437,649	8,191	-	-	6,445,841	106,764	1,595,217	4,850,625
Equipment	2,518,467	625,895	254,912	169,941	2,719,510	(151,044)	1,373,879	1,345,631
Mains	5,745,746	354,121	-	-	6,099,867	68,703	1,216,961	4,882,907
Services	187,327	-	-	-	187,327	3,747	53,536	133,791
Meters	61,144	-	-	-	61,144	856	15,486	45,658
Hydrants	129,024	4,189	-	-	133,213	1,705	73,741	59,472
Work in Progress	-	-	-	-	-	-	-	-
CEMETERY								
Land	12,301	-	-	-	12,301	-	-	12,301
Equipment	-	-	-	-	-	-	-	-
	\$ 70,430,374	\$ 2,329,241	\$ 298,250	\$ 169,941	\$ 72,291,431	\$ 1,640,797	\$ 31,397,636	\$ 40,893,789

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

9. Asset Retirement obligations

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

Asbestos obligation

The Town owns several buildings that potentially have asbestos, which represent 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 buildings as estimated at April 1, 2021.

The transition and recognition of asset retirement obligations involved the restatement of opening balances (see note 1).

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

Building with ARO's (asbestos)	ESTIMATED ASSET RETIREMENT OBLIGATION	
	March 31, 2024	March 31, 2025
Town Hall	\$ 46,485	\$ 47,554
Old Fire Hall	232,425	237,771
Community Centre	22,964	23,492
Lunenburg Academy	11,528	11,793
	313,402	320,610
Electric Utility	ESTIMATED ASSET RETIREMENT OBLIGATION	
	March 31, 2024	March 31, 2025
PCB Abatement	77,268	79,045
Total	\$ 390,670	\$ 399,655

Asset Retirement Obligation	Asbestos Removal
Opening Balance	\$ 313,402
Payment of ARO Abestos Removal	
Accretion Expense	7,208
Closing balance	320,610
Asset Retirement Obligation	PCB Abatement
Opening Balance	-
Adjustment on adoption of the asset retirement obligation (Note 2)	-
Opening balance, as restated	77,268
Accretion Expense	1,777
Closing balance	\$ 79,045
Total Asset Retirement Obligation to March 31, 2023	\$ 399,655

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

10. COMMITMENTS

(a) Payments

The Town is committed to a contract for garbage collection 2025/26 for \$289,670.

(b) Garbage Disposal Site

Commencing April 1, 1991, the Town entered into an agreement with the Town of Bridgewater, Town of Mahone Bay and the Municipality of the District of Lunenburg to share in the capital cost of the site and withdrew from this agreement on March 31, 2012. Negotiations are unresolved to determine any future obligation for Site Closure Liability and the Town's share of the Solid Waste Site's assets.

The Town of Lunenburg can no longer control or derive any future economic benefit associated with its share of the capital assets at the garbage disposal site. According to PSAB 3150, these are no longer considered assets of the Town for financial statement reporting purposes. As such, the value of these assets were reduced to \$Nil in the 2012/2013 consolidated financial statements.

The Town's share of these assets has not been reduced in the non-consolidated financial statements which are not subject to PSAB accounting rules. Capital assets recorded to date are estimates based on the last known value at March 31, 2013. They are recorded as expenditures in accordance with note 1 in regard to the cost of this site which were allocated as follows:

Apportionment of capital costs	
Town of Bridgewater	\$ 3,455,616
Town of Lunenburg	1,062,115
Town of Mahone Bay	436,260
Municipality of the District of Lunenburg	8,122,619
	<hr/>
	13,076,610
Other Municipal units' vested interest	(12,014,495)
	<hr/>
Town of Lunenburg vested interest	\$ 1,062,115
	<hr/>

(continues)

TOWN OF LUNENBURG

Notes to Consolidated Financial Statements

Year Ended March 31, 2025

10. COMMITMENTS *(cont'd)*

On October 10, 2004, the Town, together with the Town of Bridgewater, Town of Mahone Bay and the Municipality of the District of Lunenburg entered into a twenty year agreement with the Municipality of Chester, commencing January 2, 2006, and terminating on March 31, 2026, to ship all second generation waste resources ("solid waste") from the Lunenburg Regional Community Recycling Centre ("LRCRC") to the second generation solid waste disposal site at Kaizer Meadow Landfill, located in the Municipality of Chester.

The price per metric tonne is subject to an annual escalation clause effective April 1, 2006, which shall be the lesser of the amount of the increase in the consumer price index for all items for Nova Scotia for the previous calendar year, or the sum of 2.5% per annum. The agreement also guarantees a minimum tonnage delivered to the Municipality of Chester's disposal site of 10,000 tonnes.

As a result of this agreement, if at the end of any year, the amount paid by the LRCRC is less than the minimum amount based on the minimum tonnage clause, the LRCRC is obligated to pay the Municipality of Chester the difference to make up the minimum annual payment.

This agreement was not re-negotiated as Chester will continue to add the Town of Lunenburg's solid waste tonnage to that of the LRCRC. Tonnage shortages will be addressed only if the need arises.

11. CONTINGENCIES

(A) Liabilities

As previously noted, the Town, in partnership with the Municipality of the District of Lunenburg and the Towns of Bridgewater and Mahone Bay operated the waste disposal site at Whycott's Settlement. The Closure of the Site was substantially complete at March 31, 2014. The Town's allocation is charged to operating after \$141,509 of Site Closure and well monitoring costs were recorded, which Council has not yet agreed to pay. There is an estimated liability of \$25,750 remaining for Site Closure.

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

12. LUNENBURG DISTRICT'S 1 AND 2 FIRE COMMISSION (THE "DISTRICT")

In 1996, the Town entered into an agreement with the District to provide fire protection services to their area. Under the agreement the District pays for 50% of the approved operating costs plus 6.5% administration fee. This contribution is shown as Town revenues as detailed on page B-7, #7 of these statements.

The District has also contributed towards or directly purchased fire protection assets.

Only the Town's equity in the new fire hall, fire fighting vehicle and equipment has been reported in these financial statements. The District's equity is noted below.

The summary of equity in all firefighting assets is as follows:

	2025	2024
Building, net of accumulated amortization	\$913,781	\$ 814,046
Equipment, net of accumulated amortization	1,680,641	1,878,590
Training area, net of accumulated amortization	13,422	15,796
Total Equity	2,607,844	2,708,432
Lunenburg District's 1 & 2 Fire Commission equity	(1,007,465)	(1,083,637)
Town of Lunenburg Equity	\$1,600,379	\$1,624,795

13. PENSION PLAN, POST-EMPLOYMENT AND RETIREMENT BENEFITS

The Town of Lunenburg has a defined contribution pension plan consisting of an employee chosen mix of pension and RRSP funds at matched employer contribution rate of 6%.

The Town provides retirement (minimum age is 55) benefits in the form of a cash award equal to 1 ¼ days of the employee's daily rate of pay at the time of retirement multiplied by the number of complete years of service that the employee has served with the Town. Additionally, existing employees will receive a payout of accumulated sick leave at a rate of 1 day's pay for every 2 days of unused sick leave. Sick leave is accumulated at a rate of 1 ½ days per month to a maximum accumulation of 140 days.

In 2015, the Town adopted accrual accounting for these retirement benefits. Prior to that date the Town recognized benefit expenses equal to its payments for the actual costs incurred by the retirees and no liability for retirement benefits was recorded in the statement of financial position. An annual accrual is now made for employees who are within 5 years of retirement. No actuarial valuation is made; the accrual is based on the qualifying employees' current rate of pay.

TOWN OF LUNENBURG

Notes to Consolidated Financial Statements
Year Ended March 31, 2025

14. REMUNERATION, TRAINING, HOSPITALITY AND OTHER APPROVED EXPENSES

Remuneration of Council and the Chief Administrative Officer (CAO)/Clerk were as follows:

	2024/25 Total Honarium	2024/25 Expenses	Total Remuneration
Mayor Jamie Myra	\$34,298	\$ 11,661	\$45,959
Deputy Mayor Rachel Bailey	11,321	2,137	13,458
Councillor Renea Babinea	7,228	1,350	8,579
Councillor Debra Dauphinee	7,228	1,342	8,570
Councillor Gale Fullerton	7,228	1,373	8,601
Councillor Alexander Greek	7,228	1,763	8,991
Councillor Alison Strachan	7,228	1,402	8,630
Councillor Peter Mosher	10,216	-	10,216
Councillor Jennifer Birtles	9,938	-	9,938
Councillor Melissa Duggan	9,938	4,005	13,943
Deputy Mayor Stephen Ernst	16,019	-	16,019
Councillor Ed Halverson	9,938	-	9,938
Councillor Susan Sanford	3,572	-	3,572
Sub-total	\$141,380	\$25,033	\$166,414
Chief Administrative Officer			
Mr. Jamie Doyle (Salary \$16,835; expenses \$0)	16,835	-	16,835
Ms. Hilary Grant (Salary \$86,574; expenses \$1,931)	86,574	1,931	88,505
Mr. Marvin MacDonald (Salary \$18,900; expenses \$0)	18,900	-	18,900
	\$263,689	\$26,964	\$290,654

Hospitality expenses

Commencing January 1, 2019, the Province of Nova Scotia requires that Municipal Units report any hospitality expenses. For the period of April 1, 2024 to March 31, 2025 there were no hospitality expenses to report.

15. SEGMENT DISCLOSURE (SEE A-24 FOR BREAKDOWN)

The Town of Lunenburg 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.

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

15. SEGMENT DISCLOSURE (SEE A-22 FOR BREAKDOWN) *(cont'd)*

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:

General Government Services:

Activities that provide for the overall operation of the Town and that are common to or affect all of the services provided by the Town. This includes the activities of Council as well as the following administrative activities: human resources, legal services, facilities management, finance and administration, communications and technology.

Protective Services:

Activities that provide for the public safety of the citizens of the Town of Lunenburg. These services include police and fire protection as well as by-law enforcement, building inspection services and EMO.

Transportation Services:

The activities performed by Public Works include management, maintenance and development of a wide variety of municipal infrastructure. This Department's activities include but are not limited to road maintenance, sidewalk maintenance, snow removal and salting. Activities also include the operation of a sewer treatment facility and a water treatment facility.

Environmental Health Services:

The activities provide provincially regulated environmental services for the Town of Lunenburg. These services include the collection of solid waste materials, and the sanitary wastewater collection and treatment facility and infrastructure.

Environmental Development Services:

The activities include the support and management of the Municipality's physical and economic development. These activities include activities related to land use planning, zoning and development and other services to support the business community.

Recreation and Cultural Services:

Activities related to the Town of Lunenburg's recreation and cultural facilities, including the operation and maintenance of the Lunenburg War Memorial Community Centre and Arena facilities, parks, trails and various other facilities including a library. This also includes the expenditures for various recreational programming and special events as well as support of volunteer organizations.

Water Treatment and Distribution:

Activities related to the treatment and distribution of drinking water to residents and businesses of the Town of Lunenburg following the Province of Nova Scotia regulations.

Electric Utility:

The Town of Lunenburg owns and operates its own electric utility providing residential and commercial services. The Lunenburg Electric Utility distributes electricity in its service district extending to Mason's Beach and Blue Rocks in the Municipality of the District of Lunenburg.

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

16. DETAILED BREAKDOWN OF TAXES AND VALUATION ALLOWANCES

Property taxes

	Beginning	Tax Billings	Collected	2025 Ending	2024 Ending
Prior Year Billing	\$316,521	\$ -	\$ 216,009	\$100,512	\$91,724
Current Year Billings	-	6,663,287	6,381,986	281,301	190,480
Interest	\$316,521	\$6,663,287	\$6,597,995	\$381,813 42,922	\$282,204 34,317
Total Outstanding				\$424,735	\$316,521
Less: Allowance for Doubtful Accounts				(9,490)	(9,490)
Net Taxes Receivable				\$415,245	\$307,031
Prepayments				\$(309,337)	\$(246,180)

Sewer Charges

	Beginning	Sewer Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$115,040	\$ -	\$101,137	\$13,903	\$ 12,916
Current Year Billing	-	1,841,891	1,754,708	87,183	97,092
Interest	\$115,040	\$1,841,891	\$1,855,845	\$101,086 6,383	\$ 110,008 5,032
Total Outstanding				107,469	115,040
Add: Accrued Receivable for Sewer Revenue				290,763	280,598
Less: Allowance for Doubtful Accounts				-	-
Net Sewer Charges Receivable				\$398,232	\$ 395,638

Miscellaneous Other Town Receivables

	Beginning	Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$257,403	\$ -	\$253,263	\$ 4,140	\$ 8,536
Current Year Billings	-	869,002	598,387	270,615	248,513
Interest	\$257,403	\$869,002	\$851,650	\$274,755 2,060	\$257,049 354
Total Outstanding				276,815	257,403
Less: Allowance for Doubtful Accounts				-	-
Net Miscellaneous Receivables				\$276,815	\$257,403

(continues)

TOWN OF LUNENBURG

Notes to Consolidated Financial Statements
Year Ended March 31, 202516. DETAILED BREAKDOWN OF OTHER RECEIVABLES AND VALUATION ALLOWANCES
(continued)**Arena and Community Centre Receivable**

	Beginning	Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$37,502	\$ -	\$ 35,556	\$1,946	\$ 1,965
Current Year Billings	-	251,016	215,344	35,672	34,390
Interest	\$37,502	\$ 251,016	\$250,900	\$37,618 1,779	\$36,355 1,147
Total Outstanding				39,397	37,502
Less: Allowance for Doubtful Accounts				-	-
Net Arena and Community Centre Receivables				\$39,397	\$37,502

Cemetery Receivables

	Beginning	Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$5,157	\$ -	\$ 4,795	\$362	\$3,723
Current Year Billings	-	50,562	50,527	35	708
Interest	\$5,157	\$50,562	\$55,322	\$397 358	\$4,431 726
Total Outstanding				\$755	\$5,157
Less: Allowance for Doubtful Accounts				(721)	(721)
Net Cemetery Receivables				\$ 34	\$4,436

Water Billings

	Beginning	Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$364,737	\$ -	\$ 359,131	\$5,606	\$6,214
Current Year Billings	-	1,756,451	1,470,559	285,892	263,439
Interest	\$364,737	\$1,756,451	\$1,829,690	\$291,498 14,962	\$269,653 11,419
Total Outstanding				\$306,490	\$281,072
Less: Allowance for Doubtful Accounts				(37,063)	(22,789)
Net Water Billings Receivable				\$269,397	\$258,283

(continues)

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

16. DETAILED BREAKDOWN OF OTHER RECEIVABLES AND VALUATION ALLOWANCES
(continued)

Electric Billings

	Beginning	Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$986,849	\$ -	\$ 918,946	\$ 67,903	\$ 85,180
Current Year Billings		7,312,125	6,419,474	892,651	799,225
Interest	\$968,849	\$7,312,125	\$7,338,420	\$960,554 128,109	\$884,405 102,444
Total Outstanding				\$1,088,663	986,849
Add: Accrued Receivable for Electric Revenue				305,272	340,436
Less: Allowance for Doubtful Accounts				(249,458)	(204,538)
Net Electric Billings Receivable				\$1,144,477	\$1,122,747

Miscellaneous Electric Receivables

	Beginning	Billings	Collected	2025 Ending	2024 Ending
Prior Year Billings	\$18,119	\$ -	\$ 5,313	\$12,806	\$ 7,849
Current Year Billings		158,161	123,314	34,847	7,224
Interest	\$18,119	\$604,493	\$579,959	\$47,653 5,949	15,073 3,046
Total Outstanding				53,602	18,119
Less: Allowance for Doubtful Accounts				(8,336)	(15,898)
Miscellaneous Electric Receivables				\$45,266	\$ 2,221
Total Other Receivables					
Total Outstanding Other Receivables				\$3,316,429	\$3,161,739
Less:					
Total Allowance for Doubtful Accounts				(305,068)	(244,216)
Total Net Other Receivable				\$3,011,361	\$2,917,523

TOWN OF LUNENBURG
Notes to Consolidated Financial Statements
Year Ended March 31, 2025

17. CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE

Revenues	General Government	Protective Services	Transportation Services	Environmental Health Services	Environmental Development Services	Recreation and Cultural Services	Water Utility	Electric Utility	2024-2025
Property Taxes	\$5,915,541	\$ -	\$ -	\$1,841,891	\$ -	\$ -	\$ -	\$ -	\$7,757,432
Grants in Lieu of Taxes	286,774	5,019	756	58,442	-	-	-	-	350,991
Sales of Service	7,612	0	213,247	28,490	6,189	328,780	1,757,458	7,398,067	9,739,843
Other Revenue from Own Sources	342,731	111,121	17,554	44,663	405,098	18,495	288,167	109,537	1,337,367
Unconditional Tran other govts	81,171	-	-	-	-	-	14,004	-	95,175
Conditional Transfer from Fed & Prc	0	1,000	238,295	3,432,193	353,795	3,840	0	-	4,029,123
Cond Trans from other local Govt	-	218,628	-	-	-	-	-	-	218,628
	<u>6,633,829</u>	<u>335,768</u>	<u>469,852</u>	<u>5,405,679</u>	<u>765,082</u>	<u>351,115</u>	<u>2,059,629</u>	<u>7,507,604</u>	<u>23,528,559</u>
Expenditures									
Salaries, Benefits	603,827	223,415	772,325	235,912	300,552	386,736	618,432	494,170	3,635,369
Interest	-	16,679	25,501	25,960	7,858	5,521	12,430	3,378	97,327
Materials and Other Operating	358,111	-	898,905	1,092,462	433,830	421,034	556,374	6,792,891	10,553,607
Amortization	59,766	162,458	294,322	534,961	218,791	145,646	316,728	209,834	1,942,506
Utilities	12,274	19,554	3,037	241,133	22,546	93,463	112,254	988	505,249
Grants	36,145	-	-	-	-	-	-	-	36,145
Fire Department	-	225,171	-	-	-	-	-	-	225,171
Fire Protection Rate	-	328,900	-	-	-	-	-	-	328,900
Public Health Services	-	-	-	-	53,882	-	-	-	53,882
Policing & Corrections	-	1,072,728	-	-	-	-	-	-	1,072,728
Other Protective Services	-	107,899	-	-	-	-	-	-	107,899
Reduced Taxes	79,922	-	-	-	-	-	-	-	79,922
Accretion Expense	1,069	-	-	-	5,611	528	-	1,777	8,985
Assets Retired	0	-	0	-	-	-	9,905	0	9,905
	<u>1,151,114</u>	<u>2,156,804</u>	<u>1,994,091</u>	<u>2,130,428</u>	<u>1,043,070</u>	<u>1,052,928</u>	<u>1,626,124</u>	<u>7,503,038</u>	<u>18,657,596</u>
	\$ 5,482,716	-\$ 1,821,036	-\$ 1,524,239	\$ 3,275,251	-\$ 277,988	-\$ 701,813	\$ 433,505	\$ 4,565	\$ 4,870,963

18. COMPARATIVE FIGURES

Certain 2024 comparative figures have been reclassified to conform to financial statement presentation adopted for 2025.

TOWN OF LUNENBURG
Supplementary Financial Information
Non-Consolidated Financial Statements
Year Ended March 31, 2025
Section B

TOWN OF LUNENBURG

SECTION B

SUPPLEMENTARY FINANCIAL INFORMATION

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TOWN OF LUNENBURG
 Supplementary Financial Information
 General Section -Statement of Operations
 Year Ended March 31, 2025

	Page	Budget	2025 Actual	2024 Actual
REVENUE				
Taxes	B-6	\$ 9,046,000	\$ 8,902,057	\$ 8,459,315
Grants in lieu of taxes	B-6	351,000	350,991	327,925
Sales of services	B-6	584,200	584,322	512,565
Other revenue from own sources	B-7	450,600	748,142	534,947
Unconditional transfers from Federal and Provincial governments and agencies	B-7	69,100	81,297	68,823
Conditional transfers from Federal and Provincial governments and agencies	B-7	138,800	68,900	9,743
Conditional transfers from other local governments	B-7	235,300	218,627	224,633
Other transfers	B-7	147,000	55,301	209,182
		\$11,022,000	\$11,009,637	\$ 10,347,133
EXPENDITURES				
General government services	B-8	\$1,082,800	\$ 1,090,279	\$ 902,571
Protective services	B-9	2,056,900	2,018,345	1,894,885
Transportation services	B-9	1,504,100	1,699,769	1,269,985
Environmental health services	B-10	1,609,400	1,620,469	1,429,259
Public Health services	B-10	25,000	(6,580)	14,661
Environmental development services	B-10	991,400	764,786	835,689
Recreational and cultural services and education	B-11	1,021,200	808,495	838,114
Fiscal services	B-11	2,731,200	3,012,671	3,156,669
		\$11,022,000	\$11,008,234	\$ 10,341,833
EXCESS OF REVENUE OVER EXPENDITURES	-		\$ 1,403	\$ 5,300
Accumulated Surplus, Beginning of Year			5,300	2,389
Transfer of Surplus to Operating Reserve			(5,300)	(2,389)
SURPLUS – END OF YEAR			\$ 1,403	\$ 5,300

TOWN OF LUNENBURG

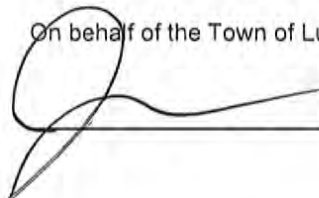
Supplementary Financial Information

General Section -Operating Fund Statement of Financial Position

Year Ended March 31, 2025

	2025	2024
ASSETS		
Cash	\$ 1,400	\$ 1,400
Bank balance	3,630,004	1,098,519
Receivables		
Taxes and accrued interest (less allowance for doubtful accounts 2025, \$9,490; 2024, \$9,490)	415,245	307,031
Due from Federal Government and its agencies	145,575	44,712
Due from Provincial Government and its agencies, conditional transfers	49,776	93,053
Sewer receivables	398,232	395,637
Due from Cemetery Fund	-	66,016
Due from Electric Utility	-	194,562
Due from Water Utility	654,085	501,865
Other	405,016	807,383
	5,699,333	3,510,178
Inventories of materials and supplies, at cost	81,896	70,738
Prepaid expenses	499,764	142,315
	\$6,280,993	\$ 3,723,231
LIABILITIES		
Payables		
Trade balances	\$ 1,235,265	\$ 904,284
Employee benefits – short term	294,939	318,208
Due to Other Local Governments	6,939	6,939
Due to Electric Utility	225,586	-
Due to Capital Reserve	3,593,372	1,085,519
Due to Cemetery Fund	25,151	-
Due to Operating Reserve	340,007	968,364
	5,721,259	3,283,314
Other liabilities		
Funds received and held for special projects	10,025	8,838
Deferred revenue	412,562	249,085
Employee benefits – long term	135,744	176,695
	6,279,590	3,717,931
NET ASSETS		
Surplus	1,403	5,300
	\$6,280,993	\$ 3,723,231

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG

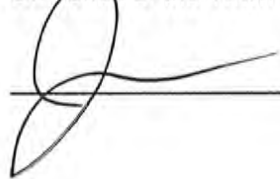
Supplementary Financial Information

General Section -Capital Fund Statement of Financial Position

Year Ended March 31, 2025

	2025	2024
ASSET		
Due from Town	\$ -	\$ -
Property and equipment (page B-5)	26,706,064	26,049,996
	\$26,706,064	\$26,049,996
LIABILITIES		
Asset Retirement Obligation	\$320,610	\$ 313,102
Temporary loan-Municipal Finance Corporation	210,735	603,917
	531,345	917,019
Long-term debt		
Due to Perpetual Care Fund	96,845	117,536
Due to Municipal Finance Corporation	2,347,392	2,042,200
	2,444,237	2,159,736
EQUITY		
Investment in capital assets (page B-4)	23,730,482	22,973,241
	\$26,706,064	\$26,049,996

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Statement of Investment in Capital Assets

Year Ended March 31, 2025

	2025	2024
BALANCE - BEGINNING OF YEAR	\$22,973,241	\$ 23,072,173
Contributions, other	25,228	171,898
Capital from revenue, fiscal services	-	6,300
Grants for capital purposes:		
Canada Community Building Fund (CCBF), formally Gas Tax	-	-
Municipal Capital Growth Program Grant	192,631	24,003
Federal - HAF	31,419	-
Parks Canada	-	22,011
Province of Nova Scotia – Resilient Root Program	11,458	11,664
Sustainable Services Growth Fund	400,775	19,984
Temporary debt repayment	-	-
Long-term debt retired	319,416	346,401
Transfer from Capital Reserve Fund	1,199,468	709,576
Capital assets retired		(15,956)
Capital assets revalued	-	-
Accretion Expense	(7,208)	(9,742)
Amortization expense	(1,415,946)	(1,385,071)
INCREASE (DECREASE) IN INVESTMENT IN CAPITAL ASSETS	757,241	(98,932)
Balance, end of year	\$ 23,730,482	\$ 22,973,241

TOWN OF LUNENBURG
 Supplementary Financial Information
 General Section -Capital Assets
 Year Ended March 31, 2025

	Buildings	Plant Equipment	Other	2025 Total	2024 Total
General government Services	\$1,787,536	\$124,890	\$199,270	\$2,111,696	\$1,931,484
Protective services Fire	2,574,891	1,345,803	46,855	3,967,549	3,839,466
Transportation services Common services	132,979	1,729,817	-	1,862,796	1,512,933
Road transport streets and sidewalks	-	-	9,200,670	9,200,670	8,052,521
Parking lot	-	-	15,102	15,102	15,102
Heritage signage	-	-	133,051	133,051	133,051
Parking meters	-	-	135,912	135,912	135,912
Tanyard sea wall	-	-	130,150	130,150	130,150
Flying Fish Sculptures Project	-	-	22,356	22,356	22,356
UNESCO Plaza	-	-	32,227	32,227	24,940
Interpretive KIOSKS	-	-	30,807	30,807	30,807
Boat launch	-	-	350,540	350,540	350,540
Environmental health services Sewage collection and disposal	-	-	18,571,757	18,571,757	18,385,738
Pollution abatement system	-	-	894,164	894,164	862,744
Garbage site	1,085,728	350,398	490,476	1,926,602	1,926,602
Environmental development services Lunenburg Academy	7,591,970	-	-	7,591,970	7,591,970
Recreation and community services Community Centre/Arena	1,871,426	1,449,369	-	3,320,795	3,303,032
Library	-	135,476	-	135,476	135,476
Public washrooms	122,252	-	-	122,252	122,252
Parks, common lands, etc.	-	-	588,381	588,381	565,164
Victoria Road – Blue Barn Playground	105,529	-	-	105,529	105,529
	-	-	50,778	50,778	50,778
	15,272,311	5,135,753	30,892,496	51,300,560	49,228,547
Accumulated amortization	(6,114,939)	(3,246,349)	(15,233,208)	(24,594,496)	(23,178,551)
	\$9,157,372	\$1,889,404	\$15,659,288	\$26,706,064	\$26,049,996

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
1. TAXES		
Assessable property		
Residential	\$4,670,625	\$4,292,114
Commercial	1,980,769	1,800,842
Resource	11,893	10,818
	6,663,287	6,103,774
Business property		
Based on Revenue (Aliant)	17,807	16,387
Other		
Sewer annual charge	1,841,891	1,721,953
Deed transfer tax	379,072	617,201
	2,220,963	2,339,154
	\$8,902,057	\$8,459,315
2. GRANTS IN LIEU OF TAXES		
Provincial Government		
Provincial building (DNR)	\$286,774	\$ 269,567
Property of supported institutions (TIR)	756	550
Provincial Property Sewer	58,442	52,789
Fire Protection (Museum)	5,019	5,019
	\$ 350,991	\$ 327,925
3. SALES OF SERVICES		
Parking meters	\$ 152,300	\$ 124,875
Transportation services	60,947	35,624
Miscellaneous	42,291	32,574
	255,538	193,073
Recreational services		
Admissions	36,125	42,719
Rentals and concessions	210,430	201,148
Rentals – School Board	36,409	34,732
Grants	45,000	40,000
Sundry	820	893
	328,784	319,492
	\$ 584,322	\$ 512,565

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
4. OTHER REVENUE FROM OWN SOURCES		
Licenses and permits	\$ 23,357	\$ 18,258
Fines	17,310	8,264
Rentals	366,096	329,913
Interest on investments	130,701	95,416
Interest on taxes	103,395	81,070
Insurance Settlements	104,004	-
Miscellaneous including donations	3,279	2,026
	\$ 748,142	\$ 534,947
5. UNCONDITIONAL TRANSFERS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND AGENCIES		
HST offset grant	\$ 31,171	\$ 18,701
Equalization grant	50,000	50,000
Farm acreage	126	122
	\$ 81,297	\$ 68,823
6. CONDITIONAL TRANSFERS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND AGENCIES		
Provincial government		
Emergency Measures Organization	\$ 1,000	\$ 1,000
Communities, Culture Tourism and Heritage	-	500
NS Recreation Facilities of Nova Scotia	-	4,883
Federal Government		
Canada Day Grant	3,840	3,360
ACOA – Economic Impact Study/Cultural Tourism Plan	64,060	-
	\$ 68,900	\$ 9,743
7. CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		
Municipal Fire District 1 and 2 Commission		
Fire protection reimbursements	\$ 218,627	\$224,633
8. OTHER TRANSFERS		
Prior Years Surplus	\$ 5,301	\$ 2,382
Transfer from Operating and Capital Reserves	50,000	206,800
	\$ 55,301	\$209,182

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
9. GENERAL GOVERNMENT SERVICES		
Legislative		
Stipend		
Mayor	\$ 17,364	\$ 12,724
Councillors	53,606	53,500
Travel	4,132	1,312
Other legislative services	25,270	15,686
	100,372	83,222
General administrative		
Salaries and benefits	481,897	403,149
Office buildings	102,109	86,548
Legal and other professional service	129,363	98,360
Financial management	53,616	40,848
Tax rebates or exemptions (low income)	36,500	36,250
Tax exemptions (Section 71 MGA)	43,422	40,218
Transfer to Assessment Services	49,934	47,954
Other general administrative services	16,347	18,855
	913,188	772,182
Other general government		
Election Costs	24,334	7,507
Insurance	10,462	9,982
Grants to organizations including in-kind services	36,146	28,034
Other general services	5,777	1,644
	76,719	47,167
	\$ 1,090,279	\$ 902,571
10. PROTECTIVE SERVICES		
Police Protection		
RCMP	\$ 1,072,728	\$ 1,010,583
By-Law Enforcement		
Contracted services	74,097	10,660
Legal	38	224
Supplies and expense	5,916	101
Transfer to Correction Service	-	42,158
	\$ 80,051	\$ 53,143

(continues)

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
10. PROTECTIVE SERVICES (cont'd)		
Fire Protection		
Fire fighting force	\$ 135,021	\$ 128,868
Water supply and hydrants	328,900	328,900
Training	20,507	18,748
Fire stations and buildings	98,720	93,025
Firefighting equipment	146,701	171,601
Other	27,857	21,504
	757,706	762,646
Emergency Measures Organization	24,824	12,228
	83,036	56,285
	\$2,018,345	\$ 1,894,885
11. TRANSPORTATION SERVICES		
Common services		
Administrative	\$285,647	\$ 234,943
General equipment	194,322	195,186
Small tools and equipment	4,899	11,052
Workshop, yards and other buildings	24,407	11,979
Worker's Compensation	15,079	14,832
	524,354	467,992
Roads and streets		
Labour	502,114	382,808
Supplies	50,075	37,577
Snow and ice control	137,773	111,519
Street and sidewalk maintenance	239,123	90,807
Interest on loans	25,501	17,108
Street lighting	132,136	127,380
Traffic services	13,255	15,247
Parking meters	75,438	19,547
	1,175,415	801,993
	\$1,699,769	\$ 1,269,985

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
12. ENVIRONMENTAL HEALTH SERVICES		
Transfer to Capital Reserve for Solid Waste and Solid Waste Landfill costs	\$ 157,741	\$ 162,739
Sewage collection and disposal		
Labour, benefits and supplies	161,688	164,463
Sewer lift stations	178,567	111,460
Sewage treatment plant	821,199	721,884
Interest on sewer loans	25,960	18,068
	1,187,414	1,015,875
Garbage and waste collection and disposal Collection contract and other	275,314	250,645
	\$1,620,469	\$1,429,259
13. PUBLIC HEALTH SERVICES		
Public Health Cemetery	\$ (6,580)	\$ (6,565)
Housing Deficit of Regional Housing Authority	-	21,226
	\$ (6,580)	\$ 14,661
14. ENVIRONMENTAL DEVELOPMENT SERVICES		
Environmental planning and zoning		
Salaries and benefits	\$ 294,804	\$ 321,459
Blockhouse Hill Planning	8,319	148,383
Development Costs-Upper King St./Blockhouse Development	-	20,480
Advertising and other	5,750	21,609
Civic Square Design	83,247	-
	392,120	511,931
Community development		
Old Fire Hall	41,726	20,707
CNR station	25,717	27,802
Lunenburg Academy	190,340	209,786
Annex – 17 Tannery Road	-	2,021
Economic Development/Tourism – General Communications	97,539	46,762
Visitors service centre	17,344	16,680
	372,666	323,758
	\$ 764,786	\$ 835,689

TOWN OF LUNENBURG

Supplementary Financial Information

General Section -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
15. RECREATIONAL AND CULTURAL SERVICES AND EDUCATION		
Recreational facilities		
Salaries, wages and benefits	\$ 376,224	\$ 346,741
Administration	8,360	9,177
Maintenance, fields and grounds	3,868	5,607
Maintenance, community centre	65,022	59,335
Maintenance, arena	156,061	142,649
Program costs	10,658	11,399
Bandstand Restoration Engineering	18,255	-
Parks and playgrounds	64,065	66,706
Interest on capital loans	5,521	6,665
	708,034	648,279
Cultural buildings and facilities		
Library, local branch	49,635	49,572
Transfer to Regional Library	18,600	18,600
Heritage projects	23,041	110,171
Other services and public celebrations	9,185	11,492
	100,461	189,835
	\$ 808,495	\$ 838,114
16. FISCAL SERVICES		
Principal instalments		
Debenture principal	\$ 319,416	\$ 346,400
Transfer to own reserves, funds and agencies		
Reserve Fund, Operating Reserve	684,576	878,204
General Capital Funds	-	6,300
Reserve Fund, Capital Reserve	863,929	920,700
	1,548,505	1,805,204
Education		
Appropriation to South Shore Regional Centre for Education	1,144,750	1,005,065
	\$3,012,671	\$3,156,669

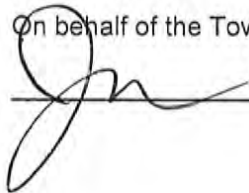
TOWN OF LUNENBURG
 Supplementary Financial Information
 Cemetery Fund -Statement of Operations
 Year Ended March 31, 2025

	Budget	2025 Actual	2024 Actual
REVENUE			
Sale of lots	\$ 3,900	\$ 3,413	\$ 4,169
Burials	29,500	39,922	34,212
Bases for headstones, etc.	500	-	-
Interest on cemetery trust and care payments	6,000	17,126	15,630
Appropriations from (to) town general funds	25,000	(6,579)	(6,566)
	64,900	53,882	47,445
EXPENDITURES			
Labour and benefits	24,700	21,554	11,137
Mowing Contract	28,000	27,010	25,967
Supplies and repairs to equipment	4,000	762	1,211
Lighting and water	1,400	1,460	1,482
Sundry, insurance and portable radio	5,900	2,157	6,709
Audit fees	900	939	939
	64,900	53,882	47,445
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

TOWN OF LUNENBURG
 Supplementary Financial Information
 Cemetery Fund -Statement of Financial Position
 Year Ended March 31, 2025

	2025	2024
ASSETS		
Cash	\$ 79,567	\$ 67,168
Accounts receivable (less allowance for doubtful accounts 2025 \$721; 2024 \$721)	36	4,436
Due from Town Departments	25,243	-
	104,846	71,604
Cemetery and improvements	12,301	12,301
	\$117,147	\$ 83,905
LIABILITIES		
Accounts payable – trade	\$ 1,020	\$ 1,000
Prepaid Burial Fees	1,582	-
Due to Perpetual Care Fund	10,187	4,587
Due to Water Utility	92,057	-
Due to Town General	-	66,017
	104,846	71,604
NET ASSETS		
Investment in capital assets	12,301	12,301
	\$117,147	\$ 83,905

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG
 Supplementary Financial Information
 Water Utility -Statement of Operations
 Year Ended March 31, 2025

	Page	Budget	2025 Actual	2024 Actual
OPERATING REVENUE				
Metered sales		\$ 636,500	\$ 635,612	\$ 574,066
Flat rate sales		754,600	771,412	740,025
Public fire protection		328,900	328,900	328,900
Sprinkler service		7,400	7,400	7,400
Other		12,700	14,133	18,539
		1,740,100	1,757,457	1,668,930
OPERATING EXPENDITURES				
Source of supply	B-19	33,500	25,253	38,561
Pumping	B-19	56,000	50,690	51,221
Water treatment	B-19	431,200	402,423	381,813
Transmission and distribution	B-19	233,100	200,508	191,362
Administrative and general	B-19	518,700	524,595	452,186
Depreciation		308,300	316,728	285,642
Taxes		43,500	43,479	43,479
		1,624,300	1,563,676	1,444,264
NET OPERATING REVENUE		115,800	193,781	224,666
NON-OPERATING REVENUE				
Interest earned		10,000	25,181	24,009
Grants from Province of Nova Scotia		8,500	14,004	8,168
Miscellaneous		500	-	-
		19,000	39,185	32,177
NON-OPERATING EXPENDITURES				
Interest charges – short-term		-	-	-
Debt charges				
Principal		40,750	40,750	40,750
Interest and discount		13,050	12,430	14,003
Transfer to capital fund		-	-	100,000
Transfer to Reserve				
Reserve for land purchase		5,000	103,000	26,500
Reserve for membrane replacement		26,000	26,000	25,000
		84,800	182,180	206,253
NET NON-OPERATING REVENUE (EXPENDITURES)		(65,800)	(142,995)	(174,076)
EXCESS OF REVENUE OVER EXPENDITURES		50,000	50,786	50,590
Surplus, beginning of year		-	254,887	254,297
Dividend to Town Capital Reserve		(50,000)	(50,000)	(50,000)
SURPLUS, END OF YEAR		-	\$ 255,673	\$ 254,887

TOWN OF LUNENBURG

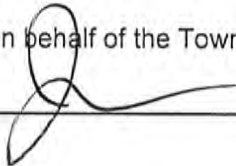
Supplementary Financial Information

Water Utility -Operating Fund Statement of Financial Position

Year Ended March 31, 2025

	2025	2024
ASSETS		
Bank balances	\$613,677	\$128,303
Receivables		
Consumer accounts (less allowance for doubtful accounts 2025 \$37,063; 2024, \$22,789)	269,398	258,283
Accounts Receivable – Water Capital	-	217,753
Accounts Receivable – Electric Utility	221,262	193,564
Accounts Receivable – Cemetery	92,056	-
Other Governments	34	2,641
	1,196,427	800,544
Inventories of materials and supplies, at cost	91,128	70,616
Prepaid expenses	52,016	82,236
	\$ 1,339,571	\$ 953,396
LIABILITIES		
Trade Payables	\$ 251,547	\$ 196,644
Due to Town Operating	654,084	501,865
Due to Water Capital Reserve	178,267	-
	1,083,898	698,509
EQUITY		
Surplus	255,673	254,887
	\$ 1,339,571	\$ 953,396

On behalf of the Town of Lunenburg



 _____ Mayor



 _____ Chief Administrative Officer

TOWN OF LUNENBURG

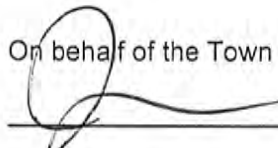
Supplementary Financial Information

Water Utility -Capital Fund Statement of Financial Position

Year Ended March 31, 2025

	2025	2024
ASSETS		
Bank (Book Balances)	\$2,364,856	\$ 2,469,625
Due from Operating Fund	-	-
	2,364,856	2,469,625
Waterworks plant in service <i>(page B-17)</i>	11,650,465	11,694,637
	\$14,015,321	\$14,164,262
LIABILITIES		
Long-term debt, Municipal Finance Corporation	\$ 285,250	\$ 326,000
Due to Operating Fund	(178,267)	217,753
Reserve for capital purchases <i>(page B-18)</i>	2,543,123	2,251,872
	2,650,106	2,795,625
NET ASSETS		
Investment in capital assets <i>(page B-18)</i>	11,365,216	11,368,637
	\$14,015,321	\$14,164,262

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG
 Supplementary Financial Information
 Water Utility -Plant and Equipment
 Year Ended March 31, 2025

	2025	2024
Land and land rights	\$376,554	\$ 376,554
Structures and improvements	6,445,841	6,445,841
Equipment		
Electric pumping equipment	527,794	527,794
Other pumping equipment	71,144	71,144
Purification equipment	1,885,427	1,885,427
Office furniture and equipment	13,728	13,728
Transportation equipment	116,108	107,676
Shop equipment	23,680	23,680
Tools and work equipment	24,899	24,899
Other equipment	65,162	65,162
Mains		
Transmission mains	190,144	190,144
Distribution mains	6,152,564	5,909,723
Services	187,327	187,327
Meters	61,144	61,144
Hydrants	139,638	133,212
	\$16,281,154	\$16,023,455
Accumulated amortization	(4,630,689)	(4,328,818)
	\$11,650,465	\$11,694,637

TOWN OF LUNENBURG

Supplementary Financial Information

Water Utility -Statement of Investment in Capital Assets

Year Ended March 31, 2025

	2025	2024
BALANCE - BEGINNING OF YEAR	\$11,368,637	\$10,791,075
Term debt retired	40,750	40,750
Capital from operating funds/Future Capital	(316,728)	(285,642)
Contributions Other	15,001	10,400
Transfer from Capital Reserve Fund	267,461	981,995
Fixed Assets Written Off	(9,905)	(169,941)
	(3,421)	577,562
BALANCE - END OF YEAR	\$11,365,216	\$11,368,637

Supplementary Financial Information

Water Utility – Statement of Capital Reserve

Year Ended March 31, 2025

	General and Equipment	Land	Depreciation Funds	2025 Total	2024 Total
BALANCE - BEGINNING OF YEAR	\$ 632,364	\$188,469	\$1,431,039	\$2,251,872	\$ 2,600,972
Interest earned	31,728	9,456	71,800	112,984	153,253
Other Contributions	15,001	-	-	15,001	52,900
Transfer from Operating Fund	26,000	103,000	316,728	445,728	437,142
Transfer to Capital Fund	(242,841)	-	(39,620)	(282,461)	(992,395)
	(170,113)	112,456	348,908	291,251	(349,100)
BALANCE- END OF YEAR	\$ 462,251	\$ 300,925	\$ 1,779,947	\$2,543,123	\$2,251,872

TOWN OF LUNENBURG

Supplementary Financial Information

Water Utility -Schedules to Statement of Operations

Year Ended March 31, 2025

	2025	2024
Source of supply		
Supervision and engineering	\$12,647	\$ 19,173
Operation and labour	9,123	16,072
Maintenance of plant	3,483	3,316
	\$ 25,253	\$ 38,561
Pumping		
Supervision and engineering	\$ 11,615	\$ 18,141
Operation labour	528	849
Power	33,573	29,586
Maintenance	4,974	2,645
	\$ 50,690	\$ 51,221
Water treatment		
Supervision and engineering	\$ 16,008	\$ 21,114
Operation labour	124,798	130,938
Supplies and expenses	225,941	205,386
Maintenance of structures and improvements	35,676	24,375
	\$402,423	\$ 381,813
Transmission and distribution		
Supervision and engineering	\$ 41,675	\$ 40,210
Operation labour	20,648	15,460
Maintenance of reservoirs	8,102	3,167
Maintenance of mains	40,693	30,989
Maintenance of other distribution plant	25,850	29,943
Stores expenses	51,033	61,569
Transportation expenses	12,507	10,024
	\$ 200,508	\$ 191,362
Administration and general		
Supervision	\$ 18,795	\$ 22,451
Salaries and wages	246,028	233,935
Consumer billing and accounting	126,416	105,410
General office expenses	23,313	18,067
Insurance	48,377	34,236
Audit and legal	55,415	32,096
Regulatory expenses	1,951	1,691
Rent	4,300	4,300
	\$524,595	\$ 452,186

TOWN OF LUNENBURG
 Supplementary Financial Information
 Electric Utility -Statement of Operations
 Year Ended March 31, 2025

	Budget	2025 Actual	2024 Actual
OPERATING REVENUE			
Residential, commercial and industrial electric energy sales	\$7,257,100	\$7,161,559	\$7,131,472
Street lighting – town and others	159,100	146,064	141,061
Customers' late charges	35,000	54,579	52,820
Miscellaneous	28,000	35,865	27,791
	7,479,200	7,398,067	7,353,144
OPERATING EXPENDITURES			
Power purchased	5,761,000	6,128,880	6,066,397
Substations	57,900	46,856	38,853
Transmission and distribution	497,300	404,177	432,636
Administration and general	735,200	698,232	680,597
Depreciation	215,000	209,834	238,413
	7,266,400	7,487,979	7,456,896
NET OPERATING REVENUE	212,800	(89,912)	(103,752)
NON-OPERATING REVENUE			
Interest earned	12,000	20,113	24,248
Miscellaneous	27,500	25,069	24,231
Expired Deposits & Other Settlements	-	-	-
	39,500	45,182	48,479
NON-OPERATING EXPENDITURES			
Interest on debt	4,600	3,378	4,279
Principal repayments	100,000	100,000	100,000
Transfer to capital reserve	-	-	-
	105,600	103,378	104,279
NET NON-OPERATING REVENUE (EXPENDITURES)	(65,100)	(58,196)	(55,800)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES			
	147,700	(148,108)	(159,552)
Surplus - beginning of year	-	287,604	447,156
SURPLUS - END OF YEAR	\$147,000	\$ 139,496	\$ 287,604

TOWN OF LUNENBURG

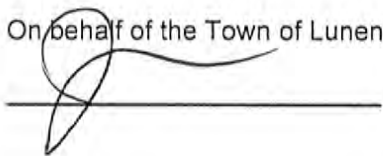
Supplementary Financial Information

Electric Utility -Operating Fund Statement of Financial Position

Year Ended March 31, 2025

	2025	2024
ASSETS		
Bank balance	\$ 317,571	\$ 757,079
Power billings (less allowance for doubtful accounts 2025, \$249,458; 2024, \$204,538)	1,144,669	1,122,747
Due from Provincial Government	41,069	38,640
Due from Federal Government	-	-
Due from Town General Operating	225,586	-
Due from Water Utility Operating	-	-
Due from Electric Capital Reserve	40,897	141,565
Due from Electric Capital Reserve	481,772	-
Due from Cemetery Account	-	-
Other (less allowance for doubtful Accounts 2025, \$8,336, 2024 \$15,898)	38,673	2,221
	2,290,237	2,062,252
Inventories of materials and supplies, at cost	40,000	40,000
Prepaid expenses	84,413	14,112
	\$2,414,650	\$2,116,364
LIABILITIES		
Trade payables	\$1,937,141	\$1,298,474
Due to Federal Government	-	-
Due to Electric Capital Reserve	-	-
Due to Cemetery Fund	93	-
Due to Water Operating Fund	221,262	193,564
Due to Town	-	194,562
	2,158,496	1,686,600
Consumers' deposits and accrued interest	116,658	142,160
	2,275,154	1,828,760
NET ASSETS		
Surplus	139,496	287,604
	\$2,414,650	\$2,116,364

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG

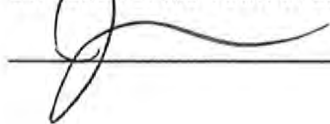
Supplementary Financial Information

Electric Utility -Capital Fund Statement of Financial Position

Year Ended March 31, 2025

	2025	2024
ASSETS		
Bank (book balances)	\$101,754	\$ 233,330
Due from Operating fund	-	-
	101,754	233,330
Utility plant and equipment in service (page B-23)	4,742,983	4,165,948
	\$4,844,737	\$4,399,278
LIABILITIES		
Due to Operating Fund	\$ 40,897	\$ 141,565
Long-term debt, Municipal Finance Corporation	200,000	300,000
Temp Borrowing – Municipal Finance	481,772	-
Asset Retirement Obligations	79,045	77,268
Reserve for capital expenditures (page B-24)	60,856	91,764
	862,570	610,597
EQUITY		
Investment in capital assets (page B-24)	3,982,167	3,788,681
	\$4,844,737	\$4,399,278

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG
 Supplementary Financial Information
 Electric Utility -Plant and Equipment
 Year Ended March 31, 2025

	2025	2024
Tangible plant		
Sub-station equipment	\$ 2,706,554	\$ 2,706,554
Right-of-way land	2,371	2,371
Transmission		
Overhead conductors	10,057	10,057
Poles, towers and fixtures	24,081	24,081
Distribution		
Overhead conductors	2,256,657	1,786,167
Poles and fixtures	1,330,874	1,227,969
Street and highway lighting system	410,960	403,745
Transformers and installations	1,809,395	1,662,711
Services	535,337	475,761
Meters and installations	314,107	314,107
Buildings	93,329	93,329
Shop equipment	37,432	37,432
Mobile equipment – trucks	18,441	18,441
Communications equipment	21,674	21,674
Computer and office equipment	100,528	100,528
Computer programs	28,305	28,305
Miscellaneous equipment	40,215	40,215
	9,740,316	8,953,447
Accumulated amortization	(4,997,333)	(4,787,499)
	\$ 4,742,983	\$ 4,165,948

TOWN OF LUNENBURG

Supplementary Financial Information

Electric Utility -Statement of Investment in Capital Assets

Year Ended March 31, 2025

	2025	2024
BALANCE – BEGINNING OF YEAR	\$3,788,681	\$ 3,565,797
Term debt retired	100,000	100,000
Other transfers	54,365	(2,248)
Transfer to Capital Reserve	40,898	141,565
Accretion Expense	(1,777)	(2,468)
Fixed assets written off	-	(13,965)
	193,486	222,884
BALANCE - END OF YEAR	\$3,982,167	\$ 3,788,681

Supplementary Financial Information

Electric Utility – Statement of Capital Reserve

Year Ended March 31, 2025

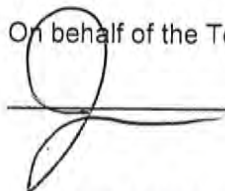
	Depreciation			2025	2024
	Funds	Equipment	Substation	Total	Total
BALANCE – BEGINNING OF YEAR	\$ 90,351	\$ 1,413	\$ -	\$91,764	\$ 207,928
Interest earned	9,989	-	-	9,989	24,010
Contributions, other	-	-	-	-	1,391
Transfer from (to) Capital Fund	(249,318)	(1,413)	-	(250,731)	(379,978)
Transfer from Operating Fund	209,834	-	-	209,834	238,413
	(29,495)	(1,413)	-	(30,908)	(116,164)
BALANCE - END OF YEAR	\$ 60,856	-	-	\$ 60,856	\$ 91,764

TOWN OF LUNENBURG

Supplementary Financial Information
 Perpetual Care Funds Statement of Financial Position
 Cemetery Care Deposits
 Year Ended March 31, 2025

	2025	2024
ASSETS		
Bank (book balances)	\$ 143,193	\$ 122,501
Due from Cemetery Fund	10,187	4,587
Due from Operating Loans	-	-
Town Capital Fund – 3.07% 2024	-	-
Town Capital Fund – 3.70% 2028	24,000	32,000
Town Capital Fund – 2.35% 2024	-	-
Town Capital Fund – 2.35% 2029	40,000	48,000
Town Capital Fund – 3.07% 2031	32,844	37,536
	96,844	117,536
	\$250,224	\$ 244,624
LIABILITIES		
Due to Town Capital Fund	\$ -	\$ -
NET ASSETS		
Perpetual Care Funds Reserve	250,224	244,624
	\$ 250,224	\$ 244,624

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

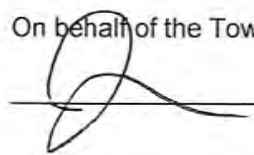
Supplementary Financial Information
 Perpetual Care Fund – Statement of Reserve
 Year Ended March 31, 2025

	2025	2024
BALANCE – BEGINNING OF YEAR	\$ 244,624	\$ 239,892
Perpetual care receipts and donations	5,600	4,732
BALANCE – END OF YEAR	\$250,224	\$ 244,624

TOWN OF LUNENBURG
 Supplementary Financial Information
 Operating Reserve Funds Statement of Financial Position
 Year Ended March 31, 2025

	Streets Sewers & Others	Recreation	Safe Restart	LAFF	Housing Accelerator Fund	Pro Kids	Operating Surplus Reserve	Region 6 Diversion Spec. Projects	2025 Total	2024 Total
ASSETS										
Bank balances	\$ 2,257,185	\$63,520	\$38,155	\$ 107,498	\$304,525	\$31,784	\$199,604	\$ 2,648	\$ 3,004,919	\$1,643,844
Due from Town General	418,274	7,400	-	-	289,736	2,085	5,301	-	722,797	1,201,047
	\$ 2,675,459	\$ 70,290	\$ 38,155	\$ 107,498	\$594,261	\$ 33,869	\$204,905	\$2,648	\$ 3,727,716	\$2,844,891
LIABILITIES										
Due to Town General	\$ 252,111	\$ -	\$ -	\$ 94,820	\$ 31,419	\$4,440	\$ -	\$ -	\$ 382,790	\$232,684
NET ASSETS										
Operating Reserve	2,423,348	70,290	38,155	12,678	562,842	29,429	204,905	2,648	\$ 3,344,926	\$2,612,207
	\$ 2,675,459	\$ 70,290	\$38,155	\$ 107,498	\$594,261	\$33,869	\$ 204,905	\$2,648	\$ 3,727,716	\$2,844,891

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

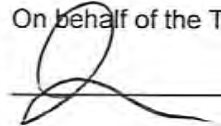
TOWN OF LUNENBURGSupplementary Financial Information
Statement of Operating Reserve Funds
Year Ended March 31, 2025

	Streets Sewers & Others	Recreation	Safe Restart	LAFF	Housing Accelerator Fund	Pro Kids	Operating Surplus Reserves	Region 6 Diversion Spec. Projects	2025 Total	2024 Total
BALANCE – BEGINNING OF YEAR	\$1,890,587	\$62,021	\$37,348	\$101,649	\$291,956	\$30,784	\$195,270	\$2,591	\$ 2,612,207	\$ 1,473,080
Donations	-	-	-	3,575	-	2,085	-	-	5,660	99,363
Interest earned	56,599	1,500	807	2,273	12,568	-	4,333	56	78,136	74,668
Contributions, other	-	7,400	-	-	289,736	-	-	-	297,136	295,075
Transfer, from Town General	728,277	-	-	-	-	1,000	5,301	-	734,578	902,704
Transfer (to) Town General	(252,111)	-	-	-	(31,419)	(4,440)	-	-	(287,970)	(232,684)
Transfer to Other	-	-	-	(94,820)	-	-	-	-	(94,820)	-
	532,765	8,900	807	(88,972)	270,885	(1,355)	9,634	56	732,720	1,139,126
BALANCE- END OF YEAR	\$2,423,348	\$70,290	\$38,155	\$12,678	\$ 562,842	\$29,429	\$204,905	2,648	\$ 3,344,926	\$2,612,207

TOWN OF LUNENBURG
 Supplementary Financial Information
 Capital Reserve Funds Statement of Financial Position
 Year Ended March 31, 2025

	Solid Waste Site Closure	Other Equipment	Fire Equipment	CCBF	Provincial Capital Funds	Deed Transfer Tax	2025 Total	2024 Total
ASSETS								
Bank balances	-	\$1,337,096	\$134,815	\$425,575	\$45,639	\$1,082,170	\$3,025,295	\$2,451,334
LIABILITIES								
Due to (from) General Operating	-	205,518	(50,000)	(226,838)	(3,426,046)	(96,007)	(3,593,372)	(1,085,519)
	-	205,518	(50,000)	(226,838)	(3,426,046)	(96,007)	(3,593,372)	(1,085,519)
EQUITY								
Capital Reserve	-	1,331,578	184,815	652,413	3,471,685	1,178,177	6,618,668	3,536,853
	\$ -	\$1,337,096	\$134,815	\$425,575	\$45,639	\$1,082,170	\$ 3,025,295	\$2,451,334

On behalf of the Town of Lunenburg



Mayor



Chief Administrative Officer

TOWN OF LUNENBURG
 Supplementary Financial Information
 Statement of Capital Reserve Fund
 Year Ended March 31, 2025

	Solid Waste Site Closure	Academy/ Other Equipment	Fire Equipment	CCBF	Provincial Capital Funds	Deed Transfer Tax	2025 Total	2024 Total
BALANCE, BEGINNING OF YEAR	\$ -	\$1,244,029	\$130,638	\$411,659	\$615,950	\$1,134,577	\$3,536,853	\$2,343,210
Donations	-	-	-	-	-	-	-	106,343
Interest earned	-	42,436	4,176	13,916	16,950	39,905	117,383	99,916
Sale of Lands and Equipment	-	-	-	-	-	-	-	428,313
Deed transfer tax	-	-	-	-	-	252,715	252,715	442,201
Conditional transfers from, Provincial government	-	-	-	226,838	3,432,193	-	3,659,031	411,352
Transfer from Town General Fund	-	563,798	50,000	-	-	-	611,214	478,500
Transfer to Town Capital Fund	-	(716,101)	-	-	(593,406)	(249,020)	(1,558,527)	(772,072)
Transfer, other	-	-	-	-	-	-	-	(910)
	-	(112,452)	54,176	240,754	2,855,737	43,600	3,081,815	1,193,643
BALANCE – END OF YEAR	\$ -	\$1,331,578	\$184,815	\$652,413	\$3,471,685	\$1,178,177	\$6,618,668	\$3,536,853

TOWN OF LUNENBURG
 Supplementary Financial Information
 Schedule of Debt Charges and Long-term Debt

	Due	Opening Balance	Issued	Redeemed	Closing Balance	Interest	Interest Rate
General Capital							
Temporary Borrowing		603,917	210,735	603,917	210,735	-	-
Paving							
Debenture - Municipal Finance Corporation	2027	23,600	-	5,900	17,700	460	2.237%-2.653%
Debenture - Municipal Finance Corporation	2025	21,000	-	10,500	10,500	488	2.749% - 2.894%
Debenture - Municipal Finance Corporation	2027	77,600	-	19,400	58,200	2,061	2.754%-3.073%
Debenture - Municipal Finance Corporation	2034	154,000	-	14,000	140,000	3,834	2.265%-2.829%
Debenture - Municipal Finance Corporation	2036	58,000	-	7,250	50,750	928	0.850%-2.8090%
Community Centre							
Town of Lunenburg - Hillcrest Cemetery	2029	48,000	-	8,000	40,000	1,034	2.35%
Arena Building							
Debenture - Municipal Finance Corporation	2027	14,400	-	3,600	10,800	382	2.754%-3.073%
Recreation-Boat Launch							
Debenture - Municipal Finance Corporation	2027	135,720	-	27,144	108,576	4,104	3.141% - 3.389%
Public Works Equipment							
Debenture - Municipal Finance Corporation	2027	50,000	-	12,500	37,500	1,328	2.754%-3.073%
Town of Lunenburg - Hillcrest Cemetery	2027	32,000	-	8,000	24,000	806	2.88%
Debenture - Municipal Finance Corporation	2036	194,154	-	16,473	177,681	3,766	.85%-2.809%
Town of Lunenburg - Hillcrest Cemetery	2029	37,537	-	4,692	32,845	1,080	3.07%
Debenture - Municipal Finance Corporation	2039	-	228,386	-	228,386	9,113	4.94%-5.029%
Fire Equipment							
Debenture - Municipal Finance Corporation	2026	134,664	-	44,889	89,775	2,718	2.648% - 2.925%
Debenture - Municipal Finance Corporation	2036	283,876	-	21,837	262,039	5,696	.5650%-2.809%
Debenture - Municipal Finance Corporation	2039	-	175,531	-	175,531	7,005	4.94%-5.029%
Sewers							
Debenture - Municipal Finance Corporation	2033	385,811	-	38,581	347,230	12,572	3.141% - 3.551%
Debenture - Municipal Finance Corporation	2024	138,199	-	12,564	125,635	3,441	2.265%-2.829%
Debenture - Municipal Finance Corporation	2031	33,200	-	4,150	29,050	531	.85%-2.809%
Debenture - Municipal Finance Corporation	2034	-	200,000	-	200,000	7,983	4.94%-5.029%
Lunenburg Academy							
Debenture - Municipal Finance Corporation	2025	14,800	-	7,400	7,400	344	2.749% - 2.894%
Debenture - Municipal Finance Corporation	2027	36,080	-	9,020	27,060	958	2.754%-3.073%
Debenture - Municipal Finance Corporation	2027	109,480	-	27,370	82,110	2,134	2.237%-2.653%
Debenture - Municipal Finance Corporation	2034	177,616	-	16,146	161,470	4,422	2.265%-2.829%
		\$ 2,763,654	\$ 814,652	\$ 923,333	\$ 2,654,973	\$ 77,187	

TOWN OF LUNENBURG
 Supplementary Financial Information
 Schedule of Debt Charges and Long-term Debt
 Year Ended March 31, 2025

Water Capital

Water Treatment Plant

Debenture - Municipal Finance Corporation	2026	326,000	-	40,750	285,250	12,430	3.911% - 4.026%
		\$ 326,000	\$ -	\$ 40,750	\$ 285,250	\$ 12,430	

Electric Capital

Temporary Borrowing

Substation upgrades

Debenture - Municipal Finance Corporation	2026	300,000	-	100,000	200,000	3,378	1.041% - 1.489%
		\$ 300,000	\$ 481,772	\$ 100,000	\$ 681,772	\$ 3,378	
		\$ 3,389,654	\$ 1,296,424	\$ 1,064,083	\$ 3,621,995	\$ 92,995	

TOWN OF LUNENBURG
 Supplementary Financial Information
 Statement of Capital Financing
 Year Ended March 31, 2025

	2025	2024
SOURCE		
Federal and Provincial grants	\$ 604,864	\$ 77,663
Capital expenditures from revenue	-	-
Contributions, other organizations	109,098	281,855
Temporary borrowings	692,506	-
Withdrawal from Capital and Operating Reserve Funds	1,764,083	2,068,277
	\$3,170,551	\$ 2,427,795
APPLICATION		
Capital asset acquisitions	\$3,170,551	\$ 2,427,795
	\$3,170,551	\$ 2,427,795

TOWN OF LUNENBURG
 Supplementary Financial Information
 Schedule of Capital Project Funding

	Total Cost	Federal & Provincial Grants	Borrowings	Transfer from Reserves	Contributions - other Organizations	Expenditure From Revenue
General Capital						
Retaining Wall (Townsend Street)	\$ 180,214	\$ -	\$ -	\$ 180,214	\$ -	\$ -
Montague Street Retaining Wall	229,215	-	-	229,215	-	-
Fire Hall Roof Sealed and Repainted	98,578	-	-	98,578	-	-
Fire Department Equipment Washer	59,010	-	-	29,505	29,505	-
Replacement for Chevrolet 2002 Salt Truck	210,735	-	210,735	-	-	-
Plow for 2002 Replacement Truck	48,764	-	-	48,764	-	-
3/4 Ton Truck Replacement	76,986	-	-	76,986	-	-
Public Works-Dump Trailer	13,379	-	-	13,379	-	-
Flag Pole Unesco Square	7,286	-	-	7,286	-	-
Lift Station Communication Upgrades	46,929	-	-	46,929	-	-
Raw Sludge Pump for Fornier Press	28,079	-	-	28,079	-	-
Sanitary System Pump Replace at Lift Stations	48,635	-	-	48,635	-	-
Waste Water Treatment Plant Blower Room HVAC	14,691	-	-	14,691	-	-
Tannery Road Culvert Assessment	47,685	-	-	47,685	-	-
GIS Underground Infrastructure Maser Plan	31,419	-	-	31,419	-	-
Tree Planting Resilient Roots	22,917	11,458	-	11,459	-	-
Green Street Sidewalk Renewal	419,397	192,631	-	226,766	-	-
Tannery Road Sidewalk Renewal	484,609	400,775	-	83,834	-	-
New Sidewalk Montague Street	14,929	-	-	7,465	7,464	-
Skate Park Improvements	17,764	-	-	-	17,764	-
	\$ 2,101,221	\$ 604,864	\$ 210,735	\$ 1,230,889	\$ 54,733	\$ -
Water Utility						
Hydrants	\$ 6,426	\$ -	\$ -	\$ 6,426	\$ -	\$ -
Half Ton Truck	33,194	-	-	33,194	-	-
Harbourview/Morash Water Main Renewal	242,841	-	-	242,841	-	-
	\$ 282,461	\$ -	\$ -	\$ 282,461	\$ -	\$ -
Electric Utility						
Overhead Conductors	\$ 238,306	-	-	\$ 191,156	\$ 47,150	-
Poles & Fixtures	102,905	-	102,905	-	-	-
Street Lighting	7,215	-	-	-	7,215	-
Transformers-Line	146,683	-	146,683	-	-	-
Voltage Regulator	232,184	-	232,184	-	-	-
New Services	59,576	-	-	59,576	-	-
	\$ 786,869	\$ -	\$ 481,772	\$ 250,732	\$ 54,365	\$ -
	\$ 3,170,551	\$ 604,864	\$ 692,507	\$ 1,764,082	\$ 109,098	\$ -

Federal/Provincial grants

Town: Province of Nova Scotia-Resilient Root Program \$11,458; Municipal Capital Growth Program Grant \$192,631, Sustainable Services Growth Fund \$400,775



Member of The AC Group of Independent Accounting Firms

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bridgewater@bvca.ca

www.bvca.ca

September 29, 2025

Mayor Jamie Myra and Council
Town of Lunenburg
PO Box 129
Lunenburg, Nova Scotia
B0J 2C0

Dear Mayor Myra:

We have completed our audit of the Town of Lunenburg for the year ended March 31, 2025. We wish to provide you with the following comments.

During our audit process we do make enquiries of management and employees to determine if they are aware of any fraudulent or illegal acts carried on by any of the Town employees. Management advised us they were not aware of any such acts.

The Department of Municipal Affairs and Housing requires submission of audited financial statements by September 30th of each year. The Department also requires the submission of the Financial Information Return (FIR) by September 30th of each year. Town Finance Staff will complete and submit to the Department in a timely manner once the financial statements are approved.

The primary purpose of our examination is to enable us to form an opinion on the financial statements of the Town of Lunenburg for the year ended March 31, 2025. We reviewed and tested the Town's financial system and related accounting controls to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Our study and evaluation with respect to these financial systems was not designed for the purpose of expressing an opinion on the internal accounting control, and it would not necessarily disclose all weaknesses in the system.

If you have any questions regarding any of the items listed above, please do not hesitate to contact our office.

Yours very truly,

Michael Belliveau, CPA, CA
Partner

cc Chief Administrative Officer (CAO) and Department of Municipal Affairs



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September 29, 2025

Mayor Jamie Myra and Council
Town of Lunenburg
PO Box 129
Lunenburg, Nova Scotia
B0J 2C0

Dear Mayor Myra:

In connection with the audit of the Town of Lunenburg (the “Town”) financial statements as of March 31, 2025 and for the year then ended, the Canadian Auditing Standards require that we advise management and the audit committee (hereinafter referred to as “those charged with governance”) of the following internal control matters identified during our audit.

Our Responsibilities

Our responsibilities, as prescribed by the Canadian Auditing Standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatements, whether caused by error or fraud. An audit includes consideration of internal control over financial reporting (hereinafter referred to as “internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Town’s internal control.

Internal Control Matters

Cheque signing

During the course of the audit, three cheques were identified that contained only one signature, based on cheque copies included with the bank statements. As a result, we performed additional testing by selecting a larger sample of cleared cheques to determine whether they had the required two signatures in accordance with the Town’s internal control procedures. No other instances of singly-signed cheques were identified.

Town of Lunenburg
September 29, 2025
Page 2

Yours very truly,



Michael J. Belliveau, CPA, CA
Partner

cc Chief Administrative Officer
Department of Municipal Affairs

PFB/dm

2025-09-11-town of lunenburg-2025 internal control letter.docx



October 1, 2025

Attention: Municipal Affairs, Province of Nova Scotia

Re: Auditor Internal Control Letter for fiscal 2024/25

119 Cumberland Street
P.O. Box 129
Lunenburg, Nova Scotia
Canada B0J 2C0

Response to Internal Control Letter from Belliveau Veinotte dated
September 29, 2025

www.townoflunenburg.ca

The second signature missing on three cheques was an inadvertent human error due to some staffing changes.

TOWN OFFICE
902-634-4410

ELECTRIC UTILITY
902-634-4410

FIRE DEPARTMENT
902-634-8343

PUBLIC WORKS
902-634-8992

RECREATION
902-634-4006

There is a departmental procedure in place for cheques returned to the Accounts Payable Clerk's office for distribution to ensure that there are two signatures. The staff person does a final review indicating this has been completed with either tiny check marks or dots to the left of the signature lines before release of the cheque.

While we always strive for this to be completed 100% of the time the three cheques that were missed were all under \$1,400 dollars. All new Finance staff have been advised of this procedure, and it has been added to the onboarding documents for all new finance staff.

Yours very truly,

Lisa Dagley, CPA, CGA
Finance Director

FACSIMILIE
902-634-4416

UNESCO World Heritage Site

Subject: Safe and Active School Routes Funding Pre-Application
From: Tyson Joyce, Town Engineer
Date: October 2, 2025



Recommendation

That Council approve an application to the Safe and Active School Routes Funding Pre-Application, focused on the Victoria Road (between Green Street and the BMR crossing) Sidewalk Renewal Project and safety improvements along the one-way section of Green Street.

Background

Staff have recently been made aware of a funding opportunity available through Efficiency Nova Scotia & Federation of Canadian Municipalities and their Safe and Active School Routes Program. The aim of the Program is to provide new or improved active transportation infrastructure in your community including quick-build or permanent features such as pathways, sidewalks, bike lanes, crossing and safety enhancements – along with knowledge and capacity to implement these improvements effectively.

The Program offers a maximum award of \$125,000 (up to 80% of the eligible costs) and is available to Canadian Municipal Governments. The Town of Lunenburg's population (less than 10,000) also potentially boosts the allowable contribution from 50% to 80% of costs, but the same \$125,000 cap would apply.

Discussion

The Safe and Active School Routes funding is intended to support planning, design and implementation (i.e. construction) phases of projects. Construction must be included in the scope. Projects eligible for the funding include the following:

1. Quick-build installations for active transportation, such as bollards, planters, paint, concrete surfboards and other removable treatments arranged to pilot new pathways, crosswalks, curb bump-outs, sidewalks, bicycle lanes, speed deterrents, etc.
2. New or improved infrastructure for active transportation, such as separated bicycle lanes, more pedestrian-friendly intersections, pathways, crosswalks and connections to active transportation networks and transit networks.
3. Improved active transportation infrastructure, including design considerations in which there may be no net gain in kilometres of infrastructure, but include improvements in the quality of infrastructure that encourage greater usage.
4. New or improved design and safety features and facilities that promote active transportation, such as storage facilities, lighting, greenery, shade, benches, crosswalks, speed bumps, fences, signage and automated speed enforcement.

Staff are recommending a pre-application be submitted on behalf of the Town focused on potentially advancing the Capital Budget Project of the Victoria Road Sidewalk Renewal (currently design/construction span fiscals 2027/28 to 2029/30). Potential safety improvements can be included at the Green/Victoria intersection (shortening the crosswalk at the one-way opening) and within the short one-way section of Green Street. This full scope fits into categories 2 & 4 in the list above.

The forecasted cost of the sidewalk renewal included within the 2025/26 Capital Budget document was \$650,000 spread over three years. The extra safety improvements outlined above would be likely to increase this amount.

Strategic Plan Relevance

Capital Construction Projects are part of the Servicing and Facilities Strategic Direction of the Town's Comprehensive Community Plan, a town where the long-term infrastructure needs of the community are met through strategic management and incremental, well-phased upgrades that are financially sustainable.

Financial

As this project is currently incorporated in the five-year capital plan in years three to five (2027/28 to 2029/30) there is no approved budget amount for this project. However, as staff project funding for the future years of the five-year capital plan it is anticipated if approved to be \$50,000 from Deed Transfer Taxes and the balance for construction for Debt financing. Should the Town be awarded this grant funding it could potentially save the Town from incurring \$125,000 in Debt to complete this project.

Subject: Potable Water, Quality Test Results: April to June 2025

From: Tyson Joyce, P.Eng, PMP, Town Engineer

Date: September 25, 2025



Recommendation

This is an information report. No decision of Council is required.

Background

The Nova Scotia Environment and Climate Change (NSECC) Approval documents to operate for the Water Treatment Plant (WTP) require that certain tests be carried out to verify the quality of treated potable water. There are also Federal testing standards that must be followed. Routine testing is conducted in the Town of Lunenburg (TOL) lab at the WTP, and independently by accredited laboratories to determine compliance levels with both the Provincial and Federal standards. If any test result exceeds the standards, then explanations are provided. This report provides a monthly summary of these results.

The timing of this document follows from the testing schedule at the WTP, which is performed on a quarterly cycle. The next Council report will be prepared at the end of the next quarter.

At the end of each year an annual report is also prepared for the WTP and filed with the Provincial and Federal governments.

Discussion

1.0 Water Quality

The TOL water system operates according to two Nova Scotia Environment Approvals:

- Approval for Operation – Water Treatment Facility (Approval #2010-071794-02)
 - Updated Approval to Operate effective May 4, 2022
- Approval to Withdraw Water – Dares Lake (Approval #2011-079411-01)

The Approval to Operate document requires the following water quality sampling:

- Weekly total coliform and fecal coliform tests for water entering the distribution system and various water distribution system sample points (maximum none/100 mL).
- Quarterly tests for Manganese (maximum 0.12 mg/L).
- Quarterly tests for disinfection by-products:

- Trihalomethanes (maximum 0.1 mg/L).
- Haloacetic acids (maximum 0.08 mg/L).
- Lead and Copper testing performed in accordance with the “Requirements for Lead and Copper Management Municipal Public Drinking Water Supplies” which requires 10 samples taken between May 1st and September 30th each year (maximum of 0.005 mg/L).
- Turbidity measured continuously at each filtration unit shall not exceed 0.1 NTU 99% of the time and shall not exceed 0.3 NTU at any time.
- Chlorine residual must be between 0.2-4.0 mg/L measured continuously.
- The Province can also request virus testing for *Giardia* and *Cryptosporidium* at any time. Treatment efficiencies are required to meet:
 - 3-log reduction (99.9%) of *Giardia* and *Cryptosporidium*.
 - 4-log reduction (99.9%) of viruses.
- Treatment must also limit corrosion of water distribution and/or plumbing systems and reduce odors.

Federal Guidelines for Monitoring Public Drinking Water Supplies require annual testing of raw water and treated water for compliance. A more in-depth assessment is required every five years.

Results

From April to June 2025, all weekly, monthly, and quarterly regulatory testing and in-house daily testing complied with the Approval requirements.

The following table summarizes the sampling results for this quarter, including parameters identified in the Approval to Operate. This table reports periodic turbidity and chlorine residual testing, but not continuous testing. Turbidity and chlorine residual are continuously monitored and recorded on the WTP Supervisory Control and Data Acquisition (SCADA) system. There are safeguards in place that automatically raise alarms for the operator and shut down equipment when the required conditions are not met.

Parameter Tested	Approval Limit	Exceeded Approval Limit
Lead	<0.005 mg/L	None
Manganese	<0.12 mg/L	None
Trihalomethanes	<0.1 mg/L	None
Haloacetic Acids	<0.08 mg/L	None
Turbidity	<0.1 NTU 99% of the time, and not to exceed 0.3 NTU	None
Chlorine Residual	0.2-4.0 mg/L	None
Total Coliforms	None/100 mL	None
Fecal Coliforms	None/100 mL	None
Comment: None		

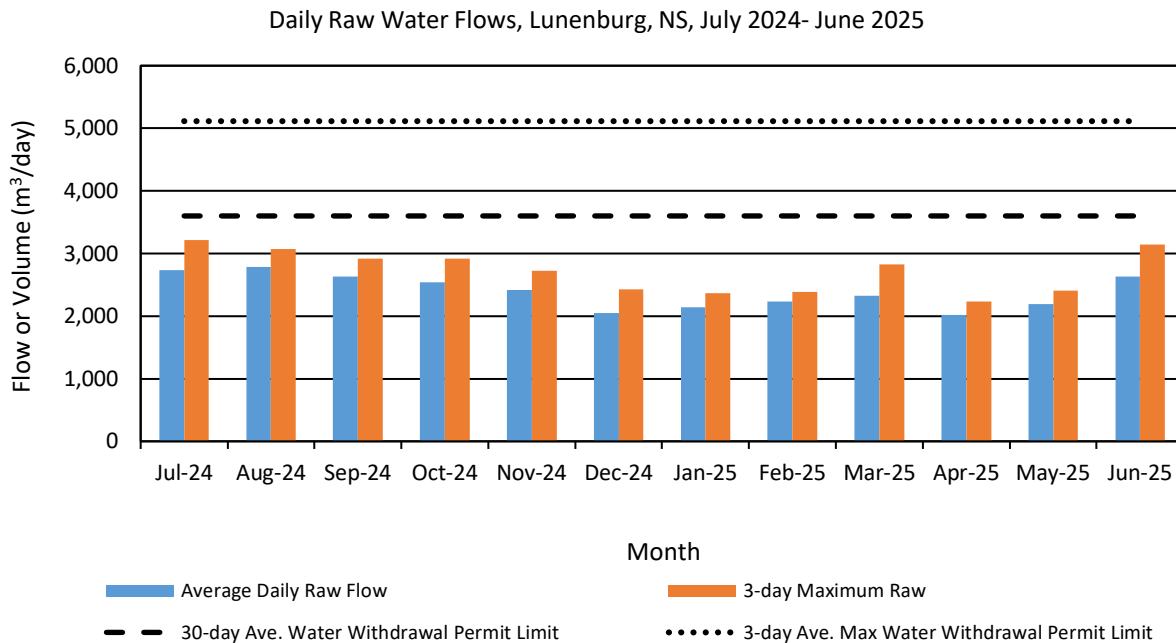
2.0 Raw and Treated Water Flows

The WTP withdraws water from Dares Lake and can withdraw water at a rate outlined in the Approval to Withdraw Water. The approved rates of withdrawal as of July 31, 2022, are as follows:

- Average rate of withdrawal: 3,600,000 L/day (averaged over 30 days).
- Maximum rate of withdrawal: 5,114,000 L/day (averaged over 3 days).

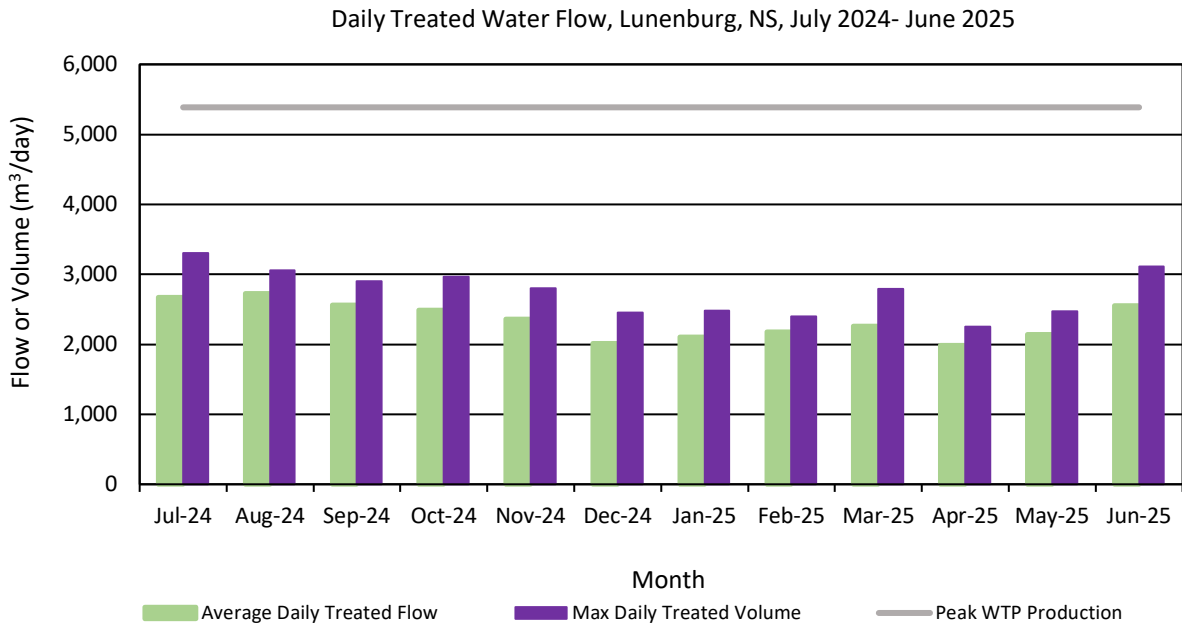
Average and Maximum Daily Flow of Raw Water:

The following graph shows the historical monthly flows and the 3-day maximum flows for the raw water entering the WTP over the past year, inclusive of this quarter:



Average and Maximum Daily Flow of Treated Water:

The following graph shows the historical average daily flows and the maximum daily flow for the treated water from the WTP over the past year, inclusive of this quarter:



Results

The average daily raw water flow did not exceed the 30-day average Water Withdrawal Permit Limit during this quarter.

The 3-day maximum average withdrawal limit was not exceeded this quarter.

The treated water flow did not exceed the peak production rate within this quarter.

3.0 Water Main Breaks and Repairs:

There were five reported water main break and repair this quarter, which is detailed in the following table:

Month	Date	Street	Address or Block	Problem or Cause
April	21	Broad	12	Leak at saddle connection. Replaced section of 6" main to remove this issue
May	5	Broad	42	6" valve failed when being operated. Removed and replaced valve.
May	12	Green	151	Replaced hydrant valve

Month	Date	Street	Address or Block	Problem or Cause
May	26	Broad	12	Discovered issue with hydrant valve when repairing saddle issue. Remove and replace hydrant valve and placed new hydrant in.
June	1	Masons Beach Rd	101	Leak in line, repaired with clamp

4.0 Complaints

The were no complaints reported this quarter

Strategic Plan Relevance

Strategic Planning Goal #3. A. (a.) of the Town’s Strategic Plan is to “Champion opportunities for our community’s health and well-being by ... Protecting our natural environment ... Continue to provide solid waste management, sewage treatment and high-quality water to all of our residents”.

Relevant Legislation/Approvals

The TOL water system operates according to two Nova Scotia Environment Approvals:

- Approval for Operation – Water Treatment Facility (Approval # 2010-071794-02)
- Approval to Withdraw Water – Dares Lake (Approval # 2011-079411-01)

Financial

Funds are included in the WTP operating budget to pay for these water quality tests.

Subject: Wastewater, Quality Test Results: April to June 2025

From: Tyson Joyce, P.Eng, PMP, Town Engineer



Date: September 25, 2025

Recommendation

This is an information report. No decision of Council is required.

Background

The Nova Scotia Environment “Approval” documents to operate for the Wastewater Treatment Plant (WWTP) (Class II wastewater treatment facility) require that certain tests be carried out to verify the quality of treated wastewater at the plant. There are also Federal testing standards that must also be followed. Routine testing is conducted both in the Town of Lunenburg (TOL) labs at the WWTP and independently by accredited laboratories to determine compliance levels with both the Provincial and Federal standards. If any test result exceeds the standards, then explanations are provided. This report provides a monthly and quarterly summary of these results.

The timing of this document follows from the testing schedule at the WWTP, which is performed on a quarterly cycle. The next Council report will be prepared at the end of the next quarter.

At the end of each year an annual report is also prepared for the treatment plant and filed with the Provincial and Federal governments.

Discussion

The Lunenburg WWTP was issued an amended Approval to Operate by Nova Scotia Environment and Climate Change (NSECC) in 2023. The requirements of this Approval, as well as the Federal Requirements are summarized in the following tables:

Provincial Approval 2012-082710-03 Testing Requirements

Treated wastewater must be tested a minimum of five times per month (once per week) for:

- Carbonaceous Biochemical Oxygen Demand (CBOD, maximum 20 mg/L)
 - Suspended Solids (SS, maximum 20 mg/L)
 - *E. coli* (maximum 1000 counts/100 mL)
 - pH (acceptable pH is in the range 6.0 - 9.0)
- The facility is considered to be in “compliance with the treated effluent discharge criteria if the average value calculated for the averaging period meets the specified limits. All average residuals shall be the arithmetic mean with the exception of *E. coli*, which shall be the geometric mean.” The averaging period is defined as quarterly.

Federal Wastewater Systems Effluent Regulations Testing Requirements

Treated wastewater must be tested every two weeks for:

- Carbonaceous Biochemical Oxygen Demand (CBOD maximum 25 mg/L)
 - Total Suspended Solids (TSS maximum 25 mg/L)
 - Un-ionized ammonia (maximum 1.25 mg/L) and
 - pH (between 5.5 - 9.5)
- Acute Lethality Tests are mandated to be conducted quarterly. In this test, rainbow trout are used to determine if they can survive in wastewater effluent over a 96-hour period. According to the regulations, if four consecutive Acute Lethality Tests pass when taken quarterly (over a year), then the testing for acute lethality can be reduced to once per year. The WWTP is currently on the reduced program of one lethality test per year.

Results

The required number of tests per month for CBOD, SS, *E. coli*, and pH were carried out, and all pH tests were within the required ranges.

Quarterly Averages:

Quarterly averages for this reporting period are summarized in the following table. As per the Approval, an arithmetic mean is used for CBOD and SS, and a geometric mean is used for *E. coli*.

Quarter	Quarterly Average		
	CBOD (20 mg/L)	TSS (20 mg/L)	<i>E. coli</i> (1000 counts/100 mL)
Qtr. 2 2025	3.7	6.3	65

All CBOD and TSS test results met the Provincial and Federal requirements this quarter. *E. coli* test results were above the Provincial requirements in one instance this quarter with a measurement of 2,500 counts/100mL. Nonetheless, on a quarterly basis, which is the basis for meeting the requirements in the Provincial Approval, *E. coli* test results met the Provincial requirements this quarter.

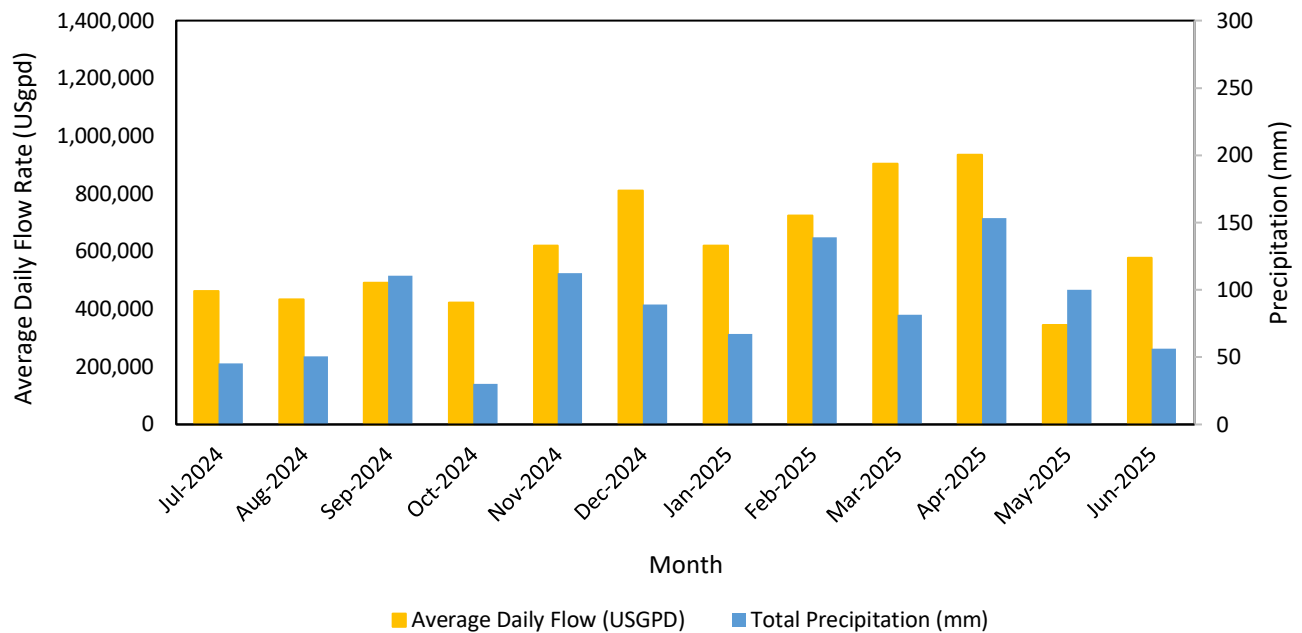
Lethality Testing:

Based on the *Wastewater Systems Effluent Regulations*, acute lethality testing of the effluent is only required annually as the previous six consecutive samples passed the test requirements. An acute lethality test was performed on December 12, 2024, and the effluent was determined to be not acutely lethal. The next acute lethality test is scheduled to be performed in December 2025.

Average Monthly Daily Flow of Wastewater with Total Monthly Precipitation:

The following graph shows the monthly flows for the wastewater treatment plant over the past year, along with the total monthly precipitation. Total precipitation data was taken from Western Head, Nova Scotia.

Average Daily Flow of Treated Wastewater, Lunenburg, NS,
July 2024 – June 2025



Sewer Breaks and Repairs:

There were no sewer breaks recorded this quarter.

Complaints:

There were no complaints recorded this quarter.

Overflows:

There was one possible overflow event reported this quarter due to a power outage on April 23rd which affected five pumping stations. As the outage disrupted SCADA trending, it is unclear whether any of the stations went into overflow condition.

Strategic Plan Relevance

Strategic Planning Goal #3. A. (a.) of the Town's Strategic Plan is to "Champion opportunities for our community's health and well-being by ... Protecting our natural environment ... Continue to provide solid waste management, sewage treatment and high-quality water to all of our residents".

Financial

Funds are included in the Wastewater Treatment Plant operating budget to pay for these effluent quality tests.

Town of Lunenburg Motion Action List

PRIORITY A = Action within 3 months (Sept. 2025 – Dec. 2025)

PRIORITY B = Action within 6 months (Sept. 2025 – March 2026)

PRIORITY C = Longer-term (Beyond March 2026)

MOTION ACTION LIST					
TITLE	REQUESTED DATE	COUNCIL MOTION OR DESCRIPTION	RESPONSIBLE	TARGET DATE	STATUS & UPDATES
PRIORITY A					
Marketing Levy By-law	2024	Draft a Marketing Levy By-law.	Municipal Clerk	PRIORITY A (in progress) By-law in place by April 2026	Initial notice sent to operators on Sept. 10 Brief survey expected to be sent to operators in October.
Short Term Housing Report	April 1, 2025	Bring back a report on what amendments might look like to the MPS and LUB, including options to: <ul style="list-style-type: none"> • Restrict short-term rentals to primary residences; • Restrict short-term rentals to commercial-use zones; • Evaluate the merits of a short-term rental business licensing by-law. 	Community Development	PRIORITY A Work in tandem with Marketing Levy	

Affordable Housing Policy	Feb. 25, 2025	Draft an Affordable Housing Tax Forgiveness Policy.	Municipal Clerk Community Development	PRIORITY A (in progress) October 2025	Policy approval scheduled for Oct. 14, 2025. Item to be removed following approval
MPS Amendments: DAs on Town Land	Original motion: July 16, 2024 Updated motion: Jan. 7, 2025 COTW	Original motion: Amend the Municipal Planning Strategy, allowing development agreements with potential purchasers of the lower slopes of Blockhouse Hill. Jan. 7, 2025 COTW motion: Refer the proposed amendments to the Municipal Planning Strategy (MPS), as outlined in Attachment A, to Council for consideration, enabling the use of development agreements on lands throughout the Town.	Community Development	PRIORITY A	This is a milestone that needs to be achieved for HAF agreement.
LUB Amendments: Main Street Form Zone & on-site parking	2024 /2025	Form Zone: Prepare a report with recommendations for revising the Land-Use By-law's Main Street Form Zone requirements, with the aim of encouraging more varied development within this zone Parking: Original (Feb. 27, 2024) : That Council direct staff to work on a proposed amendment to the Land Use By-law (LUB) to enable up to five on-site parking spaces in front yards. Expanded Jan. 28, 2025: That staff to expand their review beyond the motion passed on February 27, 2024, which directed staff to work on a proposed amendment to the Land Use By-law (LUB) to enable up to five on-site parking spaces in front yards, and further explore additional options to address parking challenges in the Salt Meadow subdivision and the apartment buildings in that neighbourhood.	Community Development	PRIORITY A	As a part of comprehensive MPS/ LUB Review

LUB Amendment: Zoning change Salt Meadows Subdivision	Feb. 11, 2025	That staff begin the planning process to consider amending the Land Use By-law to change the zoning of the Salt Meadow subdivision from Medium Density to Low Density, consistent with the intent and configuration of the original property development plan.	Community Development	PRIORITY A (in progress) Nov. 2025	PPM Scheduled for Sept. 24, 2025
Housing Market Study	Jan. 14, 2025	Collaborate with MODL on commissioning a comprehensive housing market study to provide updated housing market information and address known data gaps that will support affordable housing within the region.	Community Development	PRIORITY A (in progress)	
Livestreaming of meetings	Aug. 19, 2025	Prepare a report for reviewing the Town's current practices for livestreaming Council and committee meetings, identifies which types of meetings should be livestreamed, and includes a scan of livestreaming practices in other Nova Scotia municipalities.	Municipal Clerk	PRIORITY A Nov. 2025 Draft Policy to be presented	Direction given at Oct. 7 COTW meeting. Draft policy in works now.
Reducing Speed Limits	April 15, 2025	Prepare a report on reducing speed limits from 50 km/h to 40 km/h on Linden Avenue, Pelham Street, and Creighton Street, based on available traffic study data and exploring the possibility of including adjoining streets, in an application to the Province for a speed limit reduction; and that a recommendation of a town-wide reduction may result if appropriate and cost-effective. Bring back a report exploring the installation of four-way stop signs at the intersections of Creighton Street with Prince Street and Creighton Street with Cornwallis Street.	Public Works	PRIORITY A (in progress)	As of July 2025, inquiries have been made to the Provincial Traffic Authority and are waiting for a response
Policy Amendments: Snow Removal Policy	Sept. 22, 2025	Council tabled a motion on staff requested amendments to the Snow Removal Policy.	Public Works	PRIORITY A	October 2025
PRIORITY B					

Community Grants Policy Amendment	Aug. 19, 2025	Review and propose any possible edits to the policy. Sept. 2, 2025: Council indicated a desire to have a Grants Committee.	Communications & Events Coordinator Municipal Clerk	PRIORITY B Early in 2026; align with the budget cycle)	
Paid Parking Infrastructure	May 28, 2024	Prepare a report on paid parking infrastructure, which accepts various payment options for consideration in conjunction with the 2025/26 budget deliberations.	Public Works Finance	PRIORITY B Early in 2026; align with the budget cycle)	
Cornwallis Street Renaming	Dec. 10, 2024	Cease work on the renaming of Cornwallis Street subject to Council re-evaluation.	Municipal Clerk Community Development	PRIORITY B	
Washrooms at Lunenburg Academy	Initial Direction: March 4, 2025 COTW	Staff presented an information report on this on June 24, 2025. No motion was made, but a general consensus to revisit the idea of portable washrooms in the Spring of 2026.	Public Works	PRIORITY B Early in 2026; align with the budget cycle)	
Buffer Zone & Rescinding a Motion	April 15, 2025	Review and report back on the UNESCO World Heritage context for development in the Old Town buffer zone, including the 1994 nomination documents and recommendations from Zzap Architecture related to Upper King Street. Following receipt of the report, Council will reconsider its November 28, 2023 motion declaring the Upper King Street lands as surplus.	Community Development	PRIORITY B	
Banner Installation and possible program	July 15, 2025	Explore options for banner installation, taking into consideration the current requests, including potential logistics, responsibilities, and costs, and how similar requests may be accommodated in the future.	Public Works Municipal Clerk	PRIORITY B	

Review Hack & Trolley By-law	Aug. 19, 2025	Review the Hack and Trolley By-law, taking into account regulations from other jurisdictions with similar climates and tourism activities	Municipal Clerk By-law Enforcement	PRIORITY B (Spring 2026)	
Wastewater Treatment and Harbour Water Quality	Aug. 19, 2025	Prepare a report on the Town's wastewater treatment system and its relationship to harbour water quality, including: <ul style="list-style-type: none"> • An overview of whether and how untreated or partially treated sewage may enter the Front or Back Harbour; • A plain-language summary of the current treatment system upgrades and their anticipated impact on effluent quality; and Contextual information to support public understanding of the Town's wastewater practices.	Public Works	PRIORITY B	
Lunenburg Academy Roof	Aug. 19, 2025	Defer the Lunenburg Academy Roof Repairs Project, with the intention of Staff keeping the same scope for the 2026/27 Town Capital Budget and proceeding with the tender process as soon as possible.	Public Works Community Development Finance	PRIORITY B Early in 2026; align with the budget cycle)	
Traffic and Parking Budget Considerations	March 4, 2025 COTW	Staff to bring forward cost estimates for the following initiatives as part of the 2025/26 budget deliberations: <ul style="list-style-type: none"> • Reconfiguration of the Community Centre parking lot • Accessible parking considerations • Paid parking options <i>*if this is too much perhaps this considered in a different year per Council discussion</i> • Consistent signage improvements 	Public Works Community Development Finance	PRIORITY B Early in 2026; align with the budget cycle)	First two items addressed in July 15, 2025 staff report. Other items to come at a future meeting
PRIORITY C					

NSUARB application to amend Regulation 5.14	April 23, 2024	Amend Electric Utility Regulations to include energy storage alongside renewable low-impact generators, limited to devices with a capacity of 27kW or less.	Finance	PRIORITY C Requires ABCO to follow-up with Town	This was a request from ABCO contingent on ABCO paying for the amendments, but no follow-up has been received yet.
Parking & Traffic Study Recommendation	Jan. 28, 2025	Work towards collaborating with the Municipality of the District of Lunenburg and the local MLA to work towards the recommendation identified in the Parking and Traffic Study regarding safety improvements at the intersection of Route 332 and Trunk 3.	CAO Public Works	PRIORITY C	
Laurie Fisher Art Project	April 22, 2025	Explore how the town could work with Eric Croft to explore options for maintaining and restoring the Laurie Fisher Fish Rehabilitation Project.	Staff TBD	PRIORITY C	
Election signs on public lands	May 13, 2025	Prepare a local rule governing the placement of election signs on public lands, specifically parklands, within the Town of Lunenburg.	Municipal Clerk	PRIORITY C Prior to next election cycle	