



**Village of New Minas**  
**Commission Meeting**  
**July 14, @ 7:00 PM**  
**Commission Room, LMCC**  
**New Minas, Nova Scotia**  
**AGENDA**

1. Call to Order
2. Oath of Office – D. Windle-Smith
3. Approval of the Agenda
4. Disclosure of Conflict of Interest
5. Approval of Minutes:
  - a. June 9, 2025, Village Commission Meeting
6. Business Arising from Minutes:
  - b. June 9, 2025, Village Commission Meeting
7. Comments from the Chair
8. Public Input Specific to Agenda Topics
9. Presentations –
  - a. Municipality of the County of Kings – Rezoning Request – 8877 Commercial Street
10. Committee Reports:
  - a. Beautification Committee — No meeting since last report
  - b. Finance & Audit Committee — Draft minutes included in the package
  - c. Joint Accessibility Advisory Committee — No meeting since last report
  - d. New Minas Water Commission — Draft minutes included in package
  - e. Regional Sewer Committee — Minutes from June 19 meeting not yet received
11. Staff Reports:
  - a. Clerk Treasurer/CAO — Report included in package
  - b. Director of Public Works — Report included in package
  - c. Manager of Finance — Report included in package
  - d. Director of Recreation – Report included in Package
12. New Business:
  - a. Bench dedications/ Memorial bench programs - Commissioner Windle-Smith
  - b. Advertising for Citizen Committee Representation – CAO/ Clerk Treasurer
  - c. Advertising Request – Royal Canadian Legion Veterans Service Book

**13. Correspondence:**

- a. Trevor Hebert – Advertising Request – Royal Canadian Legion Veterans Service Book
- b. Jason Haughn – Municipal Affairs – 2 Items + 1 Ask

**14. General Public Input**

**15. Closed Session**

- a. Legal Matter Update
- b. Personnel Matter

**16. Adjournment**



**Village of New Minas**  
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**2. Oath of Office**

## **Municipal Elections Act**

### **Oath of councillor**

147 (1) A councillor shall, before entering upon the duties of his office, be sworn by taking the oath of allegiance and of office in prescribed form.

(2) The oath shall be administered by a judge, justice of the peace, the mayor or warden, or the clerk.

(3) The clerk shall enter a certificate of the taking of the oath in the minutes.

(4) The oath shall be taken and subscribed by each councillor at the first meeting of the council after his election, or within such extended time as the council allows.

(5) A councillor who refuses or fails to take the oath shall be deemed to have forfeited his office as councillor.



## Oath of Office

I, Debra Windle-Smith, swear and solemnly affirm that I will be faithful and bear true allegiance to His Majesty King Charles III, his heirs and successors, according to law;

That I am duly qualified as required by law for the office of Commissioner of the Village of New Minas;

That I will truly, faithfully, and impartially execute the duties of the office to which I have been elected to the best of my knowledge and ability;

And that I have not received and will not receive any payment or reward or promise thereof for the exercise of any partiality or other undue execution of the duties of my office.

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Signature

Sworn (or affirmed) at New Minas  
in the County of Kings  
this 14<sup>th</sup> day of July, 2025, before me

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Jeff Lawrence  
Clerk Treasurer/ CAO



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New Minas, Nova Scotia  
AGENDA

**5. Approval of Minutes**



**Village of New Minas**  
Commission Meeting  
June 9, 2025 @ 7:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
DRAFT MINUTES

**Commissioners Present:**

- Dave Chaulk, Chair
- James Redmond, Vice Chair
- Mary Munroe
- Debra Windle-Smith
- Quentin Hill

**Commissioners Absent:**

- 

**Staff Present:**

- Jeff Lawrence, Clerk Treasurer/CAO
- John Ansara, Director of Recreation and Community Development
- Cory Palmer, Director of Public Works

**Others Present:**

- Christina Sappington, District 8 Councillor
- Julie Vanexan, MLA Kings South
- Maynard Stevens
- Dave Corkum, Mayor, Kings County
- Scott Conrad, CAO, Kings County
- Martin Kehoe, Manager of Environmental Services, Kings County
- Concerned Citizens, Sewer Lagoon Odour

**1. Call to Order:**

Dave Chaulk called the meeting to order at 7:04pm, welcoming those in attendance.

**2. Approval of the Agenda:**

Motion:

THAT the Agenda for the June 9th, 2025, Commission Meeting be approved with the addition of a Kings County staff presentation on the regional sewer lagoon system.

**M/J. Redmond**  
**S/ Q. Hill**  
**Motion Carried**

**3. Disclosure of Conflict of Interest:**

No conflicts of interest were declared.

**4. Approval of Minutes:**

a. May 12, 2025, Village Commission Meeting

Motion:

THAT the Minutes for the May 12, 2025, Village Commission Meeting be approved as circulated.

**M/J. Redmond**

**S/ Q. Hill**

**Motion Carried**

**5. Business Arising from Minutes:**

**6. Comments from the Chair:**

Dave Chaulk congratulated Debra Windle-Smith for her election win.

**7. Public Input Specific to Agenda Topics:**

**8. Presentations**

a. **Sewer Lagoon Update**

Scott Conrad, CAO for the Municipality of the County of Kings, and Martin Kehoe, Manager of Environmental Services for same, provided an update of the efforts taken to address the ongoing odour issues at the regional sewer lagoon.

The presentation focused on replying to frequently asked questions.

After the presentation, the floor was opened for questions.

Main question and answer topics included: the cause, system capacity, the long duration of the event, is the current technology appropriate, are there health concerns, when will the problem be corrected, and what long term solutions are being looked at.

Scott Conrad and Martin Kehoe responded to each of the concerns.



**9. Committee Reports:**

**a. Beautification Committee**

Debra Windle-Smith provided a verbal summary of the draft minutes included in the June 9, 2025, Commission agenda package.

Motion:

THAT the draft minutes for the Beautification Committee be received as included in the June 9, 2025, Commission agenda package and as verbally summarized Debra Windle-Smith.

**M/D. Windle-Smith**

**S/ M. Munroe**

**Motion Carried**

**b. Inclusion and Access Working Group**

Quentin Hill provided a verbal summary of the draft minutes included in the June 9, 2025, Commission agenda package.

Motion:

THAT the draft minutes for the Inclusion and Access Working Group be received as included as included in the June 9, 2025, Commission agenda package.

**M/Q. Hill**

**S/ M. Munroe**

**Motion Carried**

**c. New Minas Water Commission**

James Redmond provided a verbal summary of the draft minutes included in the June 9, 2025, Commission agenda package.

Motion:

THAT the draft minutes for the New Minas Water Commission be received as included in the June 9, 2025, Commission agenda package and as verbally summarized by James Redmond.

**M/J. Redmond**

**S/ Q. Hill**

**Motion Carried**

**d. Regional Sewer Committee**

James Redmond provided a verbal summary of the draft minutes included in the June 9, 2025, Commission agenda package.

**Motion:**

THAT the draft minutes for the Regional Sewer Committee be received as included in the June 9, 2025, Commission agenda package and as verbally summarized by James Redmond.

**M/J. Redmond**

**S/ Q. Hill**

**Motion Carried**

**10. Staff Reports:**

**a. CAO/ Clerk Treasurer**

CAO/ Clerk Treasurer Lawrence provided a brief synopsis of the CAO/ Clerk Treasurer Report.

**Motion:**

THAT the CAO/ Clerk Treasurer report be received as included in the June 9, 2025, Commission agenda package.

**M/J. Redmond**

**S/ D. Windle-Smith**

**Motion Carried**

**b. Public Works**

The Director of Public Works provided a brief synopsis of the public works report.

**Motion:**

THAT the Director of Public Works report be received as included in the June 9, 2025, Commission agenda package.

**M/Q. Hill**

**S/ D. Windle-Smith**

**Motion Carried**

**c. Finance**

Motion:

THAT the Manager of Finance report be received as included in the June 9, 2025, Commission agenda package.

**M/Q. Hill**

**S/ D. Windle-Smith**

**Motion Carried**

**d. Recreation and Community Development**

The Director of Recreation provided a brief synopsis of the recreation report.

Motion:

THAT the Director of Recreation report be received as included in the June 9, 2025, Commission agenda package.

**M/Q. Hill**

**S/ J. Redmond**

**Motion Carried**

**11. New Business:**

**a. Budget - Transfer to Reserves Request – Joint Accessibility Advisory Committee**

Quentin Hill and John Ansara recommended transferring the \$60,000 in capital monies from the 2025/26 capital budget to the capital reserve to be available to be spent on future accessibility projects.

Motion:

THAT the \$60,000 approved in the 2025/26 capital budget be transferred to the capital reserve so that it is available for future accessibility projects.

**M/Q. Hill**

**S/ J. Redmond**

**Motion Carried**

**12. Correspondence:**

**13. General Public Input:**

**14. Closed Session:**

Dave Chaulk indicated that there was a need for an in-camera session to deal with legal and personnel matters.

At 8:45pm, the Commission adjourned to move into closed session to discuss a legal matter and a personnel matter.

Motion:

THAT the Commission adjourn to move into closed session.

**M/D. Windle-Smith**

**S/ Q. Hill**

**Motion Carried**

Motion:

THAT the Commission adjourn from the closed session.

**M/J. Redmond**

**S/ Q. Hill**

**Motion Carried**

At 9:10pm the Commission reconvened the open session of the meeting.

**15. Adjournment:**

There being no further business, Dave Chaulk called for a motion to adjourn at 9:12pm.

Motion:

THAT the meeting be adjourned.

**M/J. Redmond**

**S/ Q. Hill**

**Motion Carried.**



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**9. Presentations**



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**9. Presentations**



## Municipality of the County of Kings

### Report to the New Minas Village Commission

Application to rezone 8877 Commercial Street (PID 55209993), New Minas from the General Commercial (C1) Zone to the Mixed Commercial Residential (C3) Zone.

File: 25-15

DATE: July 14, 2025

Prepared by: Planning Services

<b>Applicant</b>	Gary Swanburg
<b>Landowner</b>	Gary Swanburg and Robert Coldwell
<b>Location</b>	8877 Commercial Street (PID 55209993), New Minas
<b>Lot Area</b>	6,673 square feet
<b>Designation</b>	Commercial Designation
<b>Zone</b>	General Commercial (C1) Zone
<b>Surrounding Uses</b>	Commercial and Residential Uses
<b>Proposal</b>	To rezone the subject property from the General Commercial (C1) Zone to the Mixed Commercial Residential (C3) Zone to permit the use of an existing building for two residential units.
<b>Reason for rezoning</b>	<ul style="list-style-type: none"> <li>• The applicant is using the existing building on site as a two unit dwelling.</li> <li>• The property is within the General Commercial (C1) Zone. The zone does not permit residential units unless they are in a commercial building.</li> <li>• Rezoning to the Mixed Commercial Residential (C3) Zone would enable the applicant to use the building as a two unit dwelling.</li> </ul>
<b>Enabling Policy</b>	Policy 5.3.3 of the Municipal Planning Strategy (MPS) enables Council to consider rezoning land from one zone enabled in a designation to another enabled within the same designation. As both the General Commercial (C1) Zone and the Mixed Commercial Residential (C3) Zone are enabled within the Commercial Designation, Council is able to consider this rezoning.

## Appendix A - Maps

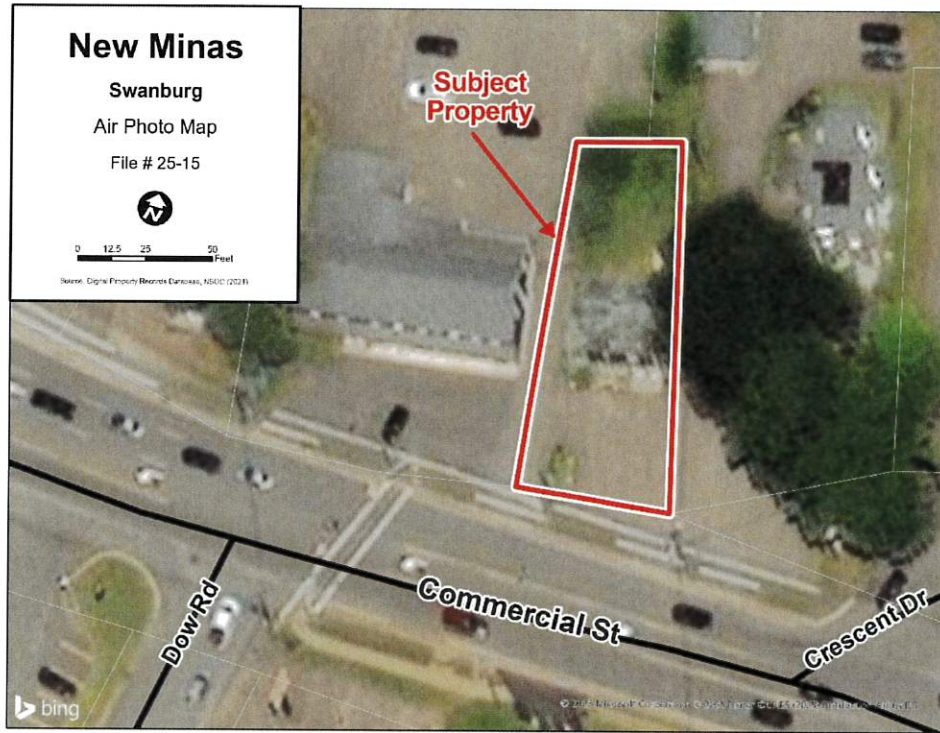


Figure 1: Aerial view of the subject property

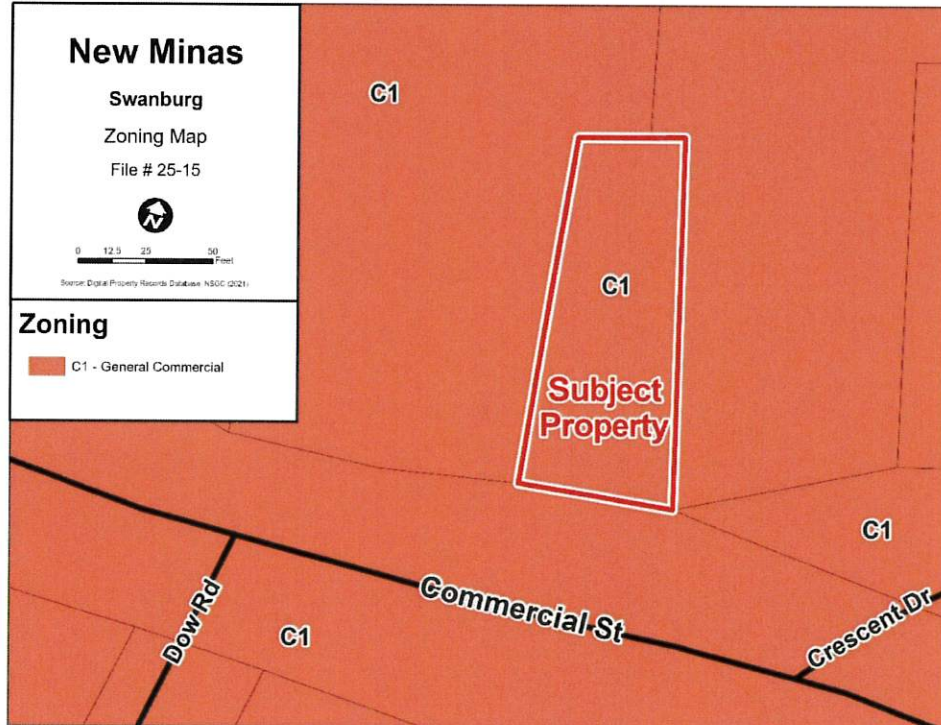


Figure 2: Zoning Map



## **Land Use By-Law Map Amendment Application (Rezoning)**

**8877 Commercial Street (PID 55209993), New Minas**

Peri Bowman, Planner  
New Minas Village Commission  
July 14th, 2025



1

## **Origin and Purpose of the Meeting**

- Changes to the Planning Policies of the Municipality of the County of Kings eliminated all Area Advisory Committees.
- All rezoning and development agreement applications will be presented to the Village Commission when the subject property is located within Village boundaries
- The Village Commission will have an opportunity to ask questions and provide input that will be shared with Planning Advisory Committee.



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## Application Process

Complete Application Received April 2<sup>nd</sup>, 2025

Public Information Meeting

Staff Review

**Village Commission Meeting**

Planning Advisory Committee

First Reading

Public Hearing

Second Reading

14 day appeal period



3

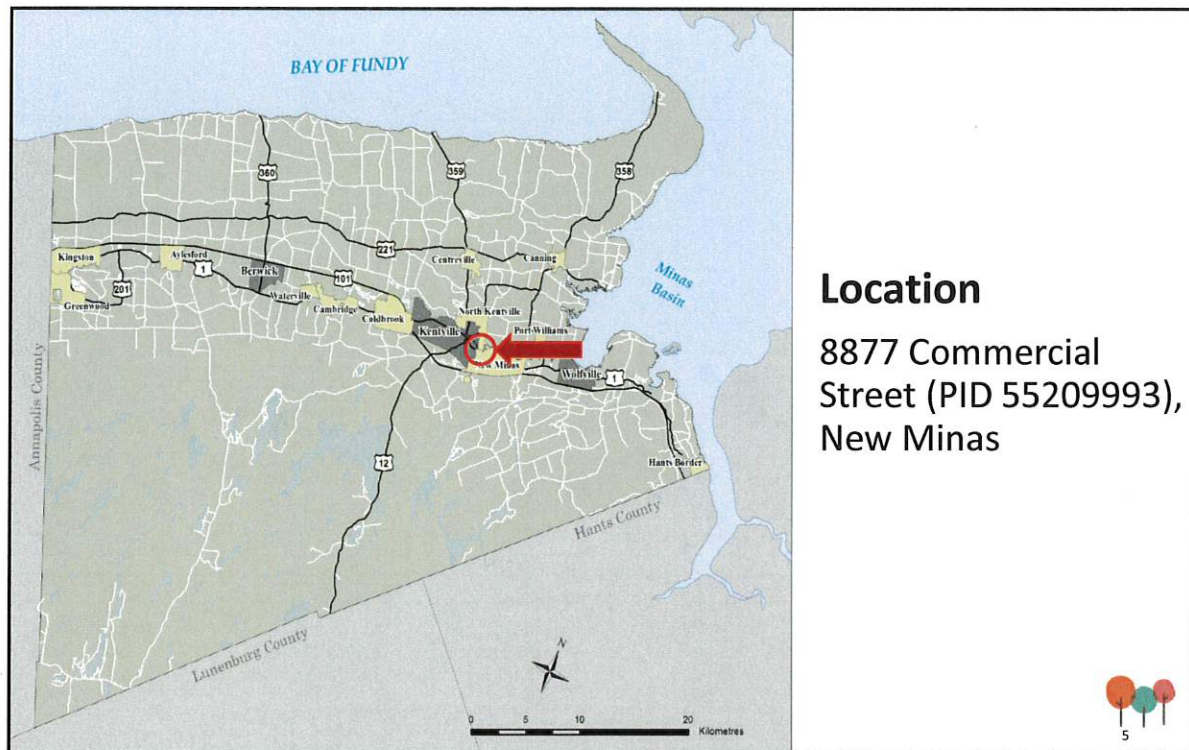
## Proposal

Rezone the subject property from the General Commercial (C1) Zone to the Mixed Commercial Residential (C3) Zone to permit the use of the existing building as a two unit dwelling.

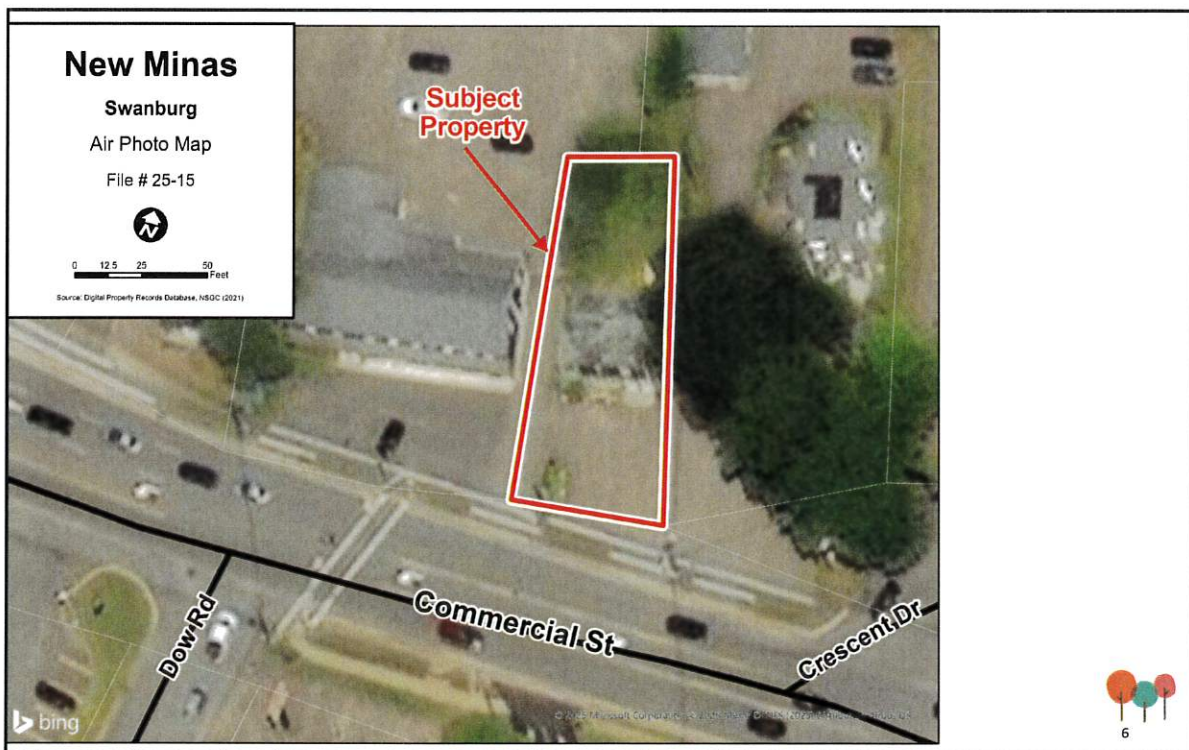


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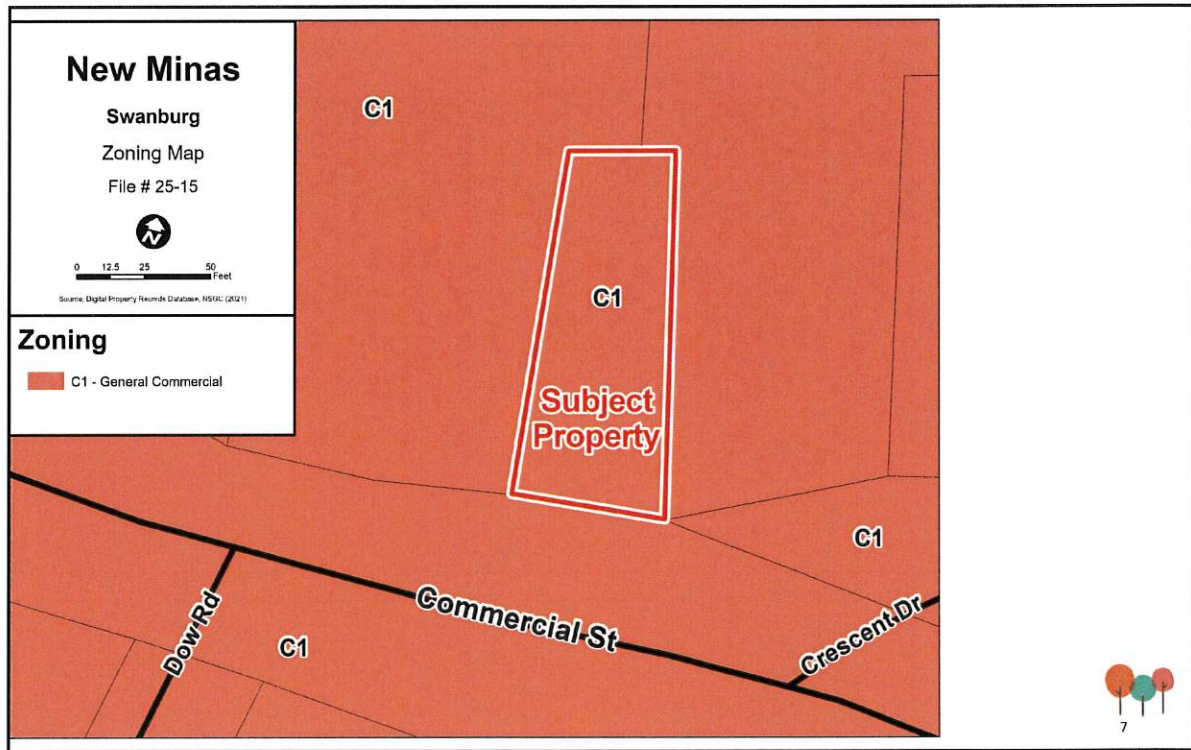




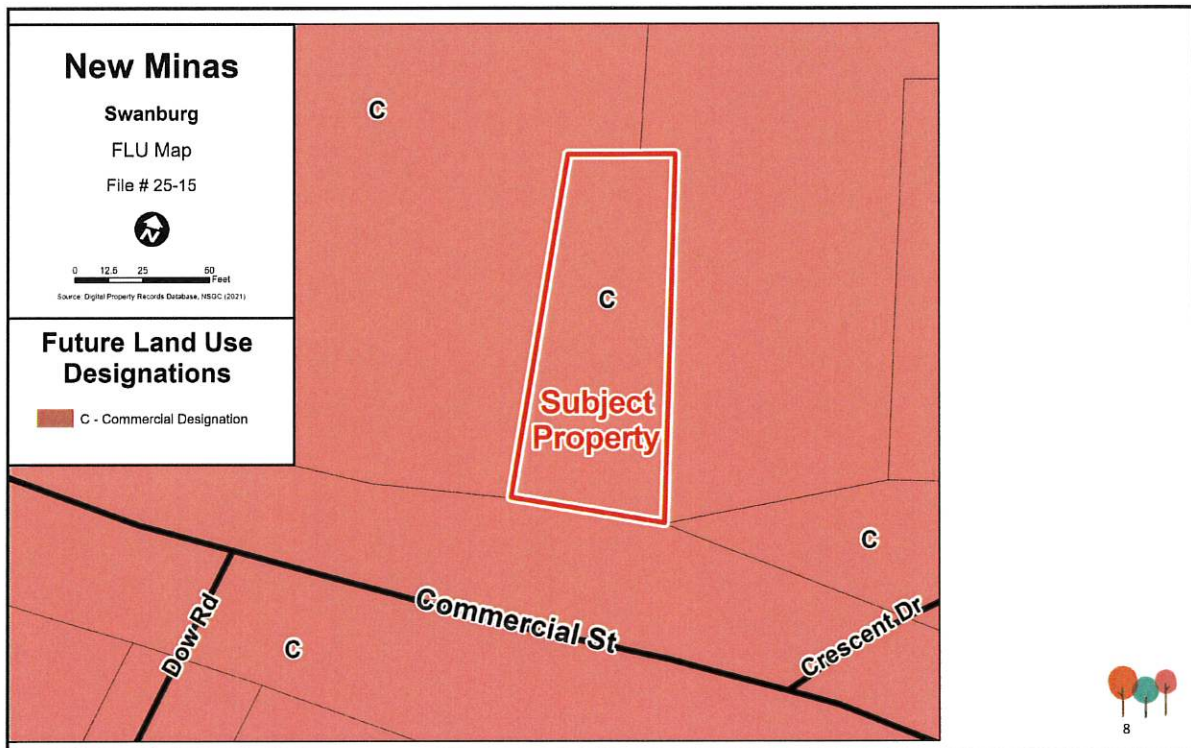
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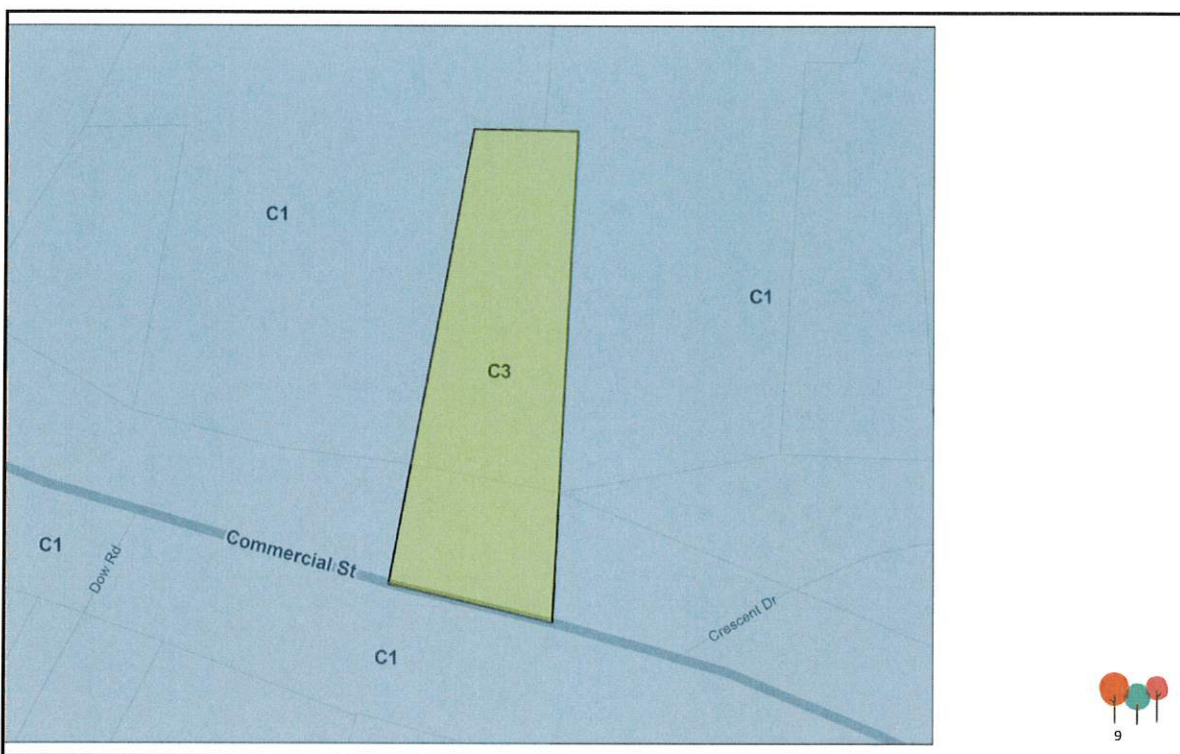


7



8





9

## Policy Review

- **MPS Policy 5.3.3** – enables Council to Consider rezoning land from one zone enabled in a designation to another enabled within the same designation
- The General Commercial (C1) Zone and Mixed Commercial Residential (C3) Zone are both enabled within the Commercial Designation
- Council is able to consider the rezoning



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## Application Process



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## Questions and Comments



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**Village of New Minas**  
Commission Meeting  
July 14, 2025 @ 7:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
AGENDA

**10. Committee Reports**



**Village of New Minas**  
Finance & Audit Committee  
June 12, 2025 @ 6:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
DRAFT MINUTES

**Members Present:**

- Dave Chaulk, Commission Member & Chair (via zoom)
- Valerie Kneen-Teed, Citizen Member
- Bruce MacArthur, Citizen Member

**Members Absent:**

- Quentin Hill, Commission Member (via Zoom)

**Staff Present:**

- Jeff Lawrence, Clerk Treasurer/CAO
- Shelly Palmer, Manager of Finance

**Others Present:**

- Lawrence Lake, Village Auditor

**1. Call to Order:**

The Chair called the meeting to order at 6:04 pm, welcoming those in attendance.

**2. Approval of the Agenda:**

Motion:

THAT the Agenda for the June 12, 2025, Finance & Audit Committee Meeting be approved as circulated.

**M/B MacArthur**

**S/ V. Kneen-Teed**

**Motion Carried**



**3. Approval of Minutes:**

a. October 16, 2024, Finance & Audit Committee Meeting

The CAO/ Clerk Treasurer indicated that because the Finance and Audit Committee did not meet on January 22, 2025, the minutes of the October 16, 2024 meeting were never approved.

b. January 22, 2025, Finance & Audit Committee Meeting

The CAO/ Clerk Treasurer indicated that this meeting did not take place due to there being no quorum and so no motion is required.

c. April 30, 2025, Finance & Audit Committee Meeting

Motion:

THAT the Approval for the October 16, 2024, and April 30, 2025, Finance & Audit Committee meetings minutes be deferred to the next meeting.

**M/V. Kneen-Teed**

**S/ B. MacArther**

**Motion Carried**

**4. Business Arising from Minutes:**

a. October 16, 2024, Finance & Audit Committee Meeting

There was no business arising from the October 16, 2024, minutes.

b. April 30, 2025, Finance & Audit Committee Meeting

There was no business arising from the April 30, 2025, minutes.

**5. Comments from the Chair:**

There were no comments from the Chair.

**6. Presentations:**

a. Financial Statements for Year Ending March 31, 2025

The auditor, Lawrence Lake, presented the draft financial statements for the year ending March 31, 2025, for the Village of New Minas and the New Minas Water Commission (included in Appendix A). Each section was reviewed in detail, with Committee members and Village Commissioners having the opportunity to ask questions. Mr. Lake commented that the Village is currently in a strong financial position with a healthy tax base. The annual surplus for 2024/25 shown in the Consolidated Statement of Operations totals \$971,737.

Mr. Lake did note that an adjusting entry would be required to ensure that the salary transfer to the water utility from administration reflected actual costs and not budget costs.

Motion:

THAT the draft Financial Statements for Year Ending March 31, 2025, be forwarded to the Village Commission for final approval with the provision that the water and administration salaries be adjusted to actuals.

**M/V. Kneen-Teed**  
**S/ B. MacArther**  
**Motion Carried**

**7. Next Meeting Date:**

- a. October 22, 2025

The next meeting is scheduled for Wednesday October 22, 2025 @ 3:00 pm at the Commission Room of the LMCC.

**8. Public Input:**

There was no public input.

**9. Adjournment:**

There being no further business, the Chair called for a motion to adjourn at 6:58pm.

Motion:

THAT the meeting be adjourned.

**M/B. MacArthur**  
**S/ V. Kneen-Teed**  
**Motion Carried**

**Appendix A —  
Draft Financial Statements for Year Ending March 31, 2024**

**Village of New Minas**

**New Minas, Nova Scotia**

**Financial Statements**

**March 31, 2025**

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**Village of New Minas**

**New Minas, Nova Scotia**

**Consolidated Financial Statements  
Section A**

**March 31, 2025**

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## **Morse Brewster Lake**

Chartered Professional Accountants

P.O. Box 718  
158 Commercial Street  
Berwick, NS  
B0P 1E0  
Tel: (902) 538-8531  
Fax: (902) 538-7610  
Email: [info@mblcpa.ca](mailto:info@mblcpa.ca)

### **INDEPENDENT AUDITOR'S REPORT**

**To the Chairman and Commissioners of the  
Village of New Minas**

#### **Opinion**

We have audited the accompanying consolidated financial statements of **Village of New Minas**, which comprise the statement of financial position as at March 31, 2025, and the statement of operations, statement of net financial assets and statement of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the **Village of New Minas**, as at March 31, 2025, and the results of operations and changes in net financial assets 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 Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

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



## **Independent Auditor's Report (continued)**

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. 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 Entity'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 Entity'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 Entity 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.

Berwick, Nova Scotia  
Date

*Morse Brunton Lake*

Chartered Professional Accountants  
Registered Municipal Auditor

**Village of New Minas**  
**Consolidated Financial Statements**  
**Year Ended March 31, 2025**

**Management's Responsibility for the Consolidated Financial Statements**

The management of the **Village of New Minas** (the "Village") is responsible for the integrity, objectivity and accuracy of the financial information presented in the accompanying financial statements. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). A summary of the significant accounting policies is described in Note 2 to the consolidated financial statements.

The Village's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded 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 the approval of the consolidated financial statements.

The consolidated financial statements have been audited by Morse Brewster Lake Chartered Professional Accountants, independent external auditors appointed by the Village. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

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Clerk Treasurer/Chief Administrative Officer

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Chairperson

**Village of New Minas**  
**Consolidated Statement of Operations**  
**Year Ended March 31, 2025**

	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
<b>Revenue</b>			
Taxes	\$ 3,116,563	\$ 3,118,297	\$ 2,958,638
Grants in lieu of taxes	12,500	73,420	70,168
Sales of services	942,756	901,990	759,720
Other revenue from own sources	725,764	1,179,767	1,184,612
Conditional transfers from other governments	362,199	363,166	343,305
Grants and government transfers	431,000	141,246	260,229
Gain (loss) on sale of equipment	<u>-</u>	<u>(9,865)</u>	<u>(31,974)</u>
	<u>5,590,782</u>	<u>5,768,021</u>	<u>5,544,698</u>
<b>Expenditures</b>			
General government services	962,132	1,222,311	1,127,509
Protection	164,010	294,394	282,975
Transportation	321,981	282,157	251,404
Environmental health	684,329	654,911	609,493
Recreational and cultural services	771,138	659,554	632,821
Water transmission and purification	419,145	374,700	418,055
Amortization	361,754	831,306	816,488
Other fiscal services	<u>510,075</u>	<u>476,951</u>	<u>444,472</u>
	<u>4,194,564</u>	<u>4,796,284</u>	<u>4,583,217</u>
<b>Annual Surplus</b>	<u>\$ 1,396,218</u>	<u>\$ 971,737</u>	<u>\$ 961,481</u>

# Village of New Minas

## Consolidated Statement of Financial Position

March 31, 2025

	<u>2025</u>	<u>2024</u>
<b>Financial Assets</b>		
<b>Current</b>		
Cash	\$ 5,901,991	\$ 4,358,010
Investments (GIC at 4.95%, 2024 - 5.40%)	5,379,223	5,000,000
Receivables	<u>750,693</u>	<u>790,364</u>
	<u>12,031,907</u>	<u>10,148,374</u>
<b>Liabilities</b>		
<b>Current</b>		
Payables and accruals	352,210	380,465
Deferred revenue	<u>850,000</u>	<u>2,050</u>
	<u>1,202,210</u>	<u>382,515</u>
<b>Net Financial Assets</b>	10,829,697	9,765,859
<b>Non-Financial Assets</b>		
Prepaid expenses and inventory	111,898	107,000
Property and Equipment (note 2)	<u>13,636,554</u>	<u>13,733,553</u>
	<u>\$ 24,578,149</u>	<u>\$ 23,606,412</u>
<b>Surplus</b>		
<b>Accumulated Surplus (note 3)</b>	<u>\$ 24,578,149</u>	<u>\$ 23,606,412</u>

Commitments (note 8)

On behalf of the Village of New Minas

\_\_\_\_\_, Chairman      \_\_\_\_\_, Commissioner

# Village of New Minas

## Consolidated Statement of Changes in Net Financial Assets

Year Ended March 31, 2025

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
<b>Annual Surplus</b>	1,396,218	\$ 971,737	\$ 961,481
<b>Add (Deduct):</b>			
Acquisition of tangible capital assets	(1,197,000)	(744,729)	(726,517)
Amortization of tangible capital assets	361,754	831,306	816,488
Disposal of assets	-	9,865	31,974
Proceeds on sale of assets	-	559	26,500
Use (acquisition) of prepaid assets	<u>-</u>	<u>(4,900)</u>	<u>(7,383)</u>
Increase in net assets	<u>560,972</u>	1,063,838	1,102,543
<b>Net Financial Assets, beginning of year</b>		<u>9,765,859</u>	<u>8,663,316</u>
<b>Net Financial Assets, end of year</b>		<u>\$ 10,829,697</u>	<u>\$ 9,765,859</u>

**Village of New Minas**  
**Consolidated Statement of Cashflow**  
**Year Ended March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Cash flow from operating activities:</b>		
Annual surplus	\$ 971,737	\$ 961,481
Loss (Gain) on disposal of assets	9,865	31,974
Depreciation and amortization	831,306	816,488
Change in		
Accounts receivable	39,671	(37,175)
Prepaid expenses	(4,900)	(7,383)
Payables and accruals	(28,255)	17,121
Deferred revenue	<u>847,950</u>	<u>(6,313)</u>
	2,667,374	1,776,193
<b>Cash flow from investing activities:</b>		
Proceeds on sale of assets	559	26,500
Purchase of investments	(379,223)	(1,400,000)
Purchase of tangible capital assets	<u>(744,729)</u>	<u>(726,517)</u>
	<u>(1,123,393)</u>	<u>(2,100,017)</u>
<b>Cash (Decrease) Increase</b>	1,543,981	(323,824)
<b>Cash and Equivalencies, beginning of year</b>	<u>4,358,010</u>	<u>4,681,834</u>
<b>Cash and Equivalencies, end of year</b>	<u>\$ 5,901,991</u>	<u>\$ 4,358,010</u>

# **Village of New Minas**

## **Notes to the Consolidated Financial Statements**

**March 31, 2025**

### **1. Significant Accounting Policies**

#### **Basis of Presentation**

The consolidated financial statements of the Village of New Minas are prepared in accordance with Canadian accounting standards for the public sector.

#### **Basis of Consolidation**

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures and changes in fund balances and in financial position of the reporting entity. The activities under the control of Commission and included in the reporting entity are the general operating fund, general capital fund, water operating fund, water capital fund, capital reserve fund, equipment reserve fund and operating reserve fund. Interdepartmental transactions and balances have been eliminated on the consolidated

The consolidated accounts include the New Minas Water Commission in which the Village has a 100% interest.

#### **Financial Instruments**

The Village's financial instruments consist of cash, short term deposits, accounts receivables, accounts payables and accrued liabilities. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

#### **Use of Estimates**

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates. The most significant accounting estimates in these financial statements include allowance for doubtful accounts and determining values for asset retirement obligations and estimated useful life of tangible capital assets.

#### **Government transfers**

Government transfers are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

# **Village of New Minas**

## **Notes to the Consolidated Financial Statements**

**March 31, 2025**

### **1. Significant Accounting Policies (continued)**

#### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, short term borrowing with original maturities of three months or less. Bank borrowings are considered to be financing activities.

#### **Revenue recognition**

Taxation and related revenue: Property tax billings are prepared based on the assessment rolls issued by Property Valuation Services Corporation. Tax rates are established annually by the Commission, incorporating amounts to be raised for local services. Water rates are established by water rate study and approved by the URB. Taxation revenues, water revenues and sewer revenues are recorded at the time billings are due.

#### **Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations.

#### **Deferred Contribution**

Assistance towards the acquisition of fixed assets by the Water and Sewer Commission received prior to January 1, 1985, and subsequent to April 1, 2007, is amortized to income on the same basis as the related fixed asset. Approval has been obtained from the Nova Scotia Utility and Review Board to exempt the Commission from adjusting for any other assistance received prior to January 1, 1985.

#### **Asset Retirement Obligation**

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

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

Any liability is discounted using a present value calculation, and adjusted yearly for accretion expense. The recognition of a liability would result in an accompanying increase to the respective tangible capital assets. Any increase to the tangible capital assets would be amortized in accordance with the depreciation accounting policies.

The Village has assessed their assets and does not currently have any material asset retirement obligations and as such no increase in asset value or liability has been recognized at this time.



# Village of New Minas

## Notes to the Consolidated Financial Statements

March 31, 2025

### 1. Significant Accounting Policies (continued)

#### Deferred Revenue

Deferred revenue relates to funding received for projects that have not been completed.

#### Investments

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value.

#### Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributed to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset are amortized on a straight line basis over their estimated useful life as follows:

General		Water	
Land improvements	20 to 50 years	Wells	25 to 40 years
Buildings	40 years	Pumping stations	50 years
Machinery and equipment	5 to 10 years	Water mains	75 years
Sidewalks	20 years	Hydrants	75 years
Sewer system	50 years		
Skateboard Park	20 years		
Leasehold improvements	20 years		

The Water Commission's depreciation is calculated based on rates prescribed by the Nova Scotia Utility and Review Board. The depreciation charge in the Water and Sewer Operating Fund less amortization of deferred assistance is transferred to a special bank account in the Water and Sewer Capital Fund which is used to help fund replacement of existing plant and equipment.

### 2. Tangible Capital Assets

	<u>2025</u>	<u>2024</u>
<b>Cost</b>		
Land and buildings	\$ 2,790,087	\$ 2,417,078
Recreation Facility	3,419,328	3,400,379
Machinery and equipment	2,083,173	1,947,674
Sewer system	2,578,652	2,518,538
Splash park	161,678	161,678
Street improvements and paving	2,960,108	2,956,204
Signs	75,513	75,513
Street lights	407,185	407,185
Water system	13,324,869	13,183,195
Other	677,147	677,147
	<u>28,477,740</u>	<u>27,744,591</u>
<b>Deduct: Accumulated depreciation</b>	<u>14,841,186</u>	<u>14,011,038</u>
	<u>\$ 13,636,554</u>	<u>\$ 13,733,553</u>

# Village of New Minas

## Notes to the Consolidated Financial Statements

March 31, 2025

### 3. Accumulated Surplus

	<u>2025</u>	<u>2024</u>
Reserve Funds (note 4)	\$ 4,079,410	\$ 3,712,291
Deferred assistance (see page C-10)	3,293,400	3,386,756
Investment in Capital Assets (note 6)	14,297,046	14,022,079
Surplus (note 5)	<u>2,908,293</u>	<u>2,485,286</u>
	<u>\$ 24,578,149</u>	<u>\$ 23,606,412</u>

### 4. Reserve Funds

	<u>General</u>	<u>Water</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
<b>Equipment</b>				
Balance, beginning of year	\$ 737,629	\$ -	\$ 737,629	\$ 679,985
Proceeds on sale	-	-	-	26,500
Interest	41,352	-	41,352	36,702
Transfer to equipment reserve	185,831	-	185,831	220,988
Transfer to capital fund	-	-	-	(226,546)
Balance, end of year	<u>\$ 964,812</u>	<u>\$ -</u>	<u>964,812</u>	<u>737,629</u>

### Operating Fund

Balance, beginning of year	\$ 1,034,871	\$ 500,000
Transfer from operating	-	483,836
Interest earned	<u>48,575</u>	<u>51,035</u>
Balance, end of year	<u>\$ 1,083,446</u>	<u>\$ 1,034,871</u>

### Capital Fund

Balance, beginning of year	1,939,791	1,620,663
Interest	75,913	100,321
Proceeds on sale of equipment	559	-
Transfer from operating fund	339,034	415,469
Transfer to capital	<u>(324,145)</u>	<u>(196,662)</u>
Balance, end of year	<u>2,031,152</u>	<u>1,939,791</u>
	<u>\$ 4,079,410</u>	<u>\$ 3,712,291</u>

# Village of New Minas

## Notes to the Consolidated Financial Statements

March 31, 2025

### 5. Surplus

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 2,485,285	\$ 2,808,092
Surplus (Deficit) - General operating	359,713	(186,915)
Surplus (Deficit) - Water Operating	<u>63,294</u>	<u>(135,892)</u>
Balance, end of year	<u>\$ 2,908,292</u>	<u>\$ 2,485,285</u>

### 6. Investment in Capital Assets

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 14,022,079	\$ 13,596,192
Add (deduct):		
Canada Community Building Fund (CCBF)	-	170,285
Capital grants	141,246	49,830
Interest	212,244	235,669
Amortization of deferred assistance	93,357	93,356
Transfer from reserve	323,586	423,209
Amortization	(485,602)	(487,988)
Gain (loss) on disposal of assets	(10,423)	(58,474)
Procees on sale of assets	<u>559</u>	<u>-</u>
Balance, end of year	<u>\$ 14,297,046</u>	<u>\$ 14,022,079</u>

### 7. Pension

The Village contributes 5.5% of the gross salary for union full time employees to the Pension Plan (a defined contribution pension plan), and 0.5% to a group RRSP Plan. The Village contributes 6-9% of the gross salary for non-union full time employees to a group RRSP Plan. Such contributions are refundable if the employee terminates employment prior to vesting. During the year, the village has contributed \$65,736 (2024 -\$73,531).

### 8. Commitments

The Village has the following lease commitments per year for office equipment leases:

2025	\$	2,608	2026	2,608
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## **Village of New Minas**

### **Notes to the Consolidated Financial Statements**

**March 31, 2025**

#### **9. Other Matters**

The total remuneration paid to each commissioner and the senior management official are as follows:

Commissioners	Compensation	Expenses	Total
Chauk, Dave (Chair)	\$ 15,440	\$ -	\$ 15,440
Redmond, James	15,706	-	15,706
Windle-Smith, Debra	12,636	-	12,636
Hill, Quentin	12,636	-	12,636
Munroe, Mary	13,748	-	13,748
Staff			
Bouter, Tim (Clerk)	<u>112,537</u>	<u>1,068</u>	<u>113,605</u>
Lawrence, Jeff (Clerk)	<u>7,051</u>	<u>-</u>	<u>7,051</u>
	<u>\$ 189,754</u>	<u>\$ 1,068</u>	<u>\$ 190,822</u>

#### **10. Comparative figures**

The comparative figures have been adjusted to conform to the financial statement presentation adopted in the current year.

**Village of New Minas**

**New Minas, Nova Scotia**

**Non-Consolidated Financial Statements  
Section B**

**March 31, 2025**

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## **Morse Brewster Lake**

Chartered Professional Accountants

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### **Auditors' Report on Supplemental Financial Information**

**To the Chairman and Commissioners of  
Village of New Minas**

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

Berwick, Nova Scotia  
Date

*Morse Brewster Lake*

Chartered Professional Accountants  
Registered Municipal Auditor

**Village of New Minas  
General Section  
Statement of Operations**

**Year Ended March 31, 2025**

	<u>Page</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
<b>Revenue</b>				
General tax rates	B-6	\$ 3,116,563	\$ 3,118,297	\$ 2,958,638
Grants in lieu of taxes	B-6	12,500	73,420	70,168
Conditional transfers from Federal and Provincial governments and agencies	B-6	27,500	28,038	25,000
Conditional transfers from other governments and agencies	B-6	334,699	335,128	318,305
Other revenue from own sources	B-7	<u>703,264</u>	<u>780,437</u>	<u>731,119</u>
		<u>4,194,526</u>	<u>4,335,320</u>	<u>4,103,230</u>
<b>Expenditures</b>				
General government services	B-7	962,132	1,222,311	1,127,509
Protective services	B-7	492,600	631,809	548,625
Transportation services	B-8	321,981	282,157	251,404
Environmental health services	B-8	684,329	654,911	609,493
Recreational and cultural services	B-8	771,138	659,554	632,821
Fiscal services	B-8	<u>524,866</u>	<u>524,865</u>	<u>1,120,293</u>
		<u>3,757,046</u>	<u>3,975,607</u>	<u>4,290,145</u>
<b>Operating Surplus (Deficit)</b>		<u>\$ 437,480</u>	<u>\$ 359,713</u>	<u>\$ (186,915)</u>



**Village of New Minas  
General Section  
Operating Fund Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 1,961,163	\$ 1,496,357
Accounts receivable (note 2)	349,145	417,266
Inventory	1,375	1,375
Due from Water Utility operating fund	104,596	161,078
Prepaid expenses	<u>94,020</u>	<u>90,028</u>
	<u>\$ 2,510,299</u>	<u>\$ 2,166,104</u>
<b>Liabilities</b>		
<b>Current</b>		
Payables and accruals	\$ 256,411	\$ 260,410
Due to Capital reserve	18,000	18,000
Due to Water Utility Capital fund	49,506	52,819
Due to General Capital Fund	65,483	71,639
Deferred revenue	<u>-</u>	<u>2,050</u>
	389,400	404,918
<b>Surplus</b>		
<b>Operating Surplus (note 4)</b>	<u>2,120,899</u>	<u>1,761,186</u>
	<u>\$ 2,510,299</u>	<u>\$ 2,166,104</u>

**Commitments (note 5)**

On behalf of the Village of New Minas

\_\_\_\_\_, Chairman      \_\_\_\_\_, Commissioner

**Village of New Minas  
General Section  
Capital Fund Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 62,922	\$ 34,453
Investments (GIC at 4.95%, 2024 - 5.40%)	421,718	400,000
Accounts receivable	14,418	15,045
HST receivable	5,055	23,919
Due from general operating fund	65,483	71,640
	569,596	545,057
<b>Tangible Capital Assets (note 3)</b>	<u>6,619,847</u>	<u>6,650,481</u>
	<u>\$ 7,189,443</u>	<u>\$ 7,195,538</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts Payable	\$ 33,794	\$ 7,231
Due to water capital	60,229	84,398
Due to capital reserve	<u>395,238</u>	<u>399,656</u>
	<u>489,261</u>	<u>491,285</u>
<b>Equity</b>		
<b>Investment in Capital Assets (page B-5)</b>	<u>6,700,182</u>	<u>6,704,253</u>
	<u>\$ 7,189,443</u>	<u>\$ 7,195,538</u>

On behalf of the Village of New Minas

\_\_\_\_\_, Chairman \_\_\_\_\_, Commissioner

**Village of New Minas  
General Section  
Statement of Investment in Capital Assets**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Balance, beginning of year</b>	\$ 6,704,253	\$ 6,615,400
Add (Deduct):		
Capital grants	141,246	49,830
Interest	26,563	21,140
Amortization	(485,602)	(487,988)
Transfer from reserves	323,586	365,465
Canada Community Building Fund	-	170,285
Gain (loss) on sale of equipment	(10,423)	(29,879)
Proceeds on sale of equipment	<u>559</u>	<u>-</u>
<b>Balance, end of year</b>	<u>\$ 6,700,182</u>	<u>\$ 6,704,253</u>

**Village of New Minas  
General Section  
Schedules to Statement of Operations**

**Year Ended March 31, 2025**

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
<b>Taxes</b>			
Assessable property			
Residential	\$ 1,342,749	\$ 1,341,422	\$ 1,268,019
Commercial			
Based on taxable assessment	980,142	978,301	903,373
Resource			
Based on taxable assessment	8,270	8,219	8,116
Special assessments			
Environmental Health Services	<u>785,402</u>	<u>790,355</u>	<u>779,130</u>
	<u>\$ 3,116,563</u>	<u>\$ 3,118,297</u>	<u>\$ 2,958,638</u>
<b>Grants in Lieu of Taxes</b>			
Federal government agencies	\$ -	\$ 46,063	\$ 41,916
Provincial government agencies	-	16,010	15,699
HST recovery	<u>12,500</u>	<u>11,347</u>	<u>12,553</u>
	<u>\$ 12,500</u>	<u>\$ 73,420</u>	<u>\$ 70,168</u>
<b>Conditional Transfers from Federal and Provincial Governments and Agencies</b>			
Federal government agencies			
Summer Career Placement	\$ <u>27,500</u>	\$ <u>28,038</u>	\$ <u>25,000</u>
<b>Conditional Transfers from other Governments and Agencies</b>			
Municipality of the County of Kings			
Fire protection	\$ 299,955	\$ 300,000	\$ 282,975
Crosswalk service	9,744	9,744	9,840
Recreation	20,000	20,000	20,000
Community Parks development grant	<u>5,000</u>	<u>5,384</u>	<u>5,490</u>
	<u>\$ 334,699</u>	<u>\$ 335,128</u>	<u>\$ 318,305</u>

**Village of New Minas  
General Section  
Schedules to Statement of Operations**

**Year Ended March 31, 2025**

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
<b>Other Revenue from own Sources</b>			
Facility rentals	\$ 62,693	\$ 81,889	\$ 56,356
Interest	82,000	94,608	99,988
Sewer shared services	137,515	137,515	129,929
Miscellaneous	33,588	25,894	24,977
Recreation	<u>387,468</u>	<u>440,531</u>	<u>419,869</u>
	<u>\$ 703,264</u>	<u>\$ 780,437</u>	<u>\$ 731,119</u>
<b>General Government Services</b>			
Legislative			
Commissioners Stipend	\$ 64,872	\$ 72,153	\$ 63,257
Committee Honorariums	2,000	1,750	1,750
Grants, Festivals and donations	6,500	78,467	58,623
Other	<u>13,510</u>	<u>7,136</u>	<u>7,690</u>
	<u>86,882</u>	<u>159,506</u>	<u>131,320</u>
General administrative			
Administrative	545,071	479,957	467,698
Financial management	62,345	316,369	288,211
Crosswalk guard services	20,454	18,605	17,913
Common services	246,180	247,874	222,367
Other general administrative services	<u>1,200</u>	<u>-</u>	<u>-</u>
	<u>875,250</u>	<u>1,062,805</u>	<u>996,189</u>
	<u>\$ 962,132</u>	<u>\$1,222,311</u>	<u>\$1,127,509</u>
<b>Protective Services</b>			
Fire protection			
Fire alarm systems	\$ 9,264	\$ 9,330	\$ 9,272
Water supply and hydrants	328,590	337,415	265,650
Training	8,045	12,949	21,640
Fire station	105,153	120,003	100,093
Fire fighting equipment	(1,966)	92,651	91,951
Other	<u>43,514</u>	<u>59,461</u>	<u>60,019</u>
	<u>\$ 492,600</u>	<u>\$ 631,809</u>	<u>\$ 548,625</u>

**Village of New Minas**  
**General Section**  
**Schedules to Statement of Operations**

**Year Ended March 31, 2025**

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
<b>Transportation Services</b>			
Public Works	\$ 194,485	\$ 177,636	\$ 148,124
Snow Clearing	81,546	70,240	58,876
Sidewalks	13,950	9,199	14,570
Street lighting	<u>32,000</u>	<u>25,082</u>	<u>29,834</u>
	<u>\$ 321,981</u>	<u>\$ 282,157</u>	<u>\$ 251,404</u>
<b>Environmental Health Services</b>			
Sewage collection services	\$ 262,629	\$ 239,864	\$ 239,864
Central treatment plant operations	<u>421,700</u>	<u>415,047</u>	<u>369,629</u>
	<u>\$ 684,329</u>	<u>\$ 654,911</u>	<u>\$ 609,493</u>
<b>Recreational and Cultural Services</b>			
Administration	\$ 482,904	\$ 433,363	\$ 424,215
Parks and playgrounds	<u>288,234</u>	<u>226,191</u>	<u>208,606</u>
	<u>\$ 771,138</u>	<u>\$ 659,554</u>	<u>\$ 632,821</u>
<b>Fiscal Services</b>			
Transfer to capital fund	\$ -	\$ -	\$ 149,382
Transfer to equipment reserve for sewer	101,073	101,073	169,638
Transfer to operating reserve	-	-	483,836
Transfer to equipment reserve fund	84,759	84,758	51,350
Transfer to Capital reserve fund	<u>339,034</u>	<u>339,034</u>	<u>266,087</u>
	<u>\$ 524,866</u>	<u>\$ 524,865</u>	<u>\$1,120,293</u>

**Village of New Minas**  
**Special Reserve Fund - Equipment Reserve Section**  
**Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
	<b>Assets</b>	
Cash	\$ <u>964,812</u>	\$ <u>737,629</u>
	<b>Reserve</b>	
Reserve	\$ <u>964,812</u>	\$ <u>737,629</u>

**Statement of Equipment Reserve**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 737,629	\$ 633,242
Add (Deduct):		
Interest	41,352	36,702
Proceeds on sale of equipment	-	15,500
Transfer from operating	185,831	220,988
Transfer to capital fund	<u>-</u>	<u>(168,803)</u>
Balance, end of year	\$ <u>964,812</u>	\$ <u>737,629</u>

On behalf of the Village of New Minas

\_\_\_\_\_, Chairman \_\_\_\_\_, Commissioner

**Village of New Minas  
Capital Reserve Fund  
Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash	\$ 418,555	\$ 380,750
Investment (GIC at 4.95%, 5.40% -2024)	1,159,725	1,100,000
Accrued interest	39,634	41,385
Due from general capital fund	395,238	399,656
Due from general operating fund	<u>18,000</u>	<u>18,000</u>
	<u>\$ 2,031,152</u>	<u>\$ 1,939,791</u>

**Liabilities**

**Reserve**

Reserve	<u>\$ 2,031,152</u>	<u>\$ 1,939,791</u>
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**Statement of Capital Reserve Fund**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 1,939,791	\$ 1,620,663
Add (Deduct):		
Proceeds from the sale of assets	559	-
Interest	75,913	100,321
Transfer from operating fund	339,034	415,469
Purchase of capital assets	<u>(324,145)</u>	<u>(196,662)</u>
Balance, end of year	<u>\$ 2,031,152</u>	<u>\$ 1,939,791</u>

On behalf of the Village of New Minas

\_\_\_\_\_, Chairman \_\_\_\_\_, Commissioner



**Village of New Minas  
Operating Reserve Fund  
Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash	\$ -	\$ 215
Accrued interest	35,666	34,656
Investment (GIC at 4.95%, 2024 - 5.40%)	<u>1,047,780</u>	<u>1,000,000</u>
	<u>\$ 1,083,446</u>	<u>\$ 1,034,871</u>
<b>Reserve</b>		
Operating Reserve	<u>\$ 1,083,446</u>	<u>\$ 1,034,871</u>

**Statement of Operating Reserve Fund**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$1,034,871	\$ 500,000
Add (Deduct):		
Interest	48,575	51,035
Transfer from operating	<u>-</u>	<u>483,836</u>
Balance, end of year	<u>\$1,083,446</u>	<u>\$1,034,871</u>

On behalf of the Village of New Minas

\_\_\_\_\_, Chairman \_\_\_\_\_, Commissioner

**Village of New Minas**  
**Notes to Non-Consolidated Financial Statements**

**March 31, 2025**

**1. Significant Accounting Policies**

The financial statements are prepared in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

**Revenue and Expenditures**

Major revenue and expenditures items are recorded on an accrual basis.

**Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributed to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset are amortization on a straight line basis over their estimated useful life as follows:

Land improvements	20 to 50 years
Buildings	40 years
Machinery and equipment	5 to 10 years
Sidewalks	20 years
Sewer system	50 years
Skateboard Park	20 years
Splash Park	20 years
Leasehold improvements	20 years

**Allocation of Municipal Costs to Water Commission Fund**

Costs incurred, which benefit both the municipal unit and the Water Commission, are allocated on the basis of relative benefits. Interest is recorded on balances due between the municipal unit and the Water Commission at an annual rate of 8% on the outstanding balance at the end of each month.

**2. Accounts receivable**

	<u>2025</u>	<u>2024</u>
Sewer accounts receivable	\$ 190,491	\$ 163,269
Taxes Receivable	50,496	117,390
Government of Canada	14,123	6,931
Department of Transportation	15,000	22,500
Other	<u>79,035</u>	<u>107,176</u>
	<u>\$ 349,145</u>	<u>\$ 417,266</u>

**Village of New Minas**  
**Notes to Non-Consolidated Financial Statements**

**March 31, 2025**

**3. Tangible Capital Assets**

	Cost <u>Opening</u>	<u>Additions</u>	<u>Disposals</u>	Write <u>Downs</u>	Cost <u>Closing</u>	<u>Amortization</u>	Accum <u>Amort</u>	Net Book <u>Value</u>
Land	\$ 680,382	\$ -	\$ -	\$ -	\$ 680,382	\$ -	\$ -	\$ 680,382
Land improvements	1,934,887	267,214	-	-	2,202,101	89,475	1,119,269	1,082,832
Buildings	337,832	105,795	-	-	443,627	11,037	142,529	301,098
Recreation facility	3,398,250	18,948	-	-	3,417,198	85,483	1,090,938	2,326,260
Signs	75,514	-	-	-	75,514	3,575	36,543	38,971
Machinery & equipment	1,583,727	9,416	(11,581)	-	1,581,562	78,193	1,047,218	534,344
Sidewalks	2,365,170	3,904	-	-	2,369,074	118,454	1,760,198	608,876
Sewer System	2,518,538	60,114	-	-	2,578,652	51,573	1,885,581	693,071
Street Lights	407,185	-	-	-	407,185	27,146	297,559	109,626
Parking lot	314,540	-	-	-	314,540	12,582	151,735	162,805
Splash park	161,678	-	-	-	161,678	8,084	80,096	81,582
	<u>\$ 13,777,703</u>	<u>\$ 465,391</u>	<u>\$ (11,581)</u>	<u>\$ -</u>	<u>\$ 14,231,513</u>	<u>\$ 485,602</u>	<u>\$ 7,611,666</u>	<u>\$ 6,619,847</u>

**4. Surplus**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$1,761,186	\$1,948,101
Add (Deduct):		
Operating surplus (deficit)	<u>359,713</u>	<u>(186,915)</u>
Balance, end of year	<u>\$2,120,899</u>	<u>\$1,761,186</u>

**5. Pension and Commitments**

The Village contributes 5.5% of the gross salary for union full time employees to the Pension Plan (a defined contribution pension plan), and 0.5% to a group RRSP Plan. The Village contributes 6% of the gross salary for non-union full time employees to a group RRSP Plan. Such contributions are refundable if the employee terminates employment prior to vesting. During the year, the Village has contributed \$65,736 (2024-\$75,531).

The Village has the following lease commitments per year for office equipment leases:

2026	\$ 2,608	2027	2,608
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**Village of New Minas  
General Section  
Statement of Capital Financing**

**Year Ended March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Source</b>		
Capital funding		
CCBF Funding	\$ -	\$ 170,285
Capital grants	46,100	49,830
PCAP Funding	72,452	-
Transfer from reserve	323,586	349,965
BSP Funding	22,694	-
Proceeds on sale of equipment	<u>559</u>	<u>15,500</u>
	<u>\$ 465,391</u>	<u>\$ 585,580</u>
<b>Application</b>		
Purchase of capital assets		
Sidewalk	\$ 3,904	\$ 56,201
Automotive equipment	8,683	194,093
Buildings	124,744	45,829
Furniture and office equipment	299	13,918
Land and land improvements	267,214	179,070
Sewer	60,114	64,847
Signs	-	13,419
Tools and equipment	433	5,943
Facility equipment	<u>-</u>	<u>12,260</u>
	<u>\$ 465,391</u>	<u>\$ 585,580</u>

**Village of New Minas**

**New Minas, Nova Scotia**

**Water Commission**

**Non-Consolidated Financial Statements**

**Section C**

**March 31, 2025**

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## **Morse Brewster Lake**

Chartered Professional Accountants

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Berwick, NS  
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### **Auditors' Report on Supplemental Financial Statements**

**To the Chairman and Commissioners of  
Village of New Minas Water Commission**

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

Berwick, Nova Scotia  
Date

*Morse Brewster Lake*

Chartered Professional Accountants  
Registered Municipal Auditor

**Village of New Minas  
Water Commission  
Statement of Operations**

**Year Ended March 31, 2025**

	Page	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
<b>Revenue</b>				
Operating				
Metered sales		\$ 845,000	\$ 790,927	\$ 677,114
Public fire protection		328,590	337,415	265,650
Other		<u>97,756</u>	<u>111,063</u>	<u>82,606</u>
		<u>1,271,346</u>	<u>1,239,405</u>	<u>1,025,370</u>
<b>Expenditures</b>				
Operating				
Source of supply	C-6	236,064	174,115	252,672
Power and pumping	C-6	141,526	142,629	136,809
Transmission and distribution	C-6	41,555	57,956	28,574
Administration	C-6	510,075	476,951	444,472
Depreciation		<u>361,754</u>	<u>345,704</u>	<u>328,500</u>
		<u>1,290,974</u>	<u>1,197,355</u>	<u>1,191,027</u>
<b>Operating profit (loss)</b>		<u>(19,628)</u>	<u>42,050</u>	<u>(165,657)</u>
<b>Non-operating revenue</b>				
Interest		<u>22,500</u>	<u>21,244</u>	<u>29,765</u>
<b>Non-operating expenditures</b>				
<b>Operating Surplus (Deficit) For The Year</b>		<u>\$ 2,872</u>	63,294	(135,892)
 <b>Surplus, beginning of year</b>				
			<u>724,100</u>	<u>859,992</u>
 <b>Surplus, end of year</b>				
			<u>\$ 787,394</u>	<u>\$ 724,100</u>



**Village of New Minas  
Water Commission  
Operating Fund Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 652,495	\$ 724,981
Accounts receivable (note 3)	202,738	157,943
Due from water capital fund	63,750	47,700
Prepaid expenses	<u>16,503</u>	<u>15,597</u>
	<u>\$ 935,486</u>	<u>\$ 946,221</u>
<b>Liabilities</b>		
<b>Current</b>		
Payables and accruals	\$ 43,496	\$ 61,043
Due to general operating fund	<u>104,596</u>	<u>161,078</u>
	148,092	222,121
<b>Surplus</b>		
<b>Operating Surplus</b>	<u>787,394</u>	<u>724,100</u>
	<u>\$ 935,486</u>	<u>\$ 946,221</u>

**Commitment (note 8)**

On behalf of the Commission

\_\_\_\_\_, Chairman \_\_\_\_\_, Commissioner

**Village of New Minas  
Water Commission  
Capital Fund Statement of Financial Position**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
<b>Current</b>		
Cash - Depreciation fund (note 2)	\$ 900,000	\$ 812,203
Investment - Depreciation fund (GIC at 4.95%, 2024 - 5.40%)	2,750,000	2,500,000
Cash - Water capital fund	942,044	171,422
Accounts receivable	<u>104,037</u>	<u>100,150</u>
	4,696,081	3,583,775
<b>Due from General Capital</b>	60,229	84,398
<b>Utility Plant in Service (note 4)</b>	14,246,225	13,966,887
<b>Due from General Operating Fund</b>	<u>49,505</u>	<u>52,819</u>
	<u>\$19,052,040</u>	<u>\$17,687,879</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable	\$ 18,496	\$ 51,771
Due to water operating fund	63,750	47,700
Deferred Revenue	<u>850,000</u>	<u>-</u>
	<u>932,246</u>	<u>99,471</u>
<b>Deferred Assistance (note 5)</b>	3,293,400	3,386,756
<b>Accumulated Allowance for Depreciation (note 6)</b>	<u>7,229,530</u>	<u>6,883,826</u>
	<u>10,522,930</u>	<u>10,270,582</u>
	<u>11,455,176</u>	<u>10,370,053</u>
<b>Equity</b>		
<b>Investment in Capital Assets (page C-5)</b>	<u>7,596,864</u>	<u>7,317,826</u>
	<u>\$19,052,040</u>	<u>\$17,687,879</u>
On behalf of the Commission		
_____, Chairman _____, Commissioner		

**Village of New Minas  
Water Commission  
Statement of Investment in Capital Assets**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 7,317,826	\$ 6,980,792
Add:		
Amortization deferred assistance	93,357	93,356
Gain (loss) on disposal of equipment	-	(28,595)
Interest	185,681	214,529
Capital additions paid from Equipment reserve	<u>-</u>	<u>57,744</u>
Balance, end of year	<u>\$ 7,596,864</u>	<u>\$ 7,317,826</u>

**Village of New Minas**  
**Water Commission**  
**Schedules to Statements of Operations**

**Year Ended March 31, 2025**

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
<b>Source of supply</b>			
Maintenance	\$ 52,381	\$ 46,037	\$ 54,916
Supplies and expenses	<u>183,683</u>	<u>128,078</u>	<u>197,756</u>
	<u>\$ 236,064</u>	<u>\$ 174,115</u>	<u>\$ 252,672</u>
 <b>Power and Pumping</b>			
Power	<u>\$ 141,526</u>	<u>\$ 142,629</u>	<u>\$ 136,809</u>
 <b>Transmission and distribution</b>			
Maintenance			
Mains	\$ 7,996	\$ 14,510	\$ 5,466
Other	13,973	32,599	8,623
Transportation expenses	<u>19,586</u>	<u>10,847</u>	<u>14,485</u>
	<u>\$ 41,555</u>	<u>\$ 57,956</u>	<u>\$ 28,574</u>
 <b>Administration</b>			
Collection and service charges	\$ 3,726	\$ 5,093	\$ 5,038
Salaries and benefits	348,249	331,999	257,772
General and office expenses	28,505	27,427	26,673
Professional fees	50,104	32,460	83,524
Regulatory expenses	1,656	1,740	1,690
Miscellaneous	25,690	19,050	14,419
Rent	5,693	5,693	5,500
Insurance	<u>46,452</u>	<u>53,489</u>	<u>49,856</u>
	<u>\$ 510,075</u>	<u>\$ 476,951</u>	<u>\$ 444,472</u>

**Village of New Minas**  
**Water Commission**  
**Special Reserve Fund - Equipment Reserve Section**

**March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
<b>Cash</b>	\$ -	\$ -
<b>Reserve</b>		
<b>Reserve, beginning of year</b>	\$ -	\$ 46,743
Deduct:		
Proceeds on sale of equipment	-	11,000
Capital purchases	<u>-</u>	<u>(57,743)</u>
<b>Reserve, end of year</b>	<u>\$ -</u>	<u>\$ -</u>

On behalf of the Commission

\_\_\_\_\_, Chairman      \_\_\_\_\_, Commissioner

**Village of New Minas**  
**Notes to Non-Consolidated Financial Statements**  
**March 31, 2025**

**1. Significant Accounting Policies**

The financial statements have been prepared to conform in all material respects to the accounting principles prescribed for water utilities by the Nova Scotia Utility and Review Board.

**Non consolidation**

Non-consolidated financial statements of the Village of New Minas Water and Sewer Commission are prepared by management in accordance with Canadian generally accepted accounting principles for local governments and the Water Utility Accounting and Reporting handbook of the Nova Scotia Utility and Review Board, as required under Section 4000. Significant aspects of the accounting policies adopted by the Village of New Minas are as follows;

**Basis of Accounting**

Major revenue and expenditures items are recorded on an accrual basis. Interest earned on the depreciation fund is recorded as non-operating revenue in the Water Commission Operating Fund. Principal and interest payments relating to long term debt are recorded as an expense when paid.

**Utility Plant**

Utility plant and projects in progress are recorded at the utility's gross cost. Funds received through capital assistance programs, cost sharing arrangements or loan forgiveness prior to January 1, 1985, and subsequent to April 1, 2007 are treated as additions to deferred assistance.

The Commission charges depreciation based on rates prescribed by the Nova Scotia Utility and Review Board. The depreciation charge in the Water Operating Fund less amortization of deferred assistance is transferred to a special bank account in the Water and Sewer Capital Fund which is used to help fund replacement of the existing plant.

Depreciation is not recorded on fixed assets donated to the Water and Sewer Commission after January 1, 1985. Approval has been obtained from the Nova Scotia Utility and Review Board to continue recording depreciation on fixed assets donated prior to January 1, 1985.

**Amortization**

Assistance towards the acquisition of fixed assets, received prior to January 1, 1985, and subsequent to April 1, 2007, is amortized to income on the same basis as the related fixed asset. Approval has been obtained from the Nova Scotia Utility and Review Board to exempt the Commission from adjusting for any other assistance received prior to January 1, 1985.

# Village of New Minas

## Notes to Non-Consolidated Financial Statements

March 31, 2025

### 1. Significant Accounting Policies (continued)

#### Allocation of Municipal Costs to Water Utility Funds

Costs incurred which benefit both the municipal unit and the Water Commission are allocated on the basis of relative benefits.

Interest is recorded on the balances due between Water Commission funds and other funds during the year at an annual rate of 8% on the outstanding balance at the end of the month.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks and bank overdrafts. Bank borrowings are considered to be financing activities.

#### Use of estimates

In preparing the Village's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. The most significant accounting estimates in these financial statements include allowance for doubtful accounts and estimated useful life of tangible capital assets

### 2. Depreciation Fund

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 3,312,203	\$ 2,890,129
Add (Deduct):		
Depreciation	345,704	328,500
Interest	185,681	93,574
Transfer to water capital for asset purchases	<u>(193,588)</u>	<u>-</u>
Balance, end of year	<u>\$ 3,650,000</u>	<u>\$ 3,312,203</u>

### 3. Receivables

	<u>2025</u>	<u>2024</u>
Water Rates (net of allowance of \$5,200)	\$ 188,444	\$ 140,454
HST Receivable	<u>14,294</u>	<u>17,489</u>
	<u>\$ 202,738</u>	<u>\$ 157,943</u>

**Village of New Minas**  
**Notes to Non-Consolidated Financial Statements**

**March 31, 2025**

**4. Utility Plant in Service**

	<u>2025</u>	<u>2024</u>
Land and buildings	\$ 155,204	\$ 155,204
Machinery and equipment	634,755	497,091
Water system	13,191,719	13,050,045
Other	<u>264,547</u>	<u>264,547</u>
	<u>\$14,246,225</u>	<u>\$13,966,887</u>

**5. Deferred Assistance**

	<u>2025</u>	<u>2024</u>
Assistance towards acquisition of fixed assets	\$ 4,174,665	\$ 4,174,665
Accumulated amortization	<u>881,265</u>	<u>787,909</u>
Balance, end of year	<u>\$ 3,293,400</u>	<u>\$ 3,386,756</u>

**6. Accumulated Allowance for Depreciation**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 6,883,826	\$ 6,593,158
Add (Deduct):		
Depreciation	345,704	328,500
Disposal of assets	<u>-</u>	<u>(37,832)</u>
Balance, end of year	<u>\$ 7,229,530</u>	<u>\$ 6,883,826</u>



**Village of New Minas**  
**Notes to Non-Consolidated Financial Statements**

**March 31, 2025**

**7. Rate of Return on Rate Base**

For the year ended March 31, 2025, the Water Utility has a rate of return on rate base of 1.13% (2024 - 4.48%).

## Village of New Minas

### Statement of Capital Projects Funding

Year Ended March 31, 2025

	<u>Total Capital Cost</u>	<u>Capital Fund</u>	<u>CCBF Grants</u>	<u>Other Grants</u>
Water system				
Storage Tank/Facility	\$ 79,670	\$ 79,670	\$ -	\$ -
Equipment	137,664	137,664	-	-
Meters	44,748	44,748	-	-
Wells	15,630	15,630	-	-
Water lines	<u>1,626</u>	<u>1,626</u>	<u>-</u>	<u>-</u>
	<u>\$ 279,338</u>	<u>\$ 279,338</u>	<u>\$ -</u>	<u>\$ -</u>



**Village of New Minas**  
New Minas Water Commission  
June 24, 2025 @ 3:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
DRAFT MINUTES

**Members Present:**

- James Redmond, Commission Member & Chair
- Mary Munroe, Commission Member
- Maynard Stevens, Citizen Member
- Bruce MacArthur, Citizen Member (Arrived at 3:15)
- Dave Chaulk, Commission Member & Vice Chair

**Members Absent:**

**Staff Present:**

- Jeff Lawrence, Clerk Treasurer/CAO
- Cory Palmer, Director of Public Works

**Others Present:**

- None

**1. Call to Order:**

The Chair called the meeting to order at 3:04pm, welcoming those in attendance.

**2. Approval of the Agenda:**

Motion:

THAT the Agenda for the June 24, 2025, Water Commission Meeting be approved as circulated.

**M/ M Stevens**

**S/ D. Chaulk**

**Motion Carried**

**3. Approval of Minutes:**

- a. May 27, 2025, Water Commission Meeting

Motion:

THAT the Minutes for the May 27, 2025, Water Commission Meeting be approved as circulated.

**M/ M Stevens**

**S/ D. Chaulk**

**Motion Carried**

**4. Business Arising from Minutes:**

- a. May 27, 2025, Water Commission Meeting

- i. Update regarding water tank levels and spray park/ field irrigation

This was discussed as part of the Water Operations Report

**5. Comments from the Chair:**

The Chair indicated that he had no additional comments.

**6. Staff Reports:**

- a. Water Operations Report

The Director of Public Works provided a verbal summary of the Water Operations Report circulated prior to the June 24, 2025, Water Commission meeting.

In addition to the report, the Director of Public Works commented on:

- Water leaks on the line to the Atlantic Poultry Hatchery and the need to replace the section of the line underneath of Commercial Street.
- The implications of allowing developers to install water lines and shut offs under paved driveways.
- The work to date on the Forsythe water tower refurbishment including pictures of the progress.
- Trends in water reservoir levels during the water tower refurbishment.
- The need to allow a minimum level of irrigation to the sports fields and to residents' lawns and gardens to avoid losing them.

Motion:

THAT the Water Operations Report be received as circulated prior to the June 24, 2025, Water Commission meeting and as verbally summarized by the Director of Public Works.

**M/ D. Chaulk**

**S/ M. Stevens**

**Motion Carried**

**7. Correspondence:**

There was no correspondence

**8. Other Business**

**9. Public Input:**

There was no public input.

**10. Adjournment:**

There being no further business, the Chair called for a motion to adjourn at 3:22pm.

Motion:

THAT the meeting be adjourned.

**M/ D. Chaulk**

**S/ M. Stevens**

**Motion Carried**



**Village of New Minas**  
Commission Meeting  
July 14, 2025 @ 7:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
AGENDA

**11. Staff Reports**

**Information Report**

To: Village Commission

By: Jeff Lawrence, Clerk Treasurer/CAO

Meeting Date: July 14, 2025

Subject: Monthly Report — Clerk Treasurer/CAO

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## **Monthly Report — Clerk Treasurer/CAO**

### **Summary:**

The odour originating from the regional sewer lagoons remains. While the operation of the lagoons is the responsibility of the Municipality of the County of Kings, the Village of New Minas is a funding partner to the regional sewer, and as the host of the lagoons, the foul odour continues to disproportionately impact our residents. Updates regarding the issue can be viewed at <http://www.countyofkings.ca/regionalsewerupdates>.

The draft Financial Statements for the Year Ending March 31, 2025, were presented to the Finance & Audit Committee on June 12<sup>th</sup> and approved at the AGM on June 26<sup>th</sup>.

Jeff Hanshaw, Custom Page Media and Consulting Inc, provided a presentation to the Manager of Finance and me regarding a camera solution for the LMCC and will be meeting with the Directors of Public Works and Recreation and Community Development to speak to offsite camera solutions.

I met with the CAO and Director of Planning for Kings County to start discussions on building out the infrastructure for New Minas South.

### **Highlights of the Past Month:**

- Attended the June 24<sup>th</sup> New Minas Village Commission Annual General Meeting
- Implemented a Bar Services Procedure

### **Regularly Scheduled Meetings:**

In the past month, I attended the following regularly scheduled meetings:

- Collective meetings with Department Heads (bi-weekly on Tuesdays)
- Village Commission (June 9)
- Finance and Audit Committee Meeting (June 12)
- Water Commission (June 24)

### **Other Notable Meetings:**

- Attended Village of New Minas AGM
- Attended the June 19<sup>th</sup> Regional Sewer Committee meeting
- Met with CAOs from Kentville and Kings County re sewer odour issue
- Met with CAO and Director of Planning for Kings County re New Minas South
- Met with Jeff Hanshaw, Custom Page Media and Consulting Inc, regarding a potential camera solution for the LMCC and other Village Assets.

**Information Report**

To: Village Commission

By: Jeff Lawrence, Clerk Treasurer/CAO

Meeting Date: July 14, 2025

Subject: Monthly Report — Clerk Treasurer/CAO

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**Professional Development:**

- N/A

**Outlook for Next Month:**

The planned focus for the next month will be as follows:

- Continue to move forward with formulate a workplan and timeline for opening up development in New Minas South
- Completion of a Draft Procurement Policy
- Jurisdictional Scan of Camera Policies
- Commission and Committee meetings
- Department Head meetings (collective and individual)
- Finance:
  - Audit and Year end
  - Bank reconciliations
  - Accounts payable
  - Invoicing and receivables
  - Payroll (bi-weekly)
  - Financial controls

Sincerely,

A handwritten signature in black ink, appearing to read "J. Lawrence", written over a horizontal line.

**Jeff Lawrence**

Clerk Treasurer/Chief Administrative Officer

902-681-0430 | [cao@newminas.com](mailto:cao@newminas.com)

Village of New Minas

9489 Commercial Street

New Minas, NS B4N 3G3

[newminas.com](http://newminas.com)



**Information Report**

To: Village Commission

By: Cory Palmer

Meeting Date: July 14, 2025

Subject: Monthly Report — Director of Public Works

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## **Monthly Report — Director of Public Works**

**Staff Update:**

We have posted for the open laborer position. We have received lots of interest but limited good candidates so far. We will be conducting interviews on the July 14 week.

**Current Projects/Work:**

- Mowing and park maintenance have been the main activities in the last month. The new zero turn mower has helped speed up the mowing on the sports fields and medians. It was a good purchase for the sports field maintenance, thank you for supporting this purchase.
- We have completed several road and driveway repairs over the last few weeks from past water digs. We have 2 current repairs to complete, 1 concrete driveway on King Arthur and a sidewalk on Commercial Street. We have been having some issues finding contractors to bid on the concrete projects. We might have to look at a standing offer for concrete work for the village to ensure work can be completed quickly.
- Water meter readings were completed, and we also have upgraded the County Fair mall to 4 large meters and the individual meter readings have been eliminated.
- We prepared for the July 1 festivities at LRP including redoing the stage trailer to better accommodate a band. We will need to make some more changes to the trailer for long-term use at this event.
- We audited the play parks and found some safety items that need to be repaired. We will move from park to park repairing the most critical items first. We have been:
  - Replacing any broken wood around the play areas.
  - Repairing fences, fixed broken parts, installing correct fencing in gaps, pulled up fence and reattached to top rail, and straightened fence posts.
  - Remove wasp nests from gazebo structures. (weekly event)

**Long-Term Projects:**

- The Busch Lane water tank project is going well and still on schedule. The outside of the tank painting is complete, the floor has been reenforced and zinc coated. The last section of the wall needs to be coated, the floor needs to be prepared for coating and coated, and the safety equipment needs to be installed. Once everything is cured, the inside will need to be cleaned, and we can go through the refilling procedure.

**Professional Development:**

- We had no training in the last month. We will be getting 2 more employees trained on traffic signing in the fall.

**Information Report**

To: Village Commission

By: Cory Palmer

Meeting Date: July 14, 2025

Subject: Monthly Report — Director of Public Works

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**Outlook for Upcoming Months:**

- Park and sports field maintenance.
- Busch Lane tank refurbishment.
- Trimming back the flowers in the beds to make the flower beds look organized.
- Continuing to repair items at the parks.
- Inspecting the sprinkler systems at the parks to prepare for when the water tower is back at full capacity.

**Information Report (Agenda Item 9.c.)**

To: Village Commission

By: Shelly Palmer, Manager of Finance

Meeting Date: July, 14 2025

Subject: Monthly Report — Manager of Finance



## Monthly Report — Manager of Finance

**Summary:**

Several hurdles were completed in June, with the 2024/25 Audit, and Water Utility billing. Water bills went out July is a busy month, just processing, Water, Tax, Summer Day Camp eCommerce and over the counter payments and covering vacations.

**Current Tasks/Projects:**

- Working on June's bank reconciliations, should be completed within the next few weeks
- First Quarterly Due to/from and HST, will be completed and filed by the end of July.
- Should be able to close 2024/25's General Ledger within the next few weeks.

**Budget Update:**

<b>Property Taxes</b>	<b>Budgeted</b>	<b>Collected Year to Date May 31</b>
• Residential	\$1,445,184	\$531,9929.75
• Commercial	\$939,332	\$320,007.30
• Resource	\$8,586	\$4,273.00
<b>Sewer</b>	<b>Budgeted</b>	<b>Collected Year to Date May 31</b>
• Usage Charges	\$776,000	\$188,814.58
<b>Water</b>	<b>Budgeted</b>	<b>Collected Year to Date May 31</b>
• Metered Sales	\$857,000	\$186,170.03
• Sprinkler Service	\$4,999	\$1,331.00

**Professional Development Summary:****Outlook for Next Month:**

- Bank reconciliations
- Accounts payable
- Invoicing and receivables
- Payroll (bi-weekly)
- CRA remittance, Union fees and Pension
- RBC Pension
- PAD, tax and water

**Information Report (Agenda Item 9.d.)**

To: Village Commission

By: John Ansara, Director of Recreation & Community Development

Meeting Date: July 14, 2025

Subject: Monthly Report — Director of Recreation & Community Development

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## **Monthly Report — Director of Recreation & Community Development**

### **Summary:**

- Summer Camp registration is 90% full
- May Bike Maintenance and Bike rodeo – 45 repairs, many more children showed up for the rodeo
- Finished planning for "June is Recreation Month": Series of events throughout valley to raise awareness and participation in recreation and physical activity throughout the month of June. Project reflects regional partnership between municipal units, lead by Natalie Palmer of the Village of New Minas

### **Current Tasks/Projects:**

- Planning for Summer Day Camp
- Challenger Baseball program at Lockhart Ryan Park on Tuesdays through June
- Implementing and promoting "June is Recreation Month" activities
- Free Bike Clinic (Maintenance & Bike Rodeo) part 2: June 3
- Planning for Canada Day festivities
- Working with PW to plan for Splash Pad water control during tank refurbishment

### **Long-Term Projects:**

- Beautification – Municipal funding program closed permanently
- Parks and Playgrounds – submitted grant application for LR Park Playground accessible flooring
- Douglas St Park development – Met with Ashley Brooker from County to discuss logistics of development
- Accessibility Working Group
- Canada Day planning

### **Meetings:**

- Barry Braun – follow up to discuss our budget process, as per Barry's request
- Accessibility working group – Met May 20, minutes/report attached as separate item

### **Professional Development Summary:**

- Physical Activity Practitioners Exchange (P.A.P.E.) – Old Orchard Inn June 4, 5
- Staff training for senior summer staff



**Information Report (Agenda Item 9.d.)**

To: Village Commission

By: John Ansara, Director of Recreation & Community Development

Meeting Date: July 14, 2025

Subject: Monthly Report — Director of Recreation & Community Development

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**Outlook for Next Month:**

- Monitor and support all programs
- Accessibility capital plan
- Summer Day Camp planning – Welcoming summer staff and training last week of June



**Village of New Minas**  
Commission Meeting  
July 14, 2025 @ 7:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
AGENDA

**12. New Business**

# **REQUEST FOR Decision Advertising for Citizen Committee Representation when Terms Expire**



**To:** Village of New Minas Commission  
**From:** Jeff Lawrence, CAO/ Clerk Treasurer  
**Date:** July 14, 2025  
**Subject:** Citizen Appointees to New Minas Village Committees

## **Recommendation**

That the Village of New Minas Commission through resolution require that all citizen appointee positions on committees be advertised when appointee terms expire, and further, that administration revises the Citizen Appointments Policy and any relevant Committee terms of reference before the end of the fiscal year to provide clarity on the issue.

Note: Nothing in this recommendation would preclude citizen appointees from reapplying and being reappointed.

## **Background**

While the Citizen Appointments Policy provides that all vacancies are to be broadly advertised, there is ambiguity as to whether a vacancy exists when a citizen committee term expires, or when a citizen appointee either resigns from the committee or their term expires, and they do not wish to reapply.

Individual committee terms of reference note citizen employees as being eligible for reappointment upon the expiry of their term, but do not speak to vacancies.

Past practice has been mixed as to how this issue is dealt with.

## **Financial Implications**

Financial impacts to the village are expected to be negligible and will mostly constitute the cost of advertising.

## **Alternatives**

1. **Status quo:** The current adhoc approach has proven functional and does help to address the challenge of attracting suitable candidates to sit on committees, but it is not consistent and may therefore be unfair.

## **Resolution**

That the Village of New Minas requires that all citizen appointee positions on committees be advertised when appointee terms expire, and further, that administration revise the Citizen Appointments Policy and any relevant Committee terms of reference before the end of the fiscal year to provide clarity on the issue.

# **REQUEST FOR Decision Advertising for Citizen Committee Representation when Terms Expire**



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## **Appendices**

- A. Village of New Minas Citizen Appointments Policy
- B. Village of New Minas Source Water Protection Committee Terms of Reference
- C. Village of New Minas Beautification Committee Terms of Reference

Target Decision Date: July 14<sup>th</sup>, 2025

Submitted by CAO/ Clerk Treasurer Jeff Lawrence



## **CITIZEN APPOINTMENTS POLICY**

1. Preamble
2. Committees & Commissions
3. Roles, Responsibilities, & Terms of Reference
4. General Terms

### **1. PREAMBLE**

This purpose of this Policy is to establish criteria by which the Village can select or recommend for selection citizens to fill vacancies on Standing Committees, Commissions, or Boards and establish guidelines can be provided to those citizen appointees.

### **2. COMMITTEES & COMMISSIONS**

This Policy shall govern appointments to the following Committees and Commissions, as well as any additional Standing Committees that may be created from time to time:

- Finance & Audit Committee;
- New Minas Area Advisory Committee;
- New Minas Water Commission.

### **3. ROLES, RESPONSIBILITIES, & TERMS OF REFERENCE**

The roles and responsibilities of the citizen appointees are outlined in the Act, By-law, or the Terms of Reference that govern the body to which they have been appointed.

### **4. GENERAL TERMS**

- All vacancies will be broadly advertised in the local area and applications will be made available at the Village Offices. In addition, notification of all available vacancies will be advertised, prior to the expiration date of the term of office, on the website of the Village;
- Any citizen appointee unable to fulfill the attendance requirements or unable to continue service for any reason, shall submit a written letter of resignation according to the Act, By-law, or the Terms of Reference that govern that body, or, if not prescribed, then to the Clerk Treasurer/Chief Administrative Officer;
- Appointments must be residents of the Village and must have lived in the Village for a minimum of six months immediately preceding the appointment; notwithstanding any provision of this Policy, no person may be appointed as a New Minas Water Commissioner unless that person has continuously been rated in respect of property in the Village and has been ordinarily

~ Adopted by Resolution of the Village Commission on March 9, 2020 ~

resident in the Village continuously for at least three years immediately before the person's appointment;

- Applicants will be notified, in writing, regarding the status of their application, once the review process has concluded;
- Review of applications will be conducted by Chair of the Commission and the Clerk Treasurer/Chief Administrative Officer who shall recommend to the Village Commission individuals for the positions available;
- The Village may find it necessary to ask for the resignation of any citizen appointee who is not fulfilling the duties as expected;
- Upon completion of a term of office, a citizen appointee may reapply for an additional term provided it does not conflict with the Act, By-law, or the Terms of Reference that govern that body.

## Appendix B

### **SOURCE WATER PROTECTION COMMITTEE TERMS OF REFERENCE**

1. Purpose
2. Definitions
3. Values
4. Policy Development
5. Membership
6. Responsibilities
7. Operating Procedures

## **1. PURPOSE**

The Source Water Protection Committee ("the Committee") shall advise the New Minas Water Commission on matters of source water protection. The Committee will advise the Commission and staff on the development and maintenance of a mutually beneficial, locally developed and administered Source Water Protection Program that protects the water source(s) of the New Minas Utility ("the Utility").

The Committee will operate as a consulting and recommending body to the New Minas Water Commission in order to assist the Commission in its decisions regarding source water protection issues for its Utility, pursuant to requirements set out by the Nova Scotia Department of Environment.

The Committee shall be responsible to the Water Commission, shall make regular reports to the Water Commission, and shall prepare any other reports, which may be requested by the Water Commission and the Village Commission, or the Municipality as it relates to planning items, from time to time.

## **2. DEFINITIONS**

"Source Water Protection Area" means the area of land which contributes water to the Utility's production wells and such boundary has been adopted into the Municipality's Planning Documents.

"Source Water Protection Program" means a program developed by the stakeholders of a water utility to protect and monitor the health of a source water supply.

## **3. VALUES**

The Committee is expected to operate in compliance with the established legislation, policies, laws, and regulations governing the Utility.

## **4. POLICY DEVELOPMENT**

The Committee shall review and comment on all applicable materials to help staff and Commission to establish technically sound and achievable goals using a combination of management practices as referred by the Nova Scotia Department of Environment, acquisition of land, best management practices, By-laws, contingency plans, designation, and education. The Committee may invite experts

or other appropriate resource person(s) to provide advice on matters before it and may in good faith rely upon any reports and findings they provide.

## **5. MEMBERSHIP**

The Committee shall be composed of stakeholders of the Utility. The members of the Committee shall be appointed by the New Minas Water Commission and shall consist of the following five voting members:

- One Municipal Councillor, drawn from District #7 or District #8, who shall be appointed by the Municipality for a one-year term commencing in November;
- Two citizen representatives, appointed for a two-year term commencing in July of the appointment year, who shall be either a Utility customer or a resident of New Minas at the time of appointment and for the duration of their appointment;
- Two members of the New Minas Water Commission, appointed for a one-year term commencing in July.

Non-voting members shall include:

- Clerk Treasurer/Chief Administrative Officer, who shall also serve as the Recording Secretary;
- One representative of the Nova Scotia Department of the Environment;
- Operations Manager;
- Other resources as needed;
- The Municipality's Director of Planning and Inspections or designate;
- The Municipality's Manager of EPW, Lands, and Parks Services or designate.

Any member of the Committee is eligible for reappointment. A vacancy on the Committee shall be filled at the earliest possible opportunity and that appointment shall serve the remainder of the term of the office of the member being replaced.

## **6. RESPONSIBILITIES**

The Committee shall elect a Chair and Vice Chair annually. These two positions shall be filled by the appointed members from the New Minas Water Commission only. The Committee is responsible for advising the Commission about the following issues:

- Source Water Protection Area (with assistance from a qualified Hydrologist)

- Assess the delineated boundary to ensure it adequately encompasses the source water supply area and meets the needs of the stakeholders;
- Identify and delineate the source water supply area;
- Recommend changes to the delineated area, as required, within the confines of the regulations.
- Identify potential contaminants and assess risks
  - Assess the risk they pose to the source water supply area;
  - Identify and document potential sources of contamination;
  - Recommend to staff and Commission, as appropriate, any changes in laws, policies, or regulations governing the Utility.
- Source Water Protection Management
  - Assist staff with the process to amend the New Minas Wellfield Protection Overlay, as adopted as part of the Municipality's Planning Documents;
  - Review and comment on the Plan and any proposed amendment thereto;
  - Review monitoring results at an acceptable frequency, at least annually, to verify the continued quality of the source water to ensure the management plan is effective and current to conditions within the supply area;
  - Work with and consult with community members and the Village of New Minas when drafting the Source Water Protection Plan or revisions thereto;
  - Work with staff to develop community education and awareness strategies on the Plan.
- Compliance with guidelines, laws, and regulations
  - Review, as required, reports from staff and others relating to the Utility's compliance with laws, regulations, and other obligations governing the Source Water Protection Plan.

## **7. OPERATING PROCEDURES**

The following operating procedures shall apply

- Committee business will endeavor to be conducted by a consensus-based approach to its decision making;
- If unable to attain a consensus on an issue, the Chair may put a matter to a vote if it is deemed that a consensus is not achievable. Each voting member

is entitled to one (1) vote and decisions shall be majority vote of those present. In the event of a tie, the matter is defeated;

- Meetings are open to the public;
- Minutes of all meetings shall be posted on the Village website;
- No voting member may abstain from voting, except for the purposes of a declared Conflict of Interest;
- The Chair presiding at any meeting of the Committee shall also vote in all matters considered by the Committee.
- The Committee may appoint sub-committees to deal with any special matters coming within the powers and jurisdiction of the Committee;
- The Committee shall meet at least twice per year upon the call of the Chair;
- Three or more voting members shall constitute a quorum.

# Appendix C

## BEAUTIFICATION COMMITTEE

1. Definitions
2. Purpose
3. Mandate
4. Committee Membership
5. Meetings

### 1. DEFINITIONS

The following definitions shall apply:

- “Act” means the Municipal Government Act, R.S.N.S. 1998, Chapter 18;
- “Beautification” means the process of making visual improvements to a person, place, or thing.
- “Clerk Treasurer/Chief Administrative Officer” means the Village Clerk Treasurer/Chief Administrative Officer appointed by the Commissioners pursuant to the Act;
- “Commissioner” or “Commissioners” mean a Commissioner or Commissioners for the Village of New Minas within the scope of the Act;
- “Placemaking” means a multi-faceted approach to the planning, design, and management of public spaces capitalizing on local assets, inspiration, and potential, with the intention of creating public spaces that promote health, happiness, and wellbeing.
- “Streetscape” means the visual elements of a street, including the road, adjoining buildings, sidewalks, street furniture, trees, and open spaces that combine to form the character of a street.
- “Village” means the Village of New Minas, Kings County, Nova Scotia.

### 2. PURPOSE

To develop a strategic plan for beautification and to provide the Village Commission with advice and recommendations on issues relative to the development of beautification, placemaking, and streetscaping, and as aligned with the strategic plan.

### 3. MANDATE

All Village Committees are governed in accordance with the applicable provisions of the Municipal Government Act. The Committee will provide advice and recommendations, on the request of the Commission, in the following areas.

- Consideration of existing or proposed bylaws and policies related to beautification, placemaking, and streetscaping;
- Develop a strategic plan;

~ Adopted by Resolution of the Village Commission on April 12, 2021 ~  
~ Amended by Resolution of the Village Commission on February 13, 2023 ~



- Enhancement and development of appropriate properties with the Village's jurisdiction;
- Matters referred to the Committee by the Commission;
- Other areas identified by the Committee for approval by the Commission.

Decisions of the Committee are advisory and are not binding on the Village. Comments or decisions of the Committee must be in a form of a recommendation, and will be referred to the Commission for consideration after the respective Committee Minutes have been adopted, unless otherwise directed by the Clerk Treasurer/Chief Administrative Officer.

## **4. COMMITTEE MEMBERSHIP**

The membership of the Committee shall consist of:

- Two Commissioners, as appointed by the Village Commission, one of whom shall serve as Chair
- Director of Recreation and Community Development;
- Operations Manager;
- One (1) member of the public, appointed by the Village Commission open to all residents and non-resident property owners of New Minas;
- One (1) member of the local business community, appointed by the Village Commission.

Terms of service will be for two years, commencing on September 1. Members are eligible for reappointment.

## **5. MEETINGS**

- Administrative support is provided by staff;
- At its first meeting, the Committee will endorse the recommended meeting schedule provided by staff. The Committee will meet bi-monthly, or at the call of the Chair.
- Committee business will endeavor to be conducted by a consensus-based approach to its decision making;
- If unable to attain a consensus on a recommendation to the Commission, the Chair may put a matter to a vote if it is deemed that a consensus is not achievable. Each voting member is entitled to one (1) vote and decisions shall be majority vote of those present. In the event of a tie, the matter is defeated;
- Meeting agendas, minutes, and other related meeting documents will be distributed to the Committee by staff;
- The Chair shall issue a report outlining its activities and recommendations to the Commission, at each meeting of the Commission;
- This Committee is not authorized to hold a meeting In-Camera;
- When requested by the Village Commission or Committee Chair, Village or Municipal Staff will attend a Committee meeting to provide technical support.

~ Adopted by Resolution of the Village Commission on April 12, 2021 ~  
~ Amended by Resolution of the Village Commission on February 13, 2023 ~



**Village of New Minas**  
Commission Meeting  
July 14, 2025 @ 7:00 PM  
Commission Room, LMCC  
New Minas, Nova Scotia  
**AGENDA**

## **13. Correspondence**

## Clerk Treasurer

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**From:** Trevor Hebert <thebert@campaign-office.com>  
**Sent:** July 10, 2025 9:36 AM  
**To:** Clerk Treasurer  
**Subject:** Nova Scotia/NU Command of the Royal Canadian Legion - Veterans Service Recognition Book  
**Attachments:** rates.pdf; Submission Form.pdf

Good morning Jeff!

Just wanted to say that we sincerely thank you so very much for your tremendous support of our Veterans since 2010. It's greatly appreciated!

This year, the Royal Canadian Legion is celebrating it's 100th Anniversary. In conjunction with the anniversary, we're putting together the Veterans Service Recognition Book to recognize and appreciate Nova Scotian and Nunavut's Veterans who have served our country from WWI all the way to Afghanistan. If you had any family members you would like to have recognized, I've attached a PDF of the Submission Form and the official letter of request from the President of the NS/NU Command of the Royal Canadian Legion.

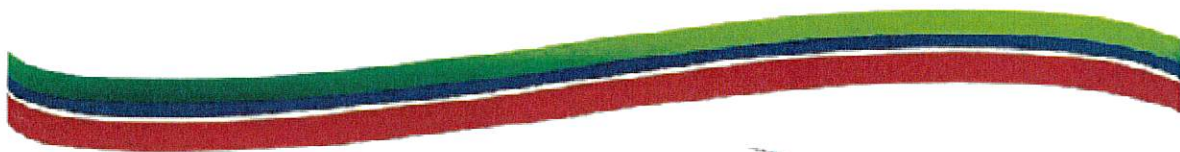
This publication recognizes those who gave the ultimate sacrifice, acknowledging their service through pictures and biographies to celebrate what they've accomplished. It is available for all to see at local legion branches and online at the

**Nova Scotia/Nunavut Command Legion's** website: [www.ns.legion.ca](http://www.ns.legion.ca).

Proceeds raised from this campaign are also used to support our Veterans including the **Veterans Outreach Program** for injured and / or homeless vets.

We would sincerely appreciate your support once again for those who've served by purchasing an advertisement in the Veterans Service Recognition Book. You folks have always been a tremendous help with a business card advertisement and we would love to have you involved again this year. Same price as last year as well with the color listed for \$315 and the black and white for \$255. Here would be your ad you've used previously:

# New Minas



A good place to live



**9489 Commercial St.,  
New Minas, NS B4N 3G3  
P: 902-681-6972 F: 902-681-0779  
[www.newminas.com](http://www.newminas.com)**

Thank you for your support.

*Sincerely,*

Trevor Hebert

Nova Scotia/NU Command of the Royal Canadian Legion

Veterans Service Recognition Book

1-877-859-7790

[www.ns.legion.ca](http://www.ns.legion.ca)



Please visit our website to view last year's publication [www.ns.legion.ca](http://www.ns.legion.ca)

This e-mail and any attachment(s) is for authorized use by the intended recipient(s) only. If you are not the intended recipient, you are hereby notified that any review, retransmission, conversion to hard copy, copying, circulation or any other use of this message and any attachments is strictly prohibited. If you are not the intended recipient, please notify the sender immediately and delete this e-mail and any attachment(s). Thank you. Ref [ED071422139]





## Nova Scotia / Nunavut Command The Royal Canadian Legion

### *“Veteran’s Service Recognition Book”*

Dear Sir/Madam:

Thank you for your interest in the **Nova Scotia / Nunavut Command, The Royal Canadian Legion**, representing **Nova Scotia and Nunavut’s Veterans**. Please consider this our written request for your support as per our recent telephone conversation.

Our **Provincial Command** is very pleased to be once again printing our annual **“Veteran’s Service Recognition Book”**, which is designed each year to recognize and honour many of Nova Scotia and Nunavut’s brave **Veterans** who have served our Country so well in the past three major world conflicts (WW1, WW2 and the Korean War) and recent conflicts such as Afghanistan. This annual publication is scheduled for release by **Remembrance Day 2025** and goes a long way to help our Legion in our role as the **“Keepers of Remembrance”**.

We would like to have your organization’s support, for this important project for the **NS/NU Command Legion**, and **Nova Scotia / Nunavut’s Veterans**, by sponsoring an advertisement space in our **“Veteran’s Service Recognition Book”**. Proceeds raised will allow us to make this unique publication available throughout the Province of Nova Scotia and the Territory of Nunavut, in addition to benefiting the many ongoing community activities of our Provincial Command Legion including supporting our Province’s **Hospitals, local Charities, Scholarships, Youth Programs** such as **Leadership Camps, Cadets, Track and Field**, and, of course, our ongoing, tireless support for **Nova Scotia and Nunavut’s Veterans** and their dependants.

Please find enclosed a rate sheet for your review. Whatever you are able to contribute to this worthwhile endeavor would be greatly appreciated. For further information please contact the **Provincial Command Book Office** toll free at **1-877-859-7790**.

Thank you for your consideration and/or support.

Sincerely,

George Della Valle  
President  
Nova Scotia/Nunavut Command – The Royal Canadian Legion



## Nova Scotia/Nunavut Command The Royal Canadian Legion

### *“Veteran’s Service Recognition Book”*

### Advertising Prices

#### AD SIZE

Full Colour Outside Back Cover [8"X10.75"]  
 Inside Front/Back Cover (Full Colour) [8"X10.75"]  
 Full Colour 2-Page Spread  
 Full Page (Full Colour) [7"X9.735"]  
 Full Page [7"X9.735"]  
 ½ Page (Full Colour) [7"X4.735"]  
 ½ Page [7"X4.735"]  
 ¼ Page (Full Colour) [3.375"X4.735"]  
 ¼ Page [3.375"X4.735"]  
 1/10 Page (Full Colour Business Card) [3.375"X1.735"]  
 1/10 Page (Business Card) [3.375"X1.735"]

#### PRICE

#### HST

#### TOTAL

\$1,682.61	+	\$252.39	=	\$1,935.00
\$1,469.57	+	\$220.43	=	\$1,690.00
\$2,021.74	+	\$303.26	=	\$2,325.00
\$1,008.70	+	\$151.30	=	\$1,160.00
\$782.61	+	\$117.39	=	\$900.00
\$665.22	+	\$99.78	=	\$765.00
\$556.52	+	\$83.48	=	\$640.00
\$443.48	+	\$66.52	=	\$510.00
\$330.43	+	\$49.57	=	\$380.00
\$273.91	+	\$41.09	=	\$315.00
\$221.74	+	\$33.26	=	\$255.00

**H.S.T. Registration # 107933665RT0001**

All typesetting and layout charges are included in the above prices. Electronically submitted ads must be at least 200dpi. We can accept files in Mac or PC format. However, we cannot accept Publisher files. If an advertisement is sent in Word, please also include the photos (images) as a separate attachment.

A complimentary copy of this year’s guide will be received by all advertisers purchasing space of 1/10 page and up, along with a Certificate of Appreciation.



PLEASE MAKE CHEQUE PAYABLE TO:  
 NS/NU Command  
 The Royal Canadian Legion  
 (NS/NU RCL)  
 (Campaign Office)  
 P.O. BOX 511, STN CENTRAL  
 Halifax, NS B3J 2R7





## Military Service Recognition Booklet - Submission Form



### Information Required for Booklet

Name of Military Person being Recognized: \_\_\_\_\_

Place of Birth: \_\_\_\_\_

Year of Birth: \_\_\_\_\_

Year of Death: \_\_\_\_\_

Service: WWI ☐ WWII ☐ Korea ☐ Special Duty Area ☐ Peacetime ☐ Other: \_\_\_\_\_

Branch of Service: Navy ☐ Army ☐ Air Force ☐ Merchant Navy ☐ Other: \_\_\_\_\_

Service Unit: *i.e. North Shore, Carleton York, CWAC,  
Names of Ships, Squadrons, etc.* \_\_\_\_\_

Areas Served in: *i.e. - Canada, High Seas, England,  
C/E, Korea, SDA (Please name), etc.* \_\_\_\_\_

Killed in Action? Yes ☐ No ☐ Year of Death: \_\_\_\_\_ Where Killed \_\_\_\_\_

Was or is a Member of Legion Branch - Name & #: \_\_\_\_\_

How many years? \_\_\_\_\_

### Information on person submitting form:

Submitted by (Name): \_\_\_\_\_

Branch # ☐

LA # ☐

Individual ☐

Contact Information: Tel # \_\_\_\_\_

FAX # \_\_\_\_\_

e-mail \_\_\_\_\_

**Additional Information:** (Example – awards for  
bravery i.e. VC, DSC, DFC, MC, MM, etc., POW.

**Picture must be attached here:**



## Clerk Treasurer

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**From:** Haughn, Jason M <Jason.Haughn@novascotia.ca>  
**Sent:** July 3, 2025 1:27 PM  
**To:** Clerk and Treasurers  
**Cc:** Barr, Nick; Hyslop, Andrea; MacDonald, Ross  
**Subject:** 2 Items + 1 Ask

Hello Clerk-Treasurers on the ANSV membership listserv,

We have 2 Items here in this email, with one specific **Ask**

### 1. Code of Conduct and Commissioners

As you know, all elected village commissioners must complete the mandatory code of conduct training.

We've come to the end of Annual Meeting of the Electors season and that also means Commissioner election season. Many of you may have found yourselves with brand-new commissioners. We're sending this out as a reminder that they are required to complete the mandatory Code of Conduct training provided through NSCC and hosted by NSFM.

Judy Webber, Director of Events and Member Development with NSFM has provided the following information on how to complete this process. Any further questions that a commissioner might have for this item specifically would be best directed to NSCC for technical assistance or to NSFM for any general info.

*NSCC is keeping the mandatory training open until we update it prior to the next election. The information on registering will stay up on our NSFM website.*

*If you've not already done so – here is the Registration Process:*

- 1. Register: Complete the NSCC online registration form [here](#). You'll receive NSCC account setup instructions within 24-48 business hours.*
- 2. Account Setup: The first NSCC email will provide your student ID and temporary password. Follow the instructions to reset your password using the provided NSCC email address*
- 3. Access Brightspace: A second NSCC email will guide you in logging into Brightspace, NSCC's online learning platform. Use your NSCC ID and password. Ignore any references to textbooks.*

*For login or password issues contact [beth.mccormack@nsc.ca](mailto:beth.mccormack@nsc.ca) (include your NSCC student ID#).*

**THE ASK:** please ensure that all incoming commissioners have this information and that they complete this mandatory training ASAP. I would further suggest surveying your incumbent commissioners to confirm that they have completed the training as well.

While the responsibility and accountability rests with individual commissioners, at least one village office I know of has copies of certificates of completion on file for ease of access – if a commissioner misplaces their certificate, if someone from the public inquires, etc., there are copies properly filed that can be easily accessed. It's not a must-have, but it might make life easier down the road.

### 3. Orientation and On-going training

As always, your governance and advisory team offers training: Orientation for new Commissioners, Refresher workshops for the whole commission and topic-specific training.

I would suggest that if it's been over a year since you've had a training workshop, it might be time for a refresher or a topic not covered yet. Professional development is vitally important and the advisory team offers these services at no cost to your village budget!

Here are some topics to consider:

Village Governance (30 mins)

Village Oversight (30 mins)

Public Meeting Requirements and Private Session Exemptions (45 mins)

Meeting Procedure: Overview (30 mins)

Municipal Conflict of Interest Act (45 mins)

Meeting Procedure: "SMART" Motions (90 mins)

Meeting Procedure: Procedural Potholes (30 mins)

Meeting Procedure: Committees (30 mins if just discussion; 60 mins if doing a strategic review)

Strategic Planning Toolkit (3-4 Hours, usually in two sessions but can be in a single session)

*And more...*

Reach out to your municipal advisor directly to schedule a session!

Jason

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Jason Haughn  
Governance and Advisory Services,  
Department of Municipal Affairs  
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Halifax NS B3J 2M4  
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