

AGENDA
FINANCE COMMITTEE

Bridgewater, NS
Tuesday, April 2, 2019 – 9:00 a.m.

NOTE: THERE WILL BE A SPECIAL COUNCIL MEETING IMMEDIATELY FOLLOWING THE FINANCE MEETING

	<u>Time & Page</u>
1. <u>CALL TO ORDER</u>	
2. <u>ANNOUNCEMENTS, ACKNOWLEDGEMENTS, RECOGNITION:</u> (Nil)	
3. <u>PUBLIC INPUT</u> (15 Minutes)	
4. <u>APPROVAL OF AGENDA</u>	
5. <u>APPROVAL OF MINUTES</u> – March 5, 2019	
6. <u>BUSINESS ARISING FROM MINUTES:</u> (Nil)	
7. <u>AWARDING OF TENDERS/RFPs:</u> (Nil)	
8. <u>PRESENTATIONS/SCHEDULED TIMES:</u> (Nil)	
9. <u>CONSIDERATION OF CORRESPONDENCE:</u> (Nil)	
10. <u>RECOMMENDATIONS FROM COMMITTEES & BOARDS:</u> (Nil)	
11. <u>STAFF REPORTS:</u>	
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14. <u>ADJOURNMENT</u>	



Municipality of the District of Lunenburg

INFORMATION REPORT

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CMA, CPA
DATE: April 2, 2019
RE: 2019/20 Draft Operating Budget by Department

EXECUTIVE SUMMARY

Enclosed please find the 2019/20 Draft Operating Budget summary and details by department.

Each Director will present their draft operating budgets in greater detail at the Committee meeting.

As per the Committee's Terms of Reference, the Budget mandate is to oversee the annual Operating and Capital Budget development process to ensure a comprehensive review of all proposed budget items, while ensuring the process is transparent and allows for public consultation.

It is anticipated that the Committee will review these Draft Operating Budgets, making changes as required to further the budget process.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: March 25, 2019

Report Approved By: _____

Date _____

2019/20 DRAFT OPERATING BUDGET SUMMARY

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget	Percent Change Budget 2020 to Budget 2019
Expenditures					
General Government Services					
Council and Other Legislative	\$ 397,100	\$ 449,700	\$ 500	\$ 450,200	13.37%
Administrative and Finance	3,026,100	3,026,200	105,800	3,132,000	3.50%
Grants to Organizations	374,900	414,800	7,500	422,300	12.64%
Assessment Services	680,700	698,600	-	698,600	2.63%
	4,478,800	4,589,300	113,800	4,703,100	5.01%
Protective Services					
Police	3,250,000	3,280,000	-	3,280,000	0.92%
Correction and Other Law Enforcement	490,000	498,500	-	498,500	1.73%
Water Supply and Hydrants Charges	56,100	57,200	-	57,200	1.96%
Grants to Fire Departments	173,300	177,000	-	177,000	2.14%
Fire Protection Rate	3,106,000	3,329,600	-	3,329,600	7.20%
Emergency Measures (REMO/EMO)	124,400	124,800	-	124,800	0.32%
Fire Services Coordinator	57,900	68,800	-	68,800	0.32%
Inspection Services	477,600	424,000	-	424,000	-11.22%
Other Protective Services (Animal Control)	36,000	36,000	-	36,000	0.00%
	7,771,300	7,995,900	-	7,995,900	2.89%
Transportation Services					
Engineering Services	367,000	464,500	54,600	519,100	41.44%
Roads and Streets	835,300	892,000	2,800	894,800	7.12%
Street Lighting	146,300	145,900	-	145,900	-0.27%
CES/CEF	95,600	94,500	-	94,500	-0.27%
	1,444,200	1,596,900	57,400	1,654,300	14.55%
Environmental Health Services					
Sewage Collections and Disposals	590,800	589,000	84,000	673,000	13.91%
Garbage Collections	1,470,900	1,470,900	-	1,470,900	0.00%
Waste Site	1,302,000	1,234,300	-	1,234,300	-5.20%
	3,363,700	3,294,200	84,000	3,378,200	0.43%
Public Health					
Regional Housing	35,000	35,000	-	35,000	0.00%
Environmental Planning and Zoning					
Planning and Zoning	548,600	527,000	95,400	622,400	13.45%
Community and Economic Development	668,700	898,400	49,800	948,200	41.80%
	1,217,300	1,425,400	145,200	1,570,600	29.02%
Recreation and Culture					
Recreation	1,055,700	1,089,400	19,000	1,108,400	4.99%
Multi-Purpose Facility	442,500	450,000	-	450,000	4.99%
Regional Libraries	160,000	162,000	-	162,000	1.25%
	1,658,200	1,701,400	19,000	1,720,400	3.75%
Education					
	8,002,200	8,143,600	-	8,143,600	1.77%
Sub Total Expenditures					
	27,970,700	28,781,700	419,400	29,201,100	4.40%
Debt Financing and Transfers					
	2,020,500	1,850,300	30,800	1,881,100	-6.90%
Total Expenditures					
	29,991,200	30,632,000	450,200	31,082,200	3.64%
Revenue					
Tax Revenue	28,460,800	29,463,300	2,300	29,465,600	3.53%
Non Tax Revenue	1,613,400	1,770,500	30,200	1,800,700	11.61%
Total Revenue					
	30,074,200	31,233,800	32,500	31,266,300	3.96%
Surplus (Deficit)					
	\$ 83,000	\$ 601,800	\$ (417,700)	\$ 184,100	

2019/20 Budget Additions

Department/Description	Expenditure Amount	Revenue/ Reserves	Net Cost
Administration & Finance			
Communications Co-op Student	\$ 12,000	\$ 4,200	\$ 7,800
Municipal Webpage	25,000		25,000
Lyme Disease Project	10,000		10,000
Fire Recruitment & Retention	58,800		58,800
Members at Large - Audit Committee	500		500
Depreciation Reserve Transfer	100,000		100,000
Engineering Services			
Student Co-op (4 semesters)	39,600	12,600	27,000
Safety Services	15,000	-	15,000
Sewer Operations Manuals	60,000	60,000	-
Standby Compensation	10,400		10,400
Hebbsville WWTP - spare impellers	8,600	-	8,600
New Germany Collection System - manhole repairs	5,000	-	5,000
Planning & Development Services			
Private Road - Red Hill Road	2,800	2,300	500
Planning Co-op Student	14,400	4,200	10,200
Fancy Lake/Petite Riviere Watershed Project	81,000	18,400	62,600
Economic Development Services			
Business Development Officer	34,800		34,800
Regional Economic Development	10,000		10,000
NOW Lunenburg Doctor Recruitment Project	5,000		5,000
Recreation Services			
Grant - Sucker Lake	2,500		2,500
Grant - Big Tancook Island Park	5,000		5,000
Osprey Trail Design	9,500		9,500
MARC Rail to Trail	9,500		9,500
TOTAL ADDITIONS	\$ 519,400	\$ 101,700	\$ 417,700

**Municipality of the District of Lunenburg
Roads and Streets, Street Lights & CES/CEF**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Area Rate - Streetlights	\$ 122,500	\$ 139,400	\$ -	\$ 139,400
CES/CEF				
Expense Recovery	81,000	79,000	-	79,000
Rental	87,000	87,000	-	87,000
	<u>168,000</u>	<u>166,000</u>	<u>-</u>	<u>166,000</u>
	<u>290,500</u>	<u>305,400</u>	<u>-</u>	<u>305,400</u>
EXPENDITURES				
Other Administration				
Administration Office- Janitorial Services	43,600	46,100	-	46,100
Administration Office - Building	84,600	80,300	-	80,300
	<u>128,200</u>	<u>126,400</u>	<u>-</u>	<u>126,400</u>
Transportation				
Roads and Streets	682,400	737,900	-	737,900
Street Lighting	146,300	145,900	-	145,900
	<u>828,700</u>	<u>883,800</u>	<u>-</u>	<u>883,800</u>
CES/CEF				
Building Maintenance	75,000	75,000	-	75,000
Non-recoverable expenses	20,600	19,500	-	19,500
	<u>95,600</u>	<u>94,500</u>	<u>-</u>	<u>94,500</u>
Transfers to (from) Reserves & Funds				
Operating Reserve - Roads	25,000	25,000	-	25,000
Operating Reserve -CES	25,000	25,000	-	25,000
	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	<u>1,102,500</u>	<u>1,154,700</u>	<u>-</u>	<u>1,154,700</u>
NET EXPENDITURES	<u>\$ (812,000)</u>	<u>\$ (849,300)</u>	<u>\$ -</u>	<u>\$ (849,300)</u>

Municipality of the District of Lunenburg
Engineering Services: Sewage, Hydrants and Garbage Collection

	2018/19	2019/20	2019/20	2019/20
	Annual	Adjusted	Additions	Proposed
	Budget	Baseline		Budget
INCOME				
Sewer Area Rates	\$ 600,600	\$ 594,400	\$ -	\$ 594,400
Hydrant Charges	62,400	58,900	-	58,900
Admin Charges - Sewer	-	-	-	-
Sewer Interest and permit fees	4,100	5,500	-	5,500
Student Grants	8,400	13,800	12,600	26,400
	675,500	672,600	12,600	685,200
EXPENDITURES				
Advertising, Legal and Advisory Services	39,700	48,500	15,000	63,500
Hydrants	56,100	57,200	-	57,200
Engineering Personnel Services	312,800	401,500	39,600	441,100
Office Expense	14,500	14,500	-	14,500
Return of Schools	40,500	25,000	-	25,000
Garbage Collections	1,470,900	1,470,900	-	1,470,900
	1,934,500	2,017,600	54,600	2,072,200
Sewage				
Personnel & Shared Costs	(2,800)	-	60,000	60,000
Hebville	69,800	79,600	9,500	89,100
Riverside and Shore Drive	53,400	49,800	1,000	50,800
Cookville	271,100	272,100	4,900	277,000
New Germany Lift Stations	37,700	31,000	5,000	36,000
New Germany Treatment Plant	161,600	156,500	3,600	160,100
	590,800	589,000	84,000	673,000
Transfers to (from) Reserves & Funds				
Transfer To (From) Sewer Reserves	175,000	175,000	(60,000)	115,000
	2,700,300	2,781,600	78,600	2,860,200
NET EXPENDITURES	\$ (2,024,800)	\$ (2,109,000)	\$ (66,000)	\$ (2,175,000)

**Municipality of the District of Lunenburg
Legislative and Administration**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Partners contribution REMO	\$ 53,100	\$ 53,500	\$ -	\$ 53,500
Student Grants	-	-	4,200	4,200
Miscellaneous Revenue	500	10,400	-	10,400
	53,600	63,900	4,200	68,100
EXPENDITURES				
General Government Services				
Legislative Services	388,500	443,500	-	443,500
Members-at-Large	8,600	6,200	500	6,700
Administration Personnel Costs	725,900	613,000	12,000	625,000
Advisory Services	104,500	122,600	35,000	157,600
Office Expense	30,900	26,000	-	26,000
IT Shared Services	188,300	206,800	-	206,800
Administration Contingency	80,000	80,000	-	80,000
Senior Safety Coordinator Grant	14,200	14,500	-	14,500
Government Relations	69,300	64,300	58,800	123,100
	1,610,200	1,576,900	106,300	1,683,200
Emergency Measure Services				
REMO Personnel	67,400	64,400	-	64,400
REMO Expenses	38,600	42,000	-	42,000
Local EMO Services	18,400	18,400	-	18,400
	124,400	124,800	-	124,800
Other				
Dog Control	36,000	36,000	-	36,000
Transfers to (from) Reserves & Funds				
Transfers and Financing	39,000	39,000	-	39,000
	1,809,600	1,776,700	106,300	1,883,000
NET EXPENDITURES	\$ (1,756,000)	\$ (1,712,800)	\$ (102,100)	\$ (1,814,900)

**Municipality of the District of Lunenburg
Fire Protection**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Fire Protection	\$ 3,106,000	\$ 3,329,600	\$ -	\$ 3,329,600
	3,106,000	3,329,600	-	3,329,600
EXPENDITURES				
Fire Services Coordinator	57,900	68,800	-	68,800
Grants to Fire Departments	173,300	177,000	-	177,000
Fire Protection	3,106,000	3,329,600	-	3,329,600
	3,337,200	3,575,400	-	3,575,400
NET EXPENDITURES	\$ (231,200)	\$ (245,800)	\$ -	\$ (245,800)

**Municipality of the District of Lunenburg
 Planning, Building Inspection and Zoning**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Private Roads Area Rate	\$ 160,900	\$ 164,700	\$ 2,300	\$ 167,000
Building Permits & Development Fees	51,700	52,400	-	52,400
Sale of Services	7,500	7,500	-	7,500
Civic Numbering	9,900	9,900	-	9,900
Student Grants	-	-	4,200	4,200
Fancy Lake/Petite Riviere Watershed Project Grant	-	-	9,200	9,200
Administration Charges	-	-	-	-
	230,000	234,500	15,700	250,200
EXPENDITURES				
Building Inspection				
Personnel Services	325,600	349,800	-	349,800
Office Expense	152,000	74,200	-	74,200
	477,600	424,000	-	424,000
Private Roads	152,900	154,100	2,800	156,900
Planning				
Personnel Services	377,800	388,500	14,400	402,900
Planning Services	29,300	8,200	81,000	89,200
Legal & Other Administrative	23,600	23,300	-	23,300
Repayable Pace Grants	100,000	100,000	-	100,000
Office Expense	17,900	7,000	-	7,000
	548,600	527,000	95,400	622,400
Transfers to (from) Reserves & Funds				
PACE Program	(100,000)	(100,000)	-	(100,000)
Fancy Lake/Petite Riviere Watershed Project	-	-	(9,200)	(9,200)
	(100,000)	(100,000)	(9,200)	(109,200)
	1,079,100	1,005,100	89,000	1,094,100
NET EXPENDITURES	\$ (849,100)	\$ (770,600)	\$ (73,300)	\$ (843,900)

**Municipality of the District of Lunenburg
Economic Development**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Grants & Other Revenue	\$ 4,500	\$ 5,500	\$ -	\$ 5,500
Visitor Information Centre	43,300	43,300	-	43,300
	47,800	48,800	-	48,800
EXPENDITURES				
Personnel Services	201,200	239,900	34,800	274,700
Legal & Other	10,000	10,000	-	10,000
Regional Enterprise Network	60,000	-	-	-
Community Development	397,500	648,500	15,000	663,500
	668,700	898,400	49,800	948,200
Transfers to (from) Reserves & Funds				
Transfer From Reserves - Gas Tax	(250,000)	(500,000)	-	(500,000)
	418,700	398,400	49,800	448,200
NET EXPENDITURES	\$ (370,900)	\$ (349,600)	\$ (49,800)	\$ (399,400)

**Municipality of the District of Lunenburg
Recreation Services**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Recreation Fees	\$ 40,700	\$ 46,100	\$ -	\$ 46,100
ProKids	20,100	20,000	-	20,000
Rental Revenue	16,000	14,400	-	14,400
Recreation Grant	33,000	25,700	-	25,700
	109,800	106,200	-	106,200
EXPENDITURES				
General Services				
Sponsor Ad & Municipal Celebration	24,100	23,400	-	23,400
Grants to Organizations	337,100	377,600	7,500	385,100
DARE Program	1,500	1,500	-	1,500
Legal	12,000	12,000	-	12,000
Non-Owned Auto Insurance	200	300	-	300
Administration Personnel Costs	378,700	408,600	-	408,600
	753,600	823,400	7,500	830,900
Parks & Recreation Building				
Park Maintenance Personnel	237,200	255,400	-	255,400
Building, Grounds & Park Maintenance	137,800	140,300	-	140,300
Building Utilities	16,900	17,200	-	17,200
Telephone	10,500	7,500	-	7,500
Insurance	30,400	30,700	-	30,700
Office Expense	6,200	6,500	-	6,500
	439,000	457,600	-	457,600
Recreation Programs				
Parks and Programs	65,800	68,800	19,000	87,800
Winter Program	8,500	8,500	-	8,500
Spring Program	6,800	7,300	-	7,300
Fall Program	10,100	11,300	-	11,300
Swimming Program	20,300	8,200	-	8,200
General	113,000	107,100	-	107,100
Sport Program	1,500	1,500	-	1,500
Special Events	12,000	10,500	-	10,500
	238,000	223,200	19,000	242,200
Transfers to (from) Reserves & Funds				
Sherbrooke Reserve	40,000	-	-	-
Open Space Strategy	60,000	60,000	-	60,000
Trails	(58,700)	(56,700)	-	(56,700)
Pinegrove Park	5,300	5,300	-	5,300
Big Tancook Park	-	(7,000)	-	(7,000)
Recreation General	(7,900)	(5,600)	-	(5,600)
	38,700	(4,000)	-	(4,000)
	1,469,300	1,500,200	26,500	1,526,700
NET EXPENDITURES	\$ (1,359,500)	\$ (1,394,000)	\$ (26,500)	\$ (1,420,500)

**Municipality of the District of Lunenburg
Financial Services**

	2018/19 Annual Budget	2019/20 Adjusted Baseline	2019/20 Additions	2019/20 Proposed Budget
INCOME				
Assessable Property	\$ 24,210,200	\$ 24,972,600	\$ -	\$ 24,972,600
Grant In Lieu	198,200	203,700	-	203,700
Licenses and Permits	9,600	9,900	-	9,900
Fines	70,000	73,000	-	73,000
Interest Income	559,400	658,000	-	658,000
Interest on Taxes	266,000	267,000	-	267,000
Tax Sale Fees	70,000	70,000	-	70,000
Miscellaneous Revenue	90,400	133,500	-	133,500
Grants of Farm & Conservation Properties	87,200	85,100	-	85,100
	25,561,000	26,472,800	-	26,472,800
EXPENDITURES				
General				
Finance Personnel Costs	614,300	669,700	-	669,700
Office & Equipment Expense	177,100	173,100	-	173,100
Bank Interest and Charges	3,200	3,200	-	3,200
Audit Fees	24,000	25,000	-	25,000
Tax Rebate and Exemptions	167,300	180,900	-	180,900
Advisory Services and Pension Expense	400,900	405,100	-	405,100
Data Processing	26,200	27,300	-	27,300
Sundry	1,500	1,500	-	1,500
Tax Sale Expenses	70,000	70,000	-	70,000
LRCRC - Waste Site Costs	1,183,000	1,200,000	-	1,200,000
LRCRC - Monitoring Costs	113,000	27,300	-	27,300
Previously Exempt Waste	6,000	7,000	-	7,000
Region 6 Operating Grant	22,600	20,400	-	20,400
Grant Hebble Area Rate	3,900	3,900	-	3,900
Insurance	68,300	67,000	-	67,000
Uncollectible Taxes	65,000	100,500	-	100,500
Debt Service - Principal & Interest	1,217,800	1,172,600	-	1,172,600
	4,164,100	4,154,500	-	4,154,500
Police Services				
Police Protection	3,250,000	3,280,000	-	3,280,000
Mandatory Contributions				
Corrections	490,000	498,500	-	498,500
Assessment Services	680,700	698,600	-	698,600
Regional Housing	35,000	35,000	-	35,000
Regional Library	160,000	162,000	-	162,000
Education	8,002,200	8,143,600	-	8,143,600
	9,367,900	9,537,700	-	9,537,700
Multi-Purpose Facility Costs	442,500	450,000	-	450,000
Transfers to (from) Reserves & Funds				
Depreciation, Interest, and Site Monitoring & LCLC Depreciation Reserve	850,000	1,017,700	100,000	1,117,700
	18,074,500	18,439,900	100,000	18,539,900
NET EXPENDITURES	\$ 7,486,500	\$ 8,032,900	\$ (100,000)	\$ 7,932,900



Municipality of the District of Lunenburg

REQUEST FOR DECISION

REPORT TO: Finance Committee

SUBMITTED BY: Elana Wentzell, CPA,CMA, Director of Finance

DATE: April 2, 2019

RE: Proposed Changes to the Audit Standing Committee Terms of Reference

RECOMMENDATION

That the Finance Committee recommend to Council that Council approve the Terms of Reference for the Audit Standing Committee as presented.

EXECUTIVE SUMMARY

The Province of Nova Scotia has amended the *Financial Accounting and Reporting Manual (FRAM)* to include the minimum requirements for expense and hospitality policies and the manner in which municipal accounts are to be audited.

The FRAM is a regulation pursuant to sections 451 and 520 of the *Municipal Government Act (MGA)*. Prior to these amendments, the FRAM outlined the system for accounting that is to be used by municipalities, the information that is to be provided by municipalities to the Minister, the procedure for calculating the municipality's requirements for the purposes of establishing tax rates, and the information required for calculating standard expenditures.

The existing Terms of Reference for the Audit Committee meet the legislative requirements as set out in the MGA but should be updated to meet the new FRAM legislative requirements.

BACKGROUND

Staff have reviewed the requirements set out in the FRAM and have provided an updated Terms of Reference attached. Changes have been highlighted. As well, a copy of Section 5 of the FRAM manual has been provided which outlines the Nova Scotia Municipal Audit Requirements.

DISCUSSION

The FRAM now sets out detailed duties for the Audit Committee around Financial Reporting, External Audit Function, Accounting System and Internal Controls, Risk Management, Alleged Wrong-Doing and Statutory and Regulatory Compliance. The Committee was performing many of these duties already. The FRAM is just setting them into policy.

As well, the Department of Municipal Affairs will now prescribe training for Audit Committees. This training has not yet been made available, however, the Department is working with the Association of Municipal Administrators to develop a curriculum.

The Committee has been following the MGA requirements. Any new Committee work is highlighted in the details of responsibility below:

Responsibility	Who	When
<i>Financial Reporting</i>		
Review Annual Financial Statements	Committee, Auditor, Staff	September
Changes in accounting principles/practices	Committee, Auditor, Staff	September
Significant annual budget variances (Treasurer's report)	Committee, Staff	September
Review/Discuss Financial Condition Indicators	Committee, Staff	July? Special meeting?
<i>External Audit Function</i>		
Discuss extent, timing & completion of the audit including materiality level	Committee, Auditor	July
Promote cooperation between management and the auditor	Committee	
Review estimated and final audit fee	Committee, Auditor, Staff	September
Discuss whether terms of engagement letter were met	Committee, Auditor, Staff	September
Recommend a change in auditor due to competence after an adequate inquiry	Committee, Staff	Call of the Chair
Review problems/restrictions encountered during the audit	Committee, Auditor, Staff	September
<i>Accounting System & Internal Control</i>		
Review the management & internal control letter	Committee, Auditor, Staff	September
Discuss the annual evaluation of the internal control systems together with management's response and action plan	Committee, Auditor, Staff	September

Obtain reasonable assurance that the municipality has implemented appropriate systems of internal controls and that they are operating effectively	Committee, Auditor, Staff	September
Identify, monitor, mitigate and report significant financial or operational risk exposures and that these systems are operating effectively	Committee, Auditor, Staff	September
Receive and review any internal reports relating to accounting procedures and internal controls	Committee, Staff	
Risk Management Function		
Understand the risks of the Municipality	Committee, Auditor, Staff	July
Review risk management controls and policies	Committee, Staff	September
Obtain reasonable assurance that management's systems to eliminate or manage risks are effective	Committee, Auditor, Staff	September
Receive reports of the management of financial risks	Committee, Auditor	September
Alleged Wrong Doing Function		
Enquire fully into any activities or transactions that may be illegal, questionable or unethical and the control procedures in place to ensure they are being guarded against	Committee, Auditor and/or Staff	As required
Ensure management has implemented a policy and/or process to review and respond to complaints or allegations of wrong doing by elected officials or municipal employees	Committee, Staff	
Review and advise Council members with respect to complaints or allegations of wrong doing	Committee	As required
Statutory and Regulatory Compliance		
Review the municipality's compliance with statutory and regulatory obligations within the Committee's area of responsibility	Committee, Staff	
Review the summary of Council/CAO remuneration and expenses note in the annual financial statements for reasonableness	Committee, Staff, Auditor	September

Review the annual summary of hospitality expenses note in the financial statements	Committee, Staff, Auditor	September
Review the adequacy of staffing in relation to both number and competence for accounting and financial responsibilities	Committee, Staff, Auditor	September
Training		
Participate in any training prescribed by the department of Municipal Affairs	Committee	As required

BUDGET IMPLICATIONS

There could be a small increase in costs if more meetings are required to meet the new legislative requirements for the Member-at-Large position which is paid on a per meeting basis.

STRATEGIC PLAN

N/A

ALTERNATIVES

These changes are required to meet the legislative changes as set out in the FRAM.

CONCLUSION

Staff recommend that the Terms of Reference for the Audit Standing Committee be updated to meet the legislative requirements set out in the FRAM.

Department:	Administration	
Report Prepared By:	Elana Wentzell	Date: March 26, 2019
Report Approved By:	Kevin Malloy, CAO	Date:
Reviewed By CAO:		Date

**Municipality of the District of Lunenburg
AUDIT STANDING COMMITTEE
TERMS of REFERENCE**

1.0 Mandate

The Audit Committee's mandate is to oversee all audit matters and receive the annual external audit report, thereby assisting Council in meeting its responsibilities by ensuring the adequacy and effectiveness of financial reporting, risk management and internal controls as per Section 44 of the *Municipal Government Act*.

2.0 Audit

The Committee shall:

- 2.1 Recommend the appointment of an external auditor to conduct an annual financial audit of MODL financial statements.
- 2.2 ~~Receive and review the Annual Financial Statements with management and the external auditors and recommend to Council for approval. (see 4.1)~~
- 2.3 ~~Discuss with the external auditor the annual evaluation of the adequacy and effectiveness of the internal control systems in relation to financial controls and risk management as established by the Administration and recommendations for improvements. (see 4.3)~~
- 2.4 Discuss with the external auditor any correspondence between management and the audit firm on alternative interpretations or presentations of municipal financial information.
- 2.5 Review matters arising out of the audit as may appear to require further investigation.
- 2.6 ~~Review annual Risk Management Assessments conducted by staff concerning the risks and financial implications associated with such areas as: Human Resources, Operational and Corporate Insurance Strategies of the Municipality. (see 4.4)~~
- 2.7 ~~Inquire into any activities or transactions that may be illegal, questionable or unethical. (see 4.5)~~
- 2.8 ~~Review the overall reasonableness of CAO and Council expenses. (see 4.6)~~
- 2.9 Other matters as referred to the Committee by Council and to fulfill legislative functions as specified in Section 4.

3.0 Committee Membership, Terms & Procedures

- 3.1 Membership of the Committee shall consist of the whole of Council and up to two members from the public who are not a member of Council or an employee of the Municipality. The Municipality shall advertise to recruit the member(s) from the public at least once every six months until the position is filled. Recruitment to fill a position will be undertaken at the expiration of each term. The member(s) should possess a financial background, accounting designation and experience in financial reporting and auditing.
- 3.2 All applications for the member-at-large position(s) meeting the minimum requirements will be reviewed by the Nominating Committee. The Nominating Committee will recommend appointment(s) to Council and Council will have final approval.
- 3.3 At-large members shall be appointed for three-year terms or until such time as their successor(s) is appointed. If two member-at-large appointments are approved, the initial appointment of at-large members shall be for a one two-year term and one three-year term. Any member may re-offer for a second three-year term when their term expires, however, the member will have to apply through the recruitment process undertaken for that position.
- 3.4 The Committee shall annually select a Chair and Vice Chair by secret ballot at their November meeting. The sitting Chair and Vice-Chair may re-offer for the same position.

- 3.5 The Committee shall meet a minimum of two times in each fiscal year at the call of the Chair. Once to meet with the Auditor and once to review the results of the audit.
- 3.6 The Committee shall follow the meeting procedures outlined in MDL-01 Council Procedures; except where specifically noted otherwise in these terms of reference.

4.0 Responsibilities and Functions

4.1 Financial Reporting Function – Responsibilities Related to the Financial Reporting

The Committee shall:

- 4.1.1 review the audited annual financial statements in depth with management and the external auditor; if satisfied that they present fairly the financial position and results of operations, recommend their acceptance to Council;
- 4.1.2 review with management any changes in accounting principles and practices followed by municipalities;
- 4.1.3 review any significant variance in comparison to prior year and/or budget;
- 4.1.4 review and discuss the financial condition indicators.

4.2 External Audit Function – Responsibilities Related to the Work of the Auditor

The Committee shall:

- 4.2.1 discuss the extent, timing and completion of the audit including the level of materiality to be used;
- 4.2.3 review estimated and final audit fee;
- 4.2.4 discuss whether the terms of the letter of engagement were met;
- 4.2.5 recommend to Council the change of the municipal auditor if management questions the competence of the incumbent auditor and the Committee confirms the view; the recommendation to appoint a new auditor would follow an adequate inquiry into the auditor's competence and reputation;
- 4.2.6 review the problems and restrictions encountered by the auditor and degree of cooperation received; and
- 4.2.7 promote cooperation between the management and the auditor.

4.3 Accounting System and Internal Controls Function – Responsibilities Related to Internal Controls.

The Committee shall:

- 4.3.1 obtain and review the management and internal control letter addressed to Council;
- 4.3.2 discuss with the auditor, the annual evaluation of the internal control systems related to the financial reporting and the recommendations for improvements of accounting procedures and internal controls related to the financial reporting, together with management's response;
- 4.3.3 discuss management's response to the recommendations and adequacy of management's action plan;
- 4.3.4 Obtain reasonable assurance that the municipality has implemented appropriate systems of internal controls: over the financial reporting and that these systems are operating effectively;
- 4.3.5 Obtain assurance the Municipality is in compliance with its policies and procedures and that these systems are operating effectively; and
- 4.3.6 Identify, monitor, mitigate and report significant financial or operational risk exposures and that these systems are operating effectively; and
- 4.3.7 receive and review any internal reports relating to accounting procedures and internal controls.

4.4 Risk Management Function – Responsibilities Related to Risk Management

The Committee shall:

- 4.4.1 understand the risks of the Municipality;
- 4.4.2 review the Municipality's risk management controls and policies;
- 4.4.3 obtain reasonable assurance that management's systems to eliminate or manage the risks are effective; and
- 4.4.5 receive reports on the management of financial risks.

4.5 Alleged Wrong-Doing Function – Responsibilities Related to Questionable Activities

The Committee shall:

- 4.5.1 enquire fully into any activities or transactions that may be illegal, questionable or unethical, and into the Municipality's control procedures to ensure that such activities are being guarded against;
- 4.5.2 ensure management has implemented a policy and/or process to review and respond to complaints or allegations of wrong-doing or questionable acts by elected officials, or municipal employees; and
- 4.5.3 review and advise Council members with respect to complaints or allegations of wrong-doing.

4.6 Statutory and Regulatory Compliance Function and Other Responsibilities

The Committee shall:

- 4.6.1 review the municipality's compliance with statutory and regulatory obligations within the Committee's area of responsibility (for example reporting compliance);
- 4.6.2 review the overall reasonableness of expenses of the Clerk/CAO and of Council members. Specifically; review the summary of remuneration and expenses schedule for reportable individuals for reasonableness;
- 4.6.3 review the annual summary hospitality expense note; and
- 4.6.4 review adequacy of staffing in relation to both number and competence for accounting and financial responsibilities.

5.0 Staff Support

5.1 The Director of Finance will act as the primary Municipal Contact for the Committee.

6.0 Training

- 6.1 All committee members shall participate in a regular training program which will include, at minimum:
 - 6.1.1 An introduction and overview of the functions, authority, and role of the audit committee at the beginning of every council term.
 - 6.1.2 Training on interpreting financial documents and identifying fraud at least once per council term.
 - 6.1.3 Ongoing training on topic-specific issues that arise or may arise in the activities of the committee.
 - 6.1.4 Any training prescribed by the department of Municipal Affairs
- 6.2 Notwithstanding the training program, it is acknowledged that committee members will continue to require expert advice from outside advisors where appropriate.

Approved by Municipal Council.....March 27, 2018

Section 5 Nova Scotia Municipal Audit Requirements

5(1) Municipal Audit Requirements

5(1)(a) Municipal Audit Standards

(i) **Audit Standards-** The municipal audit shall be in accordance with CPA Canada Handbook requirements and in a form that is acceptable to Municipal Affairs and is in accordance with generally accepted auditing standards.

5(1)(b) Requirement to Use a Registered Municipal Auditor

Section 42 (1) of the *Municipal Government Act* states that council shall appoint a municipal auditor who is registered pursuant to that Act to be the auditor for the municipality. A person, firm or partnership shall not act as, or exercise or perform any of the duties of, a municipal auditor unless registered as a municipal auditor pursuant to the provisions of Section 457 of the *Municipal Government Act*. Refer to Section 5(1)(a) Municipal Audit Standards and 5(2) Municipal Auditor Appointment and Restrictions in the Manual for details.

5(1)(c) Additional Municipal Audit Requirements

In addition, to adhering to Generally Accepted Auditing Standards examination standards as outlined in the CPA Handbook, the municipal auditor must ensure that the municipality has performed its duties in accordance with the act(s) and special legislation under which it is governed. Municipal Auditor verification and disclose should include, but not limited to, the following:

- (i) Municipality received approval of the Minister of Municipal Affairs for:
 - (a) borrowings by a municipality other than borrowing for the purpose of providing for payment of part of the annual expenditures, a guarantee of a borrowing or a long-term commitment that exceeds \$100,000; Note: Halifax Regional Municipality refer to the *Halifax Regional Municipality Charter*, threshold is \$500,000;
 - (b) the issuance of debentures or other term debt;
- (ii) the verification that all capital expenditures were incurred for the purpose for which the debenture issue or term debt was authorized;
- (iii) the authority to raise funds for the purpose of paying those amounts (if any) reported on the respective capital fund balance sheets as "due to general operating funds";
- (iv) the filing of claims or returns immediately upon receipt of all the applicable information with the appropriate department or government so as to avoid delay in receiving payment of grants, contributions or tax rebates (federal and provincial);
- (v) the verification that all expenditures incurred (capital and operating) were spent on items for which the municipality had authority;
- (vi) the approval of municipal council for commitments and expenditures incurred by the administration on behalf of the municipality;
- (vii) the tax sale surplus account is appropriately funded as per the *Municipal Government Act Section 146 (4)* which states "Except as provided in this Section, no part of the balance may be withdrawn from the tax sale surplus account during the period in which the land may be redeemed"; and
- (viii) the amount of tax sale surplus that will be transferred to the Capital Reserve Fund in the next year is to be disclosed in the notes to the financial statements.

5(2) Municipal Auditor Appointment and Restrictions

- (a) **Requirement** - Section 42 (1) of the *Municipal Government Act* states that council shall appoint a municipal auditor who is registered pursuant to that Act to be the auditor for the municipality. A person, firm or partnership shall not act as, or exercise or perform any of the duties of, a municipal auditor unless registered as a municipal auditor pursuant to the provisions of Section 457 of the *Municipal Government Act*.
- (b) **Eligibility Requirements** -Section 457(1) and (2) of the *Municipal Government Act* defines the requirements for registration as a municipal auditor. The individual or firm must be:
- (i) A person licensed as a public accountant pursuant to the Public Accountants Act.
 - (ii) A firm or partnership may be registered as a municipal auditor, if a majority of the members of the firm or partnership are licensed as public accountants pursuant to the Public Accountants Act.
- (c) **Restrictions:** Section 42 (7) of the *Municipal Government Act* states that: "No person shall be appointed as auditor who, at any time during the fiscal year in which the auditor is appointed, is or has been:
- (i) a council member;
 - (ii) a contractor⁸ hired by the Municipality; or
 - (iii) an employee of the Municipality (exception -auditor may be reappointed); or
 - (iv) In order for a registered municipal auditor to provide services in addition to those as municipal auditor, it is recommended that council pass a resolution authorizing the appointment for the required service and that the registered municipal auditor supplement this resolution by an engagement letter confirming the terms of the appointment. Financial advice of an ongoing nature provided during the year by the auditor will not require a resolution of council.

⁸ **Please Note:** Clause 5(2)(c)(ii) above has been interpreted by Municipal Affairs as enabling a registered municipal auditor to engage in management consulting functions and thereby provide additional services, such as water rate studies, amalgamation/ annexation reviews and human resource advice. "Management consulting" includes investigating and identifying management and business problems related to the policy, organization, operational, financial, administrative or technical aspects of organizations and recommending appropriate solutions.

5(3) Municipal Audit Committees

5(3)(a) General Requirements

(i) Audit Committee Requirement –

Municipalities and villages in Nova Scotia have a significant degree of public accountability. All municipalities and villages must establish an audit committee. The duties of the audit committee can be performed by a separate committee or they may be delegated to an existing committee, such as the finance committee.

(ii) Definition –

An audit committee acts as an advisory board carrying out critical review functions on behalf of council/commission. The primary function of the audit committee is to assist council or village commission in fulfilling their oversight responsibilities related to quality and integrity of financial reporting along with ensuring the appropriate systems and controls for the proper recording of transaction and protection of assets are in place.

(iii) Policy Requirement –

The committee shall be constituted by a policy of council and village commission, which would provide the terms of reference of its responsibilities and functions. Please refer 3(5)(c) for required policy content.

(iv) Authority and Access -

The audit committee should have unrestricted and complete authority to delve into any affair of the municipality, or village commission, with full access to the management and auditor.

(v) Reporting Requirement –

The audit committee must maintain minutes of its meetings and submit written reports to council or council as a committee of the whole or village commission.

5(3)(b) Audit Committee Purpose

The objectives of an audit committee are to:

- (i) help council or village commission meet its fundamental responsibilities of protecting the municipal assets and managing operations as efficiently as possible;
- (ii) provide better communication between the auditor and council or village commission, and promote better understanding of the audit process;

- (iii) enhance the external auditor's independent position;
- (iv) increase the credibility and objectivity of the municipality's or village's financial report; and
- (v) strengthen the role of council/village commission and committee members.

5(3)(c) Audit Committee Composition

- (i) The audit committee must be composed of at least three members.
- (ii) The audit committee membership may have elected members from the council or village commission; however, subject to iii, an audit committee must include a minimum of one person who is not a member of council or village commission or an employee of the municipality/village. This person cannot be related to a member of council or village commission or to an employee of the municipality or village.
- (iii) Where an audit committee does not include the person referred to in subsection (ii): the audit committee shall continue to meet and perform its duties and may exercise its powers; and the municipality shall advertise to recruit a person who is not a member of council or village commission or an employee of the municipality or village at least once every six months until the requirement is met.
- (iv) Audit committee members should be financially literate⁹. It is recommended that at least one of the committee members should have a financial designation or relevant financial management expertise.
- (v) Each audit committee member must complete training as prescribed by the department.

⁹ Financially literate means the member has the ability to read and understand a set of financial statements which present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and level of complexity of the issues reasonably that can be expected to be raised by a municipal or village financial statement.

5(3)(d) Meeting Requirements

- (i) An audit committee should convene whenever circumstances demand such a meeting; however, the committee must meet at least twice in each fiscal year.
- (ii) It is recommended the audit committee meet at least four times, and the meeting should coincide with the stages of the audit. The following topics are recommended to be included on the audit committee's agendas:
 - a. role and responsibilities of the auditor;
 - b. review of the roles and responsibility of the audit committee;
 - c. appointment of municipal auditor;
 - d. quarterly financial information;
 - e. audited Financial Statements and auditor's work;
 - f. management or Internal Control letter and management's response;
 - g. adequacy and effectiveness of internal controls;
 - h. financial condition indicators; and
 - i. financial risk management.
- (iii) There is a requirement that audit committee meeting dates be specifically established and agendas developed to address its terms of reference and responsibilities.
- (iv) There will on occasion, be a need for the auditor to meet with the audit committee, without any appointed officials present. This would be accommodated through a request by either the committee or the auditor to one another.

5(3)(e) Audit Committee Responsibilities and Functions

The functions of a municipal audit committee can be categorized as follows:

(i) Financial Reporting Function – Responsibilities Related to the Financial Reporting

The Committee shall:

- a. review the audited annual financial statements in depth with management and the external auditor; if satisfied that they present fairly the financial position and results of operations, recommend their acceptance to council or village commission;
- b. review with management any changes in accounting principles and practices followed by municipalities or village commissions;
- c. review any significant variance in comparison to prior year and/or budget; and
- d. review and discuss the financial condition indicators.

(ii) External Audit Function – Responsibilities Related to the Work of the Auditor

The Committee shall:

- a. discuss the extent, timing and completion of the audit including the level of materiality to be used;
- b. review estimated and final audit fee;
- c. discuss whether the terms of the letter of engagement were met;
- d. recommend to council or village commission the change of the municipal auditor if management questions the competence of the incumbent auditor and the committee confirms the view; the recommendation to appoint a new auditor would follow an adequate inquiry into the auditor's competence and reputation;
- e. review the problems and restrictions encountered by the auditor and degree of cooperation received; and
- f. promote cooperation between the management and the auditor.

(iii) Accounting System and Internal Controls Function – Responsibilities Related to Internal Controls.

The Committee shall:

- a. obtain and review the management and internal control letter addressed to council or village commission;
- b. discuss with the auditor the annual evaluation of the internal control systems related to the financial reporting and the recommendations for improvements of accounting procedures and internal controls related to the financial reporting, together with management's response;
- c. discuss management's response to the recommendations and adequacy of management's action plan;
- d. Obtain reasonable assurance that the municipality or village has implemented appropriate systems of internal controls:
 - i. Over the financial reporting and that these systems are operating effectively;
 - ii. Obtain assurance the municipality or village is in compliance with its policies and procedures and that these systems are operating effectively; and
 - iii. Identify, monitor, mitigate and report significant financial or operational risk exposures and that these systems are operating effectively; and
- e. receive and review any internal reports relating to accounting procedures and internal controls.

(iv) Risk Management Function – Responsibilities Related to Risk Management¹⁰ The Committee shall:

- a. understand the risks of the municipality or village;
- b. review the municipality or village risk management controls and policies;
- c. obtain reasonable assurance that management's systems to eliminate or manage the risks are effective; and
- d. receive reports on the management of financial risks.

¹⁰ These functions could be prepared by another sub-committee; however, the audit committee should be aware and understand the risks to the municipality or village.

(v) Alleged Wrong-Doing Function – Responsibilities Related to Questionable Activities

The Committee shall:

- a. enquire fully into any activities or transactions that may be illegal, questionable or unethical, and into the municipality's or villages control procedures to ensure that such activities are being guarded against;
- b. ensure management has implemented a policy and/or process to review and respond to complaints or allegations of wrong-doing or questionable acts by elected officials, or municipal/village employees; and
- c. review and advise council or village commission members with respect to complaints or allegations of wrong-doing.

(vi) Statutory and Regulatory Compliance Function and Other Responsibilities

The Committee shall:

- a. review the municipality or village's compliance with statutory and regulatory obligations within the Committee's area of responsibility (for example reporting compliance);
- b. review the overall reasonableness of expenses of the Clerk/CAO and of council members or village commission members and Village Clerk. Specifically; review the summary of remuneration and expenses schedule for reportable individuals for reasonableness;
- c. review the annual summary hospitality expense note; and
- d. review adequacy of staffing in relation to both number and competence for accounting and financial responsibilities.



Municipality of the District of Lunenburg

REQUEST FOR A DECISION

REPORT TO: Finance Committee

SUBMITTED BY: Elana Wentzell, CMA, CPA

DATE: April 2, 2019

RE: Partial and Full Tax Exemptions

RECOMMENDATION

Move that the Finance Committee recommend to Council that Municipal Council approve the full and partial tax exemptions for qualifying non-profit organizations as outlined in the attached schedules.

EXECUTIVE SUMMARY

The Municipality has a full and partial tax exemption By-law as authorized by Sections 71 (1) and (2) of the Municipal Government Act (MGA) and outlined in MDL-12 Tax Exemption/Reduction Policy.

Based primarily on the benefit or service to the community, the tax exemptions apply to qualifying non-profit organizations that provide community programs and services in charitable, fraternal, recreational, religious, educational, cultural, or sporting organizations.

Applications for tax exempt status are due annually on February 28. Awards are for a three-year period; renewal is required on the third year following the year of the initial award. Awards do not cover tax arrears or area rates. Final awards are subject to the approval of Municipal Council as per the Tax Exemption Policy.

DISCUSSION

Please find enclosed a detailed listing of applications that meet the Tax Exemption Policy requirements. Full tax exemptions are granted for those qualifying properties that are classified as residential. Partial tax exemptions are granted for those qualifying properties that

are classified as commercial – the exemption is the difference between the commercial and residential tax rate.

BUDGET IMPLICATIONS

The 2019-20 Draft Budget of \$91,000 remains unchanged from the previous year and can accommodate the current applications and exemptions that have been previously awarded.

CONCLUSION

All applications received meet the requirements as set out in the By-Law/Policy and should be awarded.

Department: Finance and Administration	
Report Prepared By: Elana Wentzell	Date: March 27, 2019
Report Approved By: _____	Date _____
Reviewed By CAO: _____	Date _____

**PROPERTY TAX EXEMPTION RENEWAL APPLICATIONS
FOR THE FISCAL YEAR 2019/2020
(FULL EXEMPTION)**

APPLICATIONS SENT TO:	ASSESSMENT NUMBER	2018 AMOUNT	2019 ESTIMATE	NOTATIONS
Trustees Barss Corner Community	#00231827	\$ 1,172.24	\$ 1,172.24	
Camperdown Community Hall	#00635847	\$ 1,064.61	\$ 1,037.21	
Community Hall Upper Cornwall	#00889407	\$ 1,532.33	\$ 1,553.86	
Simpson's Corner Hall Society	#00889415	\$ 565.57	\$ 565.57	
Pinehurst Community Hall	#00889423	\$ 1,782.83	\$ 1,765.21	
Branch Lahave Community Hall	#00889431	\$ 1,281.84	\$ 1,293.58	
Community Hall Upper Northfield	#00889458	\$ 798.46	\$ 814.11	
Broad Cove Comm. Hall Association	#00889474	\$ 1,798.48	\$ 1,794.57	
Waterloo Community Hall	#00889512	\$ 618.41	-	building demolished
Community Hall Vogler's Cove	#00889636	\$ 1,714.33	\$ 1,733.90	
Independent Order of Odd Fellows	#02137909	\$ 1,268.14	\$ 1,268.14	
Trustees of the Lake Centre & New Cumb.	#02410249	\$ 385.53	\$ 385.53	
Maplewood-Parkdale Agricultural Society	#03016722	\$ 2,213.37	\$ 2,209.45	
Hillcrest Lodge No. 93	#03075788	\$ 1,583.21	\$ 1,587.13	
Vogler's Cove Community Hall	#03185036	\$ 143.37	\$ 143.37	
New Germany Amateur Athletic Association	#03490807	\$ 146.78	\$ 146.78	

**PROPERTY TAX EXEMPTION RENEWAL APPLICATIONS
FOR THE FISCAL YEAR 2019/2020
(FULL EXEMPTION)**

APPLICATIONS SENT TO:	ASSESSMENT NUMBER	2018 AMOUNT	2019 ESTIMATE	NOTATIONS
Newburne Community Hall	#03492788	\$ 1,260.31	-	no longer in use
Riverport Community Hall	#03971252	\$ 3,659.59	\$ 3,634.15	
Tancook Island Rec. Centre Association	#04524764	\$ 2,019.62	\$ 1,986.36	
Trustees Conquerall Mills Comm. Society	#04682092	\$ 1,812.18	\$ 1,773.04	
Trustees West Northfield Comm.	#04684842	\$ 1,146.80	\$ 1,160.50	
Union Square Youth Hall	#04710126	\$ 418.80	\$ 424.67	
West Dublin Community Hall	#04873513	\$ 2,405.15	-	did not receive application
Parkdale-Maplewood Comm. Museum	#05404584	\$ 3,835.72	\$ 3,808.32	
Municipality of Lunenburg S.H.A.I.D	#08171777	\$ 3,072.49	\$ 3,013.78	
New Germany and Area Medical Centre Assoc.	#08193592	\$ 3,125.33	\$ 3,050.96	
Lunenburg Co. Search & Rescue	#08218293	\$ 4,015.76	\$ 4,002.07	
Vogler's Cove Community Hall	#09741933	\$ 9.72	\$ 9.72	
New Germany Amateur Athletic Association	#10033438	\$ 146.78	\$ 146.78	
Mahone Islands Conser. Association	#10078466	\$ 119.07	\$ 119.07	
Kingsburg Coastal	#10340217	Farm Exempt	Farm Exempt	
Conservancy	#10350026	\$ 265.68	\$ 265.68	
		\$ 41,098.63	\$ 40,865.75	
		TOTAL Full Exemption (2019)	TOTAL Full Estimated (2020)	

**PROPERTY TAX EXEMPTION RENEWAL APPLICATIONS
FOR THE FISCAL YEAR 2019/2020
(PARTIAL EXEMPTION)**

APPLICATIONS SENT:	ASSESSMENT ACCOUNT #	2018 AMOUNT	2019 Commercial	2019 Residential	2019 Estimate	Notations
The Atlantic Jewish Council	#00645648	\$ 15,837.78	\$ 26,771.76	\$ 11,080.80	\$ 15,690.96	
Lahave River Yacht Club	#02407523	\$ 4,500.83	\$ 8,103.94	\$ 3,354.21	\$ 4,749.73	
Lunenburg Co. Christmas Tree Prod. Association	#02588455	\$ 411.77	\$ 684.95	\$ 283.50	\$ 401.45	
Lunenburg Yacht Club	#02620588	\$ 8,020.97	\$ 13,567.88	\$ 5,615.73	\$ 7,952.15	
Kathleen Noblet Trust	#02770229	\$ 1,726.24	\$ 3,000.08	\$ 1,241.73	\$ 1,758.35	
Mic-Mac Rod Gun club	#03223272	\$ 610.20	\$ 1,037.21	\$ 429.30	\$ 607.91	
The Lunenburg Rod and Gun Club	#04746775	\$ 1,805.38	\$ 2,998.12	\$ 1,240.92	\$ 1,757.20	
Lunenburg Yacht Club	#08154147	\$ 4,573.09	\$ 7,804.52	\$ 3,230.28	\$ 4,574.24	
South Shore Bluegrass Association	#08211213	\$ 2,852.59	\$ 4,855.32	\$ 2,009.61	\$ 2,845.71	
		\$ 40,338.85			\$ 40,337.70	
		TOTAL PARTIAL (2019)			TOTAL ESTIMATED (2020)	



Municipality of the District of Lunenburg

INFORMATION REPORT

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CMA, CPA
DATE: April 2, 2019
RE: Tax Sale March 11, 2019

The 2019 Tax Sale was held on March 11, 2019. The following update is for your information:

1. Of the twenty-six properties advertised, there were sixteen properties in the final tax sale, fourteen of which sold.
2. There were fifty-five registered bidders for the sale.
3. Staff estimate that there were upwards of seventy people in attendance.
4. The sale ran smoothly with no issues. The RCMP had been contacted prior to the sale to attend as security, however, an officer was unavailable at the time of the sale. The sale date was changed from March 4 due to pending inclement weather which may have made officer rescheduling difficult.
5. We received a compliment at the end of the sale from a gentleman from Annapolis County. He commented on how well run the sale was and that the information provided was very detailed. He did suggest that we update our web page when properties are redeemed. Because a property can be redeemed up to the date and time of the sale, it can be difficult to continually update the list. However, staff will take this recommendation under advisement for improvements to next year's sale.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: Mar 13, 2019

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____

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

TO: Chief Administrative Officer
FROM: Eric Hustvedt
DATE: March 26, 2019

1. Agenda Item
Scheduling a Council summer slowdown

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

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

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

4. What is its relevance to Council or the committee?
Summertime planning is underway for some Councillors

5. What outcome(s) are you seeking?
A slowdown from mid-July to mid-August. (The recent alternative has been the month of August.)

EOHustvedt

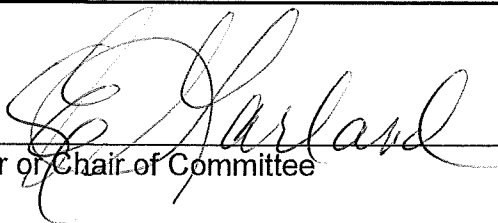
March 26, 2019

Councillor's Signature

Date

Approval for agenda: Yes No

Reason for Denial:



Mayor or Chair of Committee

March 28, 2019
Date