

AGENDA
FINANCE COMMITTEE

Bridgewater, NS
Tuesday, July 2, 2019
Immediately Following Audit Meeting

Time & Page

1. CALL TO ORDER
2. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, RECOGNITION: (Nil)
3. PUBLIC INPUT (15 Minutes)
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES – June 11, 2019
6. BUSINESS ARISING FROM MINUTES: (Nil)
7. AWARDING OF TENDERS/RFPs: (Nil)
8. PRESENTATIONS/SCHEDULED TIMES: (Nil)
9. CONSIDERATION OF CORRESPONDENCE: (Nil)
10. RECOMMENDATIONS FROM COMMITTEES & BOARDS: (Nil)
11. STAFF REPORTS:
 - 11.1 Finance Department
 - 11.1.1 2019/20 Capital Funding 1-6
12. MAYOR’S/DEPUTY MAYOR’S/COUNCILLORS’ MATTERS:
 - 12.1 Proposed Amendments to Street Improvement Bylaw..... 7-13
 - 12.2 Lun. County Lifestyle Centre (LCLC) Update
13. IN CAMERA: (Nil)
14. ADJOURNMENT



Municipality of the District of Lunenburg

REQUEST FOR A DECISION

REPORT TO: Finance Committee

SUBMITTED BY: Elana Wentzell, CPA, CMA

DATE: July 2, 2019

RE: 2018/19 Capital Funding

ORIGIN: Staff

RECOMMENDATION

It is recommended that the Finance Committee recommend that Municipal Council approve the funding of 2018/19 completed capital projects with variances as noted in this report and as summarized on the enclosed 2018/19 Capital Investment Plan.

EXECUTIVE SUMMARY

The financing of the completed 2018/19 capital projects has been allocated as per the approved budget with some exceptions that are noted in this report. Changes in financing can occur when a project is completed over budget or new sources of financing are found. A summary of all completed projects compared to budget is enclosed. Notes are included for any projects where funding varied from the approved budget.

BACKGROUND

Many of the 2018/19 capital projects were budgeted to be funded from Reserve funds. Under Section 99 (4) of the Municipal Government Act, Council approval is required for all withdrawals from capital reserves. As well, Council must approve all Gas Tax expenditures. Compliance occurs when Council approves the capital budget that shows withdrawals from reserves to fund capital expenditures. When funding changes are made at year end, Council should be made aware of them, and approval should be sought.

BUDGET IMPLICATIONS

Several projects were completed under budget, some were over budget, re-evaluated or deferred to a future year.

Of the \$12,818,400 approved 2018/19 Capital Budget, projects in the amount of \$3,324,934 were completed. Financing of these projects included \$1,195,966 in Provincial and Federal Grants, \$633,037 from Reserves, \$934,144 from donations and resident contributions for road paving and \$78,479 in Depreciation Reserves.

Gas Tax spending for 2018/19 totals \$744,208 consisting of capital projects of \$679,917, and contributions to non-owned trails \$56,956 and Rural Broadband Project Costs \$7,335 budgeted in the Operating Fund.

The Lunenburg County Community Fund (LCCF) was billed \$652,504 for the LaHave River Straight Pipe project for costs not paid by the Small Build Canada Fund grant. Funds received from residents totaled \$186,410 which will be transferred to the Trust Fund as per the MOU with LCCF.

CONCLUSION

Staff has made this recommendation to ensure the Municipal Government Act is followed regarding withdrawals from capital reserves.

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

Municipality of the District of Lunenburg - Capital Budget Investment Plan		2018-19		2018-19	
PROJECT DESCRIPTION		BUDGET		Actual Cost	Proposed Funding that varies from Budget
GGS - General Government Services					
	Financial Reporting/HR Accounting Software	42,000	SNSMR Grant		
	Phone System Replacement	11,000	Dep'n reserve	12,551	
	Administration Building	7,200,000	Capital & Operating Reserves & Sale Proceeds	515,377	
PS - Planning Services					
	Flood Risk Mapping phase 2 of LiDAR Project	100,000	Depn Res/FRIIP Grant (50%)	19,874	
	GPS unit Replacements	19,000	Dep'n reserve	11,977	
	Vehicle Replacement (2012 Jeep)	35,000	Dep'n reserve	34,680	
	Vehicle Replacement (2011 Ford Escape)	35,000	Dep'n reserve	34,680	
TS - Transportation Services					
	Stonehurst, Tanner, & Southside Roads (Southside Road only)	560,000	NSTIR 50%/ Gas Tax 50%	208,410	
	Whitely Lane Culvert Replacement	80,000	Gas Tax	53,417	Gas Tax savings applied to White Ave below

Municipality of the District of Lunenburg - Capital Budget Investment Plan		2018-19		2018-19	
PROJECT DESCRIPTION		BUDGET		Actual Cost	Proposed Funding that varies from Budget
	White Avenue Paving & Culvert Installation	135,000	\$64,000 divided 40% Road Reserve, 60% property owners; \$71,000 for culvert replacement from Gas Tax	154,333	\$36,890 Resident Recovery, \$25,600 Road Reserve Budget \$91,843 Gas Tax
	Future Road Paving	250,000	Gas Tax	-	
EHS - Environmental Health Services					
	Aerated Compost Carts	20,000	Gas Tax	20,814	
	Riverport school demolition & remediation (Oct 8/18 deadline)	10,000	Environmental Liability	-	
	New Germany I&I Mitigation	7,000	Gas Tax	6,434	
	Lahave River Straight Pipe Replacement Program	2,321,400	BCF/Dep'n Reserve/Donations	1,692,166	Resident Pymts \$186,410 LCCF \$652,504 BCF \$1,096,102 PCAP \$15,618 Trans LCCF Trust \$186,410 Credit Dep'n Fund \$72,058
	SCADA for Cookville and Hebbville and Update New Germany Controls	30,000	Gas Tax	27,309	
	Garden Lots Sewer & Water Upgrades	75,000	Potential Grant & Dep'n Reserve	-	
	New Germany WWTP Equipment Replacements	60,000	Gas Tax	22,342	
	Cookville WWTP Refurbishment & Upgrades	20,000	Gas Tax & Swr Reserve	16,740	
	New Germany Collection System Refurbishment	15,000	Gas Tax & Swr Reserve	16,990	
	Conquerall Bank WWTP Upgrades	25,000	Gas Tax & Swr Reserve	9,334	

Municipality of the District of Lunenburg - Capital Budget Investment Plan		2018-19		2018-19	
PROJECT DESCRIPTION		BUDGET		Actual Cost	Proposed Funding that varies from Budget
EDS - Economic Development Services					
	Rural Internet	250,000	Gas Tax	Moved to Operating Fund for non-owned asset projects	
	Cookville Trail Connector	43,000	Gas Tax & OHV Fund	6,061	OHV Fund \$6,061
	Centre School Demolition	800,000	Dep'n Reserve	25,965	
	Osprey Village - Nathan Cirillo Rd Extension	50,000	Osprey Village Reserve & Dep'n Reserve	55,675	Osprey Village Reserve
	CEF Building & Parking Lot	85,000	CEF Reserve	2,503	
	Highway 103 Signage Program	10,000	Operating Surplus	9,596	
RS - Recreation Services					
	MARC Improvements	30,000	Dep'n Reserve	3,432	
	Sherbrooke Lake - Park Design & implementation	75,000	Gas Tax	45,773	
	Water Quality Sampling & Monitoring Meter	10,000	Dep'n Reserve & Contribution from MODC	9,379	Prov NS \$3,448 MODC \$5,000 Dep'n \$931
	River Ridge Common (Council approved budget increase)	200,000	Gas Tax \$150K	280,047	Prov NS \$64,800 Donations \$43,141 Gas Tax \$172,106
	Miller Point	10,000	Dep'n Reserve	-	
	Lahave Sunset Park	15,000	Open Space	-	

Municipality of the District of Lunenburg - Capital Budget Investment Plan		2018-19		2018-19	
PROJECT DESCRIPTION		BUDGET		Actual Cost	Proposed Funding that varies from Budget
	Land Purchase - Conquerall Bank - included in prior year	145,000	Open Space	-	
	MARC Equipment	30,000	Dep'n Reserve	26,322	
	Hirtles Beach	15,000	\$5K Hirtles Reserve; \$10,000 depreciation	2,754	\$2,754 Hirtle's Reserve
Total Capital Projects		12,818,400		3,324,934	
Funding of Capital Projects					
	Depreciation Reserves	3,637,686		78,479	
	Gas Tax Reserves	1,606,000		679,917	
	Provincial/Federal Grants	1,597,600		1,195,966	
	Other Reserves - Capital Reserves	2,543,614		571,052	
	Other Reserves - Operating Reserves	2,357,600		61,985	
	Other Contributions	1,075,900		934,144	
	Transfer to LCCF Trust	-		(196,609)	
Total Funding Capital Projects		12,818,400		3,324,934	
Gas Tax Funding - Operating Fund					
	Grants to Trail Organizations	58,700		56,956	
	Rural Broadband ISP Projects	250,000		7,335	
		<u>308,700</u>		<u>64,291</u>	
Total Gas Tax - Capital & Operating				744,208	

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

TO: Chief Administrative Officer
FROM: Councillor Claudette Garland
DATE: June 25, 2019

1. Agenda Item
uniform % charged for all programs MODL finances for residents

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

Discussion regarding %'s charged regarding on programs we finance for residents

4. What is its relevance to Council or the committee?
%'s range from 4% to 10% depending on program
FINANCIAL impact

5. What outcome(s) are you seeking?
One uniform % for all programs with direction to staff to prepare amendments

C. Garland
Councillor's Signature

June 25, 2019
Date

Approval for agenda: Yes No

Reason for Denial:

[Signature]
Mayor or Chair of Committee

June 25, 2019
Date

MUNICIPALITY OF THE DISTRICT OF LUNENBURG
A By-law Respecting
STREET IMPROVEMENT BY-LAW

DEFINITIONS

1.0 In this By-law unless the context otherwise indicates:

- (a) **“COST”** means the amount of money paid or payable in respect of the street “improvement”.
- (b) **“DEFINED AREA”** means the area as shown in the plan attached to Form “A” of the [amended Nov. 18, 2008, June 18, 2014]
- (c) **“FRONTAGE”** means the full length of the property that is abutting the street within the defined area.
- (d) **“IMPROVEMENT”** means the upgrading, laying out, opening and construction of “streets”. [amended Nov. 18, 2008]
- (e) **“MUNICIPALITY”** means the Municipality of the District of Lunenburg. [amended Nov. 18, 2008]
- (f) **“OWNER”** includes part owner, joint owner, tenant-in common, or joint tenant of the whole or part of any real property fronting on a street or situate in a Defined Area and also includes any trustee, executor, guardian, agent or other person having the care or control of such real property in the case of absence or disability of the person having title thereto. [amended Nov. 18, 2008]
- (g) **“SPECIAL TAX”** means a tax in respect to the street improvement based on a per lot basis, as the case may be and as requested in the Petition. [amended Nov. 18, 2008]
- (h) **“STREET”** means any street, roadway, highway or traveled way, or portion thereof, situate in the Municipality owned by the Municipality or the Province of Nova Scotia. [amended Oct. 9, 2007, Nov. 18, 2008]

PETITION

- 2.0 (1) Municipal Council is not obliged to accept any petition for street improvement.
- (2) The request to petition for street improvement shall be received by the Municipality by August 15 to be considered for the following summer construction season. [amended June 18, 2014, May 20, 2015]
- (3) Where two-thirds (66 2/3%) of the owners of land in a Defined Area, petition in person or by agent the Municipality for an improvement to a street, the Municipality may make such improvement and shall be entitled to recover all of the cost of such improvement by levying a special tax upon the owners of real property fronting on the said street or situate in the said Defined Area as herein provided by this By-law and such tax shall be recoverable from each owner by the Municipality by a per lot basis, as the case may be and as requested in the Petition in Form “A”. The process by which the by-law will be administered is as follows: [amended Nov 18, 2008, June 18, 2014]

- (a) An Owner is entitled to one vote for each individual property parcel he/she owns within the Defined Area. In the case where an individual property has more than one Owner, all Owners must agree on the single response. If all Owners are not in agreement, it will be deemed that the Owner's response is negative. [amended Nov. 18, 2008]
- (b) The Municipality will prepare a petition pursuant to this By-law for distribution to affected property owners, subject to a minimum of 25% of the property owners in the Defined Area requesting such a petition and two thirds (66 2/3%) of the parcels contained in the Defined Area possess a valid building permit, issued by the Municipality for a residential occupancy (Group C) or a main building, including any occupancy classifications, Group A, B, C, D, E and F, but excluding sub-group F-3 where the building is an accessory building unintended for human occupancy. [amended Nov. 18, 2008, June 18, 2014]
- (c) The Municipality shall provide notice, through registered mail to each individual Owner regarding the intention to petition, and request a positive or negative response to the petition. In addition, the Municipality will advertise the intention to petition in the local paper and provide for 30 days for the petition to be returned to the Clerk. If a response has not been received from an individual Owner, in the 30 days, it will be deemed that the Owner's response is negative. [amended June 18, 2014]
- (d) In the situation where the Municipality owns a parcel of land along the Street, as described in the petition, the Municipality will not have a vote in the petition. The Municipality is not obligated to pay the special Tax levied on its property for such improvements.
- (e) From February 11, 2014 forward, a petition shall be conducted no more than once every two (2) years in a Defined Area or apart thereof without Council approval. [amended June 18, 2014]
- (d) [amended Nov. 18, 2008, deleted June 18, 2014]

Petition Requirement

- (4) Every petition for a street improvement shall be in Form A" or similar thereto, and shall clearly state the Defined Area for which the improvement is requested together with a plan showing the streets outlined in red for the requested improvements and the length and width of the streets certified correct by a person approved by the Municipality. The street improvement shall be on an uninterrupted length of the street. [amended Nov. 18, 2008, June 18, 2014]

Dispute as to Measurement

- (5) In the event of a dispute between a property owner and the Municipality as to any measurement, the property owner shall retain, at his expense, a surveyor in good standing of the Association of Nova Scotia Land Surveyors, who shall certify to his measurements and submit them to the Municipality. [amended Nov. 18, 2008]

ADMINISTRATION CHARGE

- 3.0 (1) The total amount of the special tax levied by the Municipality shall not exceed the cost of the street improvements to the Municipality and an administration charge of ten percent.

LIEN ON PROPERTY

4.0 (1) (a) The special tax is a lien on the whole of the property of each owner with the same effect as rates and taxes under the *Assessment Act* and is collectable in the same manner as rates and taxes there under.

Calculation of Tax

(b) Each property owner shall be liable for a portion of the total cost of the street improvement and administration charge equal to the ratio that each property bears to the total number of such properties on the streets within the Defined Area being improved. [amended Nov. 18, 2008, June 18, 2014]

EFFECTIVE DATE OF LIEN

5.0 (1) The lien provided for in this By-law shall become effective on the date on which the person appointed by the Council of the Municipality files with the Municipal Clerk a certificate stating the total cost of the improvement. [amended Nov. 18, 2008]

MUNICIPAL ACCOUNTS for TAX

6.0 (1) The clerk of the Municipality shall keep a separate account of all monies due for the improvement of streets which shall contain:

(a) The names of the owners of property liable for the special tax and the name of the improvement with respect to which the tax arose.

(b) The number of properties involved in the petition. [amended Nov. 18, 2008]

(c) The amount of special tax levied on each owner with particulars of the amounts due or owing.

NOTICE of TAX

7.0 (1) The clerk of the Municipality shall notify the owner of each property upon the filing of the certificate referred to in section 5 and such notice shall state:

(a) the basis of the special tax;

(b) the tax payable by the owner in respect of the special tax.

TAX PAYABLE in INSTALLMENTS

8.0 (1) The amount payable in respect to the special tax by each owner shall be paid in equal annual installments together with interest over a period not exceeding ten years.

Due Dates of Tax

(2) The first installment and each succeeding installment in respect of the tax imposed by this By-law shall be due on the last business day of June of each year and in the event of default of payment of any installment, the whole balance with interest becomes due and payable. [amended Nov. 18, 2008]

Interest

(3) The tax imposed by this By-law shall bear interest at the rate of ten per centum (10%) per annum on any outstanding balance owing, but no due, and at the rate of ten per centum (10%)

per annum on any installment that is due and owing.

Lump Sum

- (4) The amount payable in respect of the tax by each owner of real property within the Defined Area may, at the option of the owner, be paid in one lump sum on or before the 31st day of December of the year in which the cost has been incurred. **[amended Nov. 18, 2008]**

FORM "A"
PETITION FOR STREET IMPROVEMENTS

To the Council of the Municipality of the District of Lunenburg.

The Undersigned, being two-thirds of the owners:

- (i) owning two-thirds of the real property situate in the Defined Area in the Municipal District of Lunenburg hereinafter described.

do petition the Municipal Council to make improvements to the street(s) more particularly described:

- (i) as the road(s) or portion thereof known as
- (ii) in the area situated at

as shown on the attached plan.

Also, each of the owners, whose signature appears below, respectively propose that the Municipal Council accept this as a petition in compliance with section 3 of the Street Improvement By-law.

Each of the owners, whose signature appears below, agrees that they be levied for a portion of the tax in respect of the street improvement on a per lot basis.

Names and Signatures of Property Owners

Name

Signature

[amended Nov. 18, 2008, June 18, 2014]

Annotation for Official By-law Book	Date of Adoption March 24, 1988
Date of First Reading: Date of Advertisement – Notice of Intent to Consider:	<u>April 14, 2015</u> <u>April 22, 2015 and April 23, 2015</u>
Date of Second Reading: Date of Advertisement of Passage of Amendments to By-law*:	<u>May 12, 2015</u> <u>May 20, 2015</u>
Date of mailing to Minister a certified copy of By-law:	<u>May 20, 2015</u>
<p>I certify that the amendments to this the “<i>Street Improvement By-law</i>” was adopted by Council and published as indicated above.</p> <p>_____</p> <p>Sherry Conrad, Municipal Clerk</p> <p>_____</p> <p>Date</p>	
<p>*Effective Date of the By-law unless otherwise specified in the By-law</p>	