

Finance Committee Meeting Agenda

**06, July, 2021 – Immediately Following the Audit Committee Meeting
Via Microsoft Teams**

- 1. Call to Order**
- 1.1. Mi'kma'ki Territorial Acknowledgement**
- 2. Announcements, Acknowledgements, Recognition**
- 3. Public Input (15 Minutes)**
- 4. Approval of Agenda (as circulated)**
- 5. Approval of Minutes – June 1, 2021**
- 6. Business Arising from Minutes**
- 7. Presentations/Scheduled Times – Nil**
- 8. Consideration of Correspondence - Nil**
- 9. Recommendations from Committees & Boards - Nil**
- 10. Staff Reports**
- 10.1. Finance Department**
 - 10.1.1. 2020-21 Capital Funding & Gas Tax Investment 1-6
- 10.2. Administration Department**
 - 10.2.1. 2021 High School Graduation Funding Request – New Germany Rural High School..... 7-8
 - 10.2.2. 2021 High School Graduation Funding Request – Park View Education Centre 9-11
 - 10.2.3. 2021 High School Graduation Funding Request – Centre Scolaire de la Rive Sud 12-13
- 11. Mayor's/Deputy Mayor's/Councillors' Matters**
- 12. Added Items**
- 13. Adjournment**



Municipality of the District of Lunenburg

Request for Decision

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CPA, CMA
DATE: July 6, 2021
RE: 2020-21 Capital Funding and Gas Tax Investment

RECOMMENDATION

It is recommended the Finance Committee recommend that Municipal Council approve the funding of 2020/21 completed capital projects and Gas Tax investment as noted in this report and as summarized on the enclosed 2020/21 Capital Project & Gas Tax Investment Plan.

EXECUTIVE SUMMARY

The financing of the completed 2020/21 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.

DISCUSSION

Many of the 2020/21 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 \$10,958,100 approved 2020/21 Capital Budget, projects in the amount of \$9,111,160 were completed. Financing of these projects included \$5,539,314 in Depreciation Reserves, \$1,578,779 in Provincial and Federal Grants, \$267,366 from Capital Reserves, \$98,093 from Operating Reserves, and \$591,659 from donations and MICA.

Gas Tax spending for 2020/21 totals \$2,978,771 consisting of capital projects of \$1,035,949, contributions to non-owned trails \$54,388 and the New Germany Trail Bridge \$106,500, Rural Broadband Project Costs \$209,023, and \$1,572,911 in paving costs for non-owned roads in the Operating Fund.

The Lunenburg County Community Fund (LCCF) has made a one million dollar contribution to the LaHave River Straight Pipe Project. Payments received from residents participating in the Straight Pipe Project in the amount of \$376,571 will be transferred to the Trust Fund as per the Memorandum of Understanding with the LCCF. There is a remaining liability of \$124,558 (balance of \$1M to be transferred) to the LCCF Trust at year end. Annual resident contributions will continue to be transferred to the Trust until it reaches \$1,000,000.

CONCLUSION

Staff has made this recommendation to ensure compliance with the Municipal Government Act and the Federal Gas Tax Agreement.

Department:

Report Prepared By: Elana Wentzell

Date: June 28, 2021

Report Approved By:

Date:

Reviewed By CAO:

Date:

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan					
	2020-21 Approved Budget	2020-21 Actual Cost	2020-21 Proposed Funding	2020-21 Proposed Funding Notes	2020-21 Approved Funding Notes
Infrastructure Investment					
Municipal Services Building	5,369,300	5,050,458	39,864	Accessibility grant	Capital, Depreciation Reserves, Sale Proceeds, & Gas Tax
			200,000	Gas Tax	
			4,810,594	Dep'n Reserve	
Engineering Vehicle Purchase (Facilities Superintendent)	35,000	-	-		Dep'n reserve
Rec- Truck (2007 Mazda)	35,000	-	-		Dep'n reserve
Municipal Road Infrastructure Improvements	75,000	40,973	40,973	Gas Tax	Gas Tax
Paving Meldrum, Buena Vista, Aspen	833,000	631,324	631,324	Gas Tax	Gas Tax
Environmental Protection					
Centre School Demolition	100,000	-			Potential Grant & Dep'n Reserve
Riverport School demolition & remediation	1,069,000	256,870	139,711	Investing in Canada Infrastructure Program Grant	Environmental Liability + \$794,832 Grant
			117,159	Environmental Liability	
Garden Lots Sewer & Water Upgrades	75,000	32,231	16,116	NS PCAP Grant	Grants & Operating Reserves
			16,116	Operating Surplus Reserve	
Lahave River Straight Pipe Replacement Program	2,476,800	2,054,824	1,342,415	Small Build Canada Fund Grant	BCF/Dep'n Reserve
			5,416	NS PCAP Grant	Education & Awareness
			706,993	Dep'n reserve	

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan	2020-21 Approved Budget	2020-21 Actual Cost	2020-21 Proposed Funding	2020-21 Proposed Funding Notes	2020-21 Approved Funding Notes
Conquerall Bank WWTP Upgrades	15,000	-			Gas Tax
Conquerall Bank WWTP Generator	50,000	24,069	12,034	NS PCAP Grant	Swr Reserve
			12,034	Sewer Reserve	
New Germany Pipe Repairs - tender documents	190,000	5,631	5,631	Sewer Reserve	Gas Tax/Sewer Reserve
Local Economic Development					
Highway 103 Signage Program	15,000	2,064	2,064	Operating Surplus Reserve	Operating Surplus Reserve
Wayfinding Strategy & Implementation	60,000	25,283	12,783	Gas Tax	Grants, Gas Tax, Operating Reserves
			12,500	Prov NS Grant	
Osprey Village Water Tower		37,721	37,721	Operating Surplus Reserve	
Sustainable Planning & Climate Change Mitigation					
Corporate and Community Energy Action Plan	50,000	-	-		Does not meet Capital Threshold - GHG Inventory cost \$2,607 moved to Operating Fund
EV Charge stations	32,000				Gas Tax/Grants
Petite Riviere Watershed Flood Mitigation and Assessment Project (Phase 3)	100,000	-			Gas Tax
Carry over LiDar project	-	12,019	12,019	Gas Tax	Gas Tax

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan	2020-21 Approved Budget	2020-21 Actual Cost	2020-21 Proposed Funding	2020-21 Proposed Funding Notes	2020-21 Approved Funding Notes
Recreation Infrastructure					
Ballfield Upgrades	30,000				Dep'n reserve
MARC Facilities Assessment	50,000	-			Operating Surplus
MARC - Soil Remediation	30,000	15,956	15,956	Dep'n reserve	Dep'n reserve
MARC - Water system /Door replacement	15,000	5,771	5,771	Dep'n reserve	Dep'n reserve
LaHave Sunset Park Parking	30,000	13,009	13,009	Open Space - Operating Reserve	Open Space
River Ridge Common	138,000	146,958	9,000	Prov NS Grant	Gas Tax/ \$50K grant
			1,722	Connect 2 Grant	
			136,236	Gas Tax	
Wile's Lake	30,000	-	-		Dep'n Reserve
Land Purchases - Oakland Beach, Oxner's Beach, Haines Road	15,000	741,866	267,366	Open Space - Capital Reserve. Note: Offset by Land Sales back to Open Space Capital Res \$275,000	Open Space
			262,500	MICA	
			212,000	Donations	
Indian Point Rest Stop	10,000	5,136	5,136	Open Space - Operating Reserve	Open Space
Osprey Village Trail	30,000	2,612	2,612	Gas Tax	Gas Tax/Grants
Pedestrian Bridge Trail Connector	-	6,382	6,382	Operating Surplus reserve	
TOTAL Capital Projects	10,958,100	9,111,160	9,111,160		

Municipality of the District of Lunenburg Capital Budget & Gas Tax Investment Plan	2020-21 Approved Budget	2020-21 Actual Cost	2020-21 Proposed Funding	2020-21 Proposed Funding Notes	2020-21 Approved Funding Notes
Paved Shoulders - Active Transportation	565,000	-			Gas Tax
Trails	55,000	54,388	54,388	Gas Tax	Gas Tax
ISP - Rural Internet	1,300,000	209,023	209,023	Gas Tax	Gas Tax
New Germany Trail Bridge	162,000	106,500	106,500	Gas Tax	Gas Tax
Paving Non-owned Roads (cost shared with NSTIR)	1,168,600	1,572,911	1,572,911	Gas Tax	
TOTAL Gas Tax Projects	3,250,600	1,942,822	1,942,822		
TOTAL ALL PROJECTS	14,208,700	11,053,982	11,053,982		
TOTAL Project Funding					
Depreciation Reserves	5,681,428		5,539,314		
Gas Tax Reserves	4,906,071		2,978,771		
Provincial/Federal Grants	2,552,032		1,578,779		
Other Reserves - Capital Reserves	15,000		267,366		
Other Reserves - Operating Reserves	780,000		98,093		
Other Contributions	274,168		591,659		
	14,208,700		11,053,982		



Municipality of the District of Lunenburg

FINANCE COMMITTEE

REPORT TO: Finance Committee
SUBMITTED BY: Tom MacEwan, CAO
DATE: June 30, 2021
RE: New Germany Regional High 2021 Graduation Ceremony

RECOMMENDATION

The Finance Committee recommends that Council award a sponsorship grant in the amount of \$1500 in support of the New Germany High School 2021 Graduation Ceremony and Prom hosted by the Royal Canadian Legion – New Germany Branch with the funds to come from the Council Contingency Fee.

New Germany Regional High School - FUNDING REQUEST

The Royal Canadian Legion – New Germany Branch and a small group of parents has been working hard to pull together a graduation ceremony and prom to celebrate the New Germany Regional High School Graduates of 2021 all Covid 19 Protocols will be in place.

As the school is unable to contribute to this celebration, the organizers are requesting financial support from the Municipality in the amount of \$1500 to cover the costs of decorations for both events (\$750), food for the prom (\$500) and a DJ for the prom (\$250).

The events are tentatively scheduled to take place on July 17th, 2021 and are being hosted by the Royal Canadian Legion – New Germany Branch which will be responsible to ensure that all

RECOMMENDED MOTION:

The Finance Committee recommends that Council award a sponsorship grant in the amount of \$1500 in support of the New Germany Regional High School 2021 Graduation Ceremony and Prom hosted by the Royal Canadian Legion – New Germany Branch with the funds to come from the Council Contingency Fee.

Department: Administration

Report Prepared By: Tom MacEwan, CAO

Report Approved By: _____ Date: _____

Reviewed By CAO: _____ Date: _____



Municipality of the District of Lunenburg

FINANCE COMMITTEE

REPORT TO: FINANCE COMMITTEE

SUBMITTED BY: Tom MacEwan, CAO

DATE: June 30, 2021

RE: PVEC 2021 Graduation / Prom Event

RECOMMENDATION

Council award a sponsorship grant in the amount of \$2500 in support of the PVEC 2021 Graduation / Prom hosted by the LCLC with the funds to come from the Council Contingency Fee.

PVEC - FUNDING REQUEST

A group of parents has been working hard to pull together a prom event to celebrate the PVEC Graduates of 2021 and the group is requesting financial support.

The event is to be hosted by the LCLC and the LCLC will be responsible to ensure that all public health guidelines and restrictions are adhered to during the event. Last year, our insurer confirmed that the event is covered in the LCLC Insurance Policy and that no additional coverage is needed.

The Event is scheduled to take place on July 16, 2021.

As the school is unable to contribute to this celebration, the group is asking for financial support from the municipalities in which these students reside as well as local businesses. The estimated budget for the event is approximately \$12,055 which includes Advanced Systems DJ (\$6555), fireworks (\$2000), sponsorship sign (\$500), Parkview Banner (\$200), decorations (\$2000) and miscellaneous (\$800).

Last year, the Town of Bridgewater contributed \$1500 to the event and MODL provided funding in the amount \$2500.

Particulars of the 2020 Event

We understand that the Plan for this year's event is very similar to last year's event. The Plan is being submitted to NSHA for approval.

Last year, the Grads were dropped off in the lower parking lot at the back of the LCLC (off Cook Rd. where team busses go) by families at 8:00-8:15pm. They then lined up 6 ft apart in the parkinglot and along Cook Dr. Fire Chief, Mike Nauss, and volunteers from Bridgewater Fire services were present to ensure students were maintaining 6 feet of social distancing space at all times. After drop-off, families continued along and parked in the LCLC main parking area. Cars would have only 1 family bubble. Cars would all reverse in the parking spaces so everyone is parked the same way.

The DJ set up a booth for music to be played as well as set up dance lights along a truss to act as an arch for students to walk through. In addition to the DJ set up, the projection screen from Fresh Air Films was set up so students could see themselves on a live feed as they walk through the arch. Patrick Hirtle filmed and recorded students to then post to social media.

At 8:30pm students began to march up the steps of the LCLC to the main parking area. At this time an announcement will be made of the graduating class as well as valedictorian and salutatorian speeches will be made from the DJ booth. Students will still be lined up 6 feet apart along the stairs and in the back parking lot. After the speeches are finished the grads will march through the main parking lots. At this time families are allowed to exit their vehicles if they wish, only standing on the driver's side to maintain social distancing. Graduates will thread through the parking lot from the stairs and head west along the first row of cars, down to the lower parking lot, back up and continue to weave through the parking rows. When they are on the last row (closest to Wentzell Dr.) they will then head back toward the stairs, walking under the arch and seeing themselves on screen. They will continue back down the stairs where they will get picked up by families. Once the last few grads have completed the march there will be a firework display put on by Andy Wentzell, Deputy Chief BFD and licensed fireworks technician. When the fireworks are over students will be picked up and families will return home.

We would approach Bridgewater Fire Services to direct traffic as well as help crowd control the grads in the LCLC back entrance parking lot. We would ask participation from the Bridgewater Police Department as well as EHS. We would request that BFD and BPD to direct traffic on Wentzell Dr. at the entrance to the LCLC and along Cook Dr. for safety.

We have been in contact with Mary Ann Bell-Massey to take pictures of the event, and Patrick Hirtle to video and post to social media for the Grads.

Students and families can refer to the Town of Bridgewater website for details of parking and drop off as well as listen to CKBW and check social media for details.

The Town of Bridgewater would assist in the event by allowing the use of the Lunenburg County Lifestyle Centre Parking lots. We feel this is the safest and most reasonable place to hold the event. A request for the building to be open for washroom use, if at all possible, and have a volunteer monitor the door at all times controlling the number of persons allowed to enter to use the washroom.

RECOMMENDED MOTION:

Council award a sponsorship grant in the amount of \$2500 in support of the PVEC 2021 Graduation / Prom Ceremony hosted by the LCLC with the funds to come from the Council Contingency Fee.

Department: Administration

Report Prepared By: Tom MacEwan, CAO

Report Approved By: _____ Date: _____

Reviewed By CAO: _____ Date: _____



Municipality of the District of Lunenburg

FINANCE COMMITTEE

REPORT TO: FINANCE COMMITTEE
SUBMITTED BY: Tom MacEwan, CAO
DATE: June 30, 2021
RE: CSAP 2021 Graduation Ceremony

RECOMMENDATION

Council award a sponsorship grant in the amount of \$230 in support of the CSAP 2021 Graduation Ceremony with funds to come from the Council Contingency Fee.

CSAP - FUNDING REQUEST

CSAP has requested funds to assist their 6 graduates in celebrating the great accomplishment of finishing the school year and persevering to attain their diploma through very difficult times.

The Plan is for the 6 graduates to attend an outing in Halifax as a way to celebrate their graduation. The Plan includes the following activities and costs:

Travel (Return to HRM)	\$40.00
Meals (6 x \$30)	\$180.00
Cineplex (6 x \$30)	\$180.00
TOTAL:	\$400.00

The planned event will cost a total of \$400. Last year, MODL contributed \$230 to the CSAP Graduation Event. Any funding awarded by Council this year would be payable to the Centre Scolaire de la Rive-Sud.

RECOMMENDED MOTION:

Council award a sponsorship grant in the amount of \$230 in support of the CSAP 2021 Graduation Event planned by the CSAP with the funds to come from the Council Contingency Fee.

Department: Administration

Report Prepared By: Tom MacEwan, CAO

Report Approved By: _____ Date: _____

Reviewed By CAO: _____ Date: _____