

# Finance Committee Meeting Agenda

September 6, 2022 – 9:00 a.m.

MODL Council Chambers – 10 Allée Champlain Drive, Cookville

Via Video/Audio Conferencing

- 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 – July 5, 2022**
- 6. Business Arising from Minutes**
- 7. Awarding of Tenders/RFPs - Nil**
- 8. Presentations/Scheduled Times - Nil**
- 9. Consideration of Correspondence**
- 10. Recommendations from Committees & Boards - Nil**
- 11. Staff Reports**
  - 11.1 Finance Department**
    - 11.1.1 Update re Property Tax Rebate Applications ..... 1-2
    - 11.1.2 Operating Variance Reports 1<sup>st</sup> Quarter (April 1 – June 30, 2022)..... 3-6
    - 11.1.3 Interest Write-Off Consideration – Conseil Scolaire Acadien Provincial..... 7-8
  - 11.2 Recreation Department**
    - 11.2.1 Sponsorship Ad Grant – Walk YOUR Way for Autism NS ..... 9-10
    - 11.2.2 Sponsorship Ad Grant – HB Studios Sports Centre..... 11-12
- 12. Mayor's/Deputy Mayor's/Councillors' Matters**
  - 12.1 Deputy Mayor's Update
  - 12.2 Mayor's Update
- 13. Added Items**
- 14. In Camera - Nil**
- 15. Adjournment**

Finance Committee  
Item: # 11.1.1  
Date: September 6, 2022  
Authorization: Elana Wentzell



## Municipality of the District of Lunenburg Memorandum

**To: Finance Committee**  
**From: Annette Nowe, Property Tax & Customer Service Assistant**  
**Date: September 6, 2022**  
**Re: Update on Property Tax Rebate Applications (MDL Policy 49)**

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Council amended the property tax rebate policy in March 2022 and approved a \$171,000 budget for the 2022/23 fiscal year. As in prior years, a copy of the application was circulated to local organizations who provide public outreach programs. As well, an application was mailed to each property owner who received the rebate last year. Please see the attached for a complete list of these organizations as well as statistics on the program.

The Tax Department received 553 property tax rebate applications for the 2022-23 fiscal year. Included in that total were 19 applications that did not meet the policy deadline of August 1, 2022. However, all late applications have been approved based on the policy budget overage allowance. Seven applications did not qualify because the property owner's income was greater than the \$38,000 maximum household income threshold.

The approved total for the 546 qualifying properties was \$176,405.92 which is over the budget amount of \$171,000 but within the 10% budget overage allowance in the policy. The Treasurer has approved these applications, and credits have been placed on the tax accounts. These credits will be reflected on the property owners' final tax bill.

*Annette Nowe*

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Annette Nowe  
Property Tax & Customer Service Assistant

Approved by: *Elana Wentzell*  
Elana Wentzell, CPA, CMA  
Municipal Treasurer

Date: 2022-08-29

## **Property Tax Rebate Application Distribution & Statistics 2022**

### **List of Organizations (received application copies for distribution)**

1. Bridgewater Inter Church Food Bank
2. Mahone Bay & Area Food Bank
3. New Germany Food Bank
4. Family Resource Centre Bridgewater
5. Family Support Centre Bridgewater
6. St. Vincent de Paul Bridgewater
7. Salvation Army
8. United Way Lunenburg Co.
9. Harbour House
10. Second Story Women's Centre
11. Lunenburg Co. Senior Safety Coordinator
12. Freeman House
13. Senior Safety Program
14. Souls Harbour
15. VON-Lunenburg County
16. Mahone Bay Centre
17. Flourish Senior Centre (Bridgewater)
18. Voglers Cove Community Hall

### **2022-2023 Statistics**

553 applicants

7 did not qualify (over \$38,000)

19 applicants did not meet the August 1<sup>st</sup> deadline, however were processed as there was budget available (within the 10% allowance per policy)

### **2021-2022 Statistics**

347 applicants

8 did not qualify (over \$29,999)



## Municipality of the District of Lunenburg

### Report to Finance Committee

**Report To:** Finance Committee  
**Submitted By:** Elana Wentzell, Director of Finance  
**Date:** September 6, 2022  
**Re:** Operating Variance Reports 1<sup>st</sup> Quarter (April 1 – June 30, 2022)

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The enclosed Operating Fund Variance Report gives Council details of operating budget accounts where expected variances to budget will occur. Staff have commented on all variances over \$1,000.

In this first quarter report, staff are projecting an Operating surplus of \$710,000 which represents a \$698,300 (1.96%) budget variance.

The revenue variance shows \$643,800 in additional revenue expected to be received compared to budget. Deed transfer tax and interest on deposits account for \$643,300 of this variance.

The expenditure variance shows \$54,500 less costs than budgeted. Reduced legal and municipal building heating costs account for \$53,500 of this variance.

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 1st Quarter  
June 30, 2022**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Variance	Comments on Forecast Variance
Government Relations, Communications & Municipal Celebrations	20,995	112,000	<b>112,000</b>	81%	-	
Insurance	98,691	166,500	<b>166,500</b>	41%	-	
Grants to Organizations	194,046	745,900	<b>745,900</b>	74%	-	
Election Costs	6	-	-	0%	-	
Assessment Services	343,726	687,500	<b>687,500</b>	50%	-	
Police Protection	973,828	3,920,000	<b>3,920,000</b>	75%	-	
Correction Services & Prosecutions	113,573	521,800	<b>520,400</b>	78%	<b>(1,400)</b>	Based on actual cost of service
Fire Protection Municipal Costs	71,554	408,500	<b>408,500</b>	82%	-	
Emergency Measures	34,153	169,300	<b>169,300</b>	80%	-	
Protective Inspection Services	129,404	732,100	<b>732,100</b>	82%	-	
Dog Control	7,402	44,500	<b>44,500</b>	83%	-	
Common Services (Engineering)	121,903	669,400	<b>669,400</b>	82%	-	
Provincial Roads & NSTIR Paving Partnerships	115,319	962,000	<b>962,000</b>		-	
Municipal Road Maintenance	8,847	426,100	<b>426,100</b>	98%	-	
Garbage & Waste Collection	608,385	2,684,500	<b>2,684,500</b>	77%	-	
Regional Housing	-	35,000	<b>35,000</b>	100%	-	
Planning & Zoning	154,160	1,044,200	<b>1,044,200</b>	85%	-	
Economic Development	134,889	1,498,200	<b>1,498,200</b>	91%	-	
Recreation Staffing, Facilities and Programming	367,452	1,621,700	<b>1,621,700</b>	77%	-	
Libraries	49,925	199,700	<b>199,700</b>	75%	-	
LCLC	314,232	663,800	<b>663,800</b>	53%	-	
Education	2,149,507	8,802,600	<b>8,802,600</b>	76%	-	
Financing & Transfers	-	(287,800)	<b>(287,800)</b>	100%	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,834,254</b>	<b>\$ 30,493,300</b>	<b>\$ 30,438,800</b>	<b>78%</b>	<b>\$ (54,500)</b>	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 1st Quarter  
June 30, 2022**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Variance	Comments on Forecast Variance
<b>REVENUE</b>						
Tax Revenue	\$ 13,304,039	\$ 26,441,100	\$ 26,441,100	49.7%	\$ -	
Business Property	84,359	162,300	161,500	48%	(800)	
Deed Transfer Tax	864,064	2,000,000	2,400,000	57%	400,000	Based on actual received to date
Other Taxes	29,050	62,000	62,000	53%	-	
Grants in Lieu of Taxes	-	254,100	254,100	100%	-	
REMO/Accessibility recovery from Other Units	18,370	73,400	73,400	75%	-	
Sale of Services (Recreation & Bldg. Insp)	16,314	279,100	279,100	94%	-	
Other Revenue - Fines, Permits, Rentals & Interest	421,354	1,168,200	1,411,500	64%	243,300	Based on increased interest rates paid on municipal funds on deposit (Prime rate less 1.3). Budgeted 1.1% (Prime 2.4% less 1.3%) Prime is currently at 4.7%
Farm Acreage Grant	53,889	93,900	95,200	43%	1,300	Based on actual paid to date
Provincial Grants	54,628	347,500	347,500	84%	-	
<b>TOTAL REVENUE</b>	<b>\$ 14,846,067</b>	<b>\$ 30,881,600</b>	<b>\$ 31,525,400</b>	<b>52%</b>	<b>\$ 643,800</b>	
<b>EXPENDITURES</b>						
Mayor & Council	\$ 157,825	\$ 719,000	\$ 719,000	78%	-	
Bank Interest & Charges	476	4,200	4,200	89%	-	
Administration	256,359	1,124,000	1,124,000	77%	-	
Finance	165,748	765,300	765,700	78%	400	
Tax Exemptions	41,371	255,700	255,700	84%	-	
Legal & Advisory Services	39,405	407,100	377,100	90%	(30,000)	Legal costs estimated decrease based on actual cost of service required
Administration Building, Supplies and Data Processing	156,393	1,220,400	1,196,900	87%	(23,500)	Estimate reduction based on actual administration building power consumption
Allowance for Uncollectible taxes	-	100,100	100,100	100%	-	
Tax Sale Expenses	4,681	70,000	70,000	93%	-	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 1st Quarter  
June 30, 2022**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Variance	Comments on Forecast Variance
<b>Area Rates</b>						
Fire Protection Revenue	1,923,224	3,846,300	<b>3,846,300</b>	50%	-	
Fire Protection Expenditures	(1,780,410)	(3,846,300)	<b>(3,846,300)</b>	54%	-	
Sewage Collection & Disposal Revenue	152,920	462,300	<b>462,300</b>	67%	-	
Sewage Collection & Disposal Expenditures	(155,542)	(824,300)	<b>(824,300)</b>	81%	-	
Private Road Maintenance Revenue	282,805	283,000	<b>283,000</b>	0%	-	
Private Road Maintenance Expenditures	(269,338)	(269,400)	<b>(269,400)</b>	0%	-	
Street Lighting Revenue	72,039	143,100	<b>143,100</b>	50%	-	
Street Lighting Expenditures	(26,908)	(171,300)	<b>(171,300)</b>	84%	-	
<b>NET AREA RATES</b>	\$ 198,790	\$ (376,600)	\$ <b>(376,600)</b>		\$ -	
<b>SURPLUS (DEFICIT)</b>	\$ <b>8,210,603</b>	\$ <b>11,700</b>	\$ <b>710,000</b>		\$ <b>698,300</b>	
<b>% Annual Budget</b>		<b>0.03%</b>	<b>1.99%</b>		<b>1.96%</b>	

**Finance Committee**  
Item: # 11.1.3  
Date: September 6, 2022  
Authorization: Elana Wentzell



## **Municipality of the District of Lunenburg**

### **Request for Decision**

**Report to:** Finance Committee  
**Submitted by:** Elana Wentzell, Director of Finance & Municipal Treasurer  
**Date:** September 6, 2022  
**Re:** Interest write-off consideration - Conseil Scolaire Acadien Provincial

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### **Recommendation**

Direct staff to write a letter to the School Board asking for payment of the late interest charges of \$16,130.86

OR

Recommend to Council that interest accumulated in the amount of \$16,130.86 be written off as a one time only adjustment. And further, staff write a letter informing the School Board of Council's decision.

### **Executive summary**

The L'école de la Rive Sud located in Cookville has been delinquent in the payment of its sewer bills. Sewer bills for the 2020-21 and 2021-22 fiscal years were paid together on July 8, 2022. This leaves an interest balance outstanding at the date of writing this report of \$15,998.64. The Treasurer is authorized to write off non-lienable interest charges of up to \$100, however, a Council decision is required for interest charges over this amount as per MODL's Revenue Collection Policy 071.

### **Discussion**

In the spring of 2020, the Treasurer determined that the school in Cookville was not receiving a sewer bill. The Treasurer contacted the Conseil Scolaire Acadien Provincial to notify them that sewer bills would be issued. Sewer bills for 2020-21 and 2021-22 were issued, but no payment was received. The Treasurer followed up to collect the outstanding amounts on several occasions and in the spring of

2022, the CAO also contacted the School Board. On July 8, 2022, a payment of \$136,550.37 was received representing the outstanding amount of the sewer bills minus the accrued interest.

Interest on sewer bills accrue at a rate of 10% daily interest compounded monthly – the same as interest on other municipal billings. As of the date of writing this report, \$15,998.64 in accrued interest charges are outstanding on the account.

### **Budget implications**

The Municipality conservatively budgets for interest revenue on outstanding tax accounts. The school account would have been included in this budget estimate, but it is not material to the overall budget.

### **Alternatives**

Council can either authorize the Treasurer to write off this interest or leave it on the account to collect in the future.

### **Conclusion**

Council direction is required to write off this interest charge per MODL’s Revenue Collection Policy 071.

<b>Report Preparation</b>	
<b>Department</b>	Finance
<b>Report Prepared by</b>	Elana Wentzell
<b>Report Approved by</b>	
<b>Date Reviewed by C.A.O.</b>	



## Municipality of the District of Lunenburg

### Report to Council

**Report To:** Finance Committee  
**Submitted By:** Tissy Bolivar, Program Coordinator  
**Date:** September 6, 2022  
**Re:** Sponsorship Ad Grant: Walk YOUR Way for Autism NS –  
September 24, 2022

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#### Recommendation

That the Finance Committee recommend to Municipal Council, that Council approve the sponsorship ad request of **Autism Nova Scotia** for **\$250**, for the “Supporter” level sponsorship for the **Walk YOUR Way annual event on September 24, 2022**.

#### Executive Summary

The Walk is an annual event to raise awareness and funds for much-needed autism programs and services in communities around Nova Scotia.

The Municipality supported this event in 2020 and the local event in Bridgewater will support our immediate communities and residents.

#### Background

As an organization, Autism Nova Scotia is committed to creating a world where all people on the autism spectrum can live their lives fully.

Walk YOUR Way is an opportunity for autistic families and caregivers to gather as a community and support the 14,000+ individuals on the autism spectrum in Nova Scotia. Funds raised through Walk YOUR Way empowers Autism Nova Scotia to help individuals find gainful employment, learn crucial life skills, build support networks, and so much more.

With nine Walk YOUR Way events taking place across Nova Scotia, all funds raised stay in the community in which they are raised. This means our sponsorship makes a meaningful difference to our local communities.

As a **Supporter Sponsor at \$250**, you will receive:

1. Logo included in social media and other announcements
2. Recognition in post event "Thank You" material

We sponsored this event in 2020 for \$250.

### **Budget Implication**

The Sponsorship Ad Grant budget is \$6,000. There is one additional request from this budget for \$1,040. There are sufficient funds to cover this request.

### **Alternatives**

1. Not to award a Sponsorship Ad Grant to Autism Nova Scotia Walk YOUR Way event.
2. Award a different amount than recommended.

### **Conclusion**

Autism Nova Scotia meet the requirements under the Sponsorship Ad Grant for the Walk YOUR Way event being held in Bridgewater on September 24, 2022. This is the only regional walk in our area in which staff recommends providing sponsorship for.

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Department: Recreation

Report Prepared By: Tissy Bolivar

Date: August 30, 2022

Report Approved By:

Date:

Reviewed By CAO:

Date:



## Municipality of the District of Lunenburg

### Report to Council

**REPORT TO:** Finance Committee  
**SUBMITTED BY:** Tissy Bolivar, Program Coordinator  
**DATE:** September 6, 2022  
**RE:** Sponsorship Ad Grant: HB Studios Sports Centre

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#### RECOMMENDATION

That the Finance Committee recommends to Municipal Council that Council approve the Sponsorship Ad request of the **HB Studios Sports Centre** for **\$250 + HST**, as a bronze level sponsor.

#### EXECUTIVE SUMMARY

HB Studios Sports Centre, built in 2008, is a venue for recreational and competitive sport, walking, running, and all activities in between. HB Studios Sports Centre is an age inclusive space and has a thriving senior population of physically active seniors.

#### DISCUSSION

HB Studios Sports Centre offers a 100'x200' artificial turf field, a 4-lane oval track, a 60m sprint track, 4 locker rooms, tenants' spaces, and multi-purpose rooms. Each year, HB Studios Sports Centre is host to 1000 hours of field house bookings, 12,500 visits by walkers, runners, and track athletes, as well as soccer and judo tournaments.

*Bronze Sponsor Benefits:* 4ft.x4ft.x3mm alupanel sign (already created and installed in 2019) around the mezzanine and oval track for 12 months; 2 complimentary 3-month track passes; sponsor name listed on HB Studios Sports Centre website, and support highlighted on their social media.

MODL last supported this request in February for \$250+HST from the 2021-2022 budget. To renew this sponsorship, the rate is \$250+HST.



## **BUDGET IMPLICATIONS**

The Sponsorship Ad Grant budget is \$6,000. To date, \$1,040 has been awarded.

## **ALTERNATIVES**

1. Not to award the Sponsorship Ad Request to HB Studios Sports Centre
2. Award a Sponsorship Ad Grant in another denomination based on the rate sheet (attached)

## **CONCLUSION**

The application put forward by HB Studios Sports Centre meets required criteria for the Sponsorship Ad Grant and it is recommended by staff to approve the request of \$250+HST towards their facility sponsorship.

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Department: Recreation

Report Prepared By: Tissy Bolivar

Date: August 30, 2022

Report Approved By:

Date:

Reviewed By CAO:

Date: