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## **Finance Committee Meeting Agenda**

**November 1, 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 – October 4, 2022** (as circulated)
- 6. Business Arising from Minutes**
- 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 Operating Variance Reports 2<sup>nd</sup> Quarter (July 1 to September 30, 2022)..... 1-4
- 11.2 Recreation Department**
- 11.2.1 Annual Operating Grant - The Flourish Family Well-Being Society ..... 5-6
- 12. Mayor's/Deputy Mayor's/Councillors' Matters**
- 12.1 Deputy Mayor's Update
- 12.2 Mayor's Update
- 13. Adjournment**

Finance Committee  
Item: # 11.1.1  
Date: November 1, 2022  
Authorization: Elana Wentzell



## Municipality of the District of Lunenburg

### Report to Council

**Report To:** Finance Committee  
**Submitted By:** Elana Wentzell, Director of Finance  
**Date:** November 1, 2022  
**Re:** Operating Variance Reports 2nd Quarter (July 1 – September 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. Changes from the first quarter report are highlighted in yellow.

In this second quarter report, staff are projecting an Operating surplus of \$1.32 M which represents a \$1.308 M (3.68%) budget variance.

The revenue variance shows \$1,133,590 in additional revenue expected to be received compared to budget. Deed transfer tax and interest on deposits account for \$1,017,050 of this variance.

The expenditure variance shows \$190,550 less than budgeted. A forecasted reduction in the grants budget based on timing, lower expected costs in municipal road maintenance, a reduction in park maintenance and program costs account for \$141,050 of this variance. As well, forecast costs in municipal sewers are \$15,500 less than budgeted.

Additional details are provided in the enclosed report.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 2nd Quarter  
September 30, 2022**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Variance	Comments on Forecast Variance
<b>REVENUE</b>						
Tax Revenue	\$ 26,598,937	\$ 26,441,100	\$ 26,441,100	-0.6%	\$ -	
Business Property	192,885	162,300	220,000	-19%	57,700	Based on HST offset received in excess of budget
Deed Transfer Tax	1,813,404	2,000,000	2,600,000	9%	600,000	Estimate based on actual received to date
Other Taxes	62,100	62,000	62,000	0%	-	
Grants in Lieu of Taxes	58,781	254,100	258,500	77%	4,400	Estimated based on actual Federal Grants in Lieu received
REMO/Accessibility recovery from Other Units	36,740	73,400	73,400	50%	-	
Sale of Services						
Recreation Services	15,983	57,000	60,140	72%	3,140	Revenue timing - winter programs received in current year
Building Inspection Services	55,462	222,100	222,100	75%	-	
Other Revenue - Fines, Permits, Rentals & Interest	916,925	1,168,200	1,585,250	22%	417,050	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 5.45%
Farm Acreage Grant	53,889	93,900	95,200	43%	1,300	Based on actual paid to date
Provincial Grants	149,628	347,500	397,500	57%	50,000	Provincial Transit grant received \$50K (not budgeted)
<b>TOTAL REVENUE</b>	<b>\$ 29,954,734</b>	<b>\$ 30,881,600</b>	<b>\$ 32,015,190</b>	<b>3%</b>	<b>\$ 1,133,590</b>	
<b>EXPENDITURES</b>						
Mayor & Council	\$ 328,253	\$ 719,000	\$ 719,000	54%	-	
Bank Interest & Charges	1,848	4,200	4,200	56%	-	
Administration	538,138	1,124,000	1,124,000	52%	-	
Finance	388,369	765,300	765,700	49%	400	
Tax Exemptions	259,147	255,700	255,700	-1%	-	
Legal & Advisory Services	50,245	407,100	377,100	88%	(30,000)	Legal costs estimated decrease based on actual cost of service required
Administration Building, Supplies and Data Processing	275,559	1,220,400	1,201,900	77%	(18,500)	Estimate reduction based on actual administration building power consumption
Allowance for Uncollectible taxes	-	100,100	100,100	100%	-	
Tax Sale Expenses	7,836	70,000	70,000	89%	-	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 2nd Quarter  
September 30, 2022**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Variance	Comments on Forecast Variance
Government Relations, Communications & Municipal Celebrations	46,328	112,000	<b>112,000</b>	59%	-	
Insurance	175,377	166,500	<b>166,500</b>	-5%	-	
<b>Grants to Organizations</b>	<b>338,711</b>	<b>745,900</b>	<b>690,350</b>	<b>55%</b>	<b>(55,550)</b>	Trail grant \$55K carry over from prior year not needed as it was paid before year end last year
Election Costs	-	-	-	0%	-	
Assessment Services	343,726	687,500	<b>687,500</b>	50%	-	
Police Protection	1,947,656	3,920,000	<b>3,920,000</b>	50%	-	
Correction Services & Prosecutions	242,481	521,800	<b>520,400</b>	54%	<b>(1,400)</b>	Based on actual cost of service
Fire Protection Municipal Costs	107,692	408,500	<b>408,500</b>	74%	-	
Emergency Measures	70,724	169,300	<b>169,300</b>	58%	-	
Protective Inspection Services	303,670	732,100	<b>732,100</b>	59%	-	
Dog Control	18,163	44,500	<b>44,500</b>	59%	-	
Common Services (Engineering)	260,097	669,400	<b>669,400</b>	61%	-	
Provincial Roads & NSTIR Paving Partnerships	365,892	962,000	<b>962,000</b>	62%	-	
<b>Municipal Road Maintenance</b>	<b>59,223</b>	<b>426,100</b>	<b>349,400</b>	<b>86%</b>	<b>(76,700)</b>	Estimate reduction based on actual municipal road maintenance costs/contracts
Garbage & Waste Collection	1,258,201	2,684,500	<b>2,684,500</b>	53%	-	
Regional Housing	-	35,000	<b>35,000</b>	100%	-	
Planning & Zoning	345,079	1,044,200	<b>1,044,200</b>	67%	-	
Economic Development	297,179	1,498,200	<b>1,498,200</b>	80%	-	
<b>Recreation Staffing, Facilities and Programming</b>	<b>880,217</b>	<b>1,621,700</b>	<b>1,612,900</b>	<b>46%</b>	<b>(8,800)</b>	Estimate savings in park maintenance \$2,300 and program costs \$6,500
Libraries	99,850	199,700	<b>199,700</b>	50%	-	
LCLC	439,897	663,800	<b>663,800</b>	34%	-	
Education	4,401,257	8,802,600	<b>8,802,600</b>	50%	-	
Financing & Transfers	-	(287,800)	<b>(287,800)</b>	100%	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,850,814</b>	<b>\$ 30,493,300</b>	<b>\$ 30,302,750</b>	<b>55%</b>	<b>\$ (190,550)</b>	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 2nd Quarter  
September 30, 2022**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Variance	Comments on Forecast Variance
<b>Area Rates</b>						
Fire Protection Revenue	3,901,021	3,846,300	<b>3,846,300</b>	-1%	-	
Fire Protection Expenditures	(1,780,410)	(3,846,300)	<b>(3,846,300)</b>	54%	-	
Sewage Collection & Disposal Revenue	335,851	462,300	<b>462,300</b>	27%	-	
Sewage Collection & Disposal Expenditures	(376,938)	(824,300)	<b>(839,800)</b>	54%	<b>(15,500)</b>	Estimate for increased costs in Hebbville Sewer \$12,100, New Germany \$2,100, Conquerall Bank \$5,800 offset by an estimated reduction in Cookville \$4,700
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	144,002	143,100	<b>143,100</b>	-1%	-	
Street Lighting Expenditures	(53,030)	(171,300)	<b>(171,300)</b>	69%	-	
<b>NET AREA RATES</b>	\$ 2,183,963	\$ (376,600)	\$ <b>(392,100)</b>		\$ <b>(15,500)</b>	
<b>SURPLUS (DEFICIT)</b>	\$ <b>18,287,883</b>	\$ <b>11,700</b>	\$ <b>1,320,340</b>		\$ <b>1,308,640</b>	
<b>% Annual Budget</b>		<b>0.03%</b>	<b>3.71%</b>		<b>3.68%</b>	

**Finance Committee**  
Item: # 11.2.1  
Date: November 1, 2022  
Authorization: Elana Wentzell



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

### **Request for Decision**

**Report to: Finance Committee**

**Submitted by: Trudy Payne, Director of Recreation, Parks & Tourism**

**Date: November 1, 2022**

**Re: Annual Operating Grant**

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### **Recommendation**

To award an annual operating grant to The Flourish Family Well-Being Society in the amount of \$5,000.

### **Executive summary**

Flourish currently rents space from the Bridgewater Farmers' Co-operative to provide services to those 55+ that engage them socially, physically and mentally. They adhere to the 7 healthy aging habits that will aid in optimal health and aging. They currently have 160+ members. They also welcome those under 55 as friends of flourish to take part in programs which run 6 days a week. Examples of some the programs offered include Tech aid, computer training, tablet loan program, mental health & wellness weekly presentations, tango, aerobic dance, social teas and more.

The annual operating budget for this organization is approximately \$59,000. The \$5,000 they are requesting will aid in paying operating expenses for one month.

### **Discussion**

Some facts to consider when discussing whether to award an operating grant to The Flourish Family Well-Being Society:

1. Lunenburg County does have an aging population. According to the 2021 census those 65 and over represent 29.8% of the population and those 85 and over represent 3.2% so in total those 65 and over represent 33% of the population. Doing some quick math those between 55-64 represent about 16% which brings the total percentage to 49%. Those 55+ represents a significant percentage of the County's population.

2. The Flourish group is providing a much-needed service to this age group on a shoe string budget.

**Budget implications**

There is \$5,187.50 remaining in the annual operating grant fund. Awarding \$5,000 will not cause this fund to go over budget, in fact, \$187.50 will be remaining in the fund.

**Work plan**

Managing the annual operating grant is part of the department’s workplan to aid and support community groups that are providing valuable and needed service to residents of the Municipality.

**Alternatives**

1. To not award an annual operating grant to The Flourish Family Well-Being Society.
2. To award an amount less than \$5,000.

**Conclusion**

Residents 55+ represent a significant portion of our residents. The Flourish group is providing much needed services that engage members and participants socially, physically and emotionally.

Report Preparation	
Department	Recreation, Parks & Tourism
Report Prepared by	Trudy Payne, Director of Recreation, Parks & Tourism
Report Approved by	
Date Reviewed by C.A.O.	