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## **Finance Committee Meeting Agenda**

**Tuesday, November 21, 2023 – Immediately Following the Policy & Strategy Committee Meeting**

**MODL Council Chambers – 10 Allée Champlain Drive, Cookville**

- 1. Call to Order**
  - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Nominations and Election by Ballot for Chair and Vice-chair**
- 3. Announcements, Acknowledgements, Recognition**
- 4. Public Input (15 Minutes)**
- 5. Changes/Approval of Agenda (as circulated)**
- 6. Approval of Minutes – October 3, 2023 (as circulated)**
- 7. Business Arising from Minutes**
- 8. Presentations/Scheduled Times - Nil**
- 9. Consideration of Correspondence - Nil**
- 10. Recommendations from Council - Nil**
- 11. Staff Reports**
  - 11.1 **Finance Department**
    - 11.1.1 Operating Variance Report Q2 (to September 30, 2023)..... 1-4
    - 11.1.2 Capital Status Report Q2 (to September 30, 2023) ..... 5-10
- 12. Added Items**
- 13. In Camera - Nil**
- 14. Adjournment**



## Municipality of the District of Lunenburg

### Report to Council

**Report To:** Finance Committee  
**Submitted By:** Elana Wentzell, Director of Finance  
**Date:** November 21, 2023  
**Re:** Operating Variance Report 2<sup>nd</sup> Quarter ( to September 30, 2023)

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

In this second quarter report, staff are projecting an Operating surplus of \$885,438 which represents a \$857,738 (2.20%) budget variance.

The revenue variance shows \$863,959 in additional revenue expected to be received compared to budget.

The expenditure variance shows \$18,704 less in forecasted costs compared to budget.

The details of these variances are noted in the enclosed report. Any changes from the previous quarter are highlighted.

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, 2023**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget	Comments on Forecast Variance
<b>REVENUE</b>						
Tax Revenue	\$ 29,704,508	\$ 28,534,000	\$ 29,024,800	-4.1%	\$ 490,800	Assessment appeals for 2023 not yet complete. Completed appeals have resulted in 6% average value reduction. Budget estimate was 10%
Business Property	141,186	191,500	169,100	26%	(22,400)	HST Offset grant lower then prior years
Deed Transfer Tax	1,136,447	1,800,000	1,900,000	37%	100,000	Actual received to date similar to 2019/20 levels (pre-pandemic)
Other Taxes	79,917	68,000	68,000	-18%	-	
Grants in Lieu of Taxes	59,962	255,100	261,000	76%	5,900	Estimate based on actual calculation of Federal PILT
REMO/Accessibility recovery from Other Units	43,042	87,100	87,100	51%	-	
Sale of Services						
Recreation Services	33,896	78,500	85,913	57%	7,413	Estimate based on actual recreation revenues to date
Regional Building Inspection Services	30,395	352,200	352,200	91%	-	
Other Revenue - Fines, Permits, Rentals & Interest, Lahave recoveries	1,473,638	1,918,300	2,190,646	23%	272,346	Estimate based on rising interest rates, \$71,500 LaHave recovery (see below)
Farm Acreage Grant	57,266	95,200	98,500	40%	3,300	Based on actual Farm Acreage Grant received
Provincial Grants	111,298	243,300	249,900	54%	6,600	Co-op Student grants - more received than budgeted \$6,600
<b>TOTAL REVENUE</b>	<b>\$ 32,871,556</b>	<b>\$ 33,623,200</b>	<b>\$ 34,487,159</b>	<b>2%</b>	<b>\$ 863,959</b>	
<b>EXPENDITURES</b>						
Mayor & Council	\$ 360,154	\$ 791,400	\$ 791,400	54%	\$ -	
Bank Interest & Charges	1,639	4,700	4,700	65%	-	
Administration	582,090	1,331,500	1,331,500	56%	-	
Finance	421,241	830,200	830,200	49%	-	
Tax Exemptions	335,368	309,400	350,740	-8%	41,340	Budget overage for low income tax rebates per Council approval
Legal & Advisory Services	76,598	491,800	444,600	84%	(47,200)	Delayed hiring IDEA Coordinator
Administration Building, Supplies and Data Processing	515,065	1,161,700	1,158,700	56%	(3,000)	Estimate reduction for Mun Services Bldg maintenance
Allowance for Uncollectible taxes	-	74,500	74,500	100%	-	
Tax Sale Expenses	5,084	70,000	70,000	93%	-	
Government Relations, Communications & Municipal Celebrations	57,920	118,500	116,500	51%	(2,000)	Estimate reduction based on actual cost of Municipal Celebrations

**Municipality of the District of Lunenburg  
Operating Fund Variance Report - 2nd Quarter  
September 30, 2023**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget	Comments on Forecast Variance
Insurance	110,067	227,900	227,900	52%	-	
Grants to Organizations	540,359	1,146,800	1,143,800	53%	(3,000)	Estimate reduction based on actual Rose Bay Wharf grant
Election Costs	-	-	-	0%	-	
Assessment Services	345,138	690,300	690,300	50%	-	
Police Protection	2,065,324	4,130,600	4,130,600	50%	-	
Correction Services & Prosecutions	217,488	524,900	524,900	59%	-	
Fire Protection Municipal Costs	132,068	456,700	456,700	71%	-	
Emergency Measures	116,340	269,900	269,900	57%	-	
Protective Inspection Services	388,629	870,500	870,700	55%	200	
Dog Control	14,959	44,500	44,500	66%	-	
Common Services (Engineering)	339,336	682,000	682,000	50%	-	
LaHave Straight Pipe Remediation	28,285	-	92,000		92,000	Forecast represents costs to remediate septic systems through November. Contractor & 3rd party recovery \$71,500 (in revenue forecast above); reserves for mitigation (from program admin & mtce fees) totaled \$24,661 at 2023 year end. We continue to collect 10% on maintenance fees for future mitigation.
Provincial Roads & NSTIR Paving Partnerships	245,186	993,100	1,713,132	75%	720,032	Includes paved shoulder overage per Council approval (funded by reserves below)
Municipal Road Maintenance	69,847	350,000	333,940	80%	(16,060)	Based on actual costs for road maintenance
Garbage & Waste Collection	1,396,528	2,800,700	2,800,700	50%	-	
Regional Housing	-	35,000	35,000	100%	-	
Planning & Zoning	526,732	1,024,400	1,024,400	49%	-	
Economic Development, Schools, CES Bldg & Tourism	536,229	1,567,900	1,568,636	66%	736	
Recreation Staffing, Facilities and Programming	875,470	1,844,400	1,762,680	53%	(81,720)	Estimated savings in programs \$27K, parks staffing and maintenance costs \$51K, rec admin staff \$5K
Libraries	99,850	199,700	199,700	50%	-	
LCLC	353,117	671,600	671,600	47%	-	
Education	4,769,925	9,539,900	9,539,900	50%	-	

**Municipality of the District of Lunenburg**  
**Operating Fund Variance Report - 2nd Quarter**  
**September 30, 2023**

	Actual to Date	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance to Budget	Comments on Forecast Variance
Financing & Transfers	-	(65,100)	(785,132)	100%	(720,032)	Reserves transfer for paved shoulders in Martin's River \$720K, \$100K budget reserve for balancing transfer not required
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,526,037</b>	<b>\$ 33,189,400</b>	<b>\$ 33,170,696</b>	<b>53%</b>	<b>\$ (18,704)</b>	
Area Rates					-	
Fire Protection Revenue	4,341,129	4,359,900	4,359,900	0%	-	
Fire Protection Expenditures	(1,961,272)	(4,359,900)	(4,359,900)	55%	-	
Sewage Collection & Disposal Revenue	366,098	488,800	490,700	25%	1,900	Estimate increased costs for membrane costs and treatment plant snow removal based on contract
Sewage Collection & Disposal Expenditures	(443,935)	(886,400)	(913,225)	50%	(26,825)	
Private Road Maintenance Revenue	315,618	315,700	315,700	0%	-	
Private Road Maintenance Expenditures	(300,589)	(301,000)	(301,000)	0%	-	
Street Lighting Revenue	161,638	148,900	148,900	-9%	-	
Street Lighting Expenditures	(103,181)	(172,100)	(172,100)	40%	-	
<b>NET AREA RATES</b>	<b>\$ 2,375,506</b>	<b>\$ (406,100)</b>	<b>\$ (431,025)</b>		<b>\$ (24,925)</b>	
<b>SURPLUS (DEFICIT)**</b>	<b>\$ 19,721,025</b>	<b>\$ 27,700</b>	<b>\$ 885,438</b>		<b>\$ 857,738</b>	
<b>% Annual Budget</b>		<b>0.07%</b>			<b>2.20%</b>	



## Municipality of the District of Lunenburg

### Report to Council

**Report To:** Finance Committee  
**Submitted By:** Elana Wentzell, Director of Finance  
**Date:** November 21, 2023  
**Re:** Capital Status & CCBF Investment Report 2<sup>nd</sup> Quarter (to September 30, 2023)

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The Capital Budget Status & Canada Community Building Fund (CCBF) Report is enclosed to give Council information on the status of the projects approved in this fiscal year.

Projects are moving forward as indicated in the attached status report. Included in the report are columns for the approved project budget, actual costs incurred to date, cost variance actual to budget, forecast to March 31, 2024, and the forecast variance to budget.

Of the \$9.4M approved budget, project costs in the amount of \$981,874 have been paid to date with a forecast of \$8.8M to be completed by year end.

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

5 Year Capital Investment and Canada Community-Building Fund Plan	Approved Budget 2023/24	Actual Cost 30-Sep-23	Actual Cost Variance to budget %	Forecast Cost 31-Mar-24	Forecast Variance to budget \$	Staff Comments
<b>Corporate Infrastructure &amp; Accessibility Projects</b>						
<b>Facilities</b>						
Accessibility Legislation Placeholder	125,000	-	100.00%	125,000	-	Funds have been received to purchase some accessibility equipment. Concerning parks: waiting on the park accessibility audits to be completed by consultants.
Accessibility Plan Improve Rec Assets, beaches etc.	125,000	14,981	88.02%	125,000	-	Have received some funding to acquire a mobi mat and accessible benches. Waiting on the park audits to be completed to determine where best to spend the funds this budget year if possible.
Park Standards Upgrades	340,000	12,176	96.42%	340,000	-	Park surveys have been completed. The final report will be complete within the next few weeks. This will provide input to Council and staff as where the funds could best be spent. A carry over of the remaining funds not spent may be required.
MARC Ballfields	400,000	89,008	77.75%	125,000	275,000	Mitigation of grub issues and ballfield repairs.
Municipal Services Building Final Costs	450,000	12,553	97.21%	450,000	-	Anticipate HVAC system deficiencies to be addressed by the end of the fiscal year.
Office Reconfiguration	100,000	-	100.00%	100,000	-	Work has commenced on design phase with construction over the winter.
Public Mooring installations	40,000	34,884	12.79%	40,000	-	Project complete. 20 new public buoys have been installed.
<b>Vehicles</b>						
Engineering Dept Vehicle (EV)	120,000	225,491	-87.91%	120,000	-	Vehicles were received.
<b>Other</b>						
Tax Bill Portal	15,000	-	100.00%	15,000	-	TownSuite data migration to the Cloud complete. Moving forward with project Fall 2023; now dependant on software provider timelines.
<b>Subtotal Corporate Infrastructure &amp; Accessibility Projects</b>	<b>1,715,000</b>	<b>389,092</b>		<b>1,440,000</b>	<b>275,000</b>	

5 Year Capital Investment and Canada Community-Building Fund Plan	Approved Budget 2023/24	Actual Cost 30-Sep-23	Actual Cost Variance to budget %	Forecast Cost 31-Mar-24	Forecast Variance to budget \$	Staff Comments
<b>Climate Change Mitigation &amp; Adaptation Projects</b>						
Green/Climate Change Projects (\$500k/yr. - less projects i.e. solar panels)	-					
Facility & Energy Assessment CES & Building Upgrades	75,000	15,307	79.59%	50,000	25,000	Stantec is conducting the facility and energy assessment of the CES Building with a draft report expected in September 2023.
Solar Panels - Municipal Building	200,000	62,980	68.51%	200,000	-	Installation complete and connected to NSP grid up to 27 KwH. Application into NSP to permit up to 100 KwH...approval expected in fall 2023.
Solar Panels - Conquerall Bank WWTP	100,000	-	100.00%	65,000	35,000	Contract awarded to Polaron...installation of 10KW system scheduled for 2023.
Community Solar Garden	220,000	750	99.66%	220,000	-	Shelburne County and Digby expressed interest in partnering with MODL.
Petite Riviere Watershed Flood Mitigation	20,000	-	100.00%	20,000	-	Working with REMO and BPSC on mitigation plan details.
Public Transit - Osprey Village	250,000	-	100.00%	250,000	-	Staff are preparing an RFP.
EV Chargers Study	25,000	-	100.00%	-	25,000	Provincial fast charger study conducted by Dalhousie Renewable Energy Storage Laboratory.
EV Fleet Chargers	120,000	4,036	96.64%	350,000	(230,000)	Install EV chargers in the fleet parking lot at Municipal Services Building - currently seeking pricing. Corporate Plan side of Climate Change Strategy.
<b>Subtotal Climate Change Mitigation &amp; Adaptation Projects</b>	<b>1,010,000</b>	<b>83,073</b>		<b>1,155,000</b>	<b>(145,000)</b>	
<b>Economic Development Projects</b>						
Internet	450,000	200,250	55.50%	450,000	-	The project is on schedule.
Wayfinding (Directional/Visual Signage to MODL Assets)	225,000	2,550	98.87%	225,000	-	The Wayfinding Strategy is being updated and projects from last year being wrapped up. The intent is to issue the RFP for a three year contract to be awarded this Fall.
<b>Subtotal Economic Development Projects</b>	<b>675,000</b>	<b>202,800</b>		<b>675,000</b>	<b>-</b>	

5 Year Capital Investment and Canada Community-Building Fund Plan	Approved Budget 2023/24	Actual Cost 30-Sep-23	Actual Cost Variance to budget %	Forecast Cost 31-Mar-24	Forecast Variance to budget \$	Staff Comments
<b>Trail Development Projects</b>						
Annual contribution to Trail Groups	68,024	48,985	27.99%	68,024	-	Once the trail groups provide final financials for their capital projects, the remaining funds will be released.
Art on the Trail/in the Parks	33,000	52	99.84%	33,000	-	RFP was issued. Proposals are now in the review stage with the next step to make awards.
Osprey Village AT Connection Pedestrian Bridge	700,000	33,180	95.26%	170,000	530,000	Design phase nearing completion. Tender package expected in fall 2023. Awaiting quote from Bell to relocate power poles. Easements are required from property owners.
Indian Falls Trail upgrade	90,000	10,230	88.63%	90,000	-	Work has begun on the trail.
MARC existing Trail Upgrade	30,000	-	100.00%	30,000	-	Anticipated to be completed this Fall.
Osprey Village Trail Connector	800,000	1,981	99.75%	1,000,000	(200,000)	Construction awarded to Dexter Construction...commencing September 2023. Completion expected in October 2023. CCH grant \$80,000.
<b>Subtotal Trail Development Projects</b>	<b>1,721,024</b>	<b>94,429</b>		<b>1,391,024</b>	<b>330,000</b>	
<b>Parks &amp; Open Space Projects</b>						
Future Land Purchases	50,000	-	100.00%	50,000	-	Budgeted amount based on availability
Osprey Village Land Development Costs	50,000	9,553	80.89%	15,000		Survey costs for land sales
Park Roads - Indian Falls	30,000	31,818	-6.06%	40,000	(10,000)	Culvert and related upgrades completed in August 2023.
Sawpit Park	29,000	-	100.00%	29,000	-	Community Consultation set for the Fall. Council made the decision to begin the consultation after the wharf assessment was completed. WSP has completed the assessment and waiting on final report.

5 Year Capital Investment and Canada Community-Building Fund Plan	Approved Budget 2023/24	Actual Cost 30-Sep-23	Actual Cost Variance to budget %	Forecast Cost 31-Mar-24	Forecast Variance to budget \$	Staff Comments
						RFP to hire a consultant will be issued in September 2023 to undertake the community consultation and final report with recommendations for Council's consideration. The RFP is ready to go.
Wharf Assessment/Upgrades - Sawpit	15,000	8,343	44.38%	16,000	(1,000)	WSP has completed the site assessment - Final Report expected in September 2023.
Pickleball Courts	800,000	36,124	95.48%	800,000	-	Council made the decision to move the location to Centre. Engineering working with the consultants re: design and tender documents.
<i>Subtotal Parks &amp; Open Space Projects</i>	<i>974,000</i>	<i>85,838</i>		<i>950,000</i>	<i>(11,000)</i>	
<b>Paving Projects - Roads &amp; Shoulders</b>						
AT Paved Shoulders	150,000	-	100.00%	870,032	(720,032)	August 15/23 Council motion to approve cost sharing in the amount of \$834,275 + HST, for paved shoulders on Trunk 3 from Mahone Bay northerly to the Martins River bridge.
AT Plan - upgrade existing plan	50,000	11,372	77.26%	50,000	-	RFP was awarded to Design Systems. Work has begun on the AT Plan. Community Consultations scheduled to begin September 8, 2023.
J Class Roads (NSPW paving Partnership)	350,000	-	100.00%	350,000	-	2023/24 Request: The Point Rd (0.79 km), Darby's Head Rd (0.45 km), St. Augustine Rd (0.13km), Riverside(0.1 km), Freeman(0.37 km), Riverview (0.18 km) & Church(0.25 km) Total 3.12km
<i>Subtotal Paving Projects - Roads &amp; Shoulders</i>	<i>550,000</i>	<i>11,372</i>		<i>1,270,032</i>	<i>(720,032)</i>	
<b>Water, Wastewater &amp; Environmental Protection Projects</b>						
Green Compost Carts	60,000	-	100.00%	60,000	-	
Osprey Village Water Tower	925,000	15,174	98.36%	100,000	825,000	Water Tower - funding 73% of \$2.9M, TOB MODL share 50% Total \$3.84M for tower and connections, design only this fiscal year.

5 Year Capital Investment and Canada Community-Building Fund Plan	Approved Budget 2023/24	Actual Cost 30-Sep-23	Actual Cost Variance to budget %	Forecast Cost 31-Mar-24	Forecast Variance to budget \$	Staff Comments
WWTP - Annual Large Pump Rebuilding/Replacement Program	10,000	15,082	-50.82%	15,100	(5,100)	Annual Large Pump Rebuilding/Replacement Program (\$10k/YEAR) 2023/24 NG PS#4; 2024/25 HB PS#20 Pump 1; 2025/26 HB PS#20 Pump 2; 2026/27 HB PS#19 Pump 1 ;2027/28 HB PS#19 Pump 2; 2028/29 HB PS#18 Pump 1; 2029/30 HB PS#18 Pump 2. HB would only be done if we don't upgrade the stations as part of the larger capital project for \$3M
WWTP Cookville Plant Expansion	750,000	56,665	92.44%	405,000	345,000	ICIP Grant 73.3% grant \$9.1M received for design and construction - Design Only this year.
WWTP Cookville I&I	50,000	4,782	90.44%	50,000	-	Identified pipe repairs completed in August 2023. Infill & Infiltration work to be done in fall 2023.
Conquerall Bank - I&I Study	40,000	-	100.00%	30,000	10,000	Inflow & infiltration study at Conquerall Bank System awarded to CBCL.
Conquerall Bank - caustic soda system improvements	50,000	-	100.00%	40,000	10,000	Expand existing building and install caustic soda system - Design only.
WWTP NG Inflow & Infiltration Mitigation	800,000	13,122	98.36%	1,100,000	(300,000)	Awarded to Dexter Construction. Construction scheduled for fall 2023. Use Sustainable Services Growth Fund for Budget overage.
WWTP NG Pump Stn 6 Electrical Upgrade	90,000	10,449	88.39%	95,000	(5,000)	Project Complete
Water Resiliency/Dry Wells	50,000	-	100.00%	50,000	-	Delayed - current focus on well financing program and flood mitigation
<i>Subtotal Water, Wastewater, Environmental Protection Projects</i>	<i>2,825,000</i>	<i>115,273</i>		<i>1,945,100</i>	<i>879,900</i>	
<b>TOTAL PROJECT COST</b>	<b>\$ 9,470,024</b>	<b>\$ 981,874</b>		<b>\$ 8,826,156</b>	<b>\$ 608,868</b>	