

Financial Services Committee Meeting Minutes

Date: August 9, 2023
Time: 4:00 pm
Location: Zoom

Members Present **Mayor Bent**
 Deputy Mayor Gosse
 Councillor Butler
 Councillor Barrett

Staff Present **Liz Davis, Director of Financial
Services**

1. Disbursements from the Operating Fund

1.a Accounts Payable Cheques

The approval of the Committee was requested to pay accounts payable cheques totaling \$1,047,446.50 as per the attached listing.

The Committee concurred with the following recommendation:

Recommendation:

Be it so resolved that approval be given for accounts payable cheques totaling \$1,047,446.50 as per the attached listing.

1.b Manual Cheques

The approval of the Committee was requested to ratify the payment of manual cheques totaling \$701,696.20.

The Committee concurred with the following recommendation:

Recommendation:

Be it so resolved that approval be given to ratify the payment of manual cheques totaling \$701,696.20.

1.c Direct Payments Register

The approval of the Committee was requested to ratify direct payments totaling \$413,695.47.

The Committee concurred with the following recommendation:

Recommendation:

Be it so resolved that approval be given to ratify direct payments totaling \$413,695.47.

2. Capital Items

2.a Capital Invoice Approval

The Committee was requested to approve the payment of capital invoices in the amount of \$616,362.16, as per the attached report.

The Committee concurred with the following recommendation:

Recommendation:

Be it so resolved that approval be given to pay capital invoices totaling \$616,362.16 as per the attached report.

2.b Capital Change Order Approval

The Committee was requested to approve capital change orders in the amount of \$31,670.60.

The Committee concurred to approve the change orders as presented.

2.c Capital Project Update

A financial update of active capital projects was provided for the information of the Committee.

3. Tax and Other Receivables Adjustments

3.a 230808 - ACADE005

This business closed in July of 2020. Business tax and interest were adjusted based on closing date for 2020. The remaining balance for 2020 was not paid and the owner failed to provide a forwarding address for correspondence. Interest accumulated over the past 3 years and statements were being returned. A letter was sent to the owner's home address requesting payment in June 2023. Correspondence was then received from the owner stating he is willing to pay the outstanding business tax amount but is requesting 100% of the interest amount be adjusted.

It is recommended that 50% of the interest charged from 2020-2023 in the amount of \$ 344.98 be adjusted upon payment of this account in full.

The Committee concurred to adjust this account as recommended.

3.b 230808 - ESTAH020

This parcel of land was assessed in 2018 and was difficult to locate the proper owner. After much research, the proper owner was identified in 2023. By this time, taxes and interest charges had accumulated on the account. The owner met with staff and has agreed to pay for the last 6 years of taxes but are requesting that the taxes prior to 2018 and 100% of the interest charged to the account be adjusted.

It is recommended that the property taxes for 2013-2017 be adjusted and that 100% of the interest for a total amount of \$ 4,269.10 be adjusted upon payment of the account in full.

The Committee concurred to adjust this account as recommended.

3.c 230808 - SEABR003

As per signed affidavit, this business is no longer operating at this location since December 31, 2022. Staff have confirmed that this business is not registered with CAD0.

It is recommended that the 2023 business tax and interest in the amount of \$ 428.54 be adjusted to reflect this business closure.

The Committee concurred to adjust this account as recommended.

3.d 230808 - TAYLJ023

This property was left to two siblings after their father passed away in 2022. They were unaware of the sizable amount of taxes outstanding and despite their efforts to pay, the amount is steadily increasing. They are willing to apply to the bank for financing to pay the account in full but would appreciate if the interest amount could be adjusted as they would like to sell the land free of any taxes owing. The current balance owing is \$19,356.16.

It is recommended that 50% of the interest in the amount of \$4502.25 be adjusted upon payment of the account in full.

The Committee concurred to adjust this account as recommended.

3.e 230808 - THEMA001

As per signed affidavit, this business is no longer operating at this location. Staff have confirmed that this business is not registered with CADO.

It is recommended that the 2023 business tax and interest in the amount of \$ 367.58 be adjusted to reflect this business closure.

The Committee concurred to adjust this account as recommended.

3.f 230808 - KELLY007

As per signed affidavit and email, this business ceased operations at this location on June 24, 2023.

It is recommended that a portion of the 2023 business tax and interest be adjusted in the amount of \$ 468.04 to reflect this business closure.

The Committee concurred to adjust this account as recommended.

3.g 230808 - THEPR001

As per signed affidavit, this business ceased operations at this location on June 21, 2023. Staff have confirmed that this business is registered on CADO.

It is recommended that a portion of the 2023 business tax be adjusted in the amount of \$ 1,660.06 to reflect this business closure.

The Committee concurred to adjust this account as recommended.

3.h Recommendation

Be it so resolved that approval be given to adjust tax and other receivables accounts as follows:

- ACADE005 \$344.98
- ESTAH020 \$4,269.10
- SEABR003 \$428.54
- TAYLJ023 \$4,502.25
- THEMA001 \$367.58
- KELLY007 \$468.04
- THEPR001 \$1,660.06

4. Other Items for Discussion

4.a Appointment of Auditors for 2023 Financial Statement Audit

The approval of the Committee is requested to appoint Grant Thornton LLP as the auditors for the year ended December 31, 2023.

The Committee concurred with the following recommendation:

Recommendation:

Be it so resolved that Grant Thornton LLP be appointed as auditors for the Town of Conception Bay South for the fiscal year ended December 31, 2023.

4.b Foxtrap Harbour Authority

The Committee deferred this matter from the July 4, 2023 Committee meeting in order to obtain further information regarding the operations at the Harbour Authority including financial statements.

The Chair advised that there are 16 commercial and 66 recreational currently using the facilities at the Harbour Authority of Foxtrap. She advised that the facilities there are leased to the Authority through the Small Craft Harbours program at the Federal Department of Fisheries. She advised

that a representative from the Municipal Assessment Agency had visited the location recently. She was not certain as to whether Municipal Assessment Agency would be completing a reassessment based on any new information that had come to light.

Staff will follow up with the Municipal Assessment Agency and report back to the next Financial Services Committee Meeting.

4.c Variance Report for Six Months Ended June 30, 2023

The Director reviewed the variance and capital out of revenue reports with the Committee.

The Director reviewed the financial results to June 30, 2023 with the Committee. She advised that staff were seeing increased prices for most supplies and consumables, particularly building materials, fuel, vehicle parts, canteen supplies. She advised that staff were keeping a close eye on escalating costs and there may be an impact on services or, in cases where the expenditures are not controllable, it may result in an impact on budget. This is also very concerning heading into budget discussions. She advised that staff would continue to monitor the situation and report to council regularly on this matter.

4.d CONFIDENTIAL - Pension Plan

[Redacted content]



4.e 2023 ICIP Project Approvals

A resolution of council is required to accept ICIP funding for two projects:

1. Wastewater Treatment Plant Upgrades in the amount of \$1,000,000
2. Chaytors Road Forcemain Replacement and Gully Pond Lift Station Upgrade in the amount of \$875,000

4.e.1 Wastewater Treatment Plant Upgrades

Recommendation:

Be it so resolved that we, the Ultimate Recipient, The Town of Conception Bay South, accept cost-shared funding as outlined in the Department of Transportation and Infrastructure project approval letter dated July 6, 2023. Project #17-GI-24-00027, Wastewater Treatment Plant Upgrades has a total project value of \$1,000,000. The Town will enter into a funding agreement with the Department of Transportation and Infrastructure, and provide the Ultimate Recipient share value of \$300,000 (\$272,051 after HST rebates).

4.e.2 Chaytors Road Forcemain Replacement and Gully Pond Lift Station Upgrade

Recommendation:

Be it so resolved that we, the Ultimate Recipient, The Town of Conception Bay South, accept cost-shared funding as outlined in the Department of Transportation and Infrastructure project approval letter dated July 6, 2023. Project #17-GI-24-00029, Chaytor’s Road Forcemain Replacement and Gully Pond Lift Station upgrade has a total project value of \$875,000. The Town will enter into a funding agreement with the Department of Transportation and Infrastructure, and provide the Ultimate Recipient share value of \$262,500 (\$238,044 after HST rebates).

4.f Budget 2024

The Director discussed with the Committee.

The Director advised that staff were already in the preliminary budget preparation phase. She advised that this process would formally begin after the Labour Day holiday. She requested that Council advise of their priorities and any new initiatives that they would like to explore for the upcoming budget year. Further planning would follow at subsequent Financial Services meetings.

4.g 2023-2024 General Insurance Renewal

The Director discussed the recent General Insurance Renewal with the Committee.

The General Insurance was renewed on July 1, 2023 for 12 months. The Director advised that the renewal had an approximately 7% increase. This is due to the increasing number of claims and the inflation impacts on building materials, vehicles and parts, labour market. This was more than the amount budgeted and will be overbudget on this line item for 2023 and will require additional funds to be budgeted in 2024.

4.h 2024 Assessment Appeals

The Director advised that the deadline for assessment appeals for the 2024 tax year was July 31, 2023. The Municipal Assessment Agency advised that they had received a total of 131 appeals for the Town of Conception Bay South as of the deadline. 75 were residential, 50 were for vacant land, 5 were commercial and 1 was for a commercial tenant. This number is on par with the number of appeals received last year.

The Committee discussed some concerns that they had with the methodology used to assess similar houses on the same street. They advised that they would like to meet with a representative from the Assessment Agency to discuss their concerns and gain a better understanding of how the process works.

The Director advised that she would contact MAA and arrange a meeting.

4.i ADDITIONAL ITEM - Request from Lions Club/Rotary

This item was referred from the Planning Committee Meeting of August 8, 2023.

Correspondence was received from the Lions Club advising of an application forthcoming whereby the Conception Bay South Lions Club and the Rotary Club of Avalon Northeast will jointly fund and construct a building to accommodate the CBS-Paradise Food Bank. They are requesting that all fees associated with the construction of this building be waived.

The Committee concurred to approve this request. It was noted that they would still be required to pay all required deposits which would be refundable once the conditions have been met.

The following motion is required:

Recommendation:

Be it so resolved that approval be given to waive all building permit and water and sewer and other associated fees payable for the construction of a building at 10 Minerals Road for the CBS-Paradise Food Bank. It is noted that all security and other refundable deposits will be required.

5. Department Report

5.a Financial Services Departmental Report

The Director provided an overview of recent events in the Financial Services Department.

5.b Financial and Administrative Services Department Report

Recommendation:

Be it so resolved that the decisions and recommendations of the Administrative Services Committee Meeting held on Tuesday, August 8, 2023 and the Financial Services Committee Meeting held on Wednesday, August 9, 2023 be accepted as presented.

Items discussed include:

- Enforcement and Humane Services Statistics
- Fire Department Statistics
- Moving Violations
- Escribe and Committee Minutes
- Signage at Perrins Road Boat Launch
- Capital Change Orders

- Capital Project Update
- Harbour Authority of Foxtrap
- Budget 2024
- General Insurance Renewal
- 2024 Assessment Appeals

There being no further business the meeting was adjourned at 5:13 p.m.

Deputy Mayor Andrea Gosse,
Chair

Liz Davis, Director of Financial
Services

The Town of Conception Bay South

VENDOR CHEQUE REGISTER REPORT

Cheque Number	Vendor Cheque Name	Cheque Date	Amount
83190	ABELL PEST CONTROL INC	8/3/2023	\$184.00
83191	ACKLANDS-GRAINGER INC	8/3/2023	\$377.68
83193	Angel Paws Pet Crematorium Ltd.	8/3/2023	\$258.06
83194	Ariva	8/3/2023	\$324.71
83195	Armstrong's Communication Ltd	8/3/2023	\$193.20
83196	Athletics Northeast	8/3/2023	\$742.10
83197	Atlantic Grocery Distributors Limited	8/3/2023	\$1,215.29
83198	Audio Systems Limited	8/3/2023	\$272.55
83199	Bishop's Cranes Ltd	8/3/2023	\$1,164.38
83200	CAN-AM Platforms & Construction Ltd.	8/3/2023	\$12,930.49
83201	CDMV	8/3/2023	\$825.38
83202	CIMCO REFRIGERATION	8/3/2023	\$1,564.81
83203	Conservation Corps	8/3/2023	\$4,000.00
83204	Staples Advantage Canada	8/3/2023	\$542.90
83205	Crane Services Limited	8/3/2023	\$1,615.75
83206	CUMMINS CANADA ULC	8/3/2023	\$20,919.40
83207	Dream Parties NL	8/3/2023	\$375.00
83209	D & S Vacuum Truck Services Ltd	8/3/2023	\$2,875.00
83210	Eastcan Fire Trucks Inc	8/3/2023	\$1,437.50
83211	Economic Developers Association of NL	8/3/2023	\$475.57
83212	First Fence NL Inc.	8/3/2023	\$7,590.00
83213	F. J. WADDEN & SONS LTD	8/3/2023	\$3,072.68
83214	GFL Environmental Inc	8/3/2023	\$652.39
83215	Grand Concourse Authority	8/3/2023	\$15,967.16
83216	HANDYMAN HARDWARE LTD	8/3/2023	\$65.40
83217	Heave Away Waste Management Ltd	8/3/2023	\$297.85
83218	Hetek Solutions Inc.	8/3/2023	\$327.75
83219	Hickey's Greenhouses	8/3/2023	\$3,958.31
83220	Xylem Canada LP	8/3/2023	\$15,196.68
83221	J & C Sod Farm Ltd.	8/3/2023	\$759.00
83222	Joesoftware Inc.	8/3/2023	\$3,477.60
83223	MCLOUGHLAN SUPPLIES LTD	8/3/2023	\$11,399.38
83224	Memorial Animal Hospital	8/3/2023	\$297.73
83225	MODERN BUSINESS EQUIPMENT LTD	8/3/2023	\$327.02
83226	Municipal Construction	8/3/2023	\$4,264.20
83227	NEWFOUNDLAND EXCHEQUER ACCOUNT	8/3/2023	\$4,335.32
83228	NL Kubota Limited	8/3/2023	\$12,435.95
83229	Otis Canada Inc	8/3/2023	\$4,303.95
83230	PARSONS & SONS LTD	8/3/2023	\$1,840.00
83231	Pickleball Newfoundland & Labrador Association Inc.	8/3/2023	\$480.00
83232	PIK-FAST EXPRESS INC	8/3/2023	\$38.75
83233	Pinnacle Networks Inc	8/3/2023	\$211.60
83234	Practica LTD	8/3/2023	\$1,182.84

83235	Ray Creative Agency Inc.	8/3/2023	\$3,139.50
83236	RDM Industrial Ltd	8/3/2023	\$999.81
83237	Rentokil Canada Corporation	8/3/2023	\$63.25
83238	SAUNDERS EQUIPMENT LTD	8/3/2023	\$4,687.87
83239	S.B. TILLEY FIRE CONSULTING	8/3/2023	\$4,353.90
83240	Security Solutions NL Inc.	8/3/2023	\$2,113.13
83241	SGS Marketing	8/3/2023	\$1,237.41
83242	SHARE CANADA	8/3/2023	\$634.80
83243	Sherwin-Williams Canada Inc.	8/3/2023	\$2,285.28
83244	SMS Equipment Inc.	8/3/2023	\$11,142.14
83245	Sobeys Inc	8/3/2023	\$2,360.05
83246	Canadian AV Inc	8/3/2023	\$27,825.07
83247	TERRA NOVA OVERHEAD DOOR	8/3/2023	\$855.60
83248	The Paint Shop - Instyle Decor Inc	8/3/2023	\$1,589.30
83249	TRIWARE TECHNOLOGIES INC	8/3/2023	\$63,543.25
83250	Tucker Electronics Limited	8/3/2023	\$8,055.44
83251	UNITED RENTALS OF CANADA, INC	8/3/2023	\$1,550.26
83252	WEIR'S CONSTRUCTION LTD	8/3/2023	\$17,103.95
83253	WOODPATH CAT & DOG HOSPITAL LTD	8/3/2023	\$206.78
83254	Work Authority	8/3/2023	\$30,933.88
83255	Cintas Canada Limited	8/3/2023	\$683.65
83095	Broughton's Ambulance Services Ltd	7/7/2023	\$575.00
83099	CIMCO REFRIGERATION	7/7/2023	\$1,901.81
83100	CITY OF ST. JOHN'S	7/7/2023	\$226,634.69
83101	CREDIT RECOVERY (2003) LTD.	7/7/2023	\$3,518.08
83103	DICK'S & COMPANY LIMITED	7/7/2023	\$103.44
83105	Eastlink	7/7/2023	\$5,803.31
83106	GFL Environmental Inc	7/7/2023	\$536.22
83107	GRANT THORNTON LLP	7/7/2023	\$553.73
83108	Doug Greenslade	7/7/2023	\$1,000.00
83109	Derek Greenslade	7/7/2023	\$1,000.00
83111	Honeywell Limited	7/7/2023	\$4,163.48
83113	Metcalfe Holdings Limited	7/7/2023	\$4,485.00
83115	MUNICIPAL ASSESSMENT AGENCY INC	7/7/2023	\$86,040.50
83117	Newfoundland & Labrador Public Libraries	7/7/2023	\$10,200.00
83119	PITNEYWORKS	7/7/2023	\$3,450.00
83120	Ray Creative Agency Inc.	7/7/2023	\$402.50
83122	Rogers	7/7/2023	\$92.00
83125	THE CALL CENTRE, INC	7/7/2023	\$877.98
83131	John Sheehan	7/7/2023	\$1,000.00
83135	ALL SAINTS ANGLICAN PARISH	7/27/2023	\$500.00
83136	Bell Aliant	7/27/2023	\$1,532.79
83137	Bell Aliant	7/27/2023	\$269.19
83138	Brink's Canada Limited	7/27/2023	\$838.43
83139	Cal LeGrow Insurance	7/27/2023	\$264,234.50
83141	CITY OF ST. JOHN'S	7/27/2023	\$68,421.00
83142	DE LAGE LANDEN FINANCIAL	7/27/2023	\$2,601.02
83143	GRANT THORNTON LLP	7/27/2023	\$7,998.25
83146	MANUELS RIVER COMMUNITY INC.	7/27/2023	\$750.00

83148	Musically Inclined	7/27/2023	\$250.00
83150	ORKIN CANADA CORPORATION	7/27/2023	\$57.50
83151	PIK-FAST EXPRESS INC	7/27/2023	\$229.25
83152	Pitney Bowes Leasing	7/27/2023	\$1,014.78
83153	Rogers	7/27/2023	\$472.85
83155	Conception Bay South Parks Commission	7/27/2023	\$600.00
83157	Glen Carew	7/27/2023	\$1,000.00
83170	Corey Reynolds	7/27/2023	\$300.00
83182	GFL Environmental Inc	8/2/2023	\$536.22
83183	Doug Greenslade	8/2/2023	\$1,000.00
83184	Derek Greenslade	8/2/2023	\$1,000.00
83185	Honeywell Limited	8/2/2023	\$4,163.48
83186	Metcalfe Holdings Limited	8/2/2023	\$4,485.00
83187	ORKIN CANADA CORPORATION	8/2/2023	\$137.74
83188	Ray Creative Agency Inc.	8/2/2023	\$1,569.75
83189	THE CALL CENTRE, INC	8/2/2023	\$877.98
83097	Central Square Canada Software Inc.	7/7/2023	\$129.38
		Total:	\$1,047,446.50

Capital Invoice Approval

The Committee is requested to approve the payment of capital invoices as follows:

Project	Vendor	Invoice Number	Amount	Description	Funding Program
Minerals Road Upgrade	Provincial Fence	21528	\$3,376.40	Galvanized posts	Federal – Gas Tax (100% funded)
Minerals Road Upgrade	ETL	Claim 2	\$418,269.10	Construction	Federal – Gas Tax (100% funded)
Water Transmission Main Upgrade	CBCL	487863	\$713.58	Engineering and project design	Federal – ICIP (70% cost shared)
2022 Water & Sewer Upgrades	ETL	Claim 8	\$107,821.40	Construction	Federal – ICIP (70% cost shared)
2022 Water & Sewer Upgrades	ETL	Claim 9	\$80,849.97	Construction	Federal – ICIP (70% cost shared)
Legion Road Weather Station	Wood	GE5759	\$5,331.71	Forecasting and maintenance services (July – Sept)	Town Funded
Total Capital Invoices:			\$616,362.16		